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☞ Part IA is not sent to officers receiving the *Gazette of India*.

PART I.

Orders and Notifications by the Lieut.-Governor of Bengal, the High Court, Government Treasury, &c.

ORDERS BY THE LIEUT.-GOVERNOR OF BENGAL.

NOTIFICATION.

The 30th June 1880.—The following programme of the first portion of His Honor the Lieutenant-Governor's approaching tour is published for general information:—

Leave Darjeeling	... 24th July.
,, Sara	... 25th ,,
,, Rampore Beaulcah	... 27th ,,
,, Bhagulpore	... 2nd August.
,, Monghyr	... 4th ,,
,, Durbhunga	... 7th ,,
,, Mozufferpore	... 10th ,,

E. R. HENRY,
Private Secretary.

No. 3336A.

GENERAL.—*The 26th June* 1880.—Mr. C. A. S. Bedford, Officiating Deputy Commissioner, Chittagong Hill Tracts, is allowed furlough for one year under Section VIII, Supplement F of the Civil Leave Code, with effect from the date on which he may avail himself of it.

Mr. R. H. Renny, Assistant Commissioner, in charge of the Palamow Division of the Lohardugga district, is appointed to act, until further orders, as Deputy Commissioner of the Chittagong Hill Tracts.

Mr. J. D. Gael, Officiating Joint-Magistrate and Deputy Collector, Hazareebagh, is transferred to the district of Lohardugga, and is appointed to have charge of the Palamow Division of that district.

The 28th June 1880.—Kumar Rameshwara Sing, Assistant Magistrate and Collector, Sarun, is allowed leave for six weeks, under the rules in Chapter VII of the Civil Leave Code.

Mr. F. H. Pellew, Officiating Commissioner of the Dacca Division, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code, with effect from the 19th proximo.

Mr. J. Beames, Officiating Magistrate and Collector of the Hooghly district, is appointed to act as Commissioner of the Dacca Division, during the absence, on leave, of Mr. F. H. Pellew, or until further orders.

Mr. R. Cornish, Officiating Joint-Magistrate and Deputy Collector, Hooghly, is appointed to act, until further orders, as Magistrate and Collector of that district, *vice* Mr. J. Beames.

The 29th June 1880.—Mr. G. E. Porter, District and Sessions Judge of the Gya district, is appointed to act temporarily in the First Grade of District and Sessions Judges, with effect from the 22nd instant, *vice* the Hon'ble C. D. Field.

The Lieutenant-Governor accepts the resignation tendered by the Hon'ble C. D. Field of his seat in the Council of the Lieutenant-Governor of Bengal for making laws and regulations.

The 30th June 1880.—Baboo Kartic Chunder Roy Chowdry, temporary Sub-Deputy Collector at Bhuddruck, in the district of Balasore, is allowed leave for two months, under the rules in Chapter VII of the Civil Leave Code, with effect from such date, not later than the middle of July next, as he may avail himself of it.

Baboo Radha Madhub Bose, Officiating Deputy Magistrate and Deputy Collector, Hazareebagh, is allowed leave for two months, under Section 13-2, Supplement F of the Civil Leave Code, with effect from the date on which he may be relieved.

The 1st July 1880.—Baboo Juggobundhoo Sen, Deputy Magistrate and Deputy Collector, Noakholly, is vested with the powers of a Collector under Act VII (B.C.) of 1868.

Mr. H. B. Beames, Deputy Magistrate and Deputy Collector, in charge of the Lalbagh Division of the district of Moorshedabad, is allowed leave without pay up to the 10th March last, in extension of the leave granted him by Her Majesty's Secretary of State for India.

Baboo Kedar Nath Dutt, Deputy Magistrate and Deputy Collector, in charge of the Narail Division of the district of Jessore, is vested with the powers of a Collector under Act X of 1870 for the purpose of acquiring land required for the Chitra river improvements at Narail.

The 5th July 1880.—The services of Captain D. C. Hennessy are replaced at the disposal of the Government of India in the Military Department, with effect from the 1st July 1880.

The 6th July 1880.—In modification of the orders of the 14th ultimo, Moonshee Husmut Hossein, Sub-Deputy Collector of the Second Grade, is posted to Sarun, and Syed Waris Alli, Sub-Deputy Collector of the Second Grade, is posted to Gya

Moulvi Ahmed, Deputy Magistrate and Deputy Collector, held temporary charge of the Aurungabad Division of the district of Gya from the 3rd to the 8th ultimo.

POLICE.—*The 25th June* 1880.—Mr. Samuell Nicholls Walker is appointed to act temporarily, until further orders, as an Assistant Superintendent of Police.

The services of Mr. Walker are placed at the disposal of the Government of India in the Home, Revenue, and Agriculture Department for employment in Assam.

The 28th June 1880.—Mr. R. F. Hay Pughe, Assistant Superintendent of Police, is appointed to act as District Superintendent of Police, Chittagong Hill Tracts, during the absence, on leave, of Mr. C. P. Crouch, or until further orders.

ECCLESIASTICAL.—*The 6th July* 1880.—The Rev. W. MacCarthy, Senior Chaplain of St. Paul's Cathedral and the General Hospital and Commissary in Calcutta, is allowed leave for two months, under Section 12, Supplement E, of the Civil Leave Code, with effect from the 17th ultimo.

The Rev. H. K. O'Connor, Junior Chaplain of St. Paul's Cathedral and the General Hospital, is appointed to have charge, in addition to his other duties, of the Presidency Jail, during the absence, on leave, of the Rev. W. MacCarthy.

REGISTRATION.—*The 23rd June* 1880.—Mr. E. F. Ainslie, Officiating Deputy Magistrate and Deputy Collector, is also appointed to be Sudder Sub-Registrar of Beerbhoom, *vice* Baboo Benode Behary Sircar, Sub-Deputy Collector, with effect from the date on which he took over charge of that office.

The 26th June 1880.—Moulvi Hadi Ali Khan, Officiating Special Sub-Registrar of the Sarun district, is appointed to act, until further orders, as Special Sub-Registrar of the Gya district.

The Moonsif of Lohardugga is also appointed to be *ex-officio* Sub-Registrar of that station.

The 29th June 1880.—Baboo Nobin Kristo Sircar, Deputy Magistrate and Deputy Collector, is also appointed to be Sudder Sub-Registrar of Moorshedabad with retrospective effect from the 18th August 1879.

EDUCATION.—*The 1st July* 1880.—The undermentioned gentlemen are appointed to be members of the District School Committee of Noakholly:—

Mr. T. Lyons, Officiating Civil Medical Officer, *vice* Moulvi Munsur Ahmed.
" E. F. Sandys, Land Agent, *vice* Baboo Chandra Kumar Rai.
" William Dutt, M.A., Head Master, Zillah School, Noakholly, *vice* Baboo Narayan Chowdry.
Baboo Guru Nath Sen, Pleader, *vice* Baboo Radha Mohun Guha.
" Rutnessur Sen, B.L., Pleader, *vice* Baboo Gour Mohun Basak.

CUSTOMS.—*The 1st July* 1880.—Mr. J. D. Maclean, Collector of Customs, Calcutta, is allowed leave for two months and 28 days, under the rules in Chapter VII of the Civil Leave Code, with effect from the 1st instant.

Mr. J. Scobell Armstrong, Deputy Collector of Customs, Calcutta, is appointed to act as Collector of Customs, Calcutta, during the absence, on leave, of Mr. J. D. Maclean, or until further orders.

Mr. W. D. Blyth, Officiating Joint-Magistrate and Deputy Collector, 24-Pergunnahs, is appointed to act as Deputy Collector of Customs, Calcutta, during the absence, on deputation, of Mr. J. Scobell Armstrong, or until further orders.

MARINE.—*The 2nd July* 1880.—Mr. J. Scobell Armstrong, Officiating Collector of Customs, Calcutta, is also appointed to be *ex officio* Shipping Master of Calcutta under Act I of 1859. Mr. Armstrong is vested with powers under Section 188 of Act VIII of 1878 to hear appeals from the decisions or orders of the Deputy and Assistant Collectors of Customs, Calcutta.

MEDICAL.—*The 25th June* 1880.—The undermentioned gentlemen are appointed to be members of the Committee for the management of the Charitable Dispensary at Govindpore, in the district of Manbhoom:—

Mr. H. H. Risley, C.S., President.
Baboo Bankunto Narain Singh, Zemindar of Tundi.
" Damoodar Chaube, Mooktear.
" Kesob Lal Misser, Dewan to the Maharani of Pandra.
" Mohendro Nath Banerjea, Sub-Divisional Head Clerk.
" Rash Behari Lall Singh, Zemindar of Jheria.
" Roghoonath Ghose, Mooktear.
" Soroda Prosad Basu, Inspector of Police.
Thakur Kanchan Lall Singh, Zemindar of Nagarkiari.
Baboo Sita Nath Chatterjea, Sub-Inspector of Schools, Secretary.

The undermentioned gentlemen are appointed to be members of the Committee for the management of the Charitable Dispensary at Dantoon, in the district of Midnapore:—

Baboo Dhan Krishna De, B.L., Pleader, Moonsif's Court.
" Ram Brahma Chatterjee, Pleader, Moonsif's Court.
" Ram Dhon Pal, Excise Darogah.

The 26th June 1880.—The undermentioned gentlemen are appointed to be members of the Committee for the management of the Charitable Dispensary at Khoordah, in the district of Poorce:—

Mr. W. C. Taylor, Deputy Magistrate and Deputy Collector, on Settlement Duty.
" E. Wylly, Forest Officer.
Baboo Madhusudan Kantia, Rural Sub-Registrar.
" Narian Chunder Naik, temporary Sub-Deputy Collector.
" Nityanund Das, Tehsildar.
" Raj Kristo Coomar, Supervisor, Public Works Department.
" Rash Behary Naik, Sub-Deputy Collector.

The 1st July 1880.—Assistant Surgeon Kristo Churn Bose, in charge of the Charitable Dispensary at Begooserai, in the district of Monghyr, is also appointed to have medical charge of the Begooserai Sub-Division, with effect from the date on which he joined the sub-division.

The 6th July 1880.—Assistant Surgeon Benode Krishna Bose, in charge of the Pilgrim Hospital, Gya, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code, with effect from the date on which he may be relieved.

Assistant Surgeon Neemy Churn Chatterjee, a Supernumerary at the Presidency, is appointed to have medical charge of the Pilgrim Hospital at Gya, during the absence, on leave, of Assistant Surgeon Benode Krishna Bose, or until further orders.

Supernumerary Assistant Surgeon Behari Lal Pal is appointed to have charge of the dispensary at Julpigoree during the absence, on leave, of Assistant Surgeon Nobin Chunder Ghose, or until further orders.

MUNICIPAL.—*The 26th June* 1880.—The undermentioned gentlemen are appointed to be Commissioners of the Municipality of Nuddea:—

Baboo Gunga Narain Sanyal.
" Punchanun Mukerjea, Second Master, Hindoo School, Nuddea.
" Shib Narain Bhattacharjea, Pundit, ditto ditto.
" Ram Mohun Bhattacharjea.

ROAD CESS.—*The 1st July* 1880.—Mr. M. F. Beamish, Assistant Superintendent of Police, Malda, is appointed to be a member of the Road Cess Committee of that district, *vice* Baboo Mohendra Nath Hazra, transferred.

Mr. J. Kennedy, Officiating Joint-Magistrate and Deputy Collector, Monghyr, is appointed to be a member of the Road Cess Committee of that district.

The 6th July 1880.—The undermentioned gentlemen are re-appointed to be members of the District Road Cess Committee of Dinagepore:—

Mr. H. G. French, Manager of Wards' Estate.
Baboo Gobindo Prosad Baral, Zemindar.
,, Gopee Benode Dos, Banker's Agent.
,, Kali Mohanto Sen, Pleader.
,, Kustaree Chand Doogar, Banker's Agent.
Moulvi Mojohur Hossein Chowdhry, Zemindar and Pleader.
,, Mahomed Ali Khan, Ditto.
Baboo Prosanno Koomar Bhuttacharjya, Zemindar.
Rai Radha Gobindo Roy Saheb Bahadoor, Zemindar.
Baboo Ram Ratun Pathak, Pleader.
,, Taruk Chandra Bagchee, Pleader and Zemindar.
,, Teecom Lal Boral, Zemindar.

THE following notifications are republished from the *Assam Gazette*:—

No. 159.—*The 22nd June* 1880.—Privilege leave of absence for three months, under Section 13, Chapter VII of the Civil Leave Code, is granted to Mr. B. G. Geidt, C.S., Assistant Commissioner, Third Grade, Cachar, with effect from the 3rd July 1880, or from the subsequent date on which he may avail himself of the same.

No. 160.—*The 23rd June* 1880.—Privilege leave of absence for one month, under Section 13, Supplement F of the Civil Leave Code, is granted to Mr. W. C. Fasson, Officiating Assistant Superintendent of Police, Naga Hills, with effect from the 17th June 1880.

No. 161.—The services of Mr. R. F. H. Pughe, Assistant Superintendent of Police, First Grade, are replaced temporarily at the disposal of the Government of Bengal.

No. 162.—The privilege leave of absence granted to Mr. R. B. McCabe, C.S., Officiating Assistant Commissioner of the Second Grade, Golaghat, in notification No. 40, dated the 1st June 1880, published in the *Assam Gazette* of the 5th June 1880, is cancelled at his own request.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 1st July 1880.—In the exercise of the powers conferred on him by section 234, Act V (B.C.) of 1876, the Lieutenant-Governor is pleased, in compliance with the recommendation of the Commissioners of the Municipality of Sewan, in the district of Sarun, made at a meeting, to order that the provisions of Part VII of the Act, with the exception of sections 278 to 284, shall be in force in the said Municipality.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 2nd July 1880.—In supersession of the notification dated the 18th October 1879, published in the *Calcutta Gazette* of the 22nd idem, page 1043, and in the exercise of the powers conferred on him by section 2, Act VI (B.C.) of 1878, the Lieutenant-Governor is pleased, on the recommendation of the Commissioners of the Kishnaghur Municipality, in the district of Nuddea, at a meeting, to declare that from the 1st October 1880 the Commissioners of the said Municipality will maintain an establishment for the cleansing of all latrines situated in wards I and II of that Municipality.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 2nd July 1880.—In the exercise of the powers conferred on him by section 234, Act V (B.C.) of 1876, the Lieutenant-Governor is pleased, on the recommendation of the Commissioners of the Roserah Municipality, in the district of Durbhunga, at a meeting, to order that all the provisions of Part VII of the Act shall be in force in the said Municipality.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 5th July 1880.—Under Section 9 of Act VII (B.C.) of 1865 (an Act for the regulation and supervision of public slaughter-houses), the Lieutenant-Governor is pleased to extend the provisions of the said Act to the Mozufferpore municipality, with effect from the 1st August 1880.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 24th June 1880.—It is hereby notified, under the provisions of Section III, Regulation VI of 1819, that the Lieutenant-Governor has been pleased to declare public the ferry between Oocha, in the Chittagong Division, and Moungdaw, in the Naaf Township, Akyab District, commonly known as the Oocha ferry.

The boundaries of the ferry are as follows:—

North.—The bifurcation of the Oocha Choung, along the eastern branch of that Choung to the ghât and rest-house, and including both. Along the western branch 1,000 feet from the aforesaid point of bifurcation.

South.—A line drawn east and west through the mouth of the Moungdaw Creek.

East.—The eastern bank of the Naaf estuary from Oocha ghât to the southern bank of the Tatchoung.

West.—The western bank of the Naaf estuary.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 5th July 1880.—The following amended rule XI, of the rules under section 59 of the Land Acquisition Act, X of 1870, having been sanctioned by the Governor-General of India in Council, is published for general information:—

XI. On the date on which payment of compensation in any case may become due under section 41 of the Act, the Collector shall tender the amount to such of the persons entitled to receive it as may be present at his office in person, or by agent duly authorized to receive the same, informing them at the same time that in the event of their refusal to accept the amount tendered, no claim to interest will be entertained. Should any such person be absent and have no authorized agent at the Collector's Court, the Collector shall serve a notice upon him calling upon him to attend in person or by agent, within one week on his receipt of the notice, to receive the amount due to him, and warning him that on failure to appear within the period above named, no interest whatever will be paid to him. Should such person neglect to appear within the time specified, the Collector shall, on being satisfied of the due service of the notice, hold the amount in deposit until it shall be applied for by the person entitled to it.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 26th June 1880.—The following rules for the grant of certificates of competency as First and Second Class Engineers under the Indian Acts are published for general information.

For a Certificate of Competency as a First Class Engineer.

To be added to Rule A, published at page 1163 of the *Calcutta Gazette* of the 29th August 1877—

For Inland Steamers under Act I of 1868.—He must have served for not less than one year in the capacity of a Second Class Engineer with a Second Class Engineer's certificate, or in a higher capacity.

To be added at the end of the rules—

Any one who has passed as a First Class Engineer for home-trade ships will be considered to be qualified as a First Class Engineer for inland steamers.

For a Certificate of Competency as a Second Class Engineer.

To be substituted for Rule A, published at page 488 of the *Calcutta Gazette* of the 15th May 1878—

For Home Trade ships under Act I of 1859.—A candidate must be twenty-one years of age. He must have served an apprenticeship to an Engineer of four years in England or five years in India, and prove that during the period of his apprenticeship he has been employed on the making and repairing of engines. Or, if he has not served an apprenticeship, he must prove that for not less than three years, if in England, or five if in India, he has been employed as a journeyman or master-hand in some factory or workshop on the making or repairing of engines. In either case, he must also have served two years thereafter as an engineer or engine-driver, one year of the two having been spent at sea on the engineer staff of a seagoing steamer, or he must have served at least five years at sea on the engineer staff of a seagoing steamer.

For Inland Steamers under Act I of 1868.—He must have served an apprenticeship to an Engineer of four years in England, or five years in India, and prove that during the period of his apprenticeship he has been employed on the making and repairing of engines. Or, if he has not served an apprenticeship, he must prove that for not less than five years he has been employed as a journeyman or master-hand in some factory or workshop on the making or repairing of engines. In either case he must also have served two years thereafter as an engine-driver.

To follow Rule H of the rules published at page 1163 of the *Calcutta Gazette* of 29th August 1879.

Any one who has passed as a Second Class Engineer for home-trade ships will be considered to be qualified as a Second Class Engineer for inland steamers.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

Under Section 25 *of the Chota Nagpore Tenures Act, II (B C.) of* 1869.

The 19*th June* 1880.—It is hereby notified that the registers of Bhuinhari and other tenures in the villages belonging to the marginally named pergunnahs of the Chota Nagpore Estate, Lohardugga district, prepared under the provisions of Section 5 of Act II (B C.) of 1869, having been finally revised and corrected in accordance with the decisions and orders of the Special Commissioner and the Commissioner of the division under the aforesaid Act, have been confirmed by the Commissioner of the division on the 19th June 1880.

Pergunnah	Kasmar	... 1 village.
Ditto	Kariu	... 3 villages.
Ditto	Busia	... 29 ditto.
Ditto	Dogsa	... 13 ditto.
Ditto	Ardhi	... 6 ditto.
Ditto	Aringi	... 10 ditto.
Ditto	Korame	... 8 ditto.
Ditto	Khukra	... 86 ditto.
Ditto	ditto	... 11 ditto.

2. It is further declared, agreeably to the provisions of Section 26 of the aforesaid Act, that the confirmation of the Commissioner of the division notified above having thus been published, the registers shall be conclusive evidence of all matters recorded therein; and from and after this publication of the confirmation of the register relating to any village, no evidence shall be received that any lands in such village not mentioned in such register are of Bhuinhari or Manjhus tenure.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 24*th June* 1880.—It is hereby notified, under Section 19 of the Indian Forest Act (Act VII of 1878), that the tract of land in the Hazareebagh district, which, in notification of 26th May 1879, it was proposed to constitute a reserved forest, shall from the 1st July 1880 be a Reserved Forest under the said Act. The boundary of the said tract is as follows:—

North.—The boundary between the Gya and Hazareebagh districts, from a stream running in a south-west direction to the east of Bisneeteekur to the point where the boundary between pergunnahs Kodermah and Khurruckdiha meets the Gya district boundary.

East.—The boundary between pergunnahs Kodermah and Khurruckdiha, from the above point to a point about half a mile south of Phootlihi river.

South.—A demarcated line in a direction slightly south of east to the source of the river which rises at Phulwariya, and then that river.

West.—The same river, then a demarcated line, first north, then north-east, then north, and then north-east again to the river near Bisneeteekur, and then that river.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 22*nd June* 1880.—In continuation of the notifications of the 18th August 1879, 22nd December 1879, and 12th January 1880, published respectively at pages 841, 1259, and 41 of Part I of the *Calcutta Gazette* of the 20th August 1879, 24th December 1879, and 14th January 1880, the Lieutenant-Governor sanctions, under the provisions of Section 7 of Act XII of 1875, the following revised scale of fees for the storage of gunpowder in the Moyapore Magazine:—

Scale.

	Rs.	A.	P.
(1) Delivery order on sporting powder, per ℔	0	0	6
(2) Ditto, on blasting powder, do.	0	0	6
(3) Godown rent on all cases of powder and ammunition at the rate of one pie per ℔ per mensem.			

A. MACKENZIE,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 4th February 1880.—The Lieutenant-Governor is pleased to publish for general information the following Order in Council, and the Regulations appended thereto, for preventing collisions at sea, which will come into force on the 1st September 1880.

H. J. REYNOLDS,
Secy. to the Govt. of Bengal.

At the Court at Osborne House, Isle of Wight, the 14th day of August 1879.

PRESENT:

THE QUEEN'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS by "The Merchant Shipping Act Amendment Act, 1862," it was enacted that on and after the first day of June one thousand eight hundred and sixty-three, or such later day as might be fixed for the purpose by Order in Council, the Regulations contained in the table marked C in the schedule to the said Act should come into operation and be of the same force as if they were enacted in the body of the said Act; but that Her Majesty might from time to time, on the joint recommendation of the Admiralty and the Board of Trade, by Order in Council, annul or modify any of the said Regulations, or make new Regulations in addition thereto or in substitution therefor; and that any alterations in, or additions to, such Regulations made in manner aforesaid should be of the same force as the Regulations in the said schedule:

And whereas by the same Act it was further provided that whenever it should be made to appear to Her Majesty that the Government of any foreign country was willing that the Regulations for preventing collisions contained in Table C in the schedule to the said Act, or such other Regulations for preventing collisions as are for the time being in force under the said Act, should apply to the ships of such country when beyond the limits of British jurisdiction, Her Majesty might, by Order in Council, direct that such Regulations should apply to the ships of the said foreign country, whether within British jurisdiction or not; and it was further provided by the said Act that whenever an Order in Council had been issued applying any Regulation made by, or in pursuance of, the said Act to the ships of any foreign country, such ships should in all cases arising in any British court, be deemed to be subject to such Regulation, and should, for the purpose of such Regulation, be treated as if they were British ships:

And whereas by an Order in Council made in pursuance of the said recited Act, and dated the ninth day of January one thousand eight hundred and sixty-three, Her Majesty was pleased to direct:—First, that the Regulations contained in the schedule to the said Act should be modified by the substitution for such Regulations of certain Regulations appended to the said Order;

Secondly, that the said Regulations appended to the said Order should, on and after the first day of June one thousand eight hundred and sixty-three, apply to French ships, whether within British jurisdiction or not:

And whereas by several Orders in Council subsequently made, Her Majesty was pleased to direct that the Regulations appended to the said Order of the ninth of January one thousand eight hundred and sixty-three, should apply to ships of the countries specified in the said Orders, whether within British jurisdiction or not:

And whereas by Order in Council, dated the thirtieth day of July one thousand eight hundred and sixty-eight, Her Majesty, on the joint recommendation of the Admiralty and the Board of Trade, was pleased to make certain additions to the Regulations appended to the said first-recited Order in Council, for the purpose of explaining Articles 11 and 13 of the said Regulations, and of removing doubt and misapprehension concerning the effect of the said two Articles:

And whereas the Admiralty and the Board of Trade have jointly recommended to Her Majesty that the Regulations contained in the Order in Council dated the ninth day of January one thousand eight hundred and sixty-three, and the additions to the said Regulations contained in the said Order in Council of the thirtieth day of July one thousand eight hundred and sixty-eight, shall be annulled from the first day of September one thousand eight hundred and eighty, and that there shall be substituted for the said Regulations and additions respectively the new Regulations hereinafter set forth:

And whereas it has been made to appear to Her Majesty that the Governments of the several foreign countries mentioned in the second schedule hereto are respectively willing that the Regulations contained in the first schedule hereto shall apply to ships of the said countries respectively, whether within British jurisdiction or not:

Now therefore Her Majesty, by virtue of the powers vested in Her by the said recited Act, and by and with the advice of Her Privy Council, is pleased to direct—

First, that on and after the first day of September one thousand eight hundred and eighty, the Regulations appended to the said Order in Council of the ninth day of January one thousand eight hundred and sixty-three, and the additions to the said Regulations contained in the said Order in Council of the thirtieth day of July one thousand eight hundred and sixty-eight, shall be annulled, and that there shall be substituted for the said Regulations and additions respectively the new Regulations contained in the first schedule hereto.

Second, that the said Regulations contained in the said first schedule hereto shall, from and after the first day of September one thousand eight hundred and eighty, apply to ships of the countries mentioned in the said second schedule hereto, whether within British jurisdiction or not.

C. L. PEEL.

FIRST SCHEDULE.

REGULATIONS FOR PREVENTING COLLISIONS AT SEA.

Preliminary.

ART. 1. In the following rules every steam-ship which is under sail and not under steam is to be considered a sailing ship; and every steam-ship which is under steam, whether under sail or not, is to be considered a ship under steam.

Rules Concerning Lights.

ART. 2. The lights mentioned in the following Articles, numbered 3, 4, 5, 6, 7, 8, 9, 10, and 11, and no others, shall be carried in all weathers, from sunset to sunrise.

ART. 3. A sea-going steam-ship when under way shall carry—

(*a.*) On or in front of the foremast, at a height above the hull of not less than 20 feet, and if the breadth of the ship exceeds 20 feet then at a height above the hull not less than such breadth, a bright white light, so constructed as to show an uniform and unbroken light over an arc of the horizon of 20 points of the compass; so fixed as to throw the light 10 points on each side of the ship, *viz.* from right ahead to 2 points abaft the beam on either side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least five miles.

(*b.*) On the starboard side, a green light so constructed as to show an uniform and unbroken light over an arc of the horizon of 10 points of the compass; so fixed as to throw the light from right ahead to 2 points abaft the beam on the starboard side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least two miles.

(*c.*) On the port side, a red light, so constructed as to show an uniform and unbroken light over an arc of the horizon of 10 points of the compass; so fixed as to throw the light from right ahead to 2 points abaft the beam on the port side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least two miles.

(*d.*) The said green and red side lights shall be fitted with inboard screens projecting at least three feet forward from the light, so as to prevent these lights from being seen across the bow.

ART. 4. A steam-ship, when towing another ship, shall, in addition to her side lights carry two bright white lights in a vertical line one over the other, not less than three feet apart, so as to distinguish her from other steam-ships. Each of these lights shall be of the same construction and character, and shall be carried in the same position, as the white light which other steam-ships are required to carry.

ART. 5. A ship, whether a steam-ship or a sailing ship, when employed either in laying or in picking up a telegraph cable, or which from any accident is not under command, shall at night carry in the same position as the white light which steam-ships are required to carry, and, if a steam-ship, in place of that light, three red lights in globular lanterns, each not less than 10 inches in diameter, in a vertical line one over the other, not less than three feet apart: and shall by day carry in a vertical line one over the other, not less than three feet apart, in front of, but not lower than, her foremast head, three black balls or shapes, each two feet in diameter.

These shapes and lights are to be taken by approaching ships as signals that the ship using them is not under command, and cannot therefore get out of the way.

The above ships when not making any way through the water, shall not carry the side lights, but when making way shall carry them.

ART. 6. A sailing ship under way, or being towed, shall carry the same lights as are provided by Article 3 for a steam-ship under way, with the exception of the white light, which she shall never carry.

ART. 7. Whenever, as in the case of small vessels during bad weather, the green and red side lights cannot be fixed, these lights shall be kept on deck, on their respective sides of the vessel, ready for use: and shall, on the approach of or to other vessels, be exhibited on their respective sides in sufficient time to prevent collision, in such manner as to make them most visible, and so that the green light shall not be seen on the port side, nor the red light on the starboard side.

To make the use of these portable lights more certain and easy, the lanterns containing them shall each be painted outside with the colour of the light they respectively contain, and shall be provided with proper screens.

ART. 8. A ship, whether a steam-ship or a sailing ship, when at anchor, shall carry, where it can best be seen, but at a height not exceeding 20 feet above the hull, a white light, in a globular lantern of not less than eight inches in diameter, and so constructed as to show a clear uniform and unbroken light visible all round the horizon, at a distance of at least one mile.

ART. 9. A pilot vessel, when engaged on her station on pilotage duty, shall not carry the lights required for other vessels, but shall carry a white light at the mast-head visible all round the horizon, and shall also exhibit a flare-up light or flare-up lights at short intervals which shall never exceed fifteen minutes.

A pilot vessel, when not engaged on her station on pilotage duty, shall carry lights similar to those of other ships.

ART. 10. (*a*)—Open fishing boats and other open boats when under way shall not be obliged to carry the side lights required for other vessels; but every such boat shall in lieu thereof have ready at hand a lantern with a green glass on the one side and a red glass on the other side; and on the approach of or to other vessels such lantern shall be exhibited in sufficient time to prevent collision, so that the green light shall not be seen on the port side, nor the red light on the starboard side.

(*b*)—A fishing vessel and an open boat when at anchor shall exhibit a bright white light.

(*c*)—A fishing vessel when employed in drift net fishing, shall carry on one of her masts two red lights in a vertical line one over the other, not less than three feet apart.

(*d*)—A trawler at work shall carry on one of her masts two lights in a vertical line one over the other, not less than three feet apart, the upper light red and the lower green, and shall also either carry the side lights required for other vessels, or if the side lights cannot be carried, have ready at hand the coloured lights as provided in Article 7, or a lantern with a red and a green glass as described in paragraph (*a*) of this Article.

(*e*)—Fishing vessels and open boats shall not be prevented from using a flare-up in addition if they desire to do so.

(*f*)—The lights mentioned in this Article are substituted for those mentioned in the 12th, 13th, and 14th Articles of the Convention between France and England scheduled to the British Sea Fisheries Act, 1868.

(*g*)—All lights required by this Article, except side lights, shall be in globular lanterns so constructed as to show all round the horizon.

ART. 11. A ship which is being overtaken by another shall show from her stern to such last-mentioned ship a white light or a flare-up light.

Sound Signals for Fog, &c.

ART. 12. A steam-ship shall be provided with a steam whistle, or other efficient steam sound signal, so placed that the sound may not be intercepted by any obstructions, and with an efficient fog-horn to be sounded by bellows or other mechanical means, and also with an efficient bell. A sailing ship shall be provided with a similar fog-horn and bell.

In fog, mist, or falling snow, whether by day or night, the signals described in this Article shall be used as follows, that is to say—

(*a*)—A steam-ship under way shall make with her steam whistle, or other steam sound signal, at intervals of not more than two minutes, a prolonged blast.

(*b*)—A sailing ship under way shall make with her fog-horn, at intervals of not more than two minutes, when on the starboard tack one blast, when on the port tack two blasts in succession, and when with the wind abaft the beam three blasts in succession.

(*c*)—A steam-ship and a sailing ship when not under way shall, at intervals of not more than two minutes, ring the bell.

Speed of Ships to be moderate in Fog, &c.

ART. 13. Every ship, whether a sailing ship or steam-ship, shall in a fog, mist, or falling snow go at a moderate speed.

Steering and Sailing Rules.

ART. 14. When two sailing ships are approaching one another, so as to involve risk of collision, one of them shall keep out of the way of the other as follows, viz :—

(*a*)—A ship which is running free shall keep out of the way of a ship which is close-hauled.

(*b*)—A ship which is close-hauled on the port tack shall keep out of the way of a ship which is close-hauled on the starboard tack.

(*c*)—When both are running free with the wind on different sides, the ship which has the wind on the port side shall keep out of the way of the other.

(*d*)—When both are running free with the wind on the same side, the ship which is to windward shall keep out of the way of the ship which is to leeward.

(*e*)—A ship which has the wind aft shall keep out of the way of the other ship.

ART. 15. If two ships under steam are meeting end on, or nearly end on, so as to involve risk of collision, each shall alter her course to starboard, so that each may pass on the port side of the other.

This Article only applies to cases where ships are meeting end on, or nearly end on, in such a manner as to involve risk of collision, and does not apply to two ships which must, if both keep on their respective courses, pass clear of each other.

The only cases to which it does apply are, when each of the two ships is end on, or nearly end on to the other, in other words, to cases in which by day each ship sees the mast of the other in a line, or nearly in a line, with her own; and by night, to cases in which each ship is in such a position as to see both the side lights of the other.

It does not apply by day to cases in which a ship sees another ahead crossing her own course; or by night, to cases where the red light of one ship is opposed to the red light of the other, or where the green light of one ship is opposed to the green light of the other, or where a red light without a green light, or a green light without a red light is seen ahead, or where both green and red lights are seen anywhere but ahead.

ART. 16. If two ships under steam are crossing so as to involve risk of collision, the ship which has the other on her own starboard side shall keep out of the way of the other.

ART. 17. If two ships, one of which is a sailing ship and the other a steam-ship, are proceeding in such directions as to involve risk of collision, the steam-ship shall keep out of the way of the sailing ship.

ART. 18. Every steam-ship when approaching another ship, so as to involve risk of collision, shall slacken her speed, or stop and reverse if necessary.

ART. 19. In taking any course authorized or required by these Regulations a steam-ship under way may indicate that course to any other ship which she has in sight by the following signals on her steam whistle, viz:—

One short blast to mean—"I am directing my course to starboard."
Two short blasts to mean—"I am directing my course to port."
Three short blasts to mean—"I am going full speed astern."

The use of these signals is optional; but if they are used, the course of the ship must be in accordance with the signal made.

ART. 20. Notwithstanding anything contained in any preceding Article every ship, whether a sailing ship or steam-ship, overtaking any other, shall keep out of the way of the overtaken ship.

ART. 21. In narrow channels every steam-ship shall, when it is safe and practicable, keep to that side of the fair way or midchannel which lies on the starboard side of such ship.

ART. 22. Where by the above rules one of two ships is to keep out of the way the other shall keep her course.

ART. 23. In obeying and construing these rules due regard shall be had to all dangers of navigation, and to any special circumstances which may render a departure from the above rules necessary in order to avoid immediate danger.

No Ship under any circumstances to neglect proper precautions.

ART. 24. Nothing in these rules shall exonerate any ship, or the owner, or master, or crew thereof, from the consequences of any neglect to carry lights or signals, or of any neglect to keep a proper look-out, or of the neglect of any precaution which may be required by the ordinary practice of seamen, or by the special circumstances of the case.

Reservation of Rules for Harbours and Inland Navigation.

ART. 25. Nothing in these rules shall interfere with the operation of a special rule duly made by local authority relative to the navigation of any harbour, river, or inland navigation.

Special Lights for Squadrons and Convoys.

ART. 26. Nothing in these rules shall interfere with the operation of any special rules made by the Government of any nation with respect to additional station and signal lights for two or more ships of war, or for ships sailing under convoy.

SECOND SCHEDULE.

Austria-Hungary.	Italy.
Belgium.	Netherlands.
Chili.	Norway.
Denmark.	Portugal.
France.	Russia.
Germany.	Spain.
Great Britain.	Sweden.
Greece.	United States.

JUDICIAL DEPARTMENT.

No. 3637A.

The 25th June 1880.—The Lieutenant-Governor accepts the resignation tendered by Mr. H. Ramsey of his appointment as Honorary Magistrate of the Kurseong Bench, in the district of Darjeeling.

Mr. E. McL Smith, temporary Deputy Magistrate and Deputy Collector at Jamtara, in the Sonthal Pergunnahs district, is vested with the powers of a Magistrate of the First Class.

The 28th June 1880.—Mr. J. D. Savi, Sub-Deputy Opium Agent, is appointed to be an Honorary Magistrate for the Chuprah Bench of Magistrates in the district of Sarun, and is vested with the powers of a Magistrate of the Third Class.

The Lieutenant-Governor accepts the resignation tendered by Mr. E. S. Brown and Moulvi Mahomed Hafiz of their appointments as Honorary Magistrates in the district of Backergunge.

The 29th June 1880.—Hafiz Abdul Kurreem, First Subordinate Judge of Bhagulpore, is allowed leave for four months, under Section 4, Supplement F of the Civil Leave Code, with effect from the 1st July next, or from such subsequent date as he may avail himself of it.

Baboo Bolac Chand, Second Subordinate Judge of Bhagulpore, on leave, is appointed to act as First Subordinate Judge of that district, during the absence, on leave, of Hafiz Abdul Kurreem, or until further orders.

The 1st July 1880.—Baboo Devendro Chunder Mookerjee, Moonsif of Ishurgunge, in the district of Mymensingh, is appointed to be a Moonsif in Chota Nagpore, *vice* Baboo Ramdyal Ghose, deceased. Baboo Devendro Chunder Mookerjee will be ordinarily stationed at Lohardugga.

The 2nd July 1880.—Mr. T. M. L. Thompson, Assistant Engineer, Arrah Division, is vested with the powers of a Magistrate of the Third Class for the trial of offences under Act V (B.C.) of 1864 and Act III (B.C.) of 1876.

Baboo Jogendro Nath Deb, LL., is appointed to act as a Moonsif in the district of Midnapore during the absence, on deputation, of Baboo Raj Chunder Sandyal, or until further orders. Baboo Jogendro Nath Deb will be ordinarily stationed at Tumlook.

The 6th July 1880.—Baboo Komul Narain Chuckerbutty, temporary Sub-Deputy Collector, Serampore, in Hooghly, is vested with the powers of a Magistrate of the Third Class.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 30th June 1880.—Under the provisions of section 5 of the Indian Registration Act III of 1877, the Lieutenant-Governor sanctions the abolition of the present Debipur Sub-Registry Office, and the formation in its place of the sub-district of Bankipore, with head-quarters at Bankipore, and jurisdiction conterminous with thana Bankipore, in the sub-division of Diamond Harbour, in the district of the 24-Pergunnahs. Thana Debipur, which was comprised in the sub-district of Debipur, will be transferred to the sub-district of Diamond Harbour. The changes will take effect on and from the 1st August 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 2nd July 1880.—Baboo Shamapudo Chowdhry, Deputy Magistrate and Deputy Collector, Midnapore, is appointed, *vice* Baboo Kali Prosonno Roy Chowdhry, deceased, to be a member of the Commission appointed under the orders of the 23rd June 1879, published in the *Calcutta Gazette* of the 25th idem, to ascertain and determine the chowkidaree chakran lands and other lands assigned before the passing of Act VI (B.C.) of 1870 (for the appointment, dismissal, and maintenance of village Chowkeydars), for the maintenance of officers to keep watch in the villages included within the thanas of Midnapore and Salboni in the Midnapore district.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 26th June 1880.—In modification of the notification dated the 23rd June 1879, and published at page 599 of the *Calcutta Gazette* of the 25th idem, it is hereby notified that, under the provisions of Section 58, Act VI (B.C.) of 1870 (for the appointment, dismissal, and maintenance of village chowkeedars), the Lieutenant-Governor has appointed the Sub-divisional officer of Ghattal and Baboo Denonath Ghose, Officiating Deputy Magistrate and Deputy Collector, Midnapore, to form a commission to ascertain and determine the Chowkeedaree Chakran lands and other lands which were assigned before the passing of that Act for the maintenance of officers to keep watch in the villages included within the thanahs of Chandrakona and Ghattal in the Midnapore district.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 14th June 1880.—It is hereby notified that Moulvie Naimuddin, late Mahomedan Registrar of Serajgunge, in the district of Pubna, who has been sentenced to eighteen months' rigorous imprisonment and to pay a fine of Rs. (300) three hundred, or, in default, to six months' further imprisonment, on conviction of extortion, is declared incapable of serving Government again in any capacity. The following descriptive roll of the prisoner is published for general information :—

Descriptive Roll of a Prisoner in the Jail at Pubna.

1	2	3	4	5	6	7	8	9	10	11			12
Register number of prisoner.	Class of prisoner.	Name.	Height, description and other distinguishing marks.	Age.	Sex.	Religion, caste, and race.	Residence.	Crime with Section of Penal Code.	Occupation prior to imprisonment	Sentence.			District in which, and authority by whom sentenced.
										Date.	Nature.	Period.	
												Y. M. D.	
6778	A	Naimuddin.	Height 5 feet 2 inches; black complexion; a large ulcer mark on the side of the left knee; a scald on the right arm just below the elbow.	41	Male.	Mahomedan.	Sooraj, Police station Tangail, zillah Mymensing.	Extortion, section 384, Indian Penal Code.	Government service.	18th June 1879.	Rigorous imprisonment and fine Rs. 300, or in default a further period of rigorous imprisonment for 6 months.	1 6 0	Joint Magistrate of Serajgunge.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 15th June 1880.—It is hereby notified that the Lieutenant-Governor directs the extension of the provisions of Section 24, Act V of 1861, to the bazar at Assensole, with its four adjacent mohullahs, viz., the old Station, Sahebtolah, Budherdanga, and Beldanga, in the sub-division of Raneegunge, in the district of Burdwan, bounded respectively as follows :—

Assensole Bazar.—On the north by the Grand Trunk Road; on the south by the village of Assensole; on the east by a tank called Talpokur and some *sali* lands known as Piroobad; and on the west by the East Indian Railway Guards' Bungalow compound and the Protestant church.

The Old Station.—On the north by the Coal Depôts of Messrs. Apcar & Co. and Srikrishna Dun; on the south by the Grand Trunk Road; on the east by a tank, the property of the East Indian Railway Company, and the road to the Railway Station; and on the west by the East Indian Railway Company's premises.

Sahebtolah.—On the north by the rail-road; on the south by the Grand Trunk Road and the danga lands known as Budhor Nagar Bagan; on the east by a tank, the property of Narani Roy, and the road leading to it; and on the west by a tank called Kolband, the Roman Catholic compound, and the European Cemetery.

Budherdanga.—On the north by the Railway Hospital compound and the bazar tank, the property of the East Indian Railway Company; on the south by the village of Budha; on the east by the village of Assensole; and on the west by the road to Budha.

Beldanga and Railpur.—On the north by a khal called Garnijor; on the south by the rail-road; on the east by the road to Dhadka; and on the west by a drain carrying off the water of the Kolband tank.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 21st June 1880.—Under the provisions of Section 5 of the Indian Registration Act III of 1877, the Lieutenant-Governor sanctions the removal of the head-quarters of the office of the Joint Sub-Registrar of Kaliyaganj, in the district of Jessore, from Kaliyaganj to Barabazar. The change will take effect from the 1st July 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

PUBLIC WORKS DEPARTMENT,—BENGAL.

ESTABLISHMENT.

The 1st July 1880.

No. 120.—*Promotion.*—Mr. C. Taylor, Assistant Engineer, First Grade, and Assistant to Chief Engineer and Joint-Secretary, Irrigation Branch, is promoted to Executive Engineer, Fourth Grade (temporary rank), with effect from the 19th June 1880.

CIVIL BUILDINGS.

The 3rd July 1880.

No. 121.—*Declaration under Section 6 of Act X of* 1870.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for a Moonsiff's Court-house and Record-room at Madaripur, in the village of Lakhigunge, pergunnahs Rajnagur, Joarchar, Mugaria, zillah Furreedpore, it is hereby declared that, for the above purpose, a piece of land, measuring more or less 2 beeghas 8 cottahs 12 chittacks of standard measurement, bounded on the north by the river Kumar; south by the lodging of Chandra Kumar Bandopahdya, Pleader, Moonsif's Court, the municipal tank, and Kailash Chandra Das, Pleader's lodging; east by the mosque of Laskar Hazi and lodging of Baharali poon; west by the Moonsiff's lodging, is required within the aforesaid village of Lakhigunge.

This declaration is made, under the provisions of section 6 of Act X of 1870, to all whom it may concern.

ESTABLISHMENT.

The 6th July 1880.

No. 122.—*Notification.*—The following notification of the Government of India in the Public Works Department, is republished for general information :—

"*No.* 213, *dated 29th June* 1880.—With reference to Public Works notification No. 152, dated the 11th May 1880, Mr. A. Joyce, Assistant Engineer, Second Grade, is transferred from the North-Western Provinces and Oudh to Bengal, instead of Mr. A. H. Mason, as notified therein."

T. H. WICKES,
Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

IRRIGATION.

NOTIFICATION.—ESTABLISHMENT.

The 30th June 1880.

No. 89.—*Leave.*—Mr. M. J. J. P. Norman, Assistant Engineer, First Grade, Mahanuddy Division, is granted leave on private affairs for six months, under Supplement F, Section 6, of the Civil Leave Code.

IRRIGATION.

The 5th July 1880.

No. 90.—*Declaration.*—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken up by Government at the public expense for a public purpose, viz. for extra land taken for distributary channel No. 6 of the Midnapore High Level Canal in the villages of Kontai, pergunnah Shahapore, and Noyabasan, Paddampore, Assanpore, Robeepore, Chuck Shahapore, Chuck Momeem, Autollah, Brabhonsason, Chuck Sarsa, Horeehurpore, and Bhowanipore, pergunnah Kedarkundoo, zillah Midnapore, it is hereby declared that, for the above purpose, a strip of land 4 miles in length and 32 feet average width, measuring more or less 48 beeghas 16 cottahs 2 chittacks of standard measurement, is required within the aforesaid villages of Kontai, Noyabasan, Paddampore, Assanpore, Robeepore, Chuck Shahapore, Chuck Momeem, Autollah, Brabhonsason, Chuck Sursa, Horechurpore, and Bhowanipore.

This declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

IRRIGATION—ESTABLISHMENT.

The 6th July 1880.

No. 91.—*Notification.*—Mr. S. C. Roberts, Deputy Revenue Superintendent, Second Grade, Orissa Canals, in charge of No. 1 Division, is granted subsidiary leave for 12 days instead of 10 days as notified in the orders marginally noted.

No. 77, dated 11th June 1880.

IRRIGATION.

The 6th July 1880.

No. 92.—*Declaration.*—Whereas it appears to the Licutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpore, viz. for an inspection bungalow on side of Roghoonathpore-road, it is hereby declared that, for the above purpose, a piece of land measuring about 306 feet in length by 66 to 181 feet in width, and containing 3 roods and 37 poles of land more or less, bounded on the north-east by garden and cultivated land of Ram Sahai Sing; south by the cultivated land of Salig Ahir and Sookharry Ahir; and west by the cuttings of the Sarya-road, is required in mouzah Roghoonathpore, pergunnah Shojepore, zillah Shahabad.

This declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

No. 93.—*Declaration.*—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for a bungalow in mouzah Baroher in the 11th mile of the Koilwar Distributary, it is hereby declared that, for the above purpose, a piece of land measuring 200 feet in length by 140 feet in breadth, and containing an area of 2 roods and 23 poles of land more or less, bounded on the north by garden of Joygobind Patak; east by Koilwar-road; south by culturable land of Kally Nath Missir; and west by the Government land relating to Koilwar Distributary, is required in mouzah Barohee, pergunnah Nonan, zillah Shahabad

This declaration is made, under the provisions of section 6 of Act X of 1870, to all whom it may concern.

No. 94.—*Declaration.*—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for a bungalow site in mouzah Hurpore Chandi, on the Kurmurhy Distributary, it is hereby declared that, for the above purpose, a plot of land measuring about 414 feet in length by 200 feet in breadth, and containing an area of 1 acre 2 roods and 23 poles of land more or less, bounded on the east by garden of Tupsee Roy; west by the Government land relating to Kurmurhy Distributary; south by the cultivated land of Ram Tohal Roy; and north by the cultivated land of Barai Roy and garden of Nowrutton Roy, is required in mouzah Hurpore Chandi, pergunnah Peeroo, district Shahabad.

This declaration is made, under the provision of Section 6 of Act X of 1870, to all whom it may concern.

C. TAYLOR,
Offg. Asst. Secy., for Joint-Secy.
to the Govt. of Bengal, P. W. Dept.,
Irrigation Branch.

Dated the 14th June 1880.

No. 80.—*Notification.*—With reference to notification No. 79, dated the 14th June 1880, it is hereby notified, under Section 6 of the Canals Act of 1864, that it is intended to levy tolls at the following rates and at the undermentioned places on the Buxar Canal:—

Schedule of Rates of Toll to be charged in the Buxar Canal.

DESCRIPTION.	ENTERING FROM THE NORTH.				ENTERING FROM THE SOUTH.			
	Terminal lock at Buxar.	Railway at Buxar.	Siknoul, lock No. 8.	Nokha.	Bedadi.	Nokha.	Siknoul, lock No. 8.	Railway at Buxar.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Vessels (empty) per 100 maunds...	0 1 6	0 4 6	0 6 6	0 5 0	0 5 0	0 6 6	0 4 6	0 1 6
Ditto loaded with stone, kunkur, bricks, or coal only	0 1 6	0 4 6	0 6 6	0 5 0	0 5 0	0 6 6	0 4 6	0 1 6
Ditto loaded with any other articles	0 3 0	0 9 0	0 13 0	0 10 0	0 10 0	0 13 0	0 9 0	0 3 0
Large bamboos in floats, per 100 ...	0 1 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0
Hill bamboos in floats, per 1,000 ...	0 1 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0
Bullahs and poles in floats, per 100	0 1 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0
Timber in rafts, per timber ...	0 1 6	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 1 6

C. TAYLOR,
Offg. Asst. Secy., for Joint.-Secy.
to the Govt. of Bengal, P. W. Dept.,
Irrigation Branch.

[Fifth Publication]

IRRIGATION.

Dated 7th June 1880.

DRAFT RULES PROPOSED UNDER ACT III (B.C.) OF 1876.

No. 76. *Notification.*—In exercise of the powers conferred on him by Section 99 of Act III (B.C.) of 1876, the Hon'ble the Lieutenant-Governor is pleased to direct the publication of the following rules for the Orissa Canals.

H. C. LEVINGE,
Jt.-Secy. to the Govt. of Bengal,
P. W. Dept., Irrigation Branch.

RULES UNDER ACT III (B.C.) OF 1876.

PART I.

Of Supply.

Rule 1.—Canal water will be supplied on written applications at the rates and on the conditions to be hereafter stated. (Section 74, Act III of 1876.)

Rule 2.—All applications must be made in forms which may be obtained free of cost at the Canal Revenue Offices. (Appendices A and B.)

Rule 3.—Applications for water will be received by the Deputy Revenue Superintendents or their duly authorized subordinates at the various circle and branch circle offices.

Rule 4.—Any Deputy Superintendent may refuse an application if he thinks it would not be to the interest of Government to comply with it. This discretion will be vested in the Deputy Superintendents only. Other canal revenue officers authorized to receive applications must refer for orders all doubtful cases to the Deputy Superintendent in charge of their respective circles.

PART II.

Rates and Conditions of Supply.

Rule 5.—The rates chargeable per acre for the different descriptions of crops have been fixed up to the end of November 1882, and are as follow:—

Crop.	Flow. Rs.	A.	P.	Lift. Rs.	A.	P.
First Rice.						
For the whole irrigable and rice cultivated area of any village if applied for up to expiration of sanctioned rates ...	1	8	0	1	0	0
For any fractional area of any village or for other term...	3	0	0	2	0	0
Second Rice.						
For dry-weather or rubbee crops for dalwa rice ...	1	8	0	1	0	0
For cotton, tobacco, haldi, ginger, wheat, vegetables, indigo, and all garden produce ...	2	0	0	1	8	0
For linseed, oilseed, dál, and all pulses	1	0	0	0	10	0
Third Rice.						
For sugarcane ...	6	0	0	4	0	0
Fourth Rice.						
For filling tanks Re 1 per 10,000 cubic feet.						

Rule 6.—Applications for water for the irrigation of rice crops at Rs. 1-8 per acre "flow" and Re. 1 "lift" must be signed by all the cultivators holding rice culturable and irrigable lands in the villages mentioned in the applications, and the names of the villages adjoining that in respect of which the application is made must be specified at the back of the applications.

Rule 7.—Applications for water at Rs. 3 "flow" and Rs. 2 "lift" irrigation must be signed by all those cultivating in the specific portion of the villages applied for. At the back of such applications should be entered the names and boundaries of the *chaks* or plots for which water is required.

Rule 8.—The provisions of Rule 7 will apply to all applications for water for sugarcane and dry-weather crops.

Rule 9.—Applications under Rules 6, 7, and 9 will not be deemed complete until all the signatures of intending irrigators have been obtained, and water may be refused by the Deputy Superintendent until all the signatures shall have been obtained. Those who cannot write must affix their marks.

Rule 10.—All applicants should have distinctly explained to them the terms of the agreement at the head of their applications. The assessments made will be on the areas actually irrigable or irrigated and cultivated by applicants, and not on the areas as stated by them.

Rule 11.—Separate applications must be given in respect of each description of crop mentioned in the statement attached to Rule 5.

Rule 12.—The Deputy Superintendent may refuse to comply with the application of any village from the cultivators of which any arrears of water-rates are due, until such time as the arrears are paid.

PART III.

Of the Procedure for the Disposal of Applications for Water.

Rule 13.—On receipt of an application for water it should be dated and initialled by the receiving officer and entered in the register of applications (Register No. I). The officer receiving it, or his duly authorized subordinate, will then proceed to ascertain by local enquiry and the aid of survey maps, or by actual measurement, the following particulars regarding the lands mentioned in the applications:—

(1) Whether canal supply can be given.

(2) Whether the particulars as to areas and boundaries as given in the application are correct.

(3) Whether, with reference to the situation of the lands and areas applied for, it is to the interest of Government to comply with the application.

Rule 14.—After ascertaining by survey maps or actual measurement, and recording on the application the areas being or to be irrigated, the enquiring officer shall prepare a permit to supply water in the form prescribed in Appendix C for despatch to the supplying officer. A copy of the permit may, if wished, be made over to the applicants.

Rule 15.—Should the enquiring officer be of opinion that the areas applied for cannot be irrigated, or that the application should not for other reasons be sanctioned, he will submit his report with all the papers of the case for the orders of the Deputy Superintendent.

Rule 16.—It shall be at the discretion of the Deputy Superintendent to grant supply of water to any village or villages for which applications for water may have been received without waiting for the completion of any local enquiry or measurement.

Rule 17.—The manner in which any application may be finally disposed of should be briefly stated in the column of remarks in Register No. I.

Rule 18.—When an application for water has been finally disposed of, either by an order to supply water or otherwise, it should be forwarded to the head office, where it will be registered in detail in the register of leases (Register No. II).

PART IV.

Of Water Distribution to Applicants.

Rule 19.—Village channels have been constructed and are maintained by Government for the purpose of leading water to some convenient point or points within the boundaries of certain villages; and wherever such channels exist, canal water shall, if possible, be supplied from them to all applicants by the Superintending Engineer, his Executive Engineers, and their subordinates.

Rule 20.—Where no village channels exist from which supply can be given, applicants shall be directed to construct such village channels as may be required to irrigate their areas, and supply may be withheld until proper channels are made.

Rule 21.—Canal officers shall give every assistance to applicants in laying out and aligning village channels, and every effort must be made to induce villagers to construct their own channels.

Rule 22.—The complete control and custody of all irrigation sluices shall rest in the Superintending Engineer and the Executive Engineers subordinate to him; but it shall be competent to either of these officers, by an order in writing, to transfer the control and custody of any sluice to any person deemed fit to take charge thereof.

Rule 23.—All questions as to priority of right to take water, and all disputes regarding the quantity and regulation of supply, shall be determined by the Executive Engineer. It shall further be competent to this officer, at his discretion, to close entirely such channels and outlets as he may deem expedient to ensure proper rotation of supply to all applicants, and no claims for compensation for such closure shall lie.

Rule 24.—Applicants whose applications may have been sanctioned shall as far as possible be supplied at any time during the growth of the crop mentioned in their applications: but no applicant for water for a rice crop can claim a *full* supply before the 15th of June.

Rule 25.—Cultivators shall embank the field to which water is supplied, so that the water shall not run to waste or flow unnecessarily on land not entitled to irrigation.

Rule 26.—Where water is appropriated in an unauthorized manner, by cutting canal, distributary or village channel banks, or by opening sluices or shoots fixed in such banks, or by cutting or neglecting to keep in repair the boundaries of fields to which water is supplied, and the person by whose act or neglect such appropriation has ensued cannot be identified, all lands deriving benefit shall be liable to twice the ordinary charge, or such other charge, not being less than the ordinary rate, as the Deputy Superintendent of Canal Revenue may determine.

PART V.

Of Realization of Water-rates.

Rule 27.—Any person appointed as a Collector under section 82 of the Act shall receive sunnuds of appointment in Form D for each village from which he agrees to collect, and he will be entitled to receive commission at the rate of 5 per cent. on all sums paid by him to Government on or before such dates as may be stated in his sunnuds of appointment. The person appointed Collector shall usually be a nominee of the cultivators from whom water-rates are due. No person appointed as Collector of water-rate shall be entitled to claim his commission until he has submitted such accounts as the Deputy Superintendent may prescribe.

Rule 28.—The Deputy Superintendent shall be at liberty to cancel any sunnud of appointment to collect, whenever such course appears advisable in the interest of Government or of the cultivators.

Rule 29.—Where no Collectors of water-rates are appointed, realizations will be made by the Canal Revenue Officers in charge of circles and by their authorized subordinates. The instructions embodied in Appendix E regarding collections must be read as part and parcel of these rules, and must be adhered to by all canal revenue subordinates.

Rule 30.—Demand statements of the water-rates due from each village will be issued from the Canal Revenue Office at least two months before such water-rates fall due. All demand statements will contain the names and residences of the cultivators from whom water-rates are due, the areas on which rates are payable, and amounts due from each ryot. Demand statements shall be served on the Collector, or if no Collector has been appointed, on some one of the principal applicants. General notice of such service shall be posted on some conspicuous part of each village, and shall specify dates of payment.

Rule 31.—The dates of payment of water-rates for the different crops shall be as follow:—

For rice ...	... 1st February
„ sugarcane ...	... 1st June.
„ dalwa and other dry-weather crops	... 1st August.

All payments of water-rates shall be paid in one instalment.

PART VI.

Rule 32.—All objections and claims for remission shall be made to the Deputy Superintendent.

Rule 33.—Remissions of water-rates will be granted in whole or in part by the Deputy Superintendent on the following grounds:—

(1) The total failure of supply

(2) Damage to crops caused by deficiency or delay in the supply of water, in consequence of some act or omission on the part of the supplying officer, and independent of any act or omission on the part of the applicants.

(3) Damage caused by excess water under above restrictions.

(4) Where it can be shown that no crop was grown as originally intended. Provided that no claim for remission shall be allowed unless made while the crops alleged to have been damaged are on the ground.

Rule 34.—Special cases for remission not coming under the above heads shall be reported to the Collector for orders.

Rule 35.—All orders passed on claims for remission shall be duly communicated to the parties concerned.

PART VII.

Of Miscellaneous Sources of Revenue.

Rule 36.—Written applications must be given on plain paper to the Deputy Superintendent or to his duly authorized subordinate by any person wishing to cultivate Government canal lands, catch fish, or farm or purchase any miscellaneous source of canal revenue. The rules and procedure for dealing with these applications will be the same as those for dealing with applications for water, except that after necessary enquiry the applicant shall, if his demand be complied with, be called on to execute a kabooliyut, a *pattah* being made over to him.

Rule 37.—Leases for miscellaneous sources of revenue shall usually run for three or five years, at the discretion of the Deputy Superintendent; but all payments thereon shall be annual and payable on the 1st of June.

Rule 38.—A separate register (Register No. III) shall be maintained of all miscellaneous leases.

PART VIII.

Of Registers to be maintained under these Rules.

Rule 39.—The following registers shall be maintained by the Deputy Revenue Superintendent:—

Register No. I.—Register of applications.
Do. No. II.— Do. of water-rate leases (in head office only).
Register No. III.—Register of miscellaneous leases.
Register No. IV.—Daily cash-book.
Do. No. V.—Register of applications for remissions.
Register No. VI.—Register of persons appointed Collector under section 82.
Register No. VII.—Register of unauthorized irrigation.

Rule 40.—Register of all village channels shall be maintained by the Executive Engineers in such form as the Superintending Engineer may direct, and lists of all such registered village channels shall from time to time be supplied to the Deputy Superintendent.

FORM D.

Agreement to be taken from, and Sunnud given to, the person appointed under Part V, Rule 27.

AGREEMENT No. .

I, A. B., of village , pergunnah , having on the nomination of the lessees been appointed by the Deputy Revenue Superintendent, under section 82, Act III of 1876, to collect the sum of Rs. on account of water-rates due on lease No. as specified therein, do hereby engage and promise as follows:—

1. I will not collect or take from any of the lessees any sum whatever over and above that specified in the lease without written authority from the Deputy Revenue Superintendent.

2. For every sum paid to me by any lessee, I will, at the time of payment, grant a receipt in such form as may be prescribed by the Deputy Revenue Superintendent, and I will duly make over to the Deputy Revenue Superintendent or other duly authorized officer every sum received by me from every lessee.

3. On the day of , corresponding to (Uryah date), I will pay in to the Deputy Revenue Superintendent or other duly authorized officer the whole sum collected by me from the lessees, and if such sum be not the full amount due on the lease, my sunnud may be cancelled by the Deputy Revenue Superintendent. I will also give up the counterfoils of my receipt book, together with an account showing the total sum collected from, and the balance still due from, each ryot.

4. I shall be entitled to receive a commission of 5 per cent. on the total sum collected and paid in by me on or before the day of in full of the demand of each ryot, and shall not be entitled to any further remuneration whatever.

5. For a breach of any of the above conditions I will forfeit to the Secretary of State a sum not exceeding Rs. 500.

(Sd.) A. B.

SUNNUD No. .

To A. B., of village , pergunnah

You are hereby appointed under section 82 of Act III (B.C.) of 1876 to collect the sums due on lease No. , in accordance with the terms of the agreement given by you, and which are detailed below:—

1. I will not collect or take from any of the lessees any sum whatever over and above that specified in the lease without written authority from the Deputy Revenue Superintendent.

2. For every sum paid to me by any lessee I will, at the time of payment, grant a receipt in such form as may be prescribed by the Deputy Revenue Superintendent, and I will duly make over to the Deputy Revenue Superintendent or other duly authorized officer every sum received by me from every lessee.

3. On the day of , corresponding to (Uryah date), I will pay in to the Deputy Revenue Superintendent or other duly authorized officer the whole sum collected by me from the lessees, and if such sum be not the full amount due on the lease, my sunnud may be cancelled by the Deputy Revenue Superintendent. I will also give up the counterfoils of my receipt book, together with an account showing the total sum collected from, and the balance still due from, each ryot.

4. I shall be entitled to receive a commission of 5 per cent. on the total sum collected and paid in by me on or before the day of in full of the demand of each ryot, and shall not be entitled to any further remuneration whatever.

5. For a breach of any of the above conditions I will forfeit to the Secretary of State a sum not exceeding Rs. 500.

Deputy Revenue Superintendent.

APPENDIX E.

The following rules are issued for the information and guidance of the Deputy Revenue Superintendents, tehsildars, and mohurirs :—

Rule 1.—As a rule all collections should be made by the tehsildar only, or by such other officer as may be in charge of a canal revenue circle.

Rule 2.—The tehsildar or officer in charge of a circle will as heretofore grant detail receipts for all collections made by him, will enter such collections as usual in his siha or No. IV Register, will remit all collections periodically to the head office in Cuttack, with detailed "challans" and counterfoils of all receipts granted. In addition to this, he will at the close of each month submit to the Deputy Superintendent in charge of his circle a detailed statement of all collections made by himself during the month. This will be simply a copy of all "siha" entries made by him during the month, and an abstract statement of demands and collections in the subjoined form :—

Demands.			Rs. A. P.
Total demand in No. II Register	Previous balance ...	...	
	Current month's assessment ..	...	
Total demand in No. III Register	Previous balance ...	...	
	Current month's assessment...	...	
Total ...	Previous balance ...	...	
	Current month's assessment ...	...	
	Grand Total	...	

Collections.					Rs. A. P.
Total amount of collections received from ameen A.	Water-rates	...	...	...	
	Miscellaneous	...	...	...	
Total amount of collections received from mohurir B.	Water-rates	...	...	...	
	Miscellaneous	...	...	...	
Total amount of collections received from mohurir C.	Water-rates	...	...	...	
	Miscellaneous	...	...	...	
Total amount collected by myself.	Water-rates	...	...	...	
	Miscellaneous	...	...	...	
Total ...	Water-rates	...	...	...	
	Miscellaneous	...	...	...	
	Grand Total			...	
Balance outstanding ...		...	...	...	

The tehsildar or officer in charge of a circle will also submit to the head office in Cuttack half-yearly returns of all outstanding balances. These returns will show in detail the amounts due from each defaulter. They will be checked and compared in the head office, and then forwarded to the Deputy Superintendent in charge of the canal to which they refer, and he will, when on tour of inspection, ascertain by personal enquiry from the alleged defaulters, as noted in such balance sheet, whether the sums due from them have been realized or not.

Rule 3.—Whenever it may be found necessary to employ ameens and mohurirs for collection work, the following system will be adopted :—

(*a*) The tehsildar or officer in charge of the circle will remain at head-quarters.

(*b*) The ameens and mohurirs collecting money will remit once or twice a week all their collections to the tehsildar's cutcherry. These remittances will be accompanied by a challan showing in gross the amounts remitted—(1) under the head of water-rates, and (2) under miscellaneous, thus—

1877-78.						Rs. A. P.
Water-rates	...	...	...	...	...	50 0 0
Miscellaneous	...	...	...	...	...	50 0 0
				Total	...	100 0 0

and all the counterfoils of receipts granted by the collecting officer.

For the sums so remitted the collecting officer will obtain a receipt from the tehsildar or officer in charge of the tehsil cutcherry, and these receipts will as heretofore be posted into collecting officer's "siha" below dates of remittance, sufficient space being left for the purpose. Collecting ameens and mohurirs will keep up detail "sihas" showing the particulars of all sums collected and remitted to the tehsil cutcherry, and at the close of each month will forward their "sihas" to the Deputy Superintendent in charge, procuring from him a receipt for their monthly "siha" in the subjoined form :—

(1) Dates between which collections noted in the "siha" were made.

(2) Name of collecting officer.

(3) Name of officer to whom collections were forwarded.
(4) Dates of receipt of such collections at tehsil cutcherry, with amounts received on each date.
(5) The Deputy Superintendent's certificate that all sums collected and forwarded by collecting officer have been duly acknowledged, and acknowledgments posted into the "siha."

The Deputy Superintendent's receipts will be kept by the collecting officers as vouchers in support of their work until such time as they may be called in by the Canal Revenue Superintendent. This will usually be when the total demands for the years to which such receipts refer have been finally closed.

Rule 4.—With the monthly "siha" and abstract statement of total demands and collections in his possession, the Deputy Superintendent will have ample information for enabling him to thoroughly check the tehsildar's accounts, and for taking all necessary action with regard to large and long-standing balances. He should periodically check the tehsildar's "siha," or No. IV Register, by comparing the entries in it with those in "ameen's" and mohurir's "sihas," marking off with a red pencil all items checked. By reference to the tehsildar's half-yearly balance sheets he will see at a glance whether the necessary processes have been issued or not, and by comparing it with the tehsildar's No. IV Register, should occasionally satisfy himself that amounts due on legal processes have been credited to Government. When on tour of inspection he should look into collecting officers' "sihas," and satisfy himself that they are properly kept up.

Rule 5.—Forms for tehsildar's, ameen's, and mohurir's "sihas" will be issued in detached sheets of Alipore Jail paper; each sheet will be numbered and initialled by the Deputy Superintendent. Printed forms of "half-yearly" balance statements will be issued for the use of tehsildars or other officers in charge of circles. All receipts and counterfoils issued from the head office will bear the initials of the head clerk or head mohurir, and each volume will be separately numbered and paged.

Water-rate Register No. I—Register of Applications for Circle Offices.

1	2	3					4			5			6	7
Serial number of applications.	Names of one or two leading men.	AREA AND LIMITATION OF LAND APPLIED FOR.					Area as ascertained by local enquiry.			Amount due on area shown in column 4.			Period for which water is applied for.	How and when disposed of.
		Area.			Situation.									
		Acre.	Gt.	Bis.	Mouzah.	Pergh.	Acre.	Gt.	Bis.	Rs.	A.	P.		

Water-rate Register No. II—For Head Office only.

1	2	3			4						5			6	7	8
Serial number of application as per Circle Officer's Register No. I.	Serial number of applicants.	NAMES AND RESIDENCES OF APPLICANTS.			AREAS ASCERTAINED BY MEASUREMENTS OR SURVEY RECORDS.						Amounts due on areas shown in column 4.			Crop on which demand is due.	Dates of issue of process under Act VII of 1865.	Date of realization.
		Names.	Residences.		Flow.			Lift.								
			Mouzah.	Pergh.	Acres.	Gt.	Bis.	Acres.	Gt.	Bis.	Rs.	A.	P.			

Miscellaneous Register No. III—For Circle and Head Offices.

Date of application.	Serial number of lease.	NAMES AND RESIDENCES OF LESSEES.			Abstract of lease.	Amount due on lease.	Dates of issue of process.	Date of payment.	REMARKS.
		Names.	Residence.						
			Mouzah.	Pergh.					

Siha or Daily Cash-book, Register No. IV, in Circle and Head Offices, as well as for each Circle Office.

Date of receipt.	From whom realised.	Residence of ditto.		Number of application or lease on which amount realized was due.	On what account.	What year's demand.	Amount realized.			Number of receipt granted	Daily total.			Remarks as to date of remittance to whom, &c.
		Mouzah.	Pergunnah.				Rs.	A.	P.		Rs.	A	P	

Register of Applications for Remission, Register No. V, for Head Office only.

Serial number of each year.	Date of receipt	NAMES AND RESIDENCES OF APPLICANTS.			Abstract of grounds on which remission is claimed.	No. of lease or application concerned.	Date of despatch for enquiry.	Date of receipt in Head Office after enquiry.	Abstract of orders passed.	Amounts remitted.	REMARKS.
		Names.	Residences.								
			Mouzah	Pergunnah.							

Register of persons appointed Collectors under Rule , Register No. VI.

NAMES AND RESIDENCES OF COLLECTORS.			Names and situation of villages for which sunnuds are granted.		Number of lease or application on which sunnud are granted as per Register No. IL	Amounts to be collected each village.	Dates of payment into Head Office	Amount of commission paid.		
Names.	Residences.		Names.	Pergunnah				Rs	A1	P.
	Mouzah.	Pergunnah.								

Register of illicit or unauthorized Irrigation, Register No. VII, for Head Office only.

1	2			3				4	5		6	7	8			9			10	11	12
Date of receipt in Head Office.	Situation of area reported as illicitly irrigated.			Crop and area illicitly irrigated.				Names of one or two leading ryots.	Residence of one or two leading ryots.		Abstract of reporting officer's report.	Abstract of orders passed on case.	Area assessed under rules.			RATE AND TOTAL AMOUNT OF ASSESSMENT.			Date of issue of processes under Act VII of 1868.	Dates of realization.	REMARKS.
																Rate per acre.	Amount.				
	Chak.	Village.	Perah.	Crop.	Acres.	Gts.	Bis.		Mouzah.	Perah.			Acres.	Gts.	Bis.		Rs.	A. P.			

APPENDIX A.

Application for water for rice crops at Re. 1-8 per acre flow and Re. 1 per acre lift.

WE, the undersigned cultivators of lands in mouzah , pergunnah , do hereby apply for canal water for years from No. channel of the canal, for all the rice-cultivated and irrigable areas in mouzah , pergunnah . We agree to pay for all the areas which may be ascertained, irrigable or irrigated, by enquiry and measurement, as per the demand statements issued on us by the Deputy Superintendent or his duly authorized subordinate on the dates and in the manner specified in the Canal Revenue Rules. We agree to abide by the measurements recorded in the Cadastral Survey Khasrahs and by all the rules issued under the Canal Act. We also agree that in case we refuse to carry out this application when accepted, we shall be jointly and severally liable to the Secretary of State for India in Council in the sum of Rs. as compensation. Under rule of Canal Rules we hereby appoint of mouzah , pergunnah , as the person through whom we are willing to pay the amounts severally due from us.

1			2						3	4						5			6	7	8			
Names and residences of applicants.			Areas for which water is required as per applicants' statements.						Applicant's signature	Areas as ascertained by survey records or by measurements						Total amounts due on areas shown in column 4.			Enquiring officer's remarks under rule	Dates of issue of processes under Act VII of 1868.	Dates and amounts of realizations.			
Names.	Residences.		Flow.			Lift.				Flow.			Lift.			Rs.	A.	P.			Dates.	Amount.		
	Mouzah.	Pergunnah.	Acres.	Gts.	Bis.	Acres.	Gts.	Bis.		Acres.	Gts.	Bis.	Acres.	Gts.	Bis.							Rs.	A.	P.

APPENDIX B.

Application for water for crop at Rs. per acre flow and Rs. per acre lift.

WE, the undersigned, do hereby apply for canal water from No. channel of the canal for the areas noted in our application. We agree to pay whatever sum may become payable as per demand statements of Deputy Superintendent for all areas, irrigable or irrigated, within the chaks and boundaries noted at the back of this application, as ascertained by local enquiry and measurements. We agree to abide by Cadastral Survey measurements and by all the rules issued under the Canal Act. We also agree that in case we refuse to carry out this application, we shall be jointly and severally liable to the Secretary of State for India in Council in the sum of Rs. as compensation. Under rule of the Canal Rules we hereby appoint of mouzah , pergunnah , as the person through whom we are willing to pay the amounts severally due from us.

1			2						3	4						5			6	7	8			
Names and residences of applicants.			Areas for which canal water is required as per applicants' statements.						Signature of applicants.	Areas as ascertained by survey records or measurements.						Total amount due on areas shown in column 4.			Enquiring officer's remarks under rule	Dates of issue of processes under Act VII of 1868.	Dates and amounts of realization.			
Names.	Residences.		Flow.			Lift.				Flow.			Lift.			Rs.	A.	P.			Dates.	Amount.		
	Mouzah.	Pergunnah.	Acres.	Gts.	Bis.	Acres.	Gts.	Bis.		Acres.	Gts.	Bis.	Acres.	Gts.	Bis.							Rs.	A.	P.

APPENDIX C.

The undermentioned area having applied for canal supply for years, please grant water from No. channel to the areas and crops noted below, and record date of each watering on the back of this permit.

Names of one or two of the applicants.	Situation and areas of lands for which supply may be granted.						Crop for which supply may be granted.
	Situation.			Area.			
	Chak.	Village.	Pergh.	Acres.	Gds.	Bis.	

This to be prepared in duplicate whenever applicants may demand a copy.

RAILWAY.

Darjeeling, the 2nd July 1880.

No. 160.—*Notification.*—Mr. G. M. Drury, Traffic Superintendent, Northern Bengal State Railway,, returned from the privilege leave granted him in notification No. 151 of 19th May 1880, and assumed charge of his duties from Mr. G. S. Leonard, Assistant Traffic Superintendent, on the forenoon of the 18th June 1880.

F. S. STANTON, *Lieut.-Col.*, R.E.,
Offg. Secy. to the Govt. of Bengal,
P. W. Dept.

[Second Publication.]

DECLARATION.

The 26th June 1880.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for the Calcutta and South-Eastern Railway, for the diversion of the foot-path from the Gurroah Bazar to the Gurreah Station, at mouzah Mohamayapore, pergunnah Medonmollo, zillah 24-Pergunnahs, it is hereby declared that, for the above purpose, pieces of land measuring more or less three bighas are required. The boundaries of the lands are as follows: Bounded on the north by the Canal surplus lands; on the east by the tenanted land of Kedar Nath Mondle; on the west by the tenanted land of Gopal Chunder Sardar; on the south by the tenanted lands of Kader Nath Mondle, Bama Bewa, Uttam Chunder Laskar, Nobin Chunder Laskar, Rassick Lal Mondle, Gobinda Chunder Sardar, Bhola Nath Mozoomdar, and Gopal Chunder Sardar.

This declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

F. S. STANTON, *Lieut.-Col.*, R.E.,
Offg. Secy. to the Govt. of Bengal,
P. W. Dept.

[Third Publication.]

DECLARATION.

The 19th June 1880.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for the Bhuddeshur extension of the East Indian Railway, with the river sidings in the villages of Bhuddeshur and Gyritty, pergunnahs Arsha and Boro, zillah Hooghly, it is hereby declared that, for the above purpose, two plots of land measuring more or less 89 beegahs 1 cottah of standard measurement, of which one plot, running from north to south, and measuring 26 beegahs 3 cottahs and 6 chittacks, more or less, is bounded on the north by the land already taken up for the work under declaration No. 91 of 15th of April 1878; on the west and south by village Gyritty; and on the east by the Grand Trunk Road at Gyritty; and the other plot running from south to north and measuring 62 beegahs 17 cottahs 10 chittacks, more or less, is bounded on the north by village Bhuddeshur; on the west by villages Bhuddeshur and Gyritty and the land already taken up for the work under the

declaration above referred to; on the south by village Gyritty and the French territory at Gyritty; and on the east by river Hooghly below Bhuddeshur and Gyritty, are required within the aforesaid villages of Bhuddeshur and Gyritty.

This declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

F. S. STANTON, *Lieut.-Col.*, R.E.,
Offg. Secy. to the Govt. of Bengal,
P. W. Dept.

HIGH COURT NOTICES.

Circular Order issued by authority of the High Court of Judicature at Fort William in Bengal.

CIVIL AND CRIMINAL.

No. 22, dated the 2nd June 1880.

IN supersession of the orders contained in Circular Order No. 85 of 5th August 1861, of the late Sudder Nizamut Adawlut, and in Circular Order No. 8 (Civil), dated 29th June 1875, the Court are pleased to direct that in future, in all Civil and Criminal Courts, a uniform charge be made for the preparation of copies, whether authenticated or unauthenticated, at the rate of four annas per folio. This term, it is to be carefully explained to all subordinate officers, merely denominates a certain quantity of manuscript; the folio to consist of 150 words English, or of 300 words Vernacular.

2. It is intended that this charge should eventually be levied by means of an impressed stamp of four annas on each sheet of paper corresponding with the folio to be provided by the applicant for a copy. Till such stamps are available, sheets bearing each an impressed (non-judicial) stamp of two annas* will be used for the preparation of the copies; and the applicant will be required to affix to his application court-fee stamps of an amount sufficient to make up the balance of the charge at the rate of two annas per folio.

* The Superintendent of Stamps will be requested to arrange for the supply of these stamps through the usual channel, and to have them enfaced with the words "For copies."

3. All copies, whether authenticated or unauthenticated, must in future, before issue, be examined by a salaried officer. The copies themselves will in all cases be made by section-writers, who will be remunerated at the rate of 2 annas per folio. *General Letter No.* 19, *dated 29th November* 1877, *is cancelled.*

4. The charge of two annas per folio, levied by means of the impressed stamp, represents the payment to Government on account of the salary of examiners, cost of paper, &c. No refund of this amount will accordingly be allowed. The amount received in court-fee stamps will represent the earnings of the section-writers, whose accounts will be made up monthly, and the amount due to each paid out of contingencies. These payments must be checked at the time with the applications for copies; and care must be taken to see that nothing in excess of the court-fee stamps realized is paid away.

5. To prevent the risk of court-fee stamps being used more than once, the stamps must be cancelled in the usual way at once, when the application is presented, and entry of the amount made, not in the Register of Court-fee Stamps, but in a separate register to be kept for the purpose. At the end of the month, the officer passing the copyist's account will, after checking it with the court-fee stamps, remove the upper part of the applications containing the latter, and after tearing them to pieces, cause them to be burnt in his presence. A certificate that this has been done must be attached to the contingent-bill on which the copyist's fees are drawn.

6. To protect the interests of the Government, care must be taken to see that no copies issue from the courts which are not prepared on the prescribed stamp paper, which must be written on one side of the sheet only,† and not contain more than the authorized number of words. On the other hand, care must be taken to see that applicants are not imposed upon by the copyists spreading their writing over a larger number of sheets than is necessary. By insisting on the number of lines in each sheet being uniform, control may easily be exercised in this matter, the number of words in a few of the lines in each folio being checked. The business of a copyist is (like most other occupations) one calling for skill, and greatly dependent for its successful practice in experience: copyists therefore must possess or acquire skill in their business, or they ought not to be retained.

† As the size of the paper at present available is somewhat small, it may be found convenient to make the copy, not on the side bearing the impressed stamp, but on the reverse.

7. In the case of authenticated copies, the court-fee chargeable under the Court-fees Act should be levied by affixing the necessary stamp to the first folio of the copy.

8. A register of applications for copies should be maintained in the following form :—

Register of Applications for Copies.

Serial number.	Date of application.	Name of applicant.	Number of Folios				Amount of court-fees realized.	Date on which copy was ready for delivery.	Date on which delivery was taken.	Remarks.
			Filed with application.	Filed afterwards.	Returned unused.	Used.				
1	2	3	4	5	6	7	8	9	10	11

CIVIL.

No. 23, *dated the* 3*rd June* 1880.

The Court having found on inquiry that the practice based on its Circular Order No. 10, dated 28th March 1872, differs in different districts as regards recovering from parties to a suit the cost of retransmitting records called for by the Court, is pleased to lay down the following instructions with a view to securing uniformity of practice.

2. When a record is called for by a Civil Court at the instance of a party, the cost of postage should be borne by such party, both for the transmission of the record and for its retransmission : more especially in execution cases. And when a Court calls for records of its own motion, and sees fit in its discretion to make the postage, which is in the first instance paid by the State, a part of the costs payable by the losing or other party, such postage should include the cost of retransmission of the records.

3. With reference to the practice which appears to exist in some districts of sending to Moonsiffs records of execution cases by peons, the Court observes that, although in appearance no cost may be incurred in sending records by peons or coolies, it certainly must cause outlay indirectly. But what is more important is, that to trust the carriage of records to chance "peons and coolies" is an insecure and unsatisfactory plan, as no one could effectually be held responsible in case of important documents being lost in such circumstances.

4. The Court is accordingly of opinion that the post is the proper and regular mode of transmission, and ought to be resorted to on all these occasions.

No. 24, *dated the* 11*th June* 1880.

The Court are pleased to sanction, as an experimental measure, the filling up by duly certificated Mookhtars, of the requisite particulars, names of parties and witnesses, and the like, in the forms of processes to be served on defendants and on witnesses; the parties who apply for the issue of such processes being held responsible for the correct filling up, which must be effected before the processes are signed and sealed by the Court.

2. District Judges will be good enough to watch the working of this measure, and to report upon it at the end of six months.

NOTIFICATION.

THE following Rule made by the High Court of Judicature at Fort William in Bengal under Section 10 of the Letters Patent, 1865, is published for general information.

FORT WILLIAM, the 28th June 1880. C. A. WILKINS, *Officiating Registrar.*

RULE.

The Court are pleased to direct that the following amendment be made to Rule 16 of the Rules for the admission of Vakeels in the High Court, dated the 11th September 1873 :—

Code of Civil Procedure.
Code of Criminal Procedure.
Beichamber's Rules, Appellate side.
The Evidence Act.
The Limitation Act.
The Contract Act.
The Registration Act.

After the words "upon compliance with the aforesaid Rules," shall be inserted the words "and after satisfactorily passing, on expiration of the articles aforesaid, an examination in the subjects noted in the margin."

RICHARD GARTH.
LOUIS S. JACKSON.
CHARLES PONTIFEX.
G. G. MORRIS.
J. SEWELL WHITE.
W. F. MCDONELL.
H. T. PRINSEP.
A. WILSON.
L. R. TOTTENHAM.
L. P. DELVES BROUGHTON.
ALEX. T. MACLEAN.

NOTIFICATION.

The following rules, made by the High Court of Judicature at Fort William in Bengal for the guidance of Courts in the exercise of their duties under Section 287 of the Code of Civil Procedure, are published for general information.

C. A. WILKINS, *Officiating Registrar.*

FORT WILLIAM, the 29th June 1880.

RULES.

N.B.—These rules do not apply to sales of under-tenures held in pursuance of Sections 59, 60 of Act VIII (B.C.) of 1869.

1. Whenever a Court, in the execution of a decree, shall make an order for the sale of any property under Section 284 of the Code, it shall at the same time fix an early day, not being distant more than ten days, for settling the proclamation of sale, of which day notice shall be given to the party or parties applying for the order of sale, and also to the judgment-debtor or judgment-debtors, or his or their respective vakils.

2. When immoveable property is under attachment in execution of a decree, the party applying for the order of sale, or, if more than one, then one of them, shall, before he makes his application, cause search to be made in the office or offices of the Registrar or Sub-Registrars of Deeds, within whose circle or circles the property is situate, with a view to ascertain whether such property is subject to any, and, if so, what encumbrances; and he shall also procure an extract from the register kept by the Collector under Act VII (B.C.) of 1876 if the immoveable property to be sold be the property of a proprietor as defined by the last-mentioned Act.

3. Every application for an order for the sale of property in execution, whether moveable or immoveable, shall be supported by an affidavit to be made by the applicant or by some other person acquainted with the facts of the case, and to be verified in the manner prescribed by the Code for the verification of plaints, which affidavit shall state everything, known or believed by the deponent to exist, which relates to the nature or affects the value of the property to be sold; and, if the deponent has no knowledge or belief on either of these matters, he shall in his affidavit state to the effect that, after making due enquiry into the matter, he has no knowledge or belief respecting the existence of either of such matters. Furthermore, whenever the application is for the sale of immoveable property, the deponent shall state the result of the search hereinbefore directed to be made in the Registrar's Office or offices, and shall also, if the property is a revenue-paying or rent-paying estate, state the revenue or rent payable in respect of such property, and if the immoveable property belong to a proprietor within the meaning of Act VII (B.C.) of 1876, he shall also append to his affidavit the extract from the Collector's register, which by the preceding rule he is directed to procure.

4. The Court may, if for good reason dissatisfied with the affidavit of any deponent made under the second of these rules, require from such deponent a further affidavit respecting the matters as to which he is by that rule required to make an affidavit, and, if the deponent is other than the party at whose instance the application for an order of sale is made, the Court may also for good reason require such last-mentioned party himself to make an affidavit respecting any of such matters.

5. On the day fixed for the settling of the proclamation, the Court shall enquire into the matters necessary to be specified therein, and shall, after perusing the affidavit or affidavits and examining any witnesses whom it may have thought necessary to summon, or whom, being present without being summoned, it may have thought necessary to examine, and after considering any document which it may have required to be produced, settle the proclamation of sale, specifying, as fairly and accurately as possible, the matters required by Section 287 of the Code to be specified; and the proclamation when so settled shall be signed by the judicial officer settling the same.

6. If, when the proclamation is being settled, any of the parties to the suit in which the decree was passed is present, he shall be at liberty to put any relevant questions to any witness who may be examined by the Court, whether that witness be a party to the suit or not, and may also cross-examine such witness, if such witness gives evidence hostile to the interests of the examining party.

7. Every person examined by the Court shall be sworn or affirmed, and a short note or memorandum of his evidence shall be taken down by the Court.

8. The Court may for good reason from time to time adjourn the settling of the proclamation; provided that no such adjournments shall be for longer than a week at a time, and that the entire time consumed by such adjournments shall not exceed four weeks.

9. The costs of the searches, affidavits, and proceedings upon the settlement of the proclamation of sale shall be paid, in the first instance, by the judgment-creditor or creditors; but he or they, as the case may be, shall be at liberty to recover them as part of the costs of execution, unless the Court, for reasons to be specified in writing, should consider that the judgment-creditor or creditors should be deprived either wholly or in part of the first-mentioned costs, or should pay the costs of the judgment-debtor or judgment-debtors in the event of the latter appearing, when the proclamation is settled.

10. In case the applicant for sale has been admitted to sue as a pauper, the costs first mentioned in the preceding rules shall, on the application of the pauper, be in the first

instance paid by Government, but shall be recovered as part of the costs of execution and in the manner provided by Section 411 of the Code of Civil Procedure.

11. If, after the sale-proclamation has been published, any written communication regarding the property to be sold shall be received by the Court, which it considers material for purchasers to know, the Court shall cause the same to be read out when the property is put up for sale.

12. Subject to the proviso in Section 269 of the Code of Civil Procedure, sales of property in execution of decrees in the several Courts of each district (not being Courts of Small Causes) shall be held and commence at a certain day in each month, such day to be fixed by the District Judge or other principal Judge in the district, as regards his own Court and all other Courts sitting at the same place as his own; but as regards subordinate Courts sitting at other places within his district, he shall fix the day in consultation with the Judges of those Courts: Provided that where two or more of such Courts are stationed in the same place, the District Judge may fix the time for sales in consultation with only one of them.

13. All property to be sold at each place of sale shall be entered in lists for each place; the lists of moveable and of immoveable property being distinct. The lists shall be so prepared as to contain, in regular order, each item of property to be sold in execution of the decrees of each Court severally; and shall be stuck up in the Courts where the sales are to be held not less than seven days before the date fixed for the commencement of each set of sales.

14. At the stated hour upon each fixed date the sales shall be commenced, and shall be carried on in the order stated in the lists above mentioned. No sale shall continue after sunset; but the sales shall be held from day to day, except when the Court is closed and until the lists are finished: Provided that this rule shall not interfere with the adjournment of any particular sale according to law.

15. The same days shall not ordinarily be fixed for the sale of movable and of immovable property.

16. Except as regards property of the kind mentioned in the next succeeding rule, sales in execution of decrees for all courts sitting in sudder stations shall be held in the Court of the District Judge or other chief judicial officer. If, in other places, there are two or more subordinate Courts, all the sales in that place shall be held in such one of the Courts as may be selected by the District Judge. Where there is only one Court, the sales shall be held in that Court: Provided that the Court executing a decree may, if it see fit, for reasons to be specified in writing, direct in the interest of the parties that the sale be held at any other time and place within its jurisdiction, and, when acting under this last-mentioned proviso, shall, except for good reason to the contrary, give the preference as regards choice of time and place to the wishes of the judgment-debtor.

17. All sales of live stock, agricultural produce, articles of local manufacture and of other things commonly sold at country markets shall, unless the Court otherwise direct, be held at such market in the neighbourhood of the place where the goods were attached, as may appear likely to be for the greatest advantage of the debtor, regard being had to the prospect of good prices and to the saving of expense in conveyance and carriage.

RICHARD GARTH.	W. F. MCDONELL.
LOUIS S. JACKSON.	H. T. PRINSEP.
CHARLES PONTIFEX.	A. WILSON.
G. G. MORRIS.	L. R. TOTTENHAM.
J. SEWELL WHITE.	ALEX. T. MACLEAN.
ROMESH CHUNDER MITTER.	L. P. DELVES BROUGHTON.

SMALL CAUSE COURT NOTICE.

UNDER Section 14, Act XI of 1865, notice is hereby given that, subject to the orders of Government, the Judge of the Court of Small Causes of Kooshtea and Chooadanga will, in the month of July 1880, sit in those courts on the dates mentioned below, except Sundays and holidays:—

From 1st to 9th July, Kooshtea.
„ 10th to 20th „ Chooadanga, and
„ 21st to 31st again at Kooshtea.

SYUD MOAZZUM HOSEIN, *Judge*.

KOOSHTEA SMALL CAUSE COURT, the 30th June 1880.

TREASURY NOTICES.

UNCOVENANTED DEPUTY COLLECTOR BABOO RAJENDRO NATH GHOSH has been placed in charge of the Julpigoree Treasury from 27th May 1880, and is authorized to draw bills on other treasuries.

H. ULICK BROWNE, *Commr. of the Rajshdhye and Cooch Behar Divn.*

The 28th June 1880.

OFFICIATING DEPUTY COLLECTOR BABOO ASHOOTOSH SIRCAR has been placed in charge of the Gya Treasury, and is authorized to draw bills on other treasuries.

J. W. EDGAR, *Offg. Commissioner.*

BABOO JADAB CHANDRA GHOSE, Deputy Collector, has been placed in charge of the Noakholly Treasury, and authorized to draw bills on other treasuries.

E. E. LOWIS, *Commissioner.*

COMMISSIONER'S OFFICE, CHITTAGONG, *the 29th June* 1880.

UNCOVENANTED DEPUTY COLLECTOR MOULVI ABDOOL WAHAB has been placed in charge of the Dinagepore Treasury, and is authorized to draw bills on other treasuries.

H. ULICK BROWNE,

The 12th June 1880. *Commr. of the Rajshahye and Cooch Behar Division.*

UNCOVENANTED DEPUTY COLLECTOR BABOO JOGUT DURLHAB BYSACK has been temporarily placed in charge of the Jessore Treasury from the 27th April 1880, and authorized to draw bills on other treasuries.

J. MONRO, *Offg. Commissioner.*

COMMR.'S OFFICE, PRESIDENCY DIVISION, CALCUTTA, *the 7th June* 1880.

COVENANTED DEPUTY COLLECTOR MR. F. F. HANDLEY has been placed in charge of the Gya Treasury, and is authorized to draw bills on other treasuries.

DURGAGATI BANERJEA, *Personal Asst. to Commr., for Offg. Commr.*

PATNA COMMR.'S OFFICE, BANKIPORE, *the 14th June* 1880.

DEPUTY COLLECTOR BABOO BHUGWAN CHUNDER SEN has been placed in charge of the Chumparun Treasury, and is authorized to draw bills on other treasuries.

DURGAGATI BANERJEA, *Personal Asst. to Commr., for Offg. Commr.*

PATNA COMMR.'S OFFICE, BANKIPORE, *the 19th June* 1880.

DEPUTY COLLECTOR BABOO BHOOBUNESSUR SINGH has been placed in charge of the Durbhunga Treasury, and is authorized to draw bills on other treasuries.

DURGAGATI BANERJEA, *Personal Asst. to Commr., for Offg. Commr.*

PATNA COMMR.'S OFFICE, BANKIPORE, *the 19th June* 1880.

EDUCATIONAL NOTICES.

Subordinate Educational Service.

The 26th June 1880.—Baboo Mahes Chunder Chuckerbutty, Sub-Inspector of Schools, Rungpore (Class VII), is allowed leave of absence for six months without pay, with effect from the date on which he may avail himself of it, and Baboo Surveswar Mookeerji is appointed to officiate for the absentee in the Seventh Class, with effect from the date on which he may join his appointment.

The 1st July 1880.—Baboo Ganga Charan Nandi is appointed to officiate as Sub-Inspector of Schools in Class VII, *vice* Baboo Pares Nath Ghosh, and posted to the district of Tipperah, during the absence, on privilege leave, of the Sub-Inspector of Schools, Chandpur, in that district.

The 1st July 1880.—The month's leave granted to Baboo Sura Nath Chatturji, B A., Second Master, Monghyr Zillah School (Class VI), under orders of the 21st May last, is cancelled.

The 2nd July 1880.—Baboo Rati Kantha Laha, District Education Clerk, Nuddea, is appointed to officiate as Sub-Inspector of Schools, Nuddea, and to act in Class VII during the absence, on deputation, of Baboo Nil Madhav Mookerji.

The 2nd July 1880.—The leave of absence for nine months without pay granted to Baboo Tarini Das Banerji, M.A., Head Master, Jessore Zillah School (Class V), under orders of this office dated the 27th April 1880, is cancelled.

The 3rd July 1880.—Baboo Tarini Das Banerji, M.A., Head Master, Jessore Zillah School (Class V), is appointed to act as Head Master of the Kishnaghur Collegiate School, during the absence, on leave, of Baboo Beriswar Mitter, M.A.

A. W. CROFT, *Director of Public Instruction.*

Mary Carpenter Scholarships.

IT is hereby notified that the Committee of the National Indian Association in London have renewed for the present year their grant for the award of "Mary Carpenter" Scholarships, to be competed for by girls in Bengal. The scholarships are five in number, and are tenable for one year; two of the annual value of Rs. 60, and three of the annual value of Rs. 48. They will be awarded by the Bengal Branch of the Association to female candidates passing at the Departmental Scholarship examinations, middle and lower, to be held next October.

One scholarship will be assigned to each of the five educational circles,—namely, the Presidency, Western, Eastern, Rajshahye, and Behar Circles. A scholarship not taken up in one circle will be awardable in any other; candidates from Orissa having the first claim on a scholarship not taken up in the Rajshahye Division.

Candidates requiring further information should apply to the Inspector of Schools of the Circle, the Deputy Inspector of the district, and the Secretary to the District Committee.

A. W. CROFT, *Director of Public Instruction.*

Orders by the Vice-Chancellor and Syndicate of the Calcutta University.

The following changes in the Regulations in Arts, Law, Medicine and Engineering having been sanctioned by the Senate and approved by His Excellency the Governor-General in Council, are published for general information:—

The following foot-note has been appended to the marginal note to the Entrance Certificate (Appendix A):—

"It is in the power of the Syndicate to refuse to recognize any school unless it is certified by a Government Inspector of Schools, as having been in existence since the 1st of March next preceding the examination, and as qualified to teach up to the Entrance Standard."

In paragraph 9 of the Regulations for Honours in Arts, the words "History of Philosophy" have been substituted for the words "Natural Theology, and the words "(a) Natural Theology" for the words "(a) History of Philosophy."

In paragraph 9 of the Regulations, for the words "the Syndicate shall notify, three months before the examination, the portions of the subjects of Chemistry and Botany in which candidates shall be examined," the following words have been substituted:—

"The Syndicate shall notify, three months before the examination, the portions of Botany in which candidates shall be examined."

For the words "on the first Monday in December," in paragraph 1 of the Regulations for the Entrance Examination; for the words "on the morning of the fourth Monday after the examination," in paragraph 7 of the same Regulations; for the words "on the first Monday in December," in paragraph 1 of the Regulations for the F. A. Examination; for the words "on the morning of the fourth Monday after the examination," in paragraph 7 of the same Regulations; for the words "in the first week in January," in paragraph 1 of the Regulations for the Bachelor of Arts Examination; for the words "on the morning of the fourth Monday after the examination," in paragraph 7 of the same Regulations; for the words "in the first week in February" in paragraph 1 of the Regulations for Honours in Arts; for the words "on or before the 31st day of December," in paragraph 4 of the same Regulations; for the words "on or before the 1st of January," in paragraph 2 of the Regulations for the examination for the degree of Master of Arts; for the words "in the first week in January," in paragraph 1 of the Regulations for the degree of Bachelor in Law; for the words "in the first week in March," in paragraph 1 of the Regulations for the examination for Honours in Law; for the words "in the last week of March," in paragraph 1 of the Regulations for the license in medicine and surgery, and in paragraph 1 of the Regulations for the degree of Bachelor in Medicine; for the words "in the first week of April," in paragraph 1 of the Regulations for the degree of Doctor in Medicine; for the words, "in the first week of May," in paragraph 1 of the Regulations for the license in Civil Engineering, and in paragraph 1 of the Regulations for the degree of Bachelor in Civil Engineering; and for the words "in the first week of June," in paragraph 1 of the Regulations for Honours in Civil Engineering, the following words have been substituted:—

"At such time as the Syndicate shall determine, the date to be approximately notified in the calendar for the year."

SENATE HOUSE, *the 24th June* 1880. CHARLES H. TAWNEY, *Registrar.*

Department Public Works—Half-yearly Examination.

THE half-yearly examination of candidates for promotion and employment in the Public Works Department will be held at the Government Engineering College, Howrah, at 10 o'clock, on Monday, the 2nd August 1880, and the following days. Applications with fees for admission to the examination are required to be filed before the 15th of July 1880. Candidates for the grade of Accountant who are not in Government Service should be under 25 years of age, and must prove to the satisfaction of the Principal that they are under that age.

The following are the centres of examination sanctioned by the Government of India as stations where candidates for Fourth Grade Accountantships are to appear for examination :—

Agra, Ajmere, Amedabad, Allahabad, Akyab, Boloram, Howrah, Durbhunga, Darjeeling, Indore, Jabalpore, Lucknow, Lahore, Mhow, Mooltan, Mount Abu, Meerut, Nagpore, Neemuch, Rawulpindi, Rangoon, Shillong, and Simla.

Candidates for the Accountant's Examination are therefore requested to select one of the places mentioned above.

S. F. DOWNING, *Principal, Government Engineering College, Howrah.*

HOWRAH, the 12th June 1880.

IT is hereby notified that of the 21 junior scholarships allotted to this division, the seven second grade scholarships will be awarded to those candidates who stand highest in order of merit in the divisional list in the examination to be held in December next, and that the remaining fourteen third grade scholarships will be distributed among the several districts of the division as follows :—

Dacca	...	...	...	...	3
Furreedpore	...	...	...	...	2
Backergunge	...	...	...	...	3
Mymensingh	...	...	...	...	3
Tipperah	...	...	...	...	3
		Total	...	...	14

ORHOY CHURN SEN, *Persl. Asst., for Offg. Commr.*

NOTIFICATIONS OF THE BOARD OF REVENUE.

No. 769B.

NOTICE is hereby given that the Eighth Sale of Opium, the provision of 1877-78 and 1878-79, will be held at the Government Opium Sale-room, No. 2, Bankshall-street, on Monday, the 2nd August 1880, at 11 A.M., and will comprise 4,700 chests, viz.—

				Chests.
Behar Opium	...	...	...	2,350
Benares „	...	...	...	2,350
		Total	...	4,700

2. The general conditions of the sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 2nd December 1879, and published in the *Government* and *Exchange Gazettes*, or on personal application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 7th and 17th August 1880 respectively, that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other public securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room will be received after 1-30 P.M. of Saturday, the 7th August 1880, and no Bank of Bengal Receipts in full payment of lots will be accepted after 3-30 P.M. of Tuesday, the 17th August 1880.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium will be brought to sale in the present year on or about the dates specified below. The Board of Revenue, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so :—

DATES.	Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about Thursday, 2nd September 1880 ...	2,350	2,350	4,700
Ditto Monday, 4th October „ ...	2,350	2,350	4,700
Ditto Thursday, 4th November „ ...	2,350	2,350	4,700
Ditto Wednesday, 1st December „ ...	2,350	2,350	4,700
Total ...	9,400	9,400	18,800

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L.P., FORT WILLIAM, the 29th June 1880.

NOTIFICATION.

FROM and after the 1st July 1880, every application for outward entry under Section 61 of Act VIII of 1878, for a British ship of 150 tons burthen and upwards, not being a coasting vessel within the meaning of the Sea Customs Act (VIII of 1878), must contain a statement in writing, signed by the person applying for entry, of the distances in feet and inches between the centre of the load-line disc and the upper edge of each of the lines indicating the position of the ship's deck which is above such centre. If default is made in delivering such statement, the entry outwards of the vessel may be refused under Section 35 of Act VII of 1880.

The Master of every British ship which is a coasting vessel within the meaning of the Sea Customs Act (VIII of 1878) shall once in every twelve months, immediately before the ship proceeds to sea, furnish to the Collector of Sea Customs a statement in writing of the distances in feet and inches between the centre of the load-line disc and the upper edge of each of the lines indicating the position of the ships' decks which is above that centre, and in the event of any renewal or alteration of the disc, shall send or deliver notice in writing of such renewal or alteration, together with a statement in writing of the distances between the centre of the disc and the upper edge of each of the deck-lines as aforesaid.

By order of the Chief Customs Authority,

J. D. MACLEAN, *Collector of Customs.*

CUSTOM HOUSE, CALCUTTA, *the 22nd June* 1880.

The Calcutta Gazette.

WEDNESDAY, JULY 7, 1880.

PART IA.

Orders and Notifications by the Government of India, &c.

[*Reprinted from the Gazette of India.*]

The following order, issued by the Government of India in the Home, Revenue and Agricultural Department, are republished for general information :—

NOTIFICATION.—ESTABLISHMENTS.

Simla, the 24th June 1880.

No. 272.—*Appointments.*—Mr. G. Stevenson, C.S., Assistant Commissioner, 2nd Grade, in Assam, to be substantive *pro tempore* Assistant Commissioner, 1st Grade, *vice* Major T. B. Michell.

The above cancels Notification of the Home, Revenue and Agricultural Department, No. 202, dated the 10th May 1880, published in the *Gazette of India* dated the 15th idem.

The following order, issued by the Government of India in the Department of Finance and Commerce, is republished for general information :—

NOTIFICATION.

Simla, the 26th June 1880.

No. 1379.—In exercise of the powers conferred by Section 8 of the Indian Stamp Act, 1879, the Governor-General in Council is pleased to reduce the stamp duty with which an instrument of gift of shares in a Company or Association is chargeable under the said Act to the duty prescribed in Article 60 (*a*), Schedule I, of the Act for a transfer of such shares for a consideration equal to their value, as set forth in such instrument of gift.

The following orders, issued by the Government of India in the Military Department, are republished for general information :—

Simla, the 25th June 1880.

No. 367.—REGULATIONS—

With the approval of Her Majesty's Government, the Government of India are pleased to sanction the abolition of the Standing Medical Boards at the ports of embarkation, in regard to officers of the Indian Services proceeding on furlough out of India on medical certificate, who have appeared before local Medical Committees.

2. As furlough can be granted to the officers of the Indian Services for a longer period than to officers of the British Service, it is hereby ruled that the local Board, in the case of an officer of the Indian Services, shall invariably be presided over by an administrative medical officer.

LONDON GAZETTE.

No. 368.—The following extracts are published for general information :

"London Gazette," dated the 25th May 1880, *pages* 3176 *and* 3177.

The Queen has approved of the following promotions among the officers of the Staff Corps and Indian Military Services made by the Governments in India :—

BENGAL MEDICAL ESTABLISHMENT.

To be Surgeon-Majors.

Surgeon David Douglas Cunningham. Dated 1st April 1880.

* * * * * *

The following orders, issued by the Government of India in the Marine Department, are republished for general information :—

Simla, the 25th June 1880.

ALLOWANCES.

No. 34.—MESSING—

In supersession of Marine Notification No. 9 of 11th May 1877, the Right Hon'ble the Governor-General in Council is pleased to notify the following rates of table money

payable for the entertainment of high functionaries, their suites, &c., on board Indian Government vessels. The rates are intended to cover all charges for messing, including wine, &c. :—

Class.	Passengers.	ALLOWANCE PER DIEM. For males.	For females.	For children of both sexes: Between 16 and 7 years.	For children of both sexes: Under 7 years.
	Captain's Table.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
I	Viceroy and Governor-General of India.	68 0 0 for the first 7 days 14 0 0 afterwards ...	9 0 0	5 0 0	4 0 0
	Each individual composing the suite.	14 0 0 for every day ...			
II	Governors and Commanders-in-Chief.	45 0 0 for the first 7 days ... 12 0 0 afterwards ...			
	Each member of their suite ...	12 0 0 for every day ...			
III (*a*)	Lieutenant-Governors and Bishops.	34 0 0 for the first 7 days ... 12 0 0 afterwards ...			
	Each member of their suite ...	12 0 0 for every day ...	8 0 0	4 0 0	3 0 0
(*b*)	Members of Council, Chief Commissioners, General Officers, Political Residents, and Secretaries to Government.	34 0 0 for the first 7 days ... 12 0 0 afterwards ...			
IV	Political Agents	12 0 0 for the first 14 days 8 0 0 afterwards ...			

NOTE.—The above rates will be allowed for officers under class IV only when embarking under special circumstances: when travelling as ordinary passengers, the rates laid down in G. G. O. No. 35 of 25th June 1880 will be allowed.

2. When the Viceroy, a Governor, or Commander-in-Chief proceeds in a ship on a tour which requires him to disembark at various ports, the higher rate a day will in general only be paid for the seven days' entertainment following his first embarkation. If there are special reasons for repeating this payment, the officer in command of the vessel may represent the circumstance to the official entertained for consideration, and, if subsequently necessary, to the Government of India in the Marine Department.

3. When more than one distinguished person is embarked at the same time, the person of the highest rank is to be paid for according to the scale, and the other or others only at the rate of Rs. 14 or Rs. 12 a day per head, as the case may be.

4. The periods for which the rates are to be paid shall commence on the day on which the first, and shall terminate on that on which the last, dinner is taken on board.

5. Should a passenger for whom provision is made under competent authority not embark, or having embarked subsequently disembark, or be transferred to another ship, the mess will be entitled to half the allowance, to cover the expenses incurred in making the necessary preparations. No deduction is to be made from the allowance for the time passengers may land at intermediate places for their own pleasure.

6. When any official is ordered a passage, the officer commanding the vessel will inform such passenger of the rate authorized for his entertainment, and arrange for payment of the amount before the passenger leaves the ship, if possible, or, upon his certificate, by the Indian Government treasury at the port of disembarkation, or at the nearest chief port, as the case may be.

7. Should the passenger not be satisfied with the statement of the commander of the vessel as to the class in the scale under which he is required to pay, the matter is to be at once referred to the authority ordering the passage. In the event of the latter officer agreeing with the passenger, the rate specified by the commander of the vessel should be paid, and the circumstances reported to the Government of India in the Marine Department.

8. Civil and Military officers will be liable to deduction for messing under existing rules.

No. 35.—In continuation of Marine Notification No. 34 of the 25th June 1880, the Right Hon'ble the Governor-General in Council is pleased to rule that the following rates of table money shall be payable to commanders of all Indian Government vessels for the entertainment, on board such vessels, of British Commissioned Officers and of Civil Officers with rank not lower than that of Deputy Magistrate, Deputy Collector, or Extra Assistant Commissioner, together with their families and servants, when such officers travel as ordinary passengers, and not under the special rules laid down in the above order :—

	Rs. A. P.	
Officers (Civil or Military)	... 4 0 0	per diem.
Lady, or female child of 16 years and upwards ...	... 3 0 0	,,
Children of 2 and under 16 years of age	... 2 0 0	,,
Children under 2 years of age	... Free.	
European servants, male or female	... 2 0 0	,,
Native servants	... 0 3 0	,,

2. The above rates are exclusive of the charges for liquors, &c. Officers will be liable to deduction for messing under existing rules.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

The Calcutta Gazette.

WEDNESDAY, JULY 7, 1880.

PART II.

Advertisements.

[N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

LAND SALE NOTICES.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Bhagulpore will be put up to sale at the Bhagulpore Collectorate on Tuesday, the 7th September 1880, corresponding with the 18th Bhaudon 1287, Fuslee.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidder above the upset price. The purchaser of these estates will be considered as the proprietors of the estate, and the entire proprietary right of Government in such estates will be transferred to him subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and the rights conferred by the settlement proceedings and the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertizement, as in the case of original sale.

Number in statement of Government estate	Number in the district rent roll.	Name of estate and pergunnah.	Approximate area in acres.			Government revenue assessed.			Upset price.		
			A.	R.	P.	Rs.	A.	P.	Rs.	A.	P.
	2566	Arad Amanut Sircar, thannah Khanpore, pergunnah Colgong, situated in mouzah Khanpoor.	93	0	27	93	1	0	930	0	0
..	..	Ditto in mouzah Mukrundpoor	86	1	9	66	6	0	664	0	0
..	..	Ditto in mouzah Baskolah	23	0	17	25	3	0	250	0	0
..	..	Ditto in mouzah Dahipore	16	2	37	18	7	0	185	0	0
..	..	Ditto in mouzah Khurbunnah	2	2	32	1	5	0	13	0	0
	2601	Jagir Joonun Soobedar, thannah Shuzadabad, pergunnah Bhagulpore, in mouzah Buscolpore, Ekchari	35	2	26	57	14	0	580	0	0
	..	Ditto in mouzah Bhoolsur Ekchari ...	35	3	29	55	12	0	560	0	0
	2604	Jagir Hufeez Lusker and Mokim Lusker, thannah Khanpoor, pergunnah Colgong	25	1	14	24	7	0	245	0	0
	4215	Amanut Sircar in mouzah Chuk Shah and Chuk Mohooddinpoor, pergunnah Chyee.	6	1	34	3	3	0	30	0	0

Bhagulpore Collector's Office, the 7th June 1880.

H. J. NEWBERY, Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estate situate in the district of Gya, will be put up to sale at the Gya Collectorate on the 22nd July 1880, corresponding with 1st Sawan 1887, Thursday.

The purchasers will be subject to the following conditions of sale :—

Conditions of Sale.

1st.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2nd.—The sale to be subject to existing leases, and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the Schedule of Assessment prepared by the revenue authorities.

3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4th.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			A. R. P.	Rs. A. P.	Rs. A. P.	
151	4343	Hurdeea, pergunnah Urwal ...	2 3 9	5 8 0	11 0 0	

Gya Collector's Office, the 26th June 1880. E. J. BARTON, Collector of Gya.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Pubna will be put up to public and unreserved sale at the Collector's office of that district on the 12th July 1880, corresponding with 29th Ashar 1287, B.S., for arrears of revenue and other demands, which, by Regulations or Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 29th of March 1880.

No. of towji.	Name of mehal and pergunnah.	Name of proprietor.	Sudder jumma.	Amount of arrears for which estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
6	Dihi Fatehpur, pergunnah Asuphshahee.	Sree Nath Bhaduri and Baikanto Nath Sanyal.	2,720 5 0 Police 33 1 0	312 8 0	Separate accounts have been opened for the different shares of this mehal under Act XI of 1859. The joint share, bearing sudder jumma of Rs. 1,677-13 including police, in the name of Sree Nath Bhaduri and others, will be only sold.
8	Kismut Bera Paistuk, pergunnah Esuphshahee.	Ram Kant Roy and Joykrishna Roy.	663 9 0 Do. 7 8 0	3 4 0	Separate accounts have been opened for the shares of this mehal under Act XI of 1859. The share bearing sudder jumma of Rs. 534-12-0 with police, in the name of Ramkanta and Joy Krisna Roy, will be only sold.
124	Kismut pergunnah Bajuchuppo, pergunnah Bajuchuppo.	Anund Chunder Bhattacharjea.	2,899 10 0 Do. 6 6 0	208 13 0	Separate accounts have been opened for the shares of this mehal under Act XI of 1859. The joint share bearing sudder jumma of Rs. 726-9-0 with police, in the name of Anund Chunder Bhattacharjea, will be only sold.
133	Ditto ditto ...	Shibendra Narayan Bhattacharjea and others.	2,899 10 0 Do. 6 6 0	208 13 0	Separate accounts have been opened for the shares of this mehal under Act XI of 1859. The joint shares bearing sudder jumma of Rs. 726-9-0 with police, in the name of Shibendra Narayan Bhattacherjea and others, will be only sold.
134	Ditto ditto ...	Guru Gobinda Chowdhry.	966 9 0 Do. 2 2 0	126 0 0	Separate accounts have been opened for the shares of this mehal under Act XI of 1859. The joint share, bearing sudder jumma of Rs 484-6-8 with police, in the name of Guru Gobind Chowdhry and others, will be only sold.
135	Ditto ditto ...	Sambhoo Nath Bhowmick.	966 9 0 Do. 2 2 0	63 0 0	Separate accounts have been opened for the shares of this mehal under Act XI of 1859. The joint share, bearing sudder jumma of Rs. 242-2-0 with police, in the name of Sumbhoo Nath Chowdhry and others, will be only sold.
173	Kismut Taraf Marom	Mohes Ram, Gurucharan Majumdar, Krisnamoni Chowdhurany, and Sambhoo Nath Majumdar.	804 4 0 Do. 3 13 0	2 12 0	Separate accounts have been opened for the shares of this mehal under Act XI of 1859. The joint share, bearing sudder jumma of Rs. 321-13-0 with police, in the name of Mohesram Mojumdar and others, will be only sold.
175	Kismut Taraf Shampur, pergunnah Ameerabad.	Munshi Mahomed Hafez and others.	3,156 9 0 Do. 5 1 0	1 8 0	Separate accounts have been opened for the shares of this mehal under Act XI of 1859. The joint share, bearing sudder jumma of Rs. 2,709-15-0 with police, in the name of Munshi Mahomed Hafez, will be only sold.
176	Kismut Taraf Kalikahari, pergunnah Ameerabad.	Krisna Mongol Saha and others.	536 9 0 Do. 0 13 0	7 6 0	Separate accounts have been opened for the shares of this mehal under Act XI of 1859. The share bearing sudder jumma of Rs. 447-13-0 with police, in the names of Krisna Mongol Saha, Durjodhon Sikdar, Mothura Nath Saha, Prosonno Nath Saha, Narayan and Kedar Nath Shaha and others, will be only sold.
205	Kismut Chuck Gobindpur, pergunnah Katemull.	Bama Sunderi Debya and Gobind Chunder Lahiry.	1,560 0 0 Do. 14 15 0	389 2 0	Entire mehal will be sold.
276	Kismut Guakhara and others, pergunnah Sonabajee.	Kasi Chunder, Gopal Krisna Maitra, and others.	1,871 3 0	10 14 0	Separate accounts have been opened for the shares of this mehal under Act XI of 1859. The share, bearing sudder jumma of Rs. 218-7-0, in the name of Kasi Chunder and Gopal Krisna Maitra, will be only sold.
285	Kismut Jaborkol and others, pergunnah Sonabajee.	Bijoy Gobind Chowdhury, and Prosonno Nath Joardar and others.	7,956 0 0 Do. 80 10 0	967 7 0	Separate accounts have been opened for the shares of this mehal under Act XI of 1859. The share bearing sudder jumma of Rs. 3,572-15-0 with police, in the names of Bijoy Gobind Chowdry, Prosonno Nath Joardar, Iswar Chunder, Harish Chunder, Bhola Nath Joardar, Chundra Nath Joardar, minor, Baikanto Nath Joardar and Nittya Kali Debya and others, will be only sold.
1730	Chur Dhala, pergunnah Birahimpur.	Fakeeruddeen Mahomed Ahsan, *alias* Azeemuddeen Chowdhry.	1,565 10 0	278 1. 3	The proprietary right of this mehal will be sold.

Pubna Collectorate, the 25th May 1880. W. M. CLAY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Balasore will be put up to public and unreserved sale at the Collector's Office of that district, on the 15th day of July 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of April 1880.

Towji number.	Name of estate and pergunnah.	Name of defaulter.	Sudder jumma.	Arrear revenue due to Government.
			Rs. A. P.	Rs. A. P.
1881	Kismat mouza Darba, pergunnah Kaima.	Ankur Naik, Chawdhury Broja Kishore Srichandan Mohapatra, Ghanasyam Naik and others.	559 3 8	15 13 10
1	Talook Rambhila, pergunnah Randisorgara.	Dayamai Dasi, Chawdhury Mangobind Mohapatra, Chawdhury Phakir Charan Mohapatra, and Sonatun Mohapatra.	3,733 13 10	0 3 11
1961	Kismat Talook Beina, pergunnah Senant.	Sheik Abdul Razak, Abdul Gani and others	542 13 9	0 0 4
683	Talook Garpada, pergunnah Garpada.	Bhuyan Kefaitulla Khan, Bhuyan Saharab Khan, Jorsor Khan, Sahadad Khan, Iradad Khan and others.	919 12 5½	0 15 9½
824	Talook Nayapara, pergunnah Talsabany, &c.	Sadatulla, Ramjanulla, Karim Khan, Sheikh Enaitulla, Golam Bibi and others.	728 9 2	0 4 0
1480	Mahal Residabad, pergunnah Hebeli Jellesore.	Kamal Lochan Chawdhury, and Padma Lochun Das Mohapatra, commonly called Gubidas Mahapatra.	520 8 10	0 12 1

Balasore Collectorate, the 1st June 1880. H. G. COOKE, Offg. Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Mymensingh will be put up to public and unreserved sale at the Collector's Office of that district on Monday, the 26th July 1880, corresponding with 12th Srabon 1287, B. S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 29th March 1880.

Number on towji.	Name of mehal and pergunnah.	Names of proprietors.	Government revenue of estates.	Amount of arrears for which the estate is to be sold.	REMARKS.
		First Class Mehals settled in perpetuity.	Rs. A. P.	Rs. A. P.	
67	Taluq Mirabdullah, topeh Ben Bhowal, ijmali share, exclusive of that separated under Act XI of 1859.	Baboo Gurucharn Chokrobutty, Manager of the estate of minor Jagat Kishore Achanji Chowdhury, under Court of Wards and others	2,321 14 0	51 10 0	
	Kismut Monmotati, topeh ditto, separated under Act XI of 1859 from the above taluq.	Naba Kishore Chokrobutty	25 14 0	.....	
116	Eight annas share of taluq Newajali, Topeh ditto.	Geetish Chandra Chokrobutty, Joy Gobinda Roy, and Kali Mohun Roy and others	2,033 15 0	12 3 0	
128	13as. 6g. 2c. 2k. share of taluq Pacndabag, topeh Huzradi.	Baboo Gurucharn Chokrobutty, Manager and Guardian of ward Jagat Kishore Acharji Chowdhury, Serajnessa Bibi, and Baboo Hurikishore Roy Chowdhury and others	1,796 2 0	64 15 0	
2129	13as. 10g. share of taluq Krishna Ram Dutta, topeh ditto, ijmali share, exclusive of that separated under Act XI of 1859.	Govinda Chandra Roy Chowdhury, Hurikishore Roy Chowdhury and others	1,354 8 0	29 14 0	
	2as. 10g. share of ditto, separated under Act XI of 1859.	Ramkishore Gangupadhya	250 13 0	.....	

The 20th June 1880. N. S. ALEXANDER, Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Dacca will be put up to public and unreserved sale at the Collector's office of that district on the 26th day of July 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of March 1880.

Number of towji.	Name of pergunnah and mehal.	Name of proprietor.	Government revenue.	Amount of arrear for which the estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
315	Tuppeh Haveli Mamoodpore Gopi Mohan.	Ram Sunker Sen, Doorga Dass Mitter, Matangini Chowdhurani, guardian of Jotirindro Proand Mitter.	1,547 11 8½	456 14 10½	The entire estate will be sold.

Dacca Collectorate, the 15th June 1880. T. E. COXHEAD, Offg. Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned permanently-settled estate in the district of Furreedpore will be put up to public and unreserved sale at the Collector's office of that district on the 30th July 1880, corresponding with 16th Srabun 1287 (B S.), for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th March 1880.

Permanently-settled Estate.

Towji number.	Name of estate and pergunnah.	Names of proprietors.	Sudder jumma.	Amount for which the estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
6028	Kishmut Bhoojeshur, pergunnah Rajnugar, Taluk Bashudeb Roy.	Shamlal Talukdar, Anundo Mohun Pal, Lalit Mohun Pal, Hur Chundra Chuckrobutty and others.	4,078 7 9½	83 15 4	Separate accounts have been opened for the shares of this mehal under Act XI of 1859. The share bearing sudder jumma of Rs. 2,549 pie 10½ in the names of Shamlal Talukdar, Anundo Mohun Pal, Lolit Mohun Pal, and Hur Chundra Chuckrobutty, will be only sold.

Furreedpore Collectorate, the 26th June 1880. J. E. B. JEFFERY, Offg. Collector.

24-Pergunnahs Collector's Office.

PROCLAMATION OF SALE.

NOTICE is hereby given, under section 6 of Act XI of 1859, that the following mehals will be sold for arrears of revenue for the quarter ending March 1880, at public auction on Thursday, the 29th July 1880, corresponding with 15th Sravon 1287, B.S., to the highest bidder :—

Permanently-settled Estates.

No. 85.—Pergunnah Magura, kismut Abgachia; recorded proprietors Kali Charan Roy Chowdhari and others; Government revenue Rs. 984-14 7.

No. 322.—Pergunnah Muragacha, mouzah Alumpore; recorded proprietors Horo Mohun Mookerjee and others; Government revenue Rs. 10,565-0-2.

No. 600.—Pergunnah Balia, kismut Balia; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 5,043-6-4. Of this 3 annas and 4 gandas share, of which a separate account has been opened in the names of Narendra Nath Roy Chowdhari and others, Government revenue Rs. 1,008-10-10, will be sold for arrears of revenue Rs. 821-7-1.

No. 600.—Pergunnah Balia, kismut Balia; recorded proprietors Mohendra Nath Roy Chowdhry and others; Government revenue Rs. 5 043-6-4. Of this estate another share consisting of 3 annas 4 gandas, of which a separate account has been opened in the name of Meherali Mundle, Government revenue Rs. 1,008-10-10, will be sold for arrears of revenue Rs. 359-13-2½.

No. 603.—Pergunnah Balia, kismut Balia; recorded proprietors Mohendra Nath Roy Chowdhry and others; Government revenue Rs. 70,734-10-4. Of this 1 anna 12 gandas share, of which a separate account has been opened in the name of Ramessur Mookerjee, Government revenue Rs. 1,773-7-5½, will be sold for arrears of revenue Rs. 607-13-7½.

No. 603.—Pergunnah Balia, kismut Balia; recorded proprietors Mohendra Nath Roy Chowdhry and others; Government revenue Rs. 70,734-10-4. Of this another share consisting of 1 anna 12 gandas, of which a separate account has been opened in the name of Ramessur Mookerjee, Government revenue Rs. 1,773-7-5, will be sold for arrears of revenue Rs. 1,227-3-11½.

No. 610.—Pergunnah Burun, Dihi Bahulia; recorded proprietors Mohendro Nath Roy Chowdhry and others; Government revenue Rs. 5,115-0-1. Of this 1 anna and 12 gandas share, of which a separate account has been opened in the name of Durga Churn Sarker, Government revenue Rs. 511-8-0, will be sold for arrears of revenue Rs. 106-10-9.

No. 610.—Ditto ditto, for arrears of revenue Rs. 358-0-1.

No. 612.—Pergunnah Burun, Dihi Bhadra and others; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 20,322-5-6. Of this 1 anna 12 gandas share, of which a separate account has been opened in the name of Ramessur Mookerjee, Government revenue Rs. 2,032-3-9, will be sold for arrears of revenue Rs. 1,378-4-2½.

No. 612.—Ditto ditto. Of this estate another share consisting of 1 anna 12 gandas, of which a separate account has been opened in the name of Durga Churn Sirkar, Government revenue Rs. 2,032-3 9, will be sold for arrears of revenue Rs. 1,378-4-1½.

No. 618.—Pergunnah Hilki, mouzah Gundharnapur; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 1,261-4-4. Of this 1 anna 12 gandas share, of which a separate account has been opened in the name of Parbati Nath Roy Chowdhari, Government revenue Rs. 126-2-0½, will be sold for arrears of revenue Rs. 80 7-10½.

No. 626.—Pergunnah Hilki, mouzah Keragachi; recorded proprietor Rajmohun Roy Chowdhari; Government revenue Rs. 583-0-4.

No. 629.—Pergunnah Myhati, kismut Myhati; recorded proprietors Mohendro Nath Roy Chowdhry and others; Government revenue Rs. 5,290-8-4. Of this 1 anna 12 gandas share, of which a separate account has been opened in the name of Durga Churn Sirkar, Government revenue Rs. 529-0-10, will be sold for arrears of revenue Rs. 407-3-10.

No. 629.—Ditto ditto, for arrears of revenue Rs. 407-3-9½.

No. 631.—Pergunnah Surporajpore, kismut Meer Dandia; recorded proprietors Mohendra Nath Roy Chowdhari and others; Government revenue Rs. 586-14-11. Of this a separate account has been opened for 3 annas and 4 gandas share in the names of Mohendro Nath Roy Chowdhari and Durga Churn Sirkar, and 12 annas and 16 gandas share is in ijmali. The ijmah share stands in the names of Monmotho Nath Roy Chowdhry and others, minors under the Court of Wards, Government revenue Rs. 469-8-9, will be sold for arrears of revenue Rs. 123-13-2½.

No. 631.—Pergunnah Surporajpore, kismut Meer Dandia. Of this estate a separate account consisting of 1 anna 12 gandas share, which has been opened in the name of Durga Churn Sirkar, Government revenue Rs. 58-11-1, will be sold for arrears of revenue Rs. 45.

No. 632.—Pergunnah Balia, taraf Malayapore and others; recorded proprietors Mohendro Nath Roy Chowdry and others; Government revenue Rs. 608-1-6.

No. 643.—Pergunnah Amerabad, mouzah Paikan; recorded proprietors Mohendro Nath Chowdhari and others; Government revenue Rs. 502-9-6. Excluding 3 annas 4 gandas share of this estate, for which a separate account has been opened, 12 annas 16 gandas share, standing in the names of Monmotho Nath Roy Chowdhari and others, minors under the Court of Wards, Government revenue Rs. 450-1-2½, will be sold for arrears of revenue Rs. 100-12-2.

No. 643.—Pergunnah Ameerabad, mouzah Pykan. Of this estate a separate account consisting of 1 anna 12 gandas share, which has been opened in the name of Durga Churn Sarker, Government revenue Rs. 56-4-1½, will be sold for arrears of revenue Rs. 42-6-2½.

No. 446.—Pergunnah Surporajpore, mouzah Ramdanga; recorded proprietors Mohone Chand Sarkor and others; Government revenue Rs. 553-12-8. Excluding the 15 annas 9 gundas 1 cowrie and 1 kranti share of this estate, for which a separate account has been opened, 10 gundas 2 cowries and 2 kranti share standing in the name of Trailokea Nath Sarker, Government revenue Rs. 18-7-1, will be sold for arrears of revenue Rs. 12-2-2.

No. 650.—Pergunnah Surporajpore, kismut Surporajpore; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 1,491-8-8. Excluding 11 annas 4 gandas share of this estate, of which a separate account has been opened, 4 annas 16 gandas share standing in the names of Norendro Nath Roy Chowdry and others, Government revenue Rs. 447-7-5, will be sold for arrears of revenue Rs. 171-7-2½.

No. 650.—Pergunnah Surporajpore, kismut Surporajpore; recorded proprietors Mohendro Nath Roy Chowdry and others; Government revenue Rs. 1,491-8-8. Of this estate 1 anna 12 gandas share, of which a separate account has been opened in the name of Parboti Nath Roy Chowdhari, Government revenue Rs. 149-2-5½, will be sold for arrears of revenue Rs. 106-10-0½.

No. 660.—Pergunnah Tala, kismut Tala and others; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 8,710-4-9. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Norendro Nath Roy Chowdhari and others; Government revenue Rs. 871-0-5½, will be sold for arrears of revenue Rs. 734-7-0½.

No. 660.—Pergunnah Tala, kismut Tala, &c.; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 8,710-4-9. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Parboti Nath Roy Chowdhari, Government revenue Rs. 871-0-5½, will be sold for arrears of revenue Rs. 634-7-0½.

No. 975.—Kismut pergunnah Dhuliapore, taraf Bangalpara Hingalgunge; recorded proprietors Parboti Nath Roy Chowdhari and Monmotho Nath Roy Chowdry and others, minors under the Court of Wards; Government revenue Rs. 930-11-0.

No. 1069.—Pergunnah Magura, Hat Koligunge, *alias* Hat Chitta; recorded proprietors Nolit Mohun Sarkar, minor under the Court of Wards, and others; Government revenue Rs. 3,535.

No. 2007.—Pergunnah Chowrasi, taraf Chowrasi; recorded proprietors Doorga Churn Laha and others; Government revenue Rs. 14,897-13-6. Excluding 6 annas 8 gandas share of this estate, of which a separate account has been opened, the remaining 9 annas 12 gandas share, standing in the name of Bhubanendra Mukerji; Government revenue Rs. 8,938-11-4, will be sold for arrears of revenue Rs. 3,201-5-9½.

No. 2011.—Pergunnah Ukrah, kismut Baigachi; recorded proprietors Mohendro Nath Roy Chowdhry and others; Government revenue Rs. 1,126-15-7. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Durga Churn Sarker, Government revenue Rs. 112-11-2, will be sold for arrears of revenue Rs. 88-12-9.

No. 2011.—Ditto ditto, for arrears of revenue Rs. 112-11-1¼.

No. 2065.—Pergunnah Ukrah, taraf Dogachia; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 1,696-15-3. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Durga Churn Sarker, Government revenue Rs. 169-11-1½, will be sold for arrears of revenue Rs. 133-15-10.

No. 2065.—Ditto ditto, for arrears of revenue Rs. 169-11-1.

No. 2071.—Pergunnah Ukrah, mouzah Hatighata; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 628-0-7. Excluding 4 annas 11 gandas share of this estate, of which a separate account has been opened, the remaining 11 annas 4 gandas share in the names of Monmotho Nath Rai Chowdhari and others, minors under the Court of Wards, Government revenue Rs. 439-10-0¼, will be sold for arrears of revenue Rs. 70-13-10¼.

No. 2071.—Pergunnah Ukrah, mouzah Hatighata; recorded proprietors Mohendro Nath Rai Chowdhari and others; Government revenue Rs. 628-0-7. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Parboti Nath Rai Chowdhari, Government revenue Rs. 62-12-10½, will be sold for arrears of revenue Rs. 62-12-10½.

No. 2071.—Pergunnah Ukrah, mouzah Hatighata; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 628-0-7. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Norendro Nath Rai Chowdhari and others, Government revenue Rs. 62-12-10½, will be sold for arrears of revenue Rs. 49-9-1½.

Temporarily-settled Estates.

No. 1818.—Resumed No. 336, Sunderbun lot No. 166, Kasimari; recorded proprietors Monmotho Nath Rai Chowdhari and others, minors under the Court of Wards; Government revenue Rs. 1,706.

24-Pergunnahs Collectorate, the 21st June 1880. H. BEADON, Offg. Collector.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE

UNDER SECTION 69 OF ACT V (B.C.) OF 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to import warehouse.	Number, mark, and description.	Consignees.	Ships.
1880.			
June 23	2 Cases, W L in a diamond, bottom C	Order ...	Ship Star of Russia.
,, 22	14 Casks, 97 in a diamond, outside C W or no mark...	Ditto ...	Ship Star of Persia.
,, 22	21 Casks, D & P or no mark	Ditto ...	Ditto.
,, 22	17 Casks, no mark	Ditto ...	Ditto.
,, 26	2 Cases, B B D in cross, bottom H S K & Co. ...	Ditto ...	S. S. City of Khios.
,, 26	3 Packages, B D in a diamond, bottom F M ...	Ditto ...	Ditto.
,, 26	1 Cask, D N S	Ditto ...	Ditto.
,, 26	1 Case, 22 in a diamond, or no mark	Ditto ...	Ditto.
,, 26	19 Cases, G K C C in cross	Ditto ...	Ditto.
,, 26	2 Cases, H B & Co. in a diamond	Ditto ...	Ditto.
,, 26	20 Pieces pig iron, no mark	Ditto ...	Ditto.
,, 26	60 Pipes, J C, bottom G	Ditto ...	Ditto.
,, 26	80 Iron plates, J	Ditto ...	Ditto.
,, 26	2 Cases, 84 in a diamond, outside K B D ...	Ditto ...	Ditto.
,, 26	4 Packages, L & G, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 26	7 Bales, N in a heart, top D, bottom C	Ditto ...	Ditto.
,, 26	1 Cask, addressed	F. S. Scott, Esq., Chief Engineer, S. S. *Princess Alice*, E. B. R. Goalundo, India.	Ditto.
,, 26	55 Packages, 577 in a diamond, bottom W L ...	Order ...	Ditto.
,, 26	1 Parcel, B W in a triangle	Messrs. Anderson, Wright & Co.	Ditto.
,, 26	2 Parcels, addressed	Messrs. Hy. Brittain Jew & Co., 19, China Bazar Lane.	Ditto.

CALCUTTA, the 3rd July 1880. (186—1) G. H. SIMMONS, for Vice-Chairman.

Abstract Statement of the Uncovenanted Service Family Pension Fund for the 1st Quarter ending 31st July 1879, compared with the corresponding quarter of the year 1878.

PARTICULARS.	In the 1st quarter ending 31st July 1879.	In the 1st quarter ending 31st July 1878.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance at credit of the Fund in the Government books at the end of the previous quarter.	64,01,304 4 7	60,88,656 13 9	4,02,647 6 10	.....
ADD RECEIPTS—				
Subscription from May to July in the Widows' Fund ...	1,09,713 10 9	1,04,718 0 9	4,995 10 0	.....
Ditto ditto Children's Fund ...	74,381 7 9	73,077 14 3	1,303 9 6	.....
Entrance fees, &c.	519 14 4	676 15 0	.....	157 0 8
Amount transferred from Widow's Fund to Reserve Fund (W. F.)	1,39,579 0 0	.....	1,39,579 0 0	.....
Ditto ditto Children's Fund ditto (C. F.)	92,304 0 0	.....	92,304 0 0	.....
Ditto ditto Widow's Fund to Interest Reserve Fund (W. F.)	82,742 0 0	77,836 0 0	4,906 0 0	.....
Ditto ditto Children's Fund ditto (C. F.)	53,490 0 0	51,405 0 0	2,085 0 0	.....
Ditto ditto Reserve Fund (W. F.) to Divisible Surplus (W. F.)	.....	32,303 0 0	.....	32,303 0 0
Ditto ditto ditto (C. F.) ditto (C. F.)	.....	19,079 0 0	.....	19,079 0 0
Ditto ditto ditto (W. F.) to Widow's Fund	.....	7,448 0 0	.....	7,448 0 0
Ditto ditto ditto (C. F.) to ditto ...	.....	56,480 0 0	.....	56,480 0 0
Total Receipts ...	5,52,730 0 10	4,23,023 14 0	2,45,173 3 6	1,15,467 0 8
Grand Total ...	70,44,034 5 5	65,11,680 11 9	6,47,820 10 4	1,15,467 0 8
DEDUCT PAYMENTS—				
Pensions paid to incumbents in the Widows' Fund	68,005 0 8	62,987 8 7	5,017 8 1	.....
Ditto ditto Children's Fund	47,692 7 5	42,844 6 4	4,848 1 1	.....
Cost of establishment, including house rent and contingencies .	18,536 1 0	17,589 7 7	946 9 5	.....
Interest on Reserve Fund (W. F.) passed to subscribers of over 5 years' standing.	81,412 8 0	76,410 0 0	5,002 8 0	.....
Ditto ditto (C.F.) ditto ditto ...	51,432 12 0	51,192 0 0	240 12 0	.....
Divisible surplus (W. F.) ditto ditto 3, 6, 9, 12 and 15 do.	.....	31,810 4 0	.....	31,810 4 0
Ditto (C. F.) ditto ditto ditto ...	.....	19,329 12 0	.....	19,329 12 0
Amount transferred from Widow's Fund to Interest Reserve Fund (W. F.) and Reserve Fund (W. F.)	2,06,213 0 0	61,197 0 0	1,45,016 0 0	.....
Ditto ditto Children's Fund to Reserve Fund (C. F.) and Interest Reserve Fund (C. F.)	1,35,340 0 0	95,853 0 0	39,486 0 0	.....
Amount transferred from Reserve Fund (W. F.) to Widow's Fund and Interest Reserve Fund (W. F.)	16,108 0 0	56,390 0 0	.....	40,282 0 0
Ditto ditto ditto (C F.) to Children's Fund and ditto ditto (C. F.)	10,445 0 0	31,111 0 0	.....	20,666 0 0
Total Payments ...	6,35,193 18 1	5,46,214 6 6	2,00,567 6 7	1,11,588 0 0
Net balance in favour of the Fund exclusive of Interest upon Capital.	64,08,840 8 4	59,65,466 5 3	A4,47,253 3 9	3,879 0 8
Proportion of interest on Reserve Fund payable to Subscribers ...	33,237 12 0	31,900 8 0	1,337 4 0	.....
Ditto of Divisible Surplus	.....	12,660 0 0	.....	12,660 0 0
Total ...	33,237 12 0	44,560 8 0	B1,337 4 0	12,660 0 0

	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.
Number of Subscribers	1,428	940	1,355	916	73	22	.....	.....
Ditto of Incumbents	827	513	306	463	21	50	.....	.....
Ditto sharing interest on Reserve Fund	819	557	761	548	58	9	.....	.....
Ditto ditto ditto Surplus	.....	...	958	664	...	...	958	664

A—Net increase ... ... Rs. 4,43,374 3 1
B—Net decrease ... ... „ 11,322 12 0

H. ANDREWS,
Accountant and Collector.

G. W. MACLEOD,
H. RONALDSON, } *Auditors.*

FUND OFFICE, the 27th May 1880. (185—1)

Published by order of the Directors,
W. H. RYLAND, *Secretary.*

Execution Case No. 21 of 1880.

Ram Prosad Hazari, Shibait of Raghunath Deb Takoor, decreeholder, *versus* Dwarika Nath Rakhit, judgment-debtor.

IN the above case the property mentioned below will be put up to sale on 15th July 1880 at the Moorshedabad Civil Court, for the realization of Rs. 1,334-10-6 due to decreeholder. Particulars may be learned at the office of the undersigned.

Lot No. 1.—Eleven annas sixteen gundas two kurrahs and two krantees share of Taruff Kamaria and Turruff Srerampore, situate in pergunnah Kasipore, division Bhugwangolla, under the Sub-Registrar of Baloochur, entered in the putni sherishta of decreeholder in the name of judgment-debtor as durputnidar on a durputni jumma of Rs. 1,656.

MINU LAL CHATTERJEE, Sub. Judge.

Mongbyr, the 28th June 1880. (183—1)

Government Cinchona Febrifuge.

THIS preparation is an efficient substitute for Quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates:—per four ounce tin, *Rs.* 4 *ans.* 8; per eight ounce tin, *Rs.* 8 *ans.* 8; per pound tin, *Rs.* 16 *As.* 8. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates:—per four ounce tin, *Rs.* 5 *ans.* 8; per eight ounce tin, *Rs.* 10 *ans.* 8; per pound tin, *Rs.* 20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage eight annas per 4 and 8 oz. tins, and twelve annas per pound tin, in addition to the foregoing rates.

Statement of the Affairs of the Bank of Bengal for the week ending 29th June 1880.

LIABILITIES.		Rs.	A.	P.
Capital paid up		2,00,00,000	0	0
Reserve Fund		22,89,890	0	0
Public Deposits at Head Office	Rs. 1,88,88,753 1 6			
Ditto at Branches	„ 1,08,93,591 8 8	3,07,82,349	10	2
Other Deposits at Head Office and Branches		2,67,97,894	13	2
Bank Post Bills, &c.		4,10,415	13	8
Sundries		15,84,962	11	5
Rupees		8,18,65,043	0	5

ASSETS.		Rs.	A.	P.
Government Securities		1,25,91,196	0	0
Loans on Government Securities, &c., at Head Office and Branches		57,95,783	3	11
Accounts of credit on Government Securities, &c., at Head Office and Branches		46,87,219	4	3
Bills discounted and purchased at Head Office and Branches		1,93,37,507	12	6
Balances with other Banks		5,28,338	5	5
Bullion		3,70,978	0	7
Dead Stock		10,25,815	8	1
Stamps		9,373	12	0
Sundries		2,64,438	12	2
		4,46,05,641	10	11
Cash and Currency Notes at Head Office	Rs. 1,76,22,293 14 0			
Cash and Currency Notes at Branches	„ 1,96,87,107 7 6	3,72,59,401	5	6
Rupees		8,18,65,043	0	5

By order of the Directors,

BANK OF BENGAL,
CALCUTTA, the 1st July 1880.

W. WESTLAND, Offg. Chief Acctt. and Dy. Secy.
(184—1)

R. HARDIE,
Secretary and Treasurer.

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
92	O 58—07195	20	The Officiating Collector of Midnapore.
	„ 58 07108	20	
94	„ 78—45262	1,000	C. R. Kiernander.
	„ 70—85101	500	
96	„ 31—51242	50	Sub-Inspector Russuluddeen, Nahabutgunge, district Rungpore.
97	„ 36—06737	5	Pitambur Singh.
99	„ 66—86901	100	Mozuffer Khan.
	„ —54332	100	
	„ —46996	100	
	„ —46997	100	
	„ —46998	100	
	„ —33124	100	
	„ —34399	100	
	„ 67—38076	100	
	„ —38002	100	
	„ —19324	100	
	„ —37400	100	
101	„ 31—67787	50	Tincouri Bose.
102	„ 70—85033	500	Mirza Mull Boora Mull.
105	„ 31—65727	50	Nilrutton Mukerjee.
106	„ 30—25729	50	Jaidial Singh.
107	„ 68—41194	100	C. J. Valetta.
110	„ 70—87138	500	Gurribram Fukeer Ram.
	„ —82201	500	
111	„ 31—15537	50	Dina Nath Bose.
112	„ 31—52032	50	Bhola Nath Sen.
113	„ 31—54801	50	Lieut. C. A. Roberts.
114	„ 68—59090	100	Amrita Lal Ganguly.
	„ —59089	100	
	„ 31—68504	50	
	„ —61748	50	
	„ —67333	50	
	„ —65618	50	
115	„ 68—44496	100	Meenut Tandil.
116	„ 67—60324	100	Radamadub Nag.
117	„ 31—66687	50	Mutty Lall Halder.

Notes partially lost or destroyed.

97	O 10—17490	10	Fateh Ali Soomjee.
98	„ 30—53864	50	Chuni Lal Dabey.
99	L 79—79690	20	Khetter Nath Shaha.
100	O 67—43903	100	Srikishun Das.
101	„ 52—34781	10	Abdool Jubbar.
102	„ 58—25830	20	Messrs. W. M. Oxley & Co.

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
103	O 67—21206	100	Regeeal Haq.
	„ 31—41224	50	
	„ 60—27496	20	
	„ 26—35866	20	
	„ 76—78429	10	
104	„ 66—38066	100	J. Quinn.
105	„ 6—45742	10	A. S. Tweedie.
	L 28—06301	5	
106	O 67—24292	100	Jonardun Shaw.
107	„ 31—60250	50	Kirut Chand.
108	„ 70—60245	500	F. L. O. Callaghan.
109	„ 55—34323	20	Deno Nath Chully.
110	„ 78—21089	10	Bemola Churn Moyra.
111	„ 58—77722 to —77731	20 each	Lt. G. Wingate.
112	L 16—89283	5	Amir Mirza.
113	„ 77—38573	20	Titoo Chunder Roy.
114	O 30—21737	50	Sheikh Kasim Ali.
	„ 31—41075	50	
	„ —53786	50	
	„ 58—67836	20	
	„ —55426	20	
	„ 59—98600	20	
	„ 25—83891	20	
115	L 56—34769	5	Syed Ali.
116	L 63—87314	20	Kishore Chunder Das.
117	O 67—29615	100	Jagan Nath.
118	„ 80—21021	10	J. W. Baker.
119	„ 68—36589	100	Messrs. Hamilton & Co.
	„ 55—80458	20	
	„ 59—20766	20	
120	„ 23—25751	20	J. Williams.
	„ 18—43373	10	
121	„ 1—36519	10	Jodu Nath Pattack.
	„ 10—50095	10	
122	„ 70—55171	500	Joges Chunder Sanyal.
123	„ 60—25384	20	Shookdeo Das.
	„ 80—27561	10	
124	„ 76 54263	10	Mrs. K. Murray.
125	„ 67—91542	100	Dabe Das.
126	„ 26—52354	20	Mrs. H. B. Goodall.
127	L 31—89466	5	Radha Nath Sircar.
128	O 37—15369	5	Khetra Mohun Sen.
65	L 90—61925	20	Shib Dyal Soorj Mull.
	„ 47—16015		
66	O 43—71404	10	Messrs. R. Scott Thomson & Co.
	„ 42—73720		
67	L 22—48979	5	Doyal Chunder Dutt.
	„ 22—48976		
68	A 96—41641	10	Sunt Ram Missreo.
	„ —41640		
69	L 15—43114	5	Girish Chunder Dhur.
	„ —43163		
71	L 78—25910	20	H. C. Spry.
	„ 65—68020		
72	„ 56—30412	5	Soshoobhoosan Chatterjee.
	„ —30410		

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
73	O 36—38216 } ,, —38217 }	5	Bhola Nath Mukerjee.
74	L 43—43026 } ,, —43027 }	10	Buddon Prosad Dey.
76	,, 16—65866 } ,, —65867 }	5	Sreedhur Chunder Rokhit & Behari Lal Bhur.
77	O 12—79079 } ,, 12—79097 }	10	Brojonath Mookerjee.
78	L 55—87642 } ,, 55—87643 }	5	Krishnagovinda Das.
80	O 75—60562 } ,, —60563 }	10	W. H. Moore.

R. A. STERNDALE,
Assistant Commissioner of Paper Currency.
PAPER CURRENCY DEPARTMENT, the 5th July 1880.

Notice.

WANTED two Sub-Overseers for the Chittagong district works. Pay Rs. 28 per month. Knowledge of surveying and practical road and bridge-making essential. Applications with testimonials to be received up to 30th June 1880.

A. MANSON, Chairman.
CHITTAGONG, the 11th June 1880. (155—3)

WANTED for the Lohardugga district a first grade Canoongoe on a salary of Rs. 50 a month. No one need apply who has not passed the prescribed native Civil Service Examination. Applications, with copies of testimonials, may be forwarded to undersigned up to 1st July 1880.

A. W. B. POWER, Depy. Commr.,
Lohardugga.
Ranchee, the 14th June 1880.

Notice.

WANTED a Draftsman for the District Engineer's Office at Fureedpore on a salary of Rs. 30 (thirty) per mensem. None need apply who cannot print a good hand, and who has no knowledge of surveying.

Candidates are requested to send in their applications to the undersigned before the 15th July, with copies of testimonials, which will not be returned.

(182—2) H. W. WILLIAMS, C.E., District Engineer.

Wanted

A CIVIL Court Amin for the Civil Courts of Bankoora. Pay Rs. 50 per month.

None need apply who does not understand English and does not possess a sufficient knowledge of surveying.

Passed pleaders will have preference.

Candidates who do not hold Government employment must not be more than 25 years of age.

Applications, with copies of testimonials, will be received up to the 15th of July 1880.

BRAJENDRA KUMAR SEAL, Adl. Judge
of Burdwan at Bankoora.
BANKOORA, the 1st July 1880.

Wanted

FOR the Sarun Collectorate, two English Writers on Rs. 20 a month each. Candidates must write a clerkly hand and be able to docket letters. A knowledge of Hindi a strong recommendation.

For the Sarun Magistracy, a Record-keeper on Rs. 30 rising by biennial increment of Rs. 2 to Rs. 50 maximum.

Candidates must know Hindi and Urdu. A knowledge of English will be a recommendation. Applications in applicants' own handwriting, with copies of testimonials to be sent to the undersigned before the 15th proximo.

A. MACDONNELL, Offg. Collr.-Magistrate, Sarun.

Notice.

THE public are hereby informed that the well-known Kartick Baruni Mela, which is held on the banks of the Dhaleshwari, near Munshigunge, in the Dacca district, will commence on the 16th November 1880 A.D., corresponding with the 2nd Ugrahayan 1287 B.S., and continue up to the 27th December 1880. Tradesmen, dealers, and others may buy and sell there during these six weeks.

T. E. COWHEAD, Magistrate of Dacca.

For Sale.

At Narora, near Rajghat, Bull's Dredgers for well-sinking, &c., of the following kinds.

Description.	Number.	Size.	Price.	Remarks.
			Rs.	
Bull's dredger ...	30	1½ cubic feet	40	These have been used, but are in good condition.
Ditto ...	126	2½ ditto	65	
Ditto ...	9	5 ditto	120	
Ditto ...	50	1½ ditto	75	Quite new.
Ditto ...	24	2½ ditto	105	

Apply to Mr. Edward J. Jones, Executive Engineer, Narora Division, L. G. Canal, Narora, *viâ* Rajghat, Oudh & Rohilkhund Railway Station.

W. JEFFREYS, *Lieut.-Col.*, R.E.,
Supdg. Engr., 4th Circle, I. W., N. W. P.
Aligarh, the 24th September 1879

Notice.

SIX sâl logs of drift timber are now lying at the Forest Department Timber Depôt, Julpigoree. Any persons having any claim upon the same are requested to come forward and prove their claims within two months from date of this notice to the officer in charge of the Julpigoree Depôt, and after paying salvage, &c., on the logs, remove the timber.

No claims will be admitted after two months from this date, after which the timber will be sold for the benefit of Government.

W. M. GREEN, Asst. Convr. of Forests,
Julpigoree Division.
Julpigoree, the 9th June 1880. (142—*f.n.*)

Forest Department, Bengal.

SUNDERBUNS DIVISION.

NOTICE.

TWO pieces of sâl timber, one piece of teak timber, and one pine mast, are now lying at Dhobilat sub-toll station to the Government timber depôt of Tangra Khal Station. Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt, or at the office of the undersigned, and after paying salvage, &c., upon the logs, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. STRETTELL,
Dy. Consvr. of Forests,
Sunderbuns Divn.
No. 3, Hungerford Street, Calcutta,
The 8th June 1880. (138—8)

Notice.

Oudh Forest Department.

BYRAMGHAT DEPOT.

ON THE OUDH AND ROHILKHUND RAILWAY.

FROM this date the prices of sâl beams and scantlings supplied from this depôt will be as follows:—

BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot.
22 ,, ,, 2-12 ,,
23 ,, ,, 2-14 ,,
24 ,, ,, 3 ,,

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot.

SCANTLINGS.—From 12 to 20 feet, at Rs. 2-8 per c. ft.
Under 12 and over 7, at ,, 2-4 ,,
Under 7 feet. at ,, 2 ,,

The above prices are for ordinary building purposes.

For *Planking Sleepers*, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings over at Rs. 2-4 per cubic foot, provided the scantlings are taken in fair proportion.

Second and Third Class Timber will be sold and price fixed by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator of Forests, Oudh Circle,
KANHYA LAL, in charge Byramghat Depôt.
The 22nd May 1879.

Notice.

THE names of the undermentioned officers, who have been appointed Inspectors of Steam Boilers and Prime Movers under the provisions of Bengal Act III of 1879, are hereby notified for general information:—

Mr. Henry J. Madge. | Mr. W. J. Collins.
Mr. A. R. Guinness.

H. BEVERLEY,
President of the Commission for the Inspection of Steam Boilers.

5th July 1880. (190—1)

In the High Court of Judicature at Fort William in Bengal.

ORDINARY ORIGINAL CIVIL JURISDICTION.

In the matter of the Indian Companies Act, 1866, and of the Calcutta Jute Mills Company, Limited.

BY an order made by the High Court of Judicature at Fort William in Bengal in the above matter, and dated the 24th day of June 1880, in the petition of George Jamieson Scott, of No. 7, Garden Reach, in the 24-Pergunnahs, Algernon Fiennes Nowell Watkins, of No. 14, Elysium Row, in the town of Calcutta, Solicitor, and John Mackintosh, of Old Court House Street, Calcutta, three of the Directors of the said Company, and by the Agra Bank, Limited, a creditor of the said Company, it was ordered that the said Calcutta Jute Mills Company, "Limited," should be wound up by the said Court under the provisions of the Indian Companies Act, 1866, and that Mr. A. R. Mackintosh, of No. 3, Fairlie Place, Calcutta, should by appointed Provisional Liquidator of the said Company, and that Monday, the 26th day of July next, at the hour of 11 o'clock in the forenoon, at the Court-house, should be appointed as the time and place for the appointment of an Official Liquidator of the above-named Company. Dated this 25th day of June 1880.

JOSCELINE F. WATKINS,
No. 2, Old Post Office Street, Calcutta,
Solicitor for the first named Petitioners.

ROBERTS, MORGAN & Co.,
No. 1, Hastings Street, Calcutta,
Solicitors for the Agra Bank, Limited.

R. BELCHAMBERS, Registrar. (173—3)

Notification.

TO be peremptorily sold by the Registrar of the High Court in his sale-room in the Court-house on Saturday, the 24th July next, at the hour of 12 o'clock at noon, pursuant to a decree of the said Court made in suit No. 508 of 1876 (wherein the Administrator-General of Bengal and Administrator to the estate and effects of Buttokisto Dass, deceased, is plaintiff and A. B. Miller, the Official Assignee of the Court for the Relief of Insolvent debtors at Calcutta and Assignee of the estate and effects of Promothonauth Mitter and Rakhaldass Mullick are defendants), dated the 31st day of August 1876 the undermentioned property:—

1st.—All that the estate and interest of Promothonath Mitter, and which appears to consist of an undivided half share of and in all that partly upper-roomed and partly lower-roomed, brick-built messuage, tenement, or dwelling-house, hereditaments, and premises, together with the piece or parcel of land thereunto attached, and on part whereof the same is erected and built, containing by estimation five cottahs, be the same a little more or less, situate at and being No. 15, formerly numbered 32-12, at Mudden Mitter's Lane, in Simlah, in the town of Calcutta, and butted and bounded in the manner following, that is to say, on the north by the land of Denonauth Mitter and Banymadhub Mitter; on the south by the tenanted land of Gobindo Chunder Gangooly; on the east by the Government drain; and on the west by Muddun Mitter's Lane.

The abstract of title and the conditions of sale may be seen at the office of the Registrar of the High Court, Original side, and at the office of Messrs. Swinhoe, Law and Co. on any day before the sale and will be produced at the sale.

R. BELCHAMBERS, Registrar.

SWINHOE, LAW & Co., Plaintiff's Attorneys.

Calcutta High Court, Original Jurisdiction, the 18th June 1880. (170—1)

IN pursuance of Section 42, Act XXVIII of 1866, notice is hereby given that all persons having claims against the estate of Henry Butcher, late a Master Mariner and Commander in the service of the India General Steam Navigation Company, Limited, of the steam ship *Progress*, residing at 150, Dhurrumtollah Street, Calcutta, who died on the 12th day of February 1880, should send in their claims to the undersigned on or before the 20th day of July next, after which date no claims will be admitted, and the assets of the estate will be distributed.

R. B. MAGOR, H. G. A. HEATH, } Executors.

3, Mangoe Lane, Calcutta, the 16th June 1880. (152—3)

Lost or Stolen.

THE Government Promissory Note No 094776 of the 4 per cent. of 1842-43, for Rs. 1,000, originally standing in the name of Dwarkanath Mookerjee, and last endorsed to Dwarkanath Mookerjee, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note, and the interest thereupon, have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favor of the proprietor.

(177—3) DWARKANATH MOOKERJEE.

Destroyed.

THE 4 per cent. Government Promissory Note No. 036859, of 1st May 1865, for Rs. 1,000, originally standing in the name of E. E. I. Tweedie, endorsed by Gopaul Chandro Banerjea to Preosokhi Dassya, by whom last endorsed to Prosonno Kumar Basu, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note, and the interest thereupon, have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of the duplicate in favour of the proprietor.

PROSONNO KUMAR BASU,
(168—3) Bon-Bishenpur.

New Beerbhoom Coal Company, Limited.

PROCEEDINGS of the Fourteenth Ordinary General Meeting of the Shareholders held at the office of the Company, No. 3, Fairlie Place, on Saturday, 3rd July 1880, at noon.

PRESENT:

J. H. Robinson, Esq., Chairman.

H. N. Grace, Esq.	C. Lazarus, Esq.
R. A. Turnbull, Esq.	G. C. Hodgson, Esq.
Baney Madhub Sain, Esq.	Baboo Poolin Chunder Roy.
A. R. McIntosh, Esq.	S. V. Falle, Esq.
F. A. Vincent, Esq., by his Attorney, C. Hudson, Esq.	Walter Butler, Esq., by his Attorney, A. R. McIntosh, Esq.

J. Pendlebury, Esq., C.E., by his Attorney, A. R. McIntosh, Esq.

The advertisement calling the meeting having been read, and the report of the Directors with statement of accounts for the half-year ending 30th April 1880 having been submitted and taken as read—

It was proposed by R. A. Turnbull, Esq.,
Seconded by G. C. Hodgson, Esq.,
and carried—

That the Director's report and accounts for the half-year ending 30th April 1880, which have been printed and circulated among the shareholders, be adopted and approved as correct

It was proposed by C. Lazarus, Esq.,
Seconded by Baboo Poolin Chunder Roy,
and carried—

That of the sum of Rs. 67,252-1-3 appearing at credit of profit and loss account, the managing agents be and are hereby authorized to pay at once a dividend at the rate of 8 per cent. for the half-year on the capital of the Company, thus absorbing Rs. 57,000, and that Rs. 7,586-10-6 be carried to reserve fund, the balance Rs. 2,065-6-9 being carried forward

It was proposed by Fdo. A. Vincent, Esq, by his Attorney, C Hudson, Esq.,
Seconded by R. A. Turnbull, Esq.,
and carried—

That Mr. R. Blechynden be re-elected auditor of the Company for the ensuing year.

With a vote of thanks to the chair the meeting separated.

(189—1) S. H. ROBINSON, Chairman.

THE interest and responsibility of Mr. William Lloyd in our London and Calcutta firms ceased on the 30th June 1880.

LLOYD & Co.

Calcutta, the 1st July 1880. (179—1)

KALIPADA GHOSH, B.L., intends to apply for enrolment as a Vakeel of the High Court. (172—4)

NOTICE is hereby given that Tara Prasanna Sen, B.L., intends to be enrolled as a Vakeel of the High Court, Calcutta. (162—4)

INSOLVENT NOTICES.

Court for the Relief of Insolvent Debtors at Calcutta.

IN the matter of RICHARD MORGAN and WILLIAM ALEXANDER BROOK FORBES, Insolvents.

On Wednesday, the 23rd day of June instant, it was ordered that the matters of the petition of the said Insolvents be heard on Tuesday, the 7th day of September next, and that the said Insolvents do then attend to be examined before the said Court.

J. C. Orr, Attorney.

IN the matter of DAVID FOGO, an Insolvent.

On Tuesday, the 22nd day of June instant, it was ordered that Tuesday, the 3rd day of August next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day the said Insolvent be discharged personally as well as to his after acquired property from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

Barrow & Co., Attorneys

IN the matter of CONSTANTINE DEMETRIUS MANGOS, an Insolvent.

On Monday, the 21st day of June instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 3rd day of August next, and that the said Insolvent do then attend to be examined before the said Court.

J. C. Orr, Attorney.

IN the matter of ALEXANDER WILSON MCLEOD, an Insolvent.

On Saturday, the 19th day of June instant, it was ordered that the matters of the petition of the said Insolvent, be heard on Tuesday, the 3rd day of August next, and that the said Insolvent do then attend to be examined before the said Court.

Wilson and Chatterjee, Attorneys.

Chief Clerk's Office, the 29th day of June 1880.

IN the matter of THOMAS SMITH, at present residing at No. 156, Dhurrumtollah Street, in the town of Calcutta, formerly carrying on business as Veterinary Surgeons, Livery Stable-keepers, sole Master, Auctioneer, and Commission Agents at No. 4, Dhurrumtollah Street, in Calcutta, aforesaid, alone under the style and firm of Thomas Smith & Co., and afterwards in co-partnership with Lewis Wilton Dover, Joseph Marwood, and Peter Irving, under the same style and firm, and afterwards in partnership with the said L. W. Dover only, under the same style and firm, at the same place, and subsequently at No. 166, Dhurrumtollah Street, in Calcutta, aforesaid, in co-partnership with the said L. W. Dover, under the same style and firm, and subsequently alone, and lately carrying on the same business at Nos. 156 and 166, Dhurrumtollah Street, aforesaid, in co-partnership with Richard Morgan and W. A. B. Forbes, under the same style and firm, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Saturday, the 26th day of June last, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

C. F. Pittar, Attorney.

IN the matter of PROSUN CHAND GOLICHA, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 13th day of July instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said court at the time and place aforesaid.

H. C. Chick, Attorney.

IN the matter of PERSUNCHAND GOLLICHA, an Insolvent.

On Tuesday, the 29th day of June last, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 7th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

H. C. Chick, Attorney.

IN the matter of MANUEL ALBERT MENDES, an Insolvent.

On Tuesday, the 1st day of June last, by an order of this Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic., Chap. XXI, as to all persons named in his schedule as creditors or claiming to be creditors respectively.

J. Hart, Attorney.

IN the matter of HENRY TWISDEN FORBES, an Insolvent.

On Saturday, the 26th day of June last, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 7th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Dignam and Robinson, Attorneys.

IN the matter of JAMES SUTHERLAND, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 13th day of July instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

H. R. Fink, Attorney.

Chief Clerk's Office, the 6th day of July 1880.

POSTAL NOTICES.

SEA AND FOREIGN MAILS.

For	Box closes at	Date.	Per Steamer.
		1880.	
Persian Gulf	6-30 P.M.	10th July	From Bombay.
Madras, Ceylon, and the Intermediate Ports	6-30 ,,	12th ,,	*Chinsurah.*
Galle, Penang, Singapore, Hong-Kong, and Shanghai; also *viâ* Hong-Kong for Yokohama	6-30 ,,	13th ,,	From Bombay.
Australian Colonies	6-30 ,,	13th ,,	Ditto.*
Foreign mails *viâ* Bombay ...	6-30 ,,	14th ,,	Ditto.
Ditto book-post and pattern packets	6-30 ,,	15th ,,	Ditto.
Rangoon, Moulmein, and Bassein	6-30 ,,	8th ,,	*Arabia.*
Chittagong, Akyab, and Rangoon	6-30 ,,	9th ,,	*Commilla.*
Foreign mails *viâ* Bombay ...	6-30 ,,	7th ,,	From Bombay.†
Port Blair and Camorta ...	6-30 ,,	9th ,,	*Satara.*

* Letters to Ceylon, intended for despatch by the Australian mail steamer, must be prepaid at the Indian packet rate, viz. 2 annas per ½ oz., the portion of the line from Bombay to Galle being non-contract.

N.B.—The letter-box will close at 6-30 P.M. precisely, after which hour foreign letters fully prepaid, and bearing an extra postage stamp of four annas on each cover, will be received up to 7 P.M.

E. C. GEORGE, Presy. Postmaster, Calcutta.

General Post Office, Calcutta, the 5th July 1880.

List of Unclaimed Letters lying in the Calcutta Post Office on the 6th July 1880.

Abdool Rohaman & Co.
Andrews, S. J.
Angelo, H.
Barnard, W.
Bernett, William J.
Bird, C. E.
Blair, E. D.
Blume, W.
Boote, J.
Bowden, E. S.
Bower, W.
Bowser, R.
Boyle, J. G.
Bradley, H. C.
Branscombe, W. P. A.
Brengman, J.
Brindwell, J.
Broadhead, J. S.
Brookes, G.
Brown, J. E.
Brown, H. W.
Brown, Miss Mary.
Buckland, T.
Bulchart, A.
Burnett, M.
Burns, W. H.
Byrne, J. O.
Burrows, A.
Capon, W. J. M.
Caston, H. P.
Condey, John (R.E.)
Connon, J.
Connors, Mrs. A.
DaCosta, F.
Davis, G. W.
Davison, W.
D'Cruze, Miss P.
Dickson, G.
Farlain, Mr.
Gibbons, H.
Gorton, Mrs.
Graham, Wallis.
Haswell, W. L.
Hass, Miss.
Heartly, Mrs.
Hensell, Miss K. A.
Higgins, J.
Hodges, H. W.
Holmes, Mrs.
Honeyford, Mrs. T. V.
Jefferson, Mrs L.
Kelly, John.
Kelly, H. M.
Kinsella, J.
Ledger, J. C. (Exe. Engr.)
Lee, H.
Macpherson, James.
Mahamed Hossin & Co.
Molesworth, C.
Monoher Chundra Chuckerbutty (late of Hazaribagh).
Murry, E.
Norton, B.
O'Brien, D.
Pereira, J.
Ross, F.
Shaik, Sherpeedeen.
Sargent, F. G.
Sarkies, Messrs. C. J.
Smith, Mrs. B.
Thompson, Mrs.
T. F.

Letters marked "Care of Post-Office, to be kept till called for."

Akram Ally (khalasi).
Algers, Mr.
Anderson, C.
Anderson, Signr. A.
B. F.
Bond, Mrs. E.
Borillon, Mons. J.
Braham, Mrs. Annie.
Butler, J. B.
Byford, H.
"Carlos."
Chamberlin, C.
David, J. E.
Denson, Edwin.
Deseo Conte.
Douglas, J. W.
Fanny, Khyn.
Fishwick, W. P.
Foster, Frederick Augustus
Fullam, J. P.
Haly, J. James.
Hayward, Miss Isabella.
Hilleon, Mrs. F. F.
Howards, Capt. F. C.
Innis, G. R.
Ismail (khalasi).
Kaiser, August.
Kark, Mrs. E.
Littlewood, J. H.
McCarthy, Mrs.
Mecklen, Geo.
Nelson, N C.
Michael. G.
Norton, Miss A.
Owbridge, H. S.
Paul, R. C. (Searcher-General.)
Pearce, Mrs.
Phulan, T. W.
Powell, C.
Priscilla, R.
Reid, R.
Robinson, Geo.
Rourke, G.
Rua. Signor Oquissante.
Sanders, J. H.
Seecunder.
Seillier, Madame.
Seth, A.
Seyers, Mademoiselle Victoria.
Schemidt, C.
Shean, F. H.
Sher Shah, Moonshe.
Silvestri, Signore E.
Smith, T. A
Smith, W.
Snow, A. Wilson.
Steadman, Miss.
Sterling, William.
Sutton, Revd. G.
Temple, Miss E.
Thom, A.
Thomson, John.
Twiner, H. D.
Warde, Mrs.
Wight, C. F.
Wilkinson, W. T.
Williamson, J. R.
Wilson, J. (M.D.)
Wood, W.
Young, Colonel W. S.

Newspapers.

Anderson, Charles.
Buchanan Baverly.
Denson, Edwin.
Donaldson, J. Y.
Haly, J. J.
Read, R.
Richard, John.
Thompson, John.
Wilkinson, W. T.
Wilson, J. H.

Registered Letters.

Beahan, Mrs. T. T.
Gasper, C. G.
Hanson, Mrs. E. M.
Hay, Napier J. L.
Lane, C. (Retired List).
Lingard, Mrs. F.
Marie Kullen, Madam.
Parish, C. H.
Peppe Goldstein, Madame.
Pierie, Mrs.
Rowden, Mrs. T.
Rozevet, Mr.

E. C. GEORGE, Presy. Postmaster, Calcutta.

MEMORANDUM showing the hours at which the Mails are closed for despatch at the General Post Office, Calcutta, and the despatches made from the Branch Post Offices to General Post Office; also the hours of deliveries of Mails from the General Post Office and Branch Post Offices.

Hours at which Mails are closed at the General Post Office.

For	Letters at	Registered letters at	Hours up to which late letters are taken if fully prepaid with an additional fee of 1 anna.
All stations on the East Indian Railway between Howrah and Burdwan, and on the Loop Line between Kanu junction and Ramporehát	5-30 A.M.(s.)	5 P.M.	
Howrah	6 ,, (s.) 8 ,, 2 P.M.(s.)	6 ,, 5 ,, 1-30 ,,	
All stations on the Eastern Bengal Railway, between Barrackpore and Goalundo	6-30 A.M.(s.)	5 ,,	
Sonapore, Barrapore, and Canning Town	8	5 ,,	
Dum-Dum and Baraset	7-45 ,,	5 ,,	
Ditto ditto Basirhat and Satkhera	6-30 P.M.	5 ,,	7 P.M.
All stations on the Northern Bengal State Railway, and offices in the Rajshahye, Bogra, Dinagepore, Rungpore, Julpigoree, and Darjeeling districts, and the Assam Province	12 NOON.	12 NOON.	
All stations on the East Indian Railway Loop Line and places situated in the Birbhum, Murshidabad, Santhal Pergunnahs, Maldah, Purneah, Bhagulpur, and Monghyr districts	4 P.M.	3-30 P.M.	
All stations on the Eastern Bengal Railway, and places in the Kishnaghar, Jessore, Furreedpore, Pubna, Bustrisal, Dacca, Tipperah, Mymensing, Chittagong, Sylhet, and Cachar districts	6-30 ,,	5 ,,	7 P.M.
Diamond Harbour and Behala	6-30 ,,	5 ,,	7 ,,
All stations on the East Indian Railway Main and Chord Lines, and places in the districts of Bankura, Manbhoom, Hazaribagh, Ranchi, Singbhum, also in Behar, North-Western Provinces, Punjab, Sindh, Rajputana, Central Provinces, Bombay and Madras Presidencies	6-30 ,,	5 ,,	7 ,,
Uluberiah, and places in the districts of Midnapore, Balasore, Cuttack, Pooree, and in the Madras Presidency as far as Vizagapatam	6-30 ,,	5 ,,	7 ,,
Registered letters and parcels are received only on week days during the hours of	.....	11 A.M. to 5 P.M.	

(s.) No despatches are made on Sundays.

Note.—On Saturdays an extra despatch is made for Howrah, which is closed at 6-30 P.M.

Hours at which Mails are closed at the Sub-Offices of Calcutta.

Name of Sub-Office with its initial letters.	1st despatch.	2nd despatch.	3rd despatch.	4th despatch.	REMARKS.
	A.M.	A.M.	P.M.	P.M.	
Baug Bazar N.	7-30	10-10	2-30	6-25	On Sundays there are only two despatches from the Branch Post Office, viz. 3rd and 4th.
Beadon Square N. C.	8-5	10-25	2-45	6-40	
Simla N. E.	8-10	10-30	2-50	6-45	
Bow Bazar C.	8-20	10-40	3	6-55	
Balaghatta E.	7-40	10	2-5	6-10	
Napit Bazar E. C.	8-15	10-35	2-40	6-45	
Dhurrumtolla W. C.	8-20	10-40	2-25	6-20	
Bhowanipore S.	7-50	10-10	2-30	6-29	
Wellesley Street S. C.	8-15	10-35	2-55	6-35	
Park Street P.	8-20	10-40	3	6-50	
Garden Reach W.	7-20	9-50	2-10	5-50	
Alipore A.	7-05	10-25	2-45	6-25	
Kidderpore S. W.	8-10	10-40	3	6-40	

Hours of deliveries from General Post Office and its Sub-Offices.

Names of Offices and their initial letters.	First delivery.	Second delivery.	Third delivery.	Fourth delivery.	REMARKS.
	A. M.	A. M.	P. M.	P. M.	
General Post Office...	7	9	1	4	On Sundays there will only be one delivery at the time given in this table for the 2nd delivery.
Bow Bazar C.	7-10	9-35	1-35	4	
Simla N. E.	7-20	9-45	1-45	4-10	
Beadon Square N. C.	7-30	10	2	4-20	
Haug Bazar N.	7-40	10-10	2-10	4-30	
Dhurrumtolla W. C.	7-10	9-30	1-30	4	
Napit Bazar E. C.	7-15	9-35	1-35	4-5	
Balliaghatta E.	7-30	.....	2-10	4-40	
Park Street P.	7-15	9-30	1-30	4-5	
Wellesley St. S. C.	7-20	9-35	1-35	4-10	
Bhowanipore S.	7-45	9-55	1-55	4-35	
Kidderpore S. W.	7-20	9-45	1-45	4-10	
Alipore A.	7-35	10	2	4-25	
Garden Reach W.	8	10-25	2-25	5-50	

N.B—These hours of delivery depend on the timely arrival of the mail trains.

E. C. GEORGE, Presidency Postmaster.

Notice to the Public.

WITH effect from the 1st August 1880, the rates of commission charged on the realization of the value of parcels and registered book packets sent under the "value-payable" system will be reduced to half what they now are and thereby assimilated to the rates of commission charged on the issue of money orders. The new rates will be as follows:—

	Rs.	A.
On sums not exceeding Rs 10 ...	0	2
,, ,, ,, 25 ...	0	4
,, ,, ,, 50 ...	0	8
,, ,, ,, 75 ...	0	12
,, ,, ,, 100 ...	1	0
,, ,, ,, 125 ...	1	4
,, ,, ,, 150 ...	1	8

and 4 annas for every additional Rs. 25 or fraction thereof.

The value of the contents of a value-payable article will be limited to Rs. 600.

Value-payable articles may be addressed only to post offices, which are money order offices; and they may be posted only in post offices which are money order offices. The former restriction limiting the posting of value-payable articles in disbursing post offices is superseded.

The amounts realized from the addressees of value-payable articles less the commission chargeable thereon, will be paid to the senders by means of money orders.

When a value-payable article is presented at a post office, it must be accompanied by a memorandum prepared by the sender in the prescribed form, printed copies of which may be obtained from the post offices on application.

E. R. DOUGLAS,

Offg. Dy. Director-General of the Post Office of India.

Simla, the 24th June 1880.

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagiruttee, Matabangah, and Jellinghee Rivers for the week ending Friday, the 2nd July 1880.

Names of Rivers.	Least depth of water.		REMARKS.
BHAGIRUTTEE.	Ft.	In.	
Entrance below Chourasia...	14	6	
Thence to Noorpore Junction, 6 miles.	10	0	
Thence to Jungipore, 9 miles	10	0	Lalkhawdiar.
From Jungipore to Berhampore, 47 miles.	11	8	Koolgachee.
From Berhampore to Cutwa, 50 miles.	10	9	Shibpore.
From Cutwa to Nuddea, 46 miles.	10	0	Patoolee.
MATABANGAH.	Ft.	In.	
Entrance	13	0	
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From Alickdeah to Kissengunge.	13	0	Mothoorapore.
JELLINGHEE AND BYRUB.			
Entrance of Byrub from the Ganges.	14	0	
Thence to junction with the Jellinghee.	7	9	Isserchunderpore.
From junction of Byrub and Jellinghee to Teakatta.	9	0	Modoopore.
From Teakatta to Nuddea...	5	0	Dubcopore.

Height of water on gauge at Berhampore, the 5th July 1880, above zero, 12 feet 3½ inches.

T. BEATTY, C.E.,

Offg. Exe. Engr., Nuddea Rivers Divn.

BERHAMPORE, the 5th July 1880.

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RAJENDRA NATH MITRA,
Asst. Secy. to the Govt. of Bengal.

The 19th February 1878.

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[REGISTERED No. 29.] No. 28 of 1880.

The Calcutta Gazette.

WEDNESDAY, JULY 14, 1880.

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PART I.

Orders and Notifications by the Lieut.-Governor of Bengal, the High Court, Government Treasury, &c.

ORDERS BY THE LIEUT.-GOVERNOR OF BENGAL.

NOTIFICATION.

The 30th June 1880.—The following programme of the first portion of His Honor the Lieutenant-Governor's approaching tour is published for general information :—

Leave Darjeeling	...	24th July.
,, Sara	...	25th ,,
,, Rampore Beauleah	...	27th ,,
,, Bhagulpore	...	2nd August.
,, Monghyr	...	4th ,,
,, Durbhunga	...	7th ,,
,, Mozufferpore	...	10th ,,

E. R. HENRY,
Private Secretary.

No. 3401A.

GENERAL.—*The 30th June* 1880.—Mr. F. Wyer, Officiating Magistrate and Collector of the Burdwan district, is allowed leave for three months under the rules in Chapter VII of the Civil Leave Code, with effect from the 10th August next.

Mr. E. Stewart, Deputy Magistrate and Deputy Collector of Aurungabad, in the district of Gya, on leave, is transferred to the district of Patna, and is appointed to have charge of the Barh Division of that district.

The 5th July 1880.—Mr. J. Whitmore is appointed to act, until further orders, in the First Grade of Joint-Magistrates and Deputy Collectors, and is posted to the district of Sarun on being relieved of his present appointment as Officiating District and Sessions Judge of the Midnapore district.

Mr. H. F. Mathews, Officiating Joint-Magistrate and Deputy Collector in the district of Sarun, is transferred to the district of Gya.

Moulvi Abdool Ghuffoor, Deputy Magistrate and Deputy Collector, Beerbhoom, is allowed leave for one month, under the rules in Chapter VII of the Civil Leave Code, in extension of the leave granted to him under orders of the 24th May last.

The Additional Judge of Burdwan is, under Section 3, Act X of 1870, appointed to perform the functions of a Judge under the said Act in the districts of Bankoora and Burdwan.

The 6th July 1880.—Mr. E. N. Baker, Assistant Magistrate and Collector in the district of Lohardugga, is appointed to have charge of the Palamow Division of that district.

The orders of the 26th ultimo, transferring Mr. J. D. Gael, Officiating Joint-Magistrate and Deputy Collector in the district of Hazarcebagh, to the district of Lohardugga, and appointing him to the charge of the Palamow Division of the latter district, are cancelled.

Mr. C. C. Stevens, Magistrate and Collector, Pubna, on leave, is appointed to act, until further orders, as Magistrate and Collector of Burdwan.

Mr. J. C. Veasey, Officiating Magistrate and Collector, Backergunge, is appointed to act, until further orders, in the second grade of Magistrates and Collectors, with effect from the 7th ultimo, *vice* Mr. C. P. L. Macaulay.

Mr. A. D'B. Gomes, Deputy Magistrate and Deputy Collector, Backergunge, is appointed to have charge of the Dukhin Shabazpore Division of that district, during the absence, on leave, of Baboo Dwarka Nath Sen, or until further orders.

The 7th July 1880.—Baboo Medni Prosad Sing, Deputy Magistrate and Deputy Collector in the district of Patna, is appointed to have temporary charge of the Behar Division of that district during the absence, on leave, of Mr. B. Dé, or until further orders.

The 9th July 1880.—Moonshee Mahomed Ghowsi is appointed temporarily to be a special Sub-Deputy Collector for employment on Butwara work in the district of Durbhunga, *vice* Moonshee Mynoodeen Ahmed, deceased.

The 12th July 1880.—Baboo Brojo Mohun Roy, Deputy Magistrate and Deputy Collector, Furreedpore, is vested with special appellate powers under section 87 of Act VII (B.C.) of 1876.

Moonshee Kalimaddy Ahamed, acted as Sub-Deputy Collector of Noakholly from the 29th January to the 17th February 1876, inclusive.

The 13th July 1880.—The services of Baboo Bogola Prosanno Mozoomdar, Deputy Magistrate and Deputy Collector, Tipperah, are placed at the disposal of the Board of Revenue, Lower Provinces, for employment as Manager of the estate of the ward Syed Basharat Ali Chaudhuri, in Tipperah.

POLICE.—*The 5th July* 1880.—Mr. A. R. Wigram, Officiating Assistant Superintendent of Police, Sarun, is allowed leave for fifteen days, under Section 13-2, Supplement F of the Civil Leave Code, with effect from the date on which he may avail himself of it.

The 6th July 1880.—Mr. L. St. John Brodrick is appointed to act, until further orders, as an Assistant Superintendent of Police.

The 7th July 1880.—The services of Mr. H. V. H. Roberts, Assistant Superintendent of Police, 24-Pergunnahs, are placed at the disposal of the Government of India in the Department of Home, Revenue, and Agriculture.

REGISTRATION.—*The 1st July* 1880.—Baboo Tarak Govind Maitra is appointed to be Rural Sub-Registrar of Kumarkhally, in the district of Nuddea, *vice* Baboo Kristo Dhan Majumdar, deceased.

The 2nd July 1880.—Baboo Koylas Chander Majumdar, First Moonsif of Moolfatgunge, also acted as Sub-Registrar of Palang, in the district of Furreedpore, from the 1st March to the 14th September 1879.

Baboo Russick Chander Sen acted as Sub-Registrar of Palang, in the district of Furreedpore, from the 15th September 1879 to the 9th February 1880.

The 5th July 1880.—Baboo Sunjeeb Chunder Chatterjee, Special Sub-Registrar, Jessore, is allowed leave for six months, under section 6, Supplement F of the Civil Leave Code, with effect from the 8th instant, or from any subsequent date on which he may avail himself of it.

Baboo Bhoirub Chunder Chatterjee, Special Sub-Registrar, Tipperah, on leave, is appointed to act as Special Sub-Registrar, Jessore, during the absence, on leave, of Baboo Sunjeeb Chunder Chatterjee, or until further orders.

The 6th July 1880.—Baboo Ishen Chander Sen, Deputy Magistrate and Deputy Collector, is also appointed temporarily to be Sudder Sub-Registrar of Moorshedabad, during the absence, on leave, of Baboo Nobin Kristo Sircar, or until further orders, with effect from the 10th June 1880.

The 7th July 1880.—Baboo Nitto Lall Dey, Special Sub-Registrar, Howrah, is allowed leave for two months, under the rules in Chapter VII of the Civil Leave Code, in extension of that granted him under orders of the 29th May last.

EDUCATION.—*The 8th July* 1880.—Baboo Byomkesh Chuckerbutty, M.A., is appointed to be temporarily a Lecturer in Physical Science at the Engineering College, Howrah.

Baboo Nilkantha Majumdar, M.A., Second Teacher of the Sanskrit Collegiate School, is appointed to be temporarily a Lecturer in English Literature at the Dacca College.

The 12th July 1880.—The undermentioned gentlemen are appointed to be members of the District School Committee of Bankoora :—

Baboo Brajendra Kumar Seal, Additional Judge.
Mr. F. A. Dawson, Officiating District Superintendent of Police.

FORESTS.—*The 12th July* 1880.—Mr. G. A. Richardson, Assistant Conservator of Forests, Second Grade, in charge of the Buxa Division, is promoted to the First Grade of Assistant Conservators of Forests, with effect from the 1st April 1880.

Mr. E. G. Chester, Assistant Conservator of Forests, Chittagong Division, and Mr. F. B. Manson, Assistant Conservator of Forests, Kurseong Division, are promoted from the Second to the First Grade of Assistant Conservators, with effect from the 10th May 1880.

MEDICAL.—*The 7th July* 1880.—Assistant Surgeon Mahendra Nath Gangopadhyay, a Supernumerary attached to the Medical College Hospital, Calcutta, is allowed leave for one year, under Section 17A of the Civil Leave Code, in extension of that granted him under orders of the 31st December 1878.

Assistant Surgeon Tarincy Churn Bose, a Supernumerary at the Presidency, is allowed leave for six months, under Section 17A of the Civil Leave Code, with effect from the date on which he may avail himself of it.

The 10th July 1880.—Assistant Surgeon Kasi Nath Ghosh, a Supernumerary at the Presidency, is appointed to be House Physician, 1st Physician's Ward, Medical College Hospital, *vice* Assistant Surgeon Bhagabat Chandra Rudra.

MUNICIPAL.—*The 6th July* 1880.—The Lieutenant-Governor approves the re-election, by the Commissioners of the Bishenpore Municipality, of Baboo Umesh Chunder Chowdry to be their Vice-Chairman for the year 1880-81.

The undermentioned gentlemen are appointed to be Commissioners of the Furreedpore Municipality :—

Baboo Bhuban Mohun Sen, Head-master, Government School.
„ Nobin Krishna Bose, Sub-Registrar.

ROAD CESS.—*The 8th July* 1880.—Mr. H. A. D. Phillips, Officiating Joint-Magistrate and Deputy Collector, Burdwan, is appointed to be a member of the Road Cess Committee of that district, *vice* Mr. O'Donnell.

The 9th July 1880.—In supersession of all previous orders, the undermentioned gentlemen are appointed to be members of the Mozufferpore District Road Cess Committee :—

The Collector of the district, Chairman,	
„ Senior Covenanted Assistant,	
„ District Superintendent of Police,	*ex-officio.*
„ Road Cess Deputy Collector,	
„ Executive Engineer,	
Mr. G. Toomey, of Cantie Factory.	Baboo Suraj Deo Narain, Zemindar.
„ G. Swaine, of Ottar „	Mr. M. Lloyd, Zemindar.
„ H. Collingridge, of Dandpore Factory.	Moulvi Ali Meerza, Zemindar.
„ H. Abbott, of Jointpore Factory.	Baboo Iswari Churn Mookerjee.
„ C. Llewhellin, of Seraya „	Moonshee Gujraj Sahai, Zemindar.
„ F. Murray, of Kurnoul „	

In supersession of all previous orders, the undermentioned gentlemen are appointed to be members of the Branch Road Cess Committee of Hajeepore, in the district of Mozufferpore :—

The Collector of the District, Chairman,
The Sub-Divisional Officer, Vice-Chairman, } *ex-officio.*
Mr. W. Campbell, Manager, Kuchuree Factory,
„ G. Wilkinson, „ Singherya „
Baboo Jumnaprosad Shokul, Zemindar.
Mr. C. Simpton, Manager, Chitwara Factory.

In supersession of all previous orders, the undermentioned gentlemen are appointed to be members of the Branch Road Cess Committee of Seetamurhee, in the district of Mozufferpore :—

The Collector of the District, Chairman,
The Sub-Divisional Officer, Vice-Chairman, } *ex-officio.*
Mr. C. Smith, Manager, Belsund Factory.
„ A. Rennie, Saidpore ditto.
Bhikum Khan, Khan Bahadoor, Zemindar.
Baboo Deonundun Singh, ditto.
Mr. J. Tripe, Manager, Chupra Factory.

The 12th July 1880.—Mr. D. O. King, Assistant Manager under the Durbhunga Raj, is appointed to be a member of the District Road Cess Committee, Monghyr.

The undermentioned gentlemen are appointed to be members of the Branch Road Cess Committee of Gyebunda, in the district of Rungpore :—

The Sub-Divisional Officer, Chairman,
The Moonsif of the Sub-Division, Vice-Chairman,
The Police Officer (Inspector or Sub-Inspector) in charge of the Sub-Division,
} *ex-officio.*
Moonshee Asmutullah, Pleader.
Moulvi Ayenuddin Mahammed, Mooktear.
Baboo Boroda Gobind Chowdhury, „
„ Denobundhoo Chowdhury, Pleader.
Moulvi Feroznddin Khan, Pleader.
Baboo Haradhun Nundy, „
„ Kripa Nath Mozoomdar, Native Doctor.
„ Mooradaj Jama, Pleader.
„ Prosonno Chunder Sen, Accountant.
„ Prosonno Kumar Nundy, Mooktear.
„ Taruck Nath Roy, Pleader.
„ Trailokya Nath Nundy, Mooktear.

The 13th July 1880.—The undermentioned gentlemen are re-appointed to be members of the District Road Cess Committee of Balasore :—

Rajah Shyamanund De.
Baboo Bhagban Das.
„ Madan Mohun Das.
Baboo Purusottum Das.
„ Radha Raman Das.
„ Umesh Chandra Mandal.

The Deputy Collector in charge of the Road Cess Department is appointed to be an *ex-officio* member of the Committee.

THE following notifications are republished from the *Assam Gazette* :—

No. 168.—*The 1st July* 1880.—Mr. W. C. Macpherson, Supernumerary Assistant-Commissioner, is transferred from the sub-division of Karimganj to the head-quarters station of Sylhet.

No. 169.—The undermentioned officer reported his departure for Europe on the date specified below :—

Mr. W. B. Savi, Assistant Superintendent of Police,—per S.S. *Orion*, on the 6th June 1880.

No. 174.—Mr. L Hare, C.S., Assistant-Secretary to the Chief Commissioner of Assam, is appointed to officiate as Inspector-General of Police, Jails, and Registration, Commissioner of Excise, and Superintendent of Stamps, during the absence of Captain W. J. Williamson on privilege leave.

No. 58.—*The 25th June* 1880.—Under the authority vested in him by the Notification of the Government of India in the Home Department, No. 1149, dated the 12th September 1874, the Chief Commissioner has been pleased to invest Baboo Shib Das Mukerji, Rai Bahadur, First Moonsif of Habiganj, in the Sylhet district, with the powers of a Judge of a Court of Small Causes within the local limits of his jurisdiction for the trial of suits cognizable by such Courts up to the amount of Rs. 50.

No. 25.—*The 1st July* 1880.—Mr. F. St. Clair Grimwood, Assistant Commissioner, Lakhimpur, availed himself of the examination leave granted to him on the forenoon of the 24th June 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 10th July 1880.—In continuation of the notification of the 4th May last, it is hereby notified that from the 1st July 1881 the lithographed Hindustani papers at the departmental examinations of Assistant Magistrates, Deputy Magistrates, Assistant Superintendents of Police, and other officers liable to these examinations, will be in the Kaithi character for candidates stationed in all the districts of the Bhagulpore division except Maldah and the Sonthal Pergunnahs, and in the districts of Lohardugga, Hazareebagh, and Singbhoom with the exception of pergunnah Dulbhoom.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

ERRATUM.

The 9th July 1880.—In the orders of the 9th ultimo, published at page 510, Part I of the *Calcutta Gazette* of the 23rd idem, regarding the re-appointment of Commissioners for the Deoghur Municipality, in the Sonthal Pergunnahs, for "Baboo Khusi Dutt Dewan" *read* "Baboo Khusi Dutt Dwari," and for "Baboo Prossunno Chunder Deb" *read* "Baboo Proponno Chunder Deb."

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 3rd July 1880.—It is hereby notified for general information that the Lieutenant-Governor sanctions the establishment of a ferry at the crossing of the river Gundhessurry, in the district of Bankoora, on the 29th mile of the provincial road from Raneegunge to Midnapore, and declares the said ferry to be a public ferry under the provisions of Regulation VI of 1819.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTICE.

The 6th July 1880.—It is hereby notified for general information, in accordance with paragraph 2, section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor of Bengal intends to vest in the Commissioners of the Naraingunge Municipality, in the district of Dacca, the Charitable Dispensary situated within that Municipality, the said Dispensary not being private property nor the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 12th July 1880.—In the exercise of the powers conferred on him by section 78, Act V (B.C.) of 1876, and in compliance with the recommendation of the Commissioners of the Municipality of Junghipore, in the district of Moorshedabad, made at a meeting, the Lieutenant-Governor sanctions the registration by the Commissioners, under section 133 of the Act, of all carts kept or habitually used within that municipality, and the levy under section 134 from the 1st April 1880, of fees upon every cart for such registration at rates not exceeding Rs. 4 per annum and Rs. 2 per half year.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal

NOTIFICATION.

The 12th July 1880.—The declaration dated the 15th April 1879, published at page 355, Part I of the *Calcutta Gazette* of the 16th idem, for the acquisition of two pieces of land situated within the Santipore Municipality, in the district of Nuddea, which were required by the said Municipality for the purpose of constructing drains, is hereby cancelled at the request of the Municipal Commissioners

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 13th July 1880.—The following amended rule and table to be respectively substituted for Rule XIII and the table under Rule V of the rules made by the Lieutenant-Governor of Bengal in exercise of the powers conferred by section 55 of the Indian Stamp Act I of 1879, published at pages 628-9 of the *Calcutta Gazette* of 2nd July 1879, are published for general information :—

XIII. A licensed vendor shall obtain all the supplies of stamps which he is authorized to sell only from the treasury of the district for which his license was granted, and shall sell stamps only at the place mentioned in his license.

Table under Rule V :—

	Value.	Calcutta and Howrah (Sudder Station), 24-Pergunnahs (Sudder Station), *Burdwan (Sudder Station), Hooghly (Sudder Station).*	All other places.
Impressed Stamps—3½ per cent. or 2 pice in the rupee.		Per cent.	
Adhesive Stamps—Sold to the public for use by them in the case of instruments mentioned in section 10 of the Indian Stamp Act.	Stamps not exceeding in value 8 annas each ...	3½=two pice in the rupee	4½=three pice in the rupee.
	Stamps exceeding in value 8 annas each, but not exceeding in value Rs. 5 each	1½=one pice in the rupee	3½=two pice in the rupee.
	Stamps exceeding in value Rs. 5 each, but not exceeding in value Rs. 50 each	1½=one pice in the rupee	1½=one pice in the rupee

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 5th July 1880.—The following amended rule XI, of the rules under section 59 of the Land Acquisition Act, X of 1870, having been sanctioned by the Governor-General of India in Council, is published for general information :—

XI. On the date on which payment of compensation in any case may become due under section 41 of the Act, the Collector shall tender the amount to such of the persons entitled to receive it as may be present at his office in person, or by agent duly authorized to receive the same, informing them at the same time that in the event of their refusal to accept the amount tendered, no claim to interest will be entertained. Should any such person be absent and have no authorized agent at the Collector's Court, the Collector shall serve a notice upon him calling upon him to attend in person or by agent, within one week of his receipt of the notice, to receive the amount due to him, and warning him that on failure to appear within the period above named, no interest whatever will be paid to him. Should such person neglect to appear within the time specified, the Collector shall, on being satisfied of the due service of the notice, hold the amount in deposit until it shall be applied for by the person entitled to it.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 26th June 1880.—The following rules for the grant of certificates of competency as first and second class engineers under the Indian Acts are published for general information.

For a Certificate of Competency as a First Class Engineer.

To be added to Rule A, published at page 1163 of the *Calcutta Gazette* of the 29th August 1877—

For Inland Steamers under Act I of 1868.—He must have served for not less than one year in the capacity of a second class engineer with a second class engineer's certificate, or in a higher capacity.

To be added at the end of the rules—

Any one who has passed as a first class engineer for home trade ships will be considered to be qualified as a first class engineer for inland steamers.

For a Certificate of Competency as a Second Class Engineer.

To be substituted for Rule A, published at page 428 of the *Calcutta Gazette* of the 15th May 1878—

For Home Trade Ships under Act I of 1859.—He must have served an apprenticeship to an engineer, of four years in England or five years in India, and prove that during the period of his apprenticeship he has been employed on the making and repairing of engines. Or, if he has not served an apprenticeship, he must prove that for not less than three years if in England, or five if in India, he has been employed as a journeyman or master-hand in some factory or workshop on the making or repairing of engines. In either case he must also have served two years thereafter as an engineer or engine-driver, one year of the two having been spent at sea on the engineer staff of a sea-going steamer; or,

He must have served at least five years at sea on the engineer staff of a sea-going steamer.

For Inland Steamers under Act I of 1868.—He must have served an apprenticeship to an Engineer, of four years in England, or five years in India, and prove that during the period of his apprenticeship he has been employed on the making and repairing of engines. Or, if he has not served an apprenticeship, he must prove that for not less than five years he has been employed as a journeyman or master-hand in some factory or workshop on the making or repairing of engines. In either case he must also have served two years thereafter as an engine-driver.

To follow Rule H of the rules published at page 1163 of the *Calcutta Gazette* of 29th August 1879 :—

Any one who has passed as a second class engineer for home trade ships will be considered to be qualified as a second class engineer for inland steamers.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

Under Section 25 of the Chota Nagpore Tenures Act, II (B.C.) of 1869.

The 19th June 1880.—It is hereby notified that the registers of Bhuinhari and other tenures in the villages belonging to the marginally named pergunnahs of the Chota Nagpore Estate, Lohardugga district, prepared under the provisions of Section 5 of Act II (B.C.) of 1869, having been finally revised and corrected in accordance with the decisions and orders of the Special Commissioner and the Commissioner of the division under the aforesaid Act, have been confirmed by the Commissioner of the division on the 19th June 1880.

Pergunnah	Kasmar	... 1 village.
Ditto	Karru	... 3 villages.
Ditto	Busia	... 29 ditto.
Ditto	Doesa	.. 13 ditto.
Ditto	Ardhi	... 6 ditto.
Ditto	Aringi	.10 ditto.
Ditto	Koraine	. 8 ditto.
Ditto	Khukra	.. 36 ditto.
Ditto	ditto	.. 11 ditto.

2. It is further declared, agreeably to the provisions of Section 26 of the aforesaid Act, that the confirmation of the Commissioner of the division notified above having thus been published, the registers shall be conclusive evidence of all matters recorded therein; and from and after this publication of the confirmation of the register relating to any village, no evidence shall be received that any lands in such village not mentioned in such register are of Bhuinhari or Manjhus tenure.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 24th June 1880.—It is hereby notified, under Section 19 of the Indian Forest Act (Act VII of 1878), that the tract of land in the Hazareebagh district, which, in notification of 26th May 1879, it was proposed to constitute a reserved forest, shall from the 1st July 1880 be a Reserved Forest under the said Act. The boundary of the said tract is as follows:—

North.—The boundary between the Gya and Hazareebagh districts, from a stream running in a south-west direction to the east of Bisneeteekur to the point where the boundary between pergunnahs Kodermah and Khurruckdiha meets the Gya district boundary.

East.—The boundary between pergunnahs Kodermah and Khurruckdiha, from the above point to a point about half a mile south of Phootlihi river.

South.—A demarcated line in a direction slightly south of east to the source of the river which rises at Phulwariya, and then that river.

West.—The same river, then a demarcated line, first north, then north-east, then north, and then north-east again to the river near Bisneeteekur, and then that river.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

DECLARATION.

The 8th July 1880.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken up by Government at the expense of the Naraingunge Municipality, for a public purpose, viz. for the purpose of a burning ghât, it is hereby declared that, for the above purpose, a piece of land, measuring more or less 1 beegha 5 cottahs of standard measurement, situated in mouzah Nallua, pergunnah Nasarat-Sahi, in the district of Dacca, is required. It is bounded as follows:—

South—By the Buriganga.
North—By a foot-path leading to Ruthipore, and to the north of this foot-path are the lands cultivated by Kalachand Changa, Takani Jhala, and Jaha Bux Sikdar.
West—By a banian tree and Boikani Fakir's Darga.
East—By Nallua khal.

This declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

JUDICIAL DEPARTMENT.

No. 3405A.

The 6th July 1880.—Baboo Nobin Chunder Mitter, Deputy Magistrate and Deputy Collector in charge of the Jehanabad Division of the Gya district, is vested with the powers of a Magistrate of the first class.

The 12th July 1880.—Baboo Ram Gopal Chaki, Additional Moonsif of Cutwa, Culna, and of the Sudder Moonsiffee of Burdwan, is appointed to be a Moonsif in the district of Burdwan. Baboo Ram Gopal Chaki will be ordinarily stationed at the Sudder Station.

Baboo Sham Chund Dhur, Additional Moonsif of Raneegunge, Bood-Bood, and of the Sudder Station in the district of Burdwan, is appointed to be a Moonsif in the district of Burdwan. Baboo Sham Chund Dhur will be ordinarily stationed at Cutwa.

The 13th July 1880.—Baboo Triguna Prosanna Bose, Moonsif of Cuttack and Kendrapara, is appointed to act temporarily as Moonsif of Pooree, with effect from the 27th May last.

Baboo Gour Churn Roy, Acting Moonsif of Kudba, is appointed to act as a Moonsif in the district of Tipperah, during the absence, on leave, of Baboo Ram Chander Dhur, or until further orders. Baboo Gour Churn Roy will be ordinarily stationed at Brahmunberiah.

Baboo Poorno Chunder Banerjee is appointed to act, until further orders, as a Moonsif in the District of Purneah, *vice* Baboo Gour Churn Roy, transferred. Baboo Poorno Chunder Banerjee will be ordinarily stationed at Kudba.

LEAVE OF ABSENCE TO MOONSIFS.—*The 7th July* 1880.—The unexpired portion of the ten days' leave granted to Baboo Ram Chandra Dhur, First Moonsif of Brahmunberiah, in the district of Tipperah, under Section 43. Rule 1 of the Civil Leave Code, in extension of that granted to him on the 31st March 1879, is cancelled.

The 9th July 1880.—Baboo Ram Chandra Dhur, First Moonsif of Brahmunberiah, in the district of Tipperah, has been allowed leave of absence for six months under Section 6, Supplement F of the Civil Leave Code.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 3rd July 1880.—It is hereby notified, under the provisions of Section 15 of Act V of 1861, that as the villages of Madartalla, Hajulpati, Kataltali, Bitmare, Nachrapara, Charackkhola, Korartolla, Puteamara, Lemoon, Amtalli, Kakchira, Rupdon Kalmegha, and Sanboonia, in the Perozepore sub-division, in the district of Backergunge, are still in a disturbed and dangerous state owing to the existence of disputes regarding the possession of lands and collection of rents, the Lieutenant-Governor has sanctioned the employment of a special force of one head-constable and ten constables for a further period of twelve months, commencing from the 1st July 1880 to the 30th June 1881, to be quartered at the said villages.

2. The cost of the force as noted below will be assessed and levied from the inhabitants of the villages in proportion to their respective means :—

				Rs.
1 head-constable at Rs. 25	...	...	...	25
5 constables at Rs. 9	.	...	...	45
5 ditto at Rs. 8	...	...	.	40
		Total monthly cost...		110
Or, for twelve months =	...	...	...	1,320
Contingencies at 10 per cent. =	...	...	...	132
Pensionary charges	...	...	...	165
Clothing allowance	...	...	...	44
Boat and repairs of barracks	...	...	...	100
		Grand Total	...	1,761

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 12th July 1880.—Under Section 3, Act I (B C.) of 1876 (an Act to provide for the voluntary Registration of Mahomedan Marriages and Divorces), the Lieutenant-Governor has granted a license to Munshi Jalaluddin Ahmad of Shahzadpur, authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the sub-district of Serajgunge in the district of Pubna.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 12th July 1880.—Under Section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary Registration of Mahomedan Marriages and Divorces), the Lieutenant-Governor has granted a license to Munshi Dilawar Ali Khan, authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the police station of Shahzadpur, in the district of Pubna.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 12th July 1880.—It is hereby notified that in the exercise of the powers vested in him by Section 29 of the Bengal Civil Courts Act VI of 1871, the Lieutenant-Governor vests Baboo Anand Kumar Sarbadhikuri, 2nd Moonsif of Baraset, in the district of the 24-Pergunnahs, with the powers of a Judge of a Small Cause Court for the trial of suits cognizable by such Courts within the limit of Rs. 50.

The local limits within which the Moonsif will exercise these powers will correspond with the limits of his moonsiffee jurisdiction.

HORACE A. COCKERELL
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 30th June 1880.—Under the provisions of section 5 of the Indian Registration Act, III of 1877, the Lieutenant-Governor sanctions the abolition of the present Debipur Sub-Registry Office, and the formation in its place of the sub-district of Bankipore, with head-quarters at Bankipore, and jurisdiction conterminous with thana Bankipore, in the sub-division of Diamond Harbour, in the district of the 24-Pergunnahs. Thana Debipur, which was comprised in the sub-district of Debipur, will be transferred to the sub-district of Diamond Harbour. The changes will take effect on and from the 1st August 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 2nd July 1880.—Baboo Shamapudo Chowdhry, Deputy Magistrate and Deputy Collector, Midnapore, is appointed, *vice* Baboo Kali Prosonno Roy Chowdhry, deceased, to be a member of the Commission appointed under the orders of the 23rd June 1879, published in the *Calcutta Gazette* of the 25th idem, to ascertain and determine the chowkidaree chakran lands and other lands assigned before the passing of Act VI (B.C.) of 1870 (for the appointment, dismissal, and maintenance of village chowkidars), for the maintenance of officers to keep watch in the villages included within the thanas of Midnapore and Salboni in the Midnapore district.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 26th June 1880.—In modification of the notification dated the 23rd June 1879, and published at page 599 of the *Calcutta Gazette* of the 25th idem, it is hereby notified that, under the provisions of Section 58, Act VI (B.C.) of 1870 (for the appointment, dismissal, and maintenance of village chowkidars), the Lieutenant-Governor has appointed the Sub-divisional officer of Ghattal and Baboo Denonath Ghose, Officiating Deputy Magistrate and Deputy Collector, Midnapore, to form a commission to ascertain and determine the chowkidaree chakran lands and other lands which were assigned before the passing of that Act for the maintenance of officers to keep watch in the villages included within the thanahs of Chandrakona and Ghattal in the Midnapore district.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

PUBLIC WORKS DEPARTMENT,—BENGAL.

ESTABLISHMENT.

The 13th July 1880.

No. 124.—*Notification.*—The following Notification of the Government of India in the Public Works Department, is republished for information :—

"*No.* 227, *dated 9th July* 1880.—Resolution by the Government of India in the Public Works Department, No. 1372G, dated 9th July 1880 :—

"READ—

"Public Works Department Resolution No. 365G, dated 5th February 1880.

"Public Works Department Resolution No. 1174G, dated 4th June 1880.

"Public Works Department Resolution No. 1272G, dated 18th June 1880.

"*Resolution.*—In accordance with the two Resolutions last read, and the principle laid down for the promotion of Officers of the Engineer Establishment, the Governor-General in Council is pleased to

sanction the following changes in the classification and the distribution of the sanctioned scale of the Superior Accounts Establishment, with effect from 1st July 1880 :—

Present classification.	Revised classification.	Revised scale.
		No.
Examiner, 1st Class, 1st Grade ...	Examiner, 1st Class	3
Ditto, 1st „ 2nd „	Ditto, 2nd „	2
Ditto, 1st „ 3rd „	Ditto, 3rd „	2
Ditto, 2nd „ 1st „	Ditto, 4th „ 1st Grade ...	7
Ditto, 2nd „ 2nd „	Ditto, 4th „ 2nd „	6
Ditto, 2nd „ 3rd „ ..	Ditto, 4th „ 3rd „	6
Deputy Examiner, 1st „	Deputy Examiner, 1st „	15
Ditto, 2nd „	Dittto, 2nd „	10
Assistant Examiner, 1st „	Assistant Examiner, 1st „	6
Ditto, 2nd „ & Apprentices	Ditto, 2nd „ & Apprentices	5

"But for the reasons assigned in Resolution No. 365G, dated 5th February 1880, the sanctioned numbers in the 1st and 2nd Classes will for the present be respectively two and three instead of three and two.

"ORDER.—Ordered that the Resolution be published in the *Gazette of India* for general information."

T. H. WICKES,
Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

IRRIGATION.

NOTIFICATION.—ESTABLISHMENT.

The 9th July 1880.

No. 95.—*Notification.*—With reference to the orders marginally noted, Mr. S. C. Roberts, Deputy Revenue Superintendent, Second Grade, Orissa Canals, made over charge of his division on the forenoon of the 22nd ultimo.

No 77, dated 11th June 1880.
„ 91, „ 6th July „

The 12th July 1880.

No. 96.—*Leave.*—Mr. O. C. Lees, Assistant Engineer, Second Grade, Northern Drainage and Embankment Division, is granted sick leave from 1st May to 27th June 1880, under Chapter IV, Section 23 of the Civil Leave Code. Mr. Lees returned to duty on the forenoon of the 28th idem.

IRRIGATION.

No. 97.—*Declaration.*—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for quarrying stones for the Public Works Department, Irrigation Works, from a hill known as the Ameithi Hill, in the 9th mile of the Buxar Canal, in the villages of Nokha-kohna and Kushan, in pergunnah Sasseram, and in village Ameithi, pergunnah Danwar, zillah Shahabad, it is hereby declared that, for the above purpose, a piece of land, about 330 feet in length and about 300 feet in breadth, and containing the said hill, and measuring more or less 2 acres 37¾ poles, and bounded on the west by the Buxar Canal; on the north by the cultivated lands of Harkhu Singh in mouzah Ameithi aforesaid; on the east by the land of Sew Balak Koeri, in the said mouzah Ameithi; and on the south by the lands of Baldeo Misser in mouzah Kushan above mentioned, is required within the aforesaid villages of Nokha-kohna, Kurhan, and Ameithi.

This declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

No. 98.—*Declaration.*—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for a sub-distributary to be called the Barraon Sub-distributary, it is hereby declared that, for the above purpose, a strip of land, measuring about 1 mile and 1,320 feet in length and from 40 to 60 feet in width, and containing 6 acres 3 roods and 22 poles of land, is required in the district of Shahabad.

The said strip of land is for the most part situated in mouzahs Baijnathpore, Dassiaon, Chandwath, and Barraon, pergunnah Bhojepore, in the aforesaid district of Shahabad.

This declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

C. TAYLOR,
Offg. Asst. Secy., for Joint-Secy.
to the Govt. of Bengal, P. W. Dept.,
Irrigation Branch.

[Sixth Publication.]

IRRIGATION.

Dated 7th June 1880.

DRAFT RULES PROPOSED UNDER ACT III (B.C.) OF 1876.

No. 76. *Notification.*—In exercise of the powers conferred on him by Section 99 of Act III (B.C.) of 1876, the Hon'ble the Lieutenant-Governor is pleased to direct the publication of the following rules for the Orissa Canals.

H. C. LEVINGE,
Jt.-Secy. to the Govt. of Bengal,
P. W. Dept., Irrigation Branch.

RULES UNDER ACT III (B.C.) OF 1876.

PART I.

Of Supply.

Rule 1.—Canal water will be supplied on written applications at the rates and on the conditions to be hereafter stated. (Section 74, Act III of 1876.)

Rule 2.—All applications must be made in forms which may be obtained free of cost at the Canal Revenue Offices. (Appendices A and B.)

Rule 3.—Applications for water will be received by the Deputy Revenue Superintendents or their duly authorized subordinates at the various circle and branch circle offices.

Rule 4.—Any Deputy Superintendent may refuse an application if he thinks it would not be to the interest of Government to comply with it. This discretion will be vested in the Deputy Superintendents only. Other canal revenue officers authorized to receive applications must refer for orders all doubtful cases to the Deputy Superintendent in charge of their respective circles.

PART II.

Rates and Conditions of Supply.

Rule 5.—The rates chargeable per acre for the different descriptions of crops have been fixed up to the end of November 1882, and are as follow:—

Crop.	Flow.			Lift.		
First Rice.	Rs.	A.	P.	Rs.	A.	P.
For the whole irrigable and rice cultivated area of any village if applied for up to expiration of sanctioned rates ...	1	8	0	1	0	0
For any fractional area of any village or for other term...	3	0	0	2	0	0
Second Rice.						
For dry-weather or rubbee crops for dalwa rice ...	1	8	0	1	0	0
For cotton, tobacco, haldi, ginger, wheat, vegetables, indigo, and all garden produce ...	2	0	0	1	8	0
For linseed, oilseed, dâl, and all pulses	1	0	0	0	10	0
Third Rice.						
For sugarcane ...	6	0	0	4	0	0
Fourth Rice.						
For filling tanks Re 1 per 10,000 cubic feet.						

Rule 6.—Applications for water for the irrigation of rice crops at Rs. 1-8 per acre "flow" and Re. 1 "lift" must be signed by all the cultivators holding rice culturable and irrigable lands in the villages mentioned in the applications, and the names of the villages adjoining that in respect of which the application is made must be specified at the back of the applications.

Rule 7.—Applications for water at Rs. 3 "flow" and Rs. 2 "lift" irrigation must be signed by all those cultivating in the specific portion of the villages applied for. At the back of such applications should be entered the names and boundaries of the *chaks* or plots for which water is required.

Rule 8.—The provisions of Rule 7 will apply to all applications for water for sugarcane and dry-weather crops

Rule 9.—Applications under Rules 6, 7, and 9 will not be deemed complete until all the signatures of intending irrigators have been obtained, and water may be refused by the Deputy Superintendent until all the signatures shall have been obtained. Those who cannot write must affix their marks.

Rule 10.—All applicants should have distinctly explained to them the terms of the agreement at the head of their applications. The assessments made will be on the areas actually irrigable or irrigated and cultivated by applicants, and not on the areas as stated by them.

Rule 11.—Separate applications must be given in respect of each description of crop mentioned in the statement attached to Rule 5.

Rule 12.—The Deputy Superintendent may refuse to comply with the application of any village from the cultivators of which any arrears of water-rates are due, until such time as the arrears are paid.

PART III.

Of the Procedure for the Disposal of Applications for Water.

Rule 13.—On receipt of an application for water it should be dated and initialled by the receiving officer and entered in the register of applications (Register No. I). The officer receiving it, or his duly authorized subordinate, will then proceed to ascertain by local enquiry and the aid of survey maps, or by actual measurement, the following particulars regarding the lands mentioned in the applications:—

(1) Whether canal supply can be given.
(2) Whether the particulars as to areas and boundaries as given in the application are correct.
(3) Whether, with reference to the situation of the lands and areas applied for, it is to the interest of Government to comply with the application.

Rule 14.—After ascertaining by survey maps or actual measurement, and recording on the application the areas being or to be irrigated, the enquiring officer shall prepare a permit to supply water in the form prescribed in Appendix C for despatch to the supplying officer. A copy of the permit may, if wished, be made over to the applicants.

Rule 15.—Should the enquiring officer be of opinion that the areas applied for cannot be irrigated, or that the application should not for other reasons be sanctioned, he will submit his report with all the papers of the case for the orders of the Deputy Superintendent.

Rule 16.—It shall be at the discretion of the Deputy Superintendent to grant supply of water to any village or villages for which applications for water may have been received without waiting for the completion of any local enquiry or measurement.

Rule 17.—The manner in which any application may be finally disposed of should be briefly stated in the column of remarks in Register No. I.

Rule 18.—When an application for water has been finally disposed of, either by an order to supply water or otherwise, it should be forwarded to the head office, where it will be registered in detail in the register of leases (Register No. II).

PART IV.

Of Water Distribution to Applicants.

Rule 19.—Village channels have been constructed and are maintained by Government for the purpose of leading water to some convenient point or points within the boundaries of certain villages; and wherever such channels exist, canal water shall, if possible, be supplied from them to all applicants by the Superintending Engineer, his Executive Engineers, and their subordinates.

Rule 20.—Where no village channels exist from which supply can be given, applicants shall be directed to construct such village channels as may be required to irrigate their areas, and supply may be withheld until proper channels are made.

Rule 21.—Canal officers shall give every assistance to applicants in laying out and aligning village channels, and every effort must be made to induce villagers to construct their own channels.

Rule 22.—The complete control and custody of all irrigation sluices shall rest in the Superintending Engineer and the Executive Engineers subordinate to him; but it shall be competent to either of these officers, by an order in writing, to transfer the control and custody of any sluice to any person deemed fit to take charge thereof.

Rule 23.—All questions as to priority of right to take water, and all disputes regarding the quantity and regulation of supply, shall be determined by the Executive Engineer. It shall further be competent to this officer, at his discretion, to close entirely such channels and outlets as he may deem expedient to ensure proper rotation of supply to all applicants, and no claims for compensation for such closure shall lie.

Rule 24.—Applicants whose applications may have been sanctioned shall as far as possible be supplied at any time during the growth of the crop mentioned in their applications: but no applicant for water for a rice crop can claim a *full* supply before the 15th of June.

Rule 25.—Cultivators shall embank the field to which water is supplied, so that the water shall not run to waste or flow unnecessarily on land not entitled to irrigation.

Rule 26.—Where water is appropriated in an unauthorized manner, by cutting canal, distributary or village channel banks, or by opening sluices or shoots fixed in such banks, or by cutting or neglecting to keep in repair the boundaries of fields to which water is supplied, and the person by whose act or neglect such appropriation has ensued cannot be identified, all lands deriving benefit shall be liable to twice the ordinary charge, or such other charge, not being less than the ordinary rate, as the Deputy Superintendent of Canal Revenue may determine.

PART V.

Of Realization of Water-rates.

Rule 27.—Any person appointed as a Collector under section 82 of the Act shall receive sunnuds of appointment, in Form D for each village from which he agrees to collect, and he will be entitled to receive commission at the rate of 5 per cent. on all sums paid by him to Government on or before such dates as may be stated in his sunnuds of appointment. The person appointed Collector shall usually be a nominee of the cultivators from whom water-rates are due. No person appointed as Collector of water-rate shall be entitled to claim his commission until he has submitted such accounts as the Deputy Superintendent may prescribe.

Rule 28.—The Deputy Superintendent shall be at liberty to cancel any sunnud of appointment to collect, whenever such course appears advisable in the interest of Government or of the cultivators.

Rule 29.—Where no Collectors of water-rates are appointed, realizations will be made by the Canal Revenue Officers in charge of circles and by their authorized subordinates. The instructions embodied in Appendix E regarding collections must be read as part and parcel of these rules, and must be adhered to by all canal revenue subordinates.

Rule 30.—Demand statements of the water-rates due from each village will be issued from the Canal Revenue Office at least two months before such water-rates fall due. All demand statements will contain the names and residences of the cultivators from whom water-rates are due, the areas on which rates are payable, and amounts due from each ryot. Demand statements shall be served on the Collector, or if no Collector has been appointed, on some one of the principal applicants. General notice of such service shall be posted on some conspicuous part of each village, and shall specify dates of payment.

Rule 31.—The dates of payment of water-rates for the different crops shall be as follow:—

For rice	1st February.
„ sugarcane ...	.. 1st June.
„ dalwa and other dry-weather crops	... 1st August.

All payments of water-rates shall be paid in one instalment.

PART VI.

Rule 32.—All objections and claims for remission shall be made to the Deputy Superintendent.

Rule 33.—Remissions of water-rates will be granted in whole or in part by the Deputy Superintendent on the following grounds:—

(1) The total failure of supply.

(2) Damage to crops caused by deficiency or delay in the supply of water, in consequence of some act or omission on the part of the supplying officer, and independent of any act or omission on the part of the applicants.

(3) Damage caused by excess water under above restrictions.

(4) Where it can be shown that no crop was grown as originally intended. Provided that no claim for remission shall be allowed unless made while the crops alleged to have been damaged are on the ground.

Rule 34.—Special cases for remission not coming under the above heads shall be reported to the Collector for orders.

Rule 35.—All orders passed on claims for remission shall be duly communicated to the parties concerned.

PART VII.

Of Miscellaneous Sources of Revenue.

Rule 36.—Written applications must be given on plain paper to the Deputy Superintendent or to his duly authorized subordinate by any person wishing to cultivate Government canal lands, catch fish, or farm or purchase any miscellaneous source of canal revenue. The rules and procedure for dealing with these applications will be the same as those for dealing with applications for water, except that after necessary enquiry the applicant shall, if his demand be complied with, be called on to execute a kabooleyut, a *pattah* being made over to him.

Rule 37.—Leases for miscellaneous sources of revenue shall usually run for three or five years, at the discretion of the Deputy Superintendent; but all payments thereon shall be annual and payable on the 1st of June.

Rule 38.—A separate register (Register No. III) shall be maintained of all miscellaneous leases.

PART VIII.

Of Registers to be maintained under these Rules.

Rule 39.—The following registers shall be maintained by the Deputy Revenue Superintendent:—

Register No. I.—Register of applications.
Do. No. II.— Do. of water-rate leases (in head office only).
Register No. III.—Register of miscellaneous leases.
Register No. IV.—Daily cash-book.
Do. No. V.—Register of applications for remissions.
Register No. VI.—Register of persons appointed Collector under section 82.
Register No. VII.—Register of unauthorized irrigation.

Rule 40.—Register of all village channels shall be maintained by the Executive Engineers in such form as the Superintending Engineer may direct, and lists of all such registered village channels shall from time to time be supplied to the Deputy Superintendent.

FORM D.

Agreement to be taken from, and Sunnud given to, the person appointed under Part V, Rule 27.

AGREEMENT No. .

I, A. B., of village , pergunnah , having on the nomination of the lessees been appointed by the Deputy Revenue Superintendent, under section 82, Act III of 1876, to collect the sum of Rs. on account of water-rates due on lease No. as specified therein, do hereby engage and promise as follows:—

1. I will not collect or take from any of the lessees any sum whatever over and above that specified in the lease without written authority from the Deputy Revenue Superintendent.

2. For every sum paid to me by any lessee, I will, at the time of payment, grant a receipt in such form as may be prescribed by the Deputy Revenue Superintendent, and I will duly make over to the Deputy Revenue Superintendent or other duly authorized officer every sum received by me from every lessee.

3. On the day of , corresponding to (Uryah date), I will pay in to the Deputy Revenue Superintendent or other duly authorized officer the whole sum collected by me from the lessees, and if such sum be not the full amount due on the lease, my sunnud may be cancelled by the Deputy Revenue Superintendent. I will also give up the counterfoils of my receipt book, together with an account showing the total sum collected from, and the balance still due from, each ryot.

4. I shall be entitled to receive a commission of 5 per cent. on the total sum collected and paid in by me on or before the day of in full of the demand of each ryot, and shall not be entitled to any further remuneration whatever.

5. For a breach of any of the above conditions I will forfeit to the Secretary of State a sum not exceeding Rs. 500.

(Sd.) A. B.

SUNNUD No. .

To A. B., of village , pergunnah .

YOU are hereby appointed under section 82 of Act III (B.C.) of 1876 to collect the sums due on lease No. , in accordance with the terms of the agreement given by you, and which are detailed below:—

1. I will not collect or take from any of the lessees any sum whatever over and above that specified in the lease without written authority from the Deputy Revenue Superintendent.

2. For every sum paid to me by any lessee I will, at the time of payment, grant a receipt in such form as may be prescribed by the Deputy Revenue Superintendent, and I will duly make over to the Deputy Revenue Superintendent or other duly authorized officer every sum received by me from every lessee.

3. On the day of , corresponding to (Uryah date), I will pay in to the Deputy Revenue Superintendent or other duly authorized officer the whole sum collected by me from the lessees, and if such sum be not the full amount due on the lease, my sunnud may be cancelled by the Deputy Revenue Superintendent. I will also give up the counterfoils of my receipt book, together with an account showing the total sum collected from, and the balance still due from, each ryot.

4. I shall be entitled to receive a commission of 5 per cent. on the total sum collected and paid in by me on or before the day of in full of the demand of each ryot, and shall not be entitled to any further remuneration whatever.

5. For a breach of any of the above conditions I will forfeit to the Secretary of State a sum not exceeding Rs. 500.

Deputy Revenue Superintendent.

APPENDIX E.

The following rules are issued for the information and guidance of the Deputy Revenue Superintendents, tehsildars, and mohurirs :—

Rule 1.—As a rule all collections should be made by the tehsildar only, or by such other officer as may be in charge of a canal revenue circle.

Rule 2.—The tehsildar or officer in charge of a circle will as heretofore grant detail receipts for all collections made by him, will enter such collections as usual in his siha or No. IV Register, will remit all collections periodically to the head office in Cuttack, with detailed "challans" and counterfoils of all receipts granted. In addition to this, he will at the close of each month submit to the Deputy Superintendent in charge of his circle a detailed statement of all collections made by himself during the month. This will be simply a copy of all "siha" entries made by him during the month, and an abstract statement of demands and collections in the subjoined form :—

Demands.			Rs. A. P.
Total demand in No. II Register ...	Previous balance		
	Current month's assessment		
Total demand in No. III Register ...	Previous balance		
	Current month's assessment		
Total ...	Previous balance		
	Current month's assessment		
	Grand Total ...		

Collections.					Rs. A. P.
Total amount of collections received from ameen A.	Water-rates	...	...	...	
	Miscellaneous	...	...	...	
Total amount of collections received from mohurir B.	Water-rates	...	...	...	
	Miscellaneous	...	...	...	
Total amount of collections received from mohurir C.	Water-rates	...	...	...	
	Miscellaneous	...	...	...	
Total amount collected by myself.	Water-rates	...	...	...	
	Miscellaneous	...	...	...	
Total ...	Water-rates	...	...	...	
	Miscellaneous	...	...	...	
	Grand Total			...	
Balance outstanding ...		...	...	...	

The tehsildar or officer in charge of a circle will also submit to the head office in Cuttack half-yearly returns of all outstanding balances. These returns will show in detail the amounts due from each defaulter. They will be checked and compared in the head office, and then forwarded to the Deputy Superintendent in charge of the canal to which they refer, and he will, when on tour of inspection, ascertain by personal enquiry from the alleged defaulters, as noted in such balance sheet, whether the sums due from them have been realized or not.

Rule 3.—Whenever it may be found necessary to employ ameens and mohurirs for collection work, the following system will be adopted : —

(*a*) The tehsildar or officer in charge of the circle will remain at head-quarters.

(*b*) The ameens and mohurirs collecting money will remit once or twice a week all their collections to the tehsildar's cutcherry. These remittances will be accompanied by a challan showing in gross the amounts remitted—(1) under the head of water-rates, and (2) under miscellaneous, thus—

1877-78.						Rs.	A.	P.
Water-rates	...	...	...	...	...	50	0	0
Miscellaneous	...	...	...	...	...	50	0	0
					Total ...	100	0	0

and all the counterfoils of receipts granted by the collecting officer.

For the sums so remitted the collecting officer will obtain a receipt from the tehsildar or officer in charge of the tehsil cutcherry, and these receipts will as heretofore be posted into collecting officer's "siha" below dates of remittance, sufficient space being left for the purpose. Collecting ameens and mohurirs will keep up detail "sihas" showing the particulars of all sums collected and remitted to the tehsil cutcherry, and at the close of each month will forward their "sihas" to the Deputy Superintendent in charge, procuring from him a receipt for their monthly "siha" in the subjoined form :—

(1) Dates between which collections noted in the "siha" were made.

(2) Name of collecting officer.

(3) Name of offices to whom collections were forwarded.
(4) Dates of receipt of such collections at tehsil cutcherry, with amounts received on each date.
(5) The Deputy Superintendent's certificate that all sums collected and forwarded by collecting officer have been duly acknowledged, and acknowledgments posted into the "siha."

The Deputy Superintendent's receipts will be kept by the collecting officers as vouchers in support of their work until such time as they may be called in by the Canal Revenue Superintendent. This will usually be when the total demands for the years to which such receipts refer have been finally closed.

Rule 4.—With the monthly "siha" and abstract statement of total demands and collections in his possession, the Deputy Superintendent will have ample information for enabling him to thoroughly check the tehsildar's accounts, and for taking all necessary action with regard to large and long-standing balances. He should periodically check the tehsildar's "siha," or No. IV Register, by comparing the entries in it with those in "ameen's" and mohurir's "sihas," marking off with a red pencil all items checked. By reference to the tehsildar's half-yearly balance sheets he will see at a glance whether the necessary processes have been issued or not, and by comparing it with the tehsildar's No. IV Register, should occasionally satisfy himself that amounts due on legal processes have been credited to Government. When on tour of inspection he should look into collecting officers' "sihas," and satisfy himself that they are properly kept up.

Rule 5.—Forms for tehsildar's, ameen's, and mohurir's "sihas" will be issued in detached sheets of Alipore Jail paper; each sheet will be numbered and initialled by the Deputy Superintendent. Printed forms of "half-yearly" balance statements will be issued for the use of tehsildars or other officers in charge of circles. All receipts and counterfoils issued from the head office will bear the initials of the head clerk or head mohurir, and each volume will be separately numbered and paged.

Water-rate Register No. I—Register of Applications for Circle Offices.

1	2	3					4			5			6	7
Serial number of applications.	Names of one or two leading men.	AREA AND LIMITATION OF LAND APPLIED FOR.					Area as ascertained by local enquiry.			Amount due on area shown in column 4.			Period for which water is applied for.	How and when disposed of.
		Area.			Situation.									
		Acre.	Gt.	Bis.	Mouzah.	Pergh.	Acre.	Gt	Bis.	Rs.	A.	P.		

Water-rate Register No. II—For Head Office only.

1	2	3		4						5			6	7	8
Serial number of or Application as Circle Officer's Register No. I.	Serial number of applicants.	NAMES AND RESIDENCES OF APPLICANTS.		AREAS ASCERTAINED BY MEASUREMENTS OR SURVEY RECORDS.						Amounts due on areas shown in column 4.			Crop on which demand is due.	Dates of issue of process under Act VII of 1868.	Date of realisation.
		Names.	Residences.	Flow.			Lift.								
			Mouzah. Pergh.	Acres.	Gt.	Bis.	Acres.	Gt.	Bis.	Rs.	A.	P.			

Miscellaneous Register No. III—For Circle and Head Offices.

Date of application	Serial number of lease.	NAMES AND RESIDENCES OF LESSEES.			Abstract of lease.	Amount due on lease.	Dates of issue of process.	Date of payment.	REMARKS.
		Names.	Residence.						
			Mouzah.	Pergh.					

Siha or Daily Cash-book, Register No. IV, in Circle and Head Offices, as well as for each Circle Office.

Date of receipt.	From whom realized.	Residence of ditto.		Number of application or lease on which amount realized was due.	On what account.	What year's demand.	Amount realized			Number of receipt granted.	Daily total.			Remarks as to date of remittance to whom, &c.
		Mouzah	Pergunnah				Rs.	A.	P		Rs.	A.	P.	

Register of Applications for Remission, Register No. V, for Head Office only.

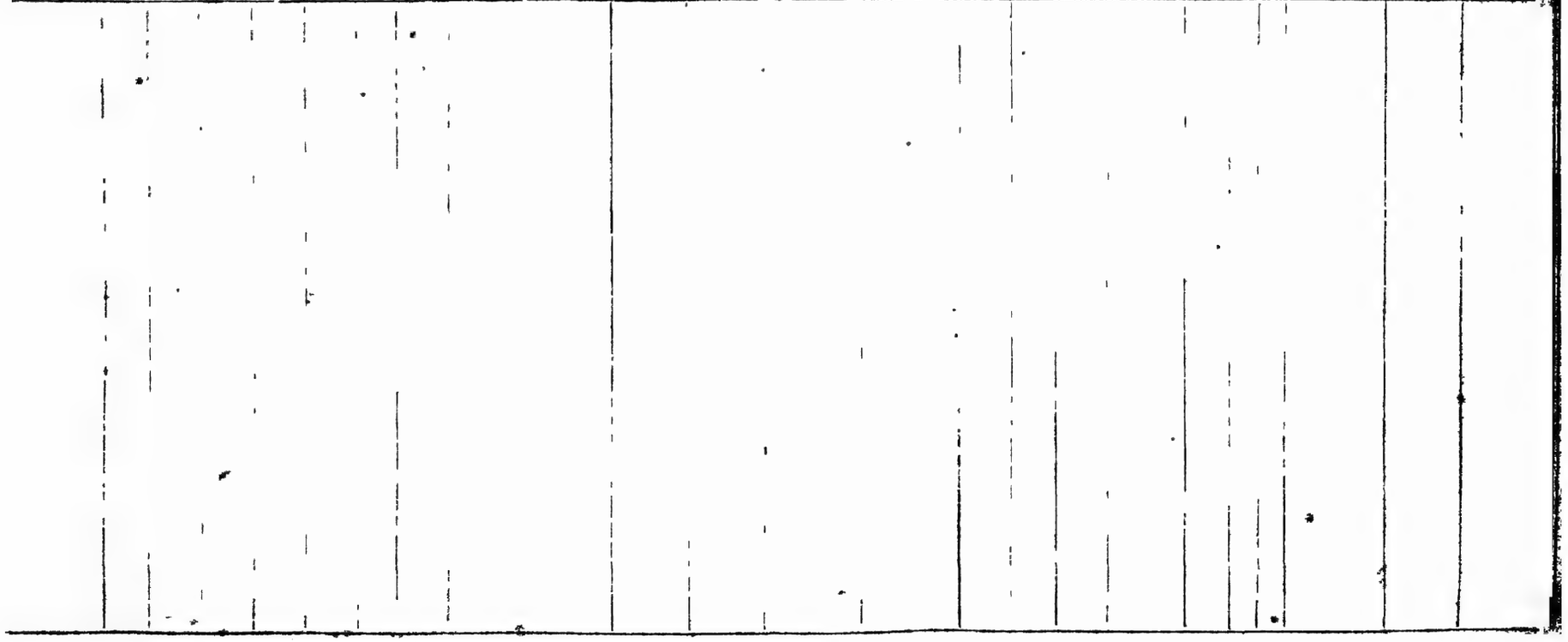
Serial number of each year.	Date of receipt.	NAMES AND RESIDENCES OF APPLICANTS.			Abstract of grounds on which remission is claimed	No. of lease or application concerned.	Date of despatch for enquiry.	Date of receipt in Head Office after enquiry.	Abstract of orders passed.	Amounts remitted.	REMARKS.
		Names	Residences								
			Mouzah	Pergunnah.							

Register of persons appointed Collectors under Rule , Register No. VI.

NAMES AND RESIDENCES OF COLLECTORS			Names and situation of villages for which sunnuds are granted.		Number of lease or application on which sunnuds are granted as per Register No II	Amounts to be collected each village.	Dates of payment into Head Office	Amount of commission paid.			
Names	Residences		Names	Pergunnah				Rs	A.	P	
	Mouzah.	Pergunnah.									

Register of illicit or unauthorised Irrigation, Register No. VII, for Head Office only.

1	2			3				4	5		6	7	8			9			10	11	12
Date of receipt in Head Office.	Situation of area reported as illicitly irrigated.			Crop and area illicitly irrigated.				Names of one or two leading ryots	Residence of one or two leading ryots.		Abstract of reporting officer's report	Abstract of orders passed on case	Area assessed under rules			Rate and total amount of assessment.			Date of issue of process under Act VII of 1868	Dates of realisation.	Remarks.
	Chak.	Village.	Pergh	Crop	Acres.	Gts.	Bis.		Mouzah.	Pergh			Acres	Gts	bis.	Rate per acre.	Amount Rs.	A.	P		



APPENDIX A.

Application for water for rice crops at Re. 1-8 per acre flow and Re. 1 per acre lift.

WE, the undersigned cultivators of lands in mouzah , pergunnah , do hereby apply for canal water for years from No. channel of the canal, for all the rice-cultivated and irrigable areas in mouzah , pergunnah . We agree to pay for all the areas which may be ascertained, irrigable or irrigated, by enquiry and measurement, as per the demand statements issued on us by the Deputy Superintendent or his duly authorized subordinate on the dates and in the manner specified in the Canal Revenue Rules. We agree to abide by the measurements recorded in the Cadastral Survey Khasrahs and by all the rules issued under the Canal Act. We also agree that in case we refuse to carry out this application when accepted, we shall be jointly and severally liable to the Secretary of State for India in Council in the sum of Rs. as compensation. Under rule of Canal Rules we hereby appoint of mouzah , pergunnah , as the person through whom we are willing to pay the amounts severally due from us.

1			2						3	4						5			6	7	8			
Names and residences of applicants.			Areas for which water is required as per applicants' statements.						Applicant's signature.	Areas as ascertained by survey records or by measurements.						Total amounts due on areas shown in column 4.			Enquiring officer's remarks under rule	Dates of issue of processes under Act VII of 1868.	Dates and amounts of realizations.			
	Residences		Flow.			Lift.				Flow.			Lift.								Dates.	Amount.		
Names.	Mouzah.	Pergunnah.	Acres.	Gts.	Bis.	Acres.	Gts.	Bis.		Acres.	Gts.	Bis.	Acres.	Gts.	Bis.	Rs.	A.	P.				Rs.	A.	P.

APPENDIX B.

Application for water for crop at Rs. per acre flow and Rs. per acre lift.

WE, the undersigned, do hereby apply for canal water from No. channel of the canal for the areas noted in our application. We agree to pay whatever sum may become payable as per demand statements of Deputy Superintendent for all areas, irrigable or irrigated, within the chaks and boundaries noted at the back of this application, as ascertained by local enquiry and measurements. We agree to abide by Cadastral Survey measurements and by all the rules issued under the Canal Act. We also agree that in case we refuse to carry out this application, we shall be jointly and severally liable to the Secretary of State for India in Council in the sum of Rs. as compensation. Under rule of the Canal Rules we hereby appoint of mouzah , pergunnah , as the person through whom we are willing to pay the amounts severally due from us.

1			2						3	4						5			6	7	8			
Names and residences of applicants.			Areas for which canal water is required as per applicants' statements						Signature of applicants.	Areas as ascertained by survey records or measurements.						Total amount due on areas shown in column 4.			Enquiring officer's remarks under rule	Dates of issue of processes under Act VII of 1868.	Dates and amounts of realization.			
	Residences.		Flow.			Lift.				Flow.			Lift.								Dates.	Amount.		
Names.	Mouzah.	Pergunnah	Acres.	Gts.	Bis.	Acres.	Gts.	Bis.		Acres.	Gts.	Bis.	Acres.	Gts.	Bis.	Rs.	A.	P.				Rs.	A.	P.

APPENDIX C.

The undermentioned area having applied for canal supply for years, please grant water from No. channel to the areas and crops noted below, and record date of each watering on the back of this permit.

NAMES OF ONE OR TWO OF THE APPLICANTS.	SITUATION AND AREAS OF LANDS FOR WHICH SUPPLY MAY BE GRANTED.						Crop for which supply may be granted.	
	Situation.			Area.				
	Chak.	Village.	Pergh.	Acres.	Gts.	Bis.		

This to be prepared in duplicate whenever applicants may demand a copy.

RAILWAY.

Darjeeling, the 8th July 1880.

No 161.—*Notification.*—Mr. A. W. U. Pope, Assistant Traffic Superintendent, is appointed to officiate as Traffic Superintendent, Tirhoot and Patna-Gya State Railways, during the absence of Mr. Johnston or until further orders.

F. S. STANTON, *Lieut.-Col.*, R.E.,
Offg. Secy. to the Govt. of Bengal,
P. W. Dept.

[Third Publication.]

DECLARATION.

The 26th June 1880.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for the Calcutta and South-Eastern Railway, for the diversion of the foot-path from the Gurreah Bazar to the Gurreah Station, at mouzah Mohamayapore, pergunnah Medonmollo, zillah. 24-Pergunnahs, it is hereby declared that, for the above purpose, pieces of land measuring more or less three bighas are required. The boundaries of the lands are as follows: Bounded on the north by the Canal surplus lands; on the east by the tenanted land of Kedar Nath Mondle; on the west by the tenanted land of Gopal Chunder Sardar; on the south by the tenanted lands of Kader Nath Mondle, Bama Bewa, Uttam Chunder Laskar, Nobin Chunder Laskar, Rassick Lal Moudle, Gobinda Chunder Sardar, Bhola Nath Mozoomdar, and Gopal Chunder Sardar.

This declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

F. S. STANTON, *Lieut.-Col.*, R.E.,
Offg. Secy. to the Govt. of Bengal,
P. W. Dept.

SMALL CAUSE COURT NOTICES.

UNDER Section 14, Act XI of 1865, notice is hereby given that, subject to the orders of Government, the Judge of the Court of Small Causes at Narail will sit again in that Court on the dates mentioned below :—

Tuesday, the 20th July 1880.
Wednesday, the 21st „ „
Thursday, the 22nd „ „

NARAIL SMALL CAUSE COURT, *the 7th July* 1880. JOHN WESTON, *Judge.*

UNDER Section 14, Act XI of 1865, notice is hereby given that, subject to the orders of Government, the Judge of the Courts of Small Causes of Kishnaghur, Meherpore, and Ramghat will hold his sittings in the Kishnaghur and Meherpore Courts during the month of July current on the dates mentioned below, viz.—

Kishnaghur Court, 12th July 1880 (in addition to the days already notified in the *Calcutta Gazette* of the 7th January 1880.)

Meherpore Court, from 14th July 1880.

BROJOMOHUN DUTT, *Offg. Judge.*

KISHNAGHUR SMALL CAUSE COURT, *the 10th July* 1880.

TREASURY NOTICES.

UNCOVENANTED DEPUTY COLLECTOR BABOO RAJENDRO NATH GHOSH has been placed in charge of the Julpigoree Treasury from 27th May 1880, and is authorized to draw bills on other treasuries.

H. ULICK BROWNE, *Commr. of the Rajshahye and Cooch Behar Divn.*

The 28th June 1880.

OFFICIATING DEPUTY COLLECTOR BABOO ASHOOTOSH SIRCAR has been placed in charge of the Gya Treasury, and is authorized to draw bills on other treasuries.

J. W. EDGAR, *Offg. Commissioner.*

EDUCATIONAL NOTICES.

Orders by the Vice-Chancellor and Syndicate of the Calcutta University.

THE following changes in the Regulations in Arts, Law, Medicine and Engineering having been sanctioned by the Senate and approved by His Excellency the Governor-General in Council, are published for general information:—

The following foot-note has been appended to the word "school" in the marginal note to the Entrance Certificate (Appendix A):—

"It is in the power of the Syndicate to refuse to recognize any school unless it is certified by a Government Inspector of Schools as having been in existence since the 1st of March next preceding the examination, and as qualified to teach up to the Entrance Standard."

In paragraph 9 of the Regulations for Honours in Arts, the words "History of Philosophy" have been substituted for the words "Natural Theology," and the words "(*a*) Natural Theology" for the words "(*a*) History of Philosophy."

In paragraph 6 of the Regulations for the License in Medicine and Surgery, for the words "the Syndicate shall notify, three months before the examination, the portions of the subjects of Chemistry and Botany in which candidates shall be examined," the following words have been substituted:—

"The Syndicate shall notify, three months before the examination, the portions of Botany in which candidates shall be examined."

For the words "on the first Monday in December," in paragraph 1 of the Regulations for the Entrance Examination; for the words "on the morning of the fourth Monday after the examination," in paragraph 7 of the same Regulations; for the words "on the first Monday in December," in paragraph 1 of the Regulations for the F. A. Examination; for the words "on the morning of the fourth Monday after the examination," in paragraph 7 of the same Regulations; for the words "in the first week in January," in paragraph 1 of the Regulations for the Bachelor of Arts Examination; for the words "on the morning of the fourth Monday after the examination," in paragraph 7 of the same Regulations; for the words "in the first week in February" in paragraph 1 of the Regulations for Honours in Arts; for the words "on or before the 31st day of December," in paragraph 4 of the same Regulations; for the words "on or before the 1st of January," in paragraph 2 of the Regulations for the examination for the degree of Master of Arts; for the words "in the first week in January," in paragraph 1 of the Regulations for the degree of Bachelor in Law; for the words "in the first week in March," in paragraph 1 of the Regulations for the examination for Honours in Law; for the words "in the last week of March," in paragraph 1 of the Regulations for the License in Medicine and Surgery, and in paragraph 1 of the Regulations for the degree of Bachelor in Medicine; for the words "in the first week of April," in paragraph 1 of the Regulations for the degree of Doctor in Medicine; for the words, "in the first week of May," in paragraph 1 of the Regulations for the License in Civil Engineering, and in paragraph 1 of the Regulations for the degree of Bachelor in Civil Engineering; and for the words "in the first week of June," in paragraph 1 of the Regulations for Honours in Civil Engineering, the following words have been substituted:—

"At such time as the Syndicate shall determine, the date to be approximately notified in the Calendar for the year."

SENATE HOUSE, *the 24th June* 1880. CHARLES H. TAWNEY, *Registrar.*

IT is hereby notified that of the 21 junior scholarships allotted to this division, the seven second grade scholarships will be awarded to those candidates who stand highest in order of merit in the divisional list in the examination to be held in December next, and that the remaining fourteen third grade scholarships will be distributed among the several districts of the division as follows :—

Dacca	...	...	...	...	3
Furreedpore	...	...	...	...	2
Backergunge	...	...	...	...	3
Mymensingh	...	...	..	...	3
Tipperah	...	...	...	...	3
		Total	...	...	14

ORHOY CHURN SEN, *Persl. Asst., for Offg. Commr.*

NOTIFICATIONS OF THE BOARD OF REVENUE.

No. 769B

NOTICE is hereby given that the Eighth Sale of Opium, the provision of 1877-78 and 1878-79, will be held at the Government Opium Sale-room, No. 2, Bankshall-street, on Monday, the 2nd August 1880, at 11 A.M., and will comprise 4,700 chests, VIZ.—

				Chests
Behar Opium	...	...	...	2,350
Benares „	...	...	...	2,350
		Total	...	4,700

2. The general conditions of the sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 2nd December 1879, and published in the *Government* and *Exchange Gazettes*, or on personal application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 7th and 17th August 1880 respectively,—that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other public securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room will be received after 1-30 P.M. of Saturday, the 7th August 1880, and no Bank of Bengal Receipts in full payment of lots will be accepted after 3-30 P.M. of Tuesday, the 17th August 1880.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium will be brought to sale in the present year on or about the dates specified below. The Board of Revenue, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so :—

DATES.			Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about	Thursday, 2nd September	1880 ...	2,350	2,350	4,700
Ditto	Monday, 4th October	„ ...	2,350	2,350	4,700
Ditto	Thursday, 4th November	„ ...	2,350	2,350	4,700
Ditto	Wednesday, 1st December	„ ...	2,350	2,350	4,700
	Total	...	9,400	9,400	18,800

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L.P., FORT WILLIAM, the 29th June 1880.

Statement showing the Importation of Salt (private property) in bond and afloat on the River Hooghly subject to Customs duty on the 30th June 1880.

	Government golahs.	Private golahs.	Afloat.	Total.
	Mds.	Mds.	Mds.	Mds.
Liverpool Punga	3,68,427	.....	5,33,572	9,01,999
French Kurkutch	23,048	.....	.....	23,048
Italian ditto	17,810	.....	.....	17,810
Bombay ditto	6,829	.....	.....	6,829
Arabian and Persian Gulfs Kurkutch and Muscat Rock ...	3,40,233	.....	19,549	3,59,782
Cadiz Kurkutch ...	7,344	.....	.....	7,344
Total ...	7,63,691	.....	5,53,121	13,16,812

By order of the Board of Revenue, L. P.

J. SCOBELL ARMSTRONG, *Offg. Collector of Customs.*

CUSTOM HOUSE, CALCUTTA, *the 7th July* 1880.

The Calcutta Gazette.

WEDNESDAY, JULY 14, 1880.

PART IA.

Orders and Notifications by the Government of India, &c.

[*Reprinted from the Gazette of India.*]

The following order, issued by the Government of India in the Home, Revenue, and Agricultural Department, is republished for general information :—

NOTIFICATIONS—FORESTS.

Simla, the 30th June 1880.

No. 401*F.*—Mr. R. N. Anstruther, an Assistant Conservator of Forests of the 3rd Grade, serving in Bengal, is permitted to resign his appointment with effect from the 12th June 1880.

The following order, issued by the Government of India in the Department of Finance and Commerce, is republished for general information :—

NOTIFICATION.

Simla, the 3rd July 1880.

No. 1593.—Mr. H. E. M. James, Bombay Civil Service, having been appointed to officiate as Post Master General, Bengal, received charge of that office on the 7th June 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

The Calcutta Gazette.

WEDNESDAY, JULY 14, 1880.

PART II.

Advertisements.

[N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

PUBLIC WORKS DEPARTMENT, BENGAL.

DISTRICT ROAD FUND.

NOTIFICATION.

No. 123.

The 12th July 1880.

UNDER section 89 of Act X (B.C.) of 1871, the following annual accounts and reports of the District Road Committees of Chittagong and Noakholly, and of the Deputy Commissioner of the Chittagong Hill Tracts, of works done and in progress during the past cess year 1878-79, together with the remarks thereon of the Commissioner of Chittagong Division, are published for general information.

T. H. WICKES,

Asst. Secy. to the Govt. of Bengal,
in the P. W. Dept.

No. 51L, dated Chittagong, the 30th January 1880.

From—H. J. S. COTTON, Esq., Chairman of the District Road Committee, Chittagong,

To—The Commissioner of the Chittagong Division.

I HAVE the honor to submit the following report and annexed accounts on the working of the Chittagong District Road Committee for the cess year 1878-79, ending with 30th September 1879.

The Committee consisted of 17 members, of whom five were officials and the rest non-officials. The total number of meetings held during the year was seven.

There is no Sub-Committee in any part of the district. The supervision of the road works in the Cox's Bazar sub-division is carried out by the District Committee.

Mr. G. M. Currie was Chairman of the Road Cess Committe up to the 28th November 1878: I was Chairman from that date up to the 5th September 1879; and Mr. A. H. Haggard was Chairman during the remainder of the year.

The following officers held the office of Vice-Chairman during the year:—

Mr Fasson from October to 10th December 1878;

Mr. Bolton from 11th December 1878 to 25th January 1879;

Mr. Savage from 26th February 1879 to 22nd June 1879; and

Mr. Fasson again from 24th June to the end of the year.

During the intervals, when there was no Vice-Chairman, the duties were discharged by the Chairman.

Under sections 49 and 50 of Act X of 1871, the following gentlemen were appointed members of the Committee towards the close of the year :—

Alfred Dowling Esq. ...	... Proprietor of the Agonea Tea Estate.
A. Brownlow, Esq. ...	... Manager and part proprietor of the Futtickcherry Tea Estate.
Baboo Durga Das Das ...	... Pleader.
„ Chaitunyo Churn Dutt ...	... Ditto.
„ Nittya Nundo Roy ...	.. Merchant and Zemindar.
„ Kailas Chunder Das ...	... Manager under the Court of Wards.

A statement in the prescribed form is annexed, giving the names of the members of the Committee and the number of meetings attended by each. The average number of members attending each meeting was seven, a circumstance plainly shewing the general interest taken in the proceedings of the Committee. At the meeting held towards the close of the year, to consider the budget and determine the rate of cess to be fixed for the ensuing year, no less than 15 members out of 17 were present. At all meetings I have derived great assistance from the members of the Committee, and especially from Mr. Campbell, Baboo Khetter Mohun Bose, the Executive Engineer, and Baboo Lall Chand Chowdrie. There is no question of the utility of the Committee as at present organized in this district.

The following table will show the receipts of the Road Cess Fund during the year under the several heads :—

		Estimated amount.	Actual amount.		
		Rs.	Rs.	A.	P.
(*a*)	Cess on lands ...	89,000	97,932	8	4¼
	Cess on houses ...	420	7[illegible]	3	10½
	One per cent road cess ...	200	422	10	4
(*b*)	Canal tolls ...	6,344	5,245	2	6
(*c*)	Grant-in-aid from Provincial Services ...	.....	5,810	5	1
	Grant-in-aid from Government on account of Public Works Cess establishment ...	.....	4,800	0	0
(*d*)	Contribution from Khas Mehal Fund ...	1,233	.....		
(*e*)	Process fees for recovery of road cess arrears ...	300	2,456	12	6
(*f*)	Sales of produce and stores ...	.....	4	5	0
	Total ...	97,497	1,16,750	15	7¾

The financial result of the year is therefore satisfactory, the receipts exceeding the estimate in almost all items of the budget.

(*a.*)—In regard to the cess on land, the realizations of the previous year had been very indifferent, and the excess over the estimate is to be attributed to the recovery of large arrears. There is still great difficulty in realizations, but some method has now been introduced, and by the assiduous exertions of the collecting establishment, matters have been placed on a somewhat better footing. The Committee are indebted to the Road Cess Deputy Collector for this result.

(*b.*)—The falling off under canal tolls is due to special circumstances. The collection of these tolls was formerly farmed out to the highest bidder, and the estimate was prepared in accordance with the amount of rent settled at the auction sales. But the farmers defaulted to a large extent, and early in the year it was found necessary to bring the canals under khas management. The truth is that the bids were higher than was warranted, and the estimate based upon them was therefore excessive. This subject will be again alluded to later on in this report.

(*c.*)—The grant-in-aid from Provincial Fund of Rs. 5,810 is a mere refund of road cess money spent on the Jaldi road in the previous year 1877-78, and recovered from the sum of Rs. 15,000 sanctioned by His Honor the Lieutenant-Governor of Bengal on account of relief measures in that part of the district. The grant from Government on account of Public Works Cess establishment was sanctioned during the year, and therefore could not be shown in the budget estimate.

(*d.*)—As sanction to the Khas Mehal budget was not received during the year under report, the sum allotted in the budget as a contribution from this fund could not be realized. It will be credited during the current year.

(*e*)—The increase under the head of process fees is due to the fact that the salary of temporary peons employed for recovery of road cess has been recovered from the parties and credited to the fund. This is a mere refund of attachment charges, and *per contra* a part of the increased expenditure under "General management" is attributable to this extraordinary charge.

The following statement shows the expenditure incurred during the year:—

		Estimated amount.	Actual amount.		
		Rs.	Rs.	A.	P.
(*a*) General management ...	...	13,492	16,488	7	4
(*b*) Toll collection—canal ...	...	.....	1,668	4	7
(*c*) Staging bungalows ...	...	.....	.....		
Public Works.—Original works	...	14,330	4,839	7	11
Repairs	...	24,850	16,426	7	5
Establishment	...	10,988	5,477	14	8
Tools-and plant	...	200	484	8	0
Total	...	63,860	45,385	1	6

It was necessary for the Committee to act during the past year with the most studied regard to economy. The year began with a deficit balance of Rs. 37,007, and it was the first charge upon the funds of the Committee to pay off this debt to Government. Not only has this debt been discharged, but the year closed with a credit balance of Rs. 23,099.

The Committee were of opinion that it was essential to place their affairs upon a sound financial footing, and that until this was done expenditure in all departments should be curtailed as far as possible. They have been successful in their object, and this fact affords a satisfactory explanation of the comparatively small sum expended during the year on account of public works.

(*a*.)—The increase of expenditure on "General management" is due to the salary of temporary peons and other charges incurred for recovery of road cess arrears. These charges have been recovered from the parties in the shape of process fees and credited to the fund as explained above. The cost of printed books and forms supplied by private presses was also very high, and this is another cause of the excess expenditure over the budget estimate. But under any circumstances the total expenditure is large and must always continue to be so in a district where the estates are almost innumerable and exceedingly small and divided amongst many shareholders. The establishment is kept as low as possible, and it would be false economy to reduce it so as to in any way impair its efficiency.

(*b*.)—The cost of collecting canal tolls is a new charge. Before November 1878, the line of canals through the Banscally and Puttea thanas, which are in fact one of the most important lines of communication in the district, were under the management of the Magistrate. They were then transferred to the Committee, and the old procedure of letting them out in farm was continued; the rents, however, were not realized with regularity, and an adjustment of accounts showed that, on the 1st January 1879, there was still outstanding a total of Rs. 5,728 on account of the arrears of the previous year. Notice was then given to the farmers to pay up the arrears within a certain time, and they were informed that, if they did not do so, their leases would be cancelled and the canals held direct. As they failed to pay, the canals were taken by the Committee under khas management from the 1st February, and were so managed during the remainder of the year. This change, in the opinion of the Committee, has worked satisfactorily; the financial results are better than they were under the old system, and there is less oppression. Civil suits were instituted against the defaulting farmers, and after some trouble decrees were obtained, but it is not expected that more than half of the amount of the decrees will be realized.

Owing to the convergent action of the tides, these canals, especially the sections known under the names of Boalkhally and Banscolly, have a constant tendency to silt up, and large sums have to be periodically spent to make them navigable for traffic. The silt accumulates at the place where the tides meet. Various schemes have been proposed, and some attempted in order to facilitate a stronger current of water in one direction, but without much success at present. This is one of the most important matters to which the District Engineer, who has recently joined, will have to turn his attention.

The Moheskhali canal, which was before under the control of the Conservator of the Port, was transferred to the charge of the Committee in July 1879, and the proceeds are now credited to the Road Fund. If any opinion may be formed from the receipts of this canal during the past six months, its maintenance will prove the reverse of profitable to the Committee.

The following is a brief account of works executed on the different roads and canals of the district during the year.

Arracan Road. This road has received surface repairs from the south bank of the river Karnafuli to 39th mile, the bridges have been repaired to 31st mile, and a new wooden bridge, No. 38, of 42 feet span, has been constructed. The whole line of this road, a distance of 22½ miles between Padua village and the south bank of the Karnafuli, is in good condition. Beyond Padua up to Chunati the road is a fragment merely of magnificent embankments. It is repeatedly intersected by khalls and unbridged all along. The Committee are sensible of the importance of completing this road, and during the present season two new bridges will be constructed.

A dam 72 feet long has been placed on the side of this road at 12th mile for protection of the road from the sudden floods which come down from the adjacent hills during the rains in almost irresistible force.

One hundred and seventy-one temporary bamboo bridges, aggregating 7,722 feet in length, have been put up between Satkania and Teknaf and from Ramoo to Gurjonia. The jungle has also been cleared from the sides of the road where it passes through these hilly tracts.

The road has been raised on the 9th, 11th and 12th miles.

Ramghur Road.—This road runs from the northern boundary of Chittagong Municipality towards Ramghur. A length of 23½ miles of this road has been completed. It has received surface repairs throughout this length, and urgent repairs were also given to 12 bridges which were much dilapidated. The unusually heavy rains in June breached this road badly about the 22nd mile, and for some time it was impossible to accord even temporary repairs. The necessary steps are now being taken. New bridges on the 15th and 17th miles will be constructed during this cold weather.

Hill Tracts Road.—This road joins the Ramghur road a little north of Hathazari and goes in the direction of Raojan. It is an exceedingly fine embankment, but unbridged. Surface repairs were given and 30 temporary foot bridges were put up to make the road passable for dâk-runners and foot passengers

Moiskhali Strand Road.—This road connects the western boundary of the municipality with the village of Halishahur. It received surface repairs throughout its whole length, and bridges Nos. 1 and 2 received thorough repairs.

There is some anxiety about a portion of this road being washed away by the Karnafuli river, and it was found necessary to guard against this by banking the river with stone ballast. This is another matter demanding the District Engineer's particular attention.

Chandpore Road.—This road has been repaired between Sadonpore and the south bank of the river Karnafuli, a distance of 16¾ miles, and wooden bridges thereon, Nos. 3, 4, 5, 6, 7, 8, 13, 14, 15, 16, 17, 19, 20, and 21, have been constructed. Twelve bamboo bridges five feet wide have been erected between the south bank of the Sungoo river and Banigram. This road is very narrow and winding. It has been proposed to straighten it between the first and seventh miles, and perhaps in other places, and when funds are available they might very profitably be expended in the improvements of this useful road. At present, though passable, it is one of the worst constructed roads in the district.

Sakerapole Road.—This road proceeds from Puttea police station on the Arracan road to the bank of Hargya nullah, a distance of 4½ miles, and was repaired all along. Wooden wing walls to the ends of bridges Nos. 3, 4, and 7 have been constructed, and two old timber bridges repaired. The road is in fair condition and passable for carts.

The branch Sakerapole road in connection with the Dhalghat road has been thoroughly repaired and a timber bridge erected; it is a very useful little branch and much appreciated by the people of the neighbourhood, but properly it should be classed among village roads.

Dhalghat Road.—This road has been repaired from the junction of the Sakerapole road to the south bank of Kaicha or Karnafuli, a distance of 6½ miles, and four bamboo bridges have been put up. The road is in fair condition, but it is too narrow for carts.

Ramoo Road.—This road has received surface repairs between Cox's Bazar and Ramoo. Six wooden bridges have been repaired, and a new wooden bridge of 30 feet span has been constructed on the 18th mile. The road is in tolerable condition.

Kalurghat Road.—This road runs from the Bakolia road to the east bank of Karnafuli, over a length of six miles. Surface repairs and urgent repairs to seven bridges have been carried out. It is very muddy and impassable during the rains and requires to be raised.

Nasirabad Road.—This road begins from the western boundary of the municipality and meets the Ramghur road near *Setaljharna* Surra Surface repairs have been done. Two bridges with masonry abutments and wooden platforms have also been constructed.

Robertgunge Road.—This road runs from the Trunk Road to the bank of Fenny river. It has received surface repairs, and five bamboo platforms have been given.

Poroikora Road.—This road runs from the north bank of the Murali nullah to the third mile of the Chandpore road, a distance of 5½ miles. It has received necessary repairs. The road with its bridges is in fair condition.

Mahajan's Hat Road.—This road has received surface repairs and two bamboo platforms have been put up. It is passable for carts.

Rangonea Road.—This road runs from the bank of Issamutty to Ranee's Hât. Petty repairs to surface over four miles have been executed. Three foot bridges were put up.

Anwarah Road.—This road branches off from the 10th mile of Chandpore road to the Anwarah outpost and Anwarah village. It has received surface repairs, and two of its wooden bridges have been repaired. The state of the road is tolerable.

Meeta Serra Road.—This road branches off from the old Arracan road close to the tea factory, one mile in length, and goes towards Meeta Serra village. It has received surface repairs.

Tipperah Pass, Halishahur, and Bakolia Roads.—These three roads are near the station. They have received surface repairs.

Fenewa Road.—This road runs from Beebi's Hât on the Ramghur road to the Halda Valley Tea Estate. Surface repairs have been carried out and petty repairs to some of the bridges. A large bridge has been constructed over the Lelang Surra by the Manager of Fenewa Tea Estate.

Jaldi Road.—This road was commenced last year as a famine relief, and as far as it has gone is the best laid out road in the district. No new earthwork was done during the year, but now that funds are available it will be again taken up. Twenty-eight temporary bamboo foot bridges were put up for the use of the dâk runners and other foot traffic.

Boalkhali Towing Paths.—These paths have received thorough repairs, and wooden bridges Nos. 1, 4, and 5 have been repaired. The present condition of these paths is very satisfactory.

Boalkhali Canal.—The silt from this canal was cleared out from the junction of Chandkhali to the east of the mouth of the Kumarkhal, 2¼ miles in length, and the canal is now in a satisfactory state, being navigable during the whole season.

Village Roads.—A sum of Rs. 4,000 was sanctioned on account of the village roads during the year and was well spent. The Committee are anxious to spend more money on village roads. This is the most popular and by no means the least useful manner of expending the road cess funds, and the villagers of Chittagong are very eager to derive their full benefit from the cess in this respect. More money would have been spent on these roads last year if it had been available. During the current year a sum of Rs. 7,000 has been sanctioned for village roads, and there is no doubt that the whole of it will be utilized. The village roads of this district are, however, exceedingly bad, and require much more money to be spent on them than the funds of the road cess will ever be able to afford.

1. Kanongopara.
2. Seetacoond.
3. Sonahora.
4. Agonea village road.
5. Kelishohur.

Establishment.—The saving under this head is concurrent with the saving effected under Public Works.

The newly appointed District Engineer, Baboo Nitye Gobind Chowdry, did not join his appointment till after the close of the year. The officer primarily responsible for carrying out the road works during the year was supervisor Baboo Mohes Chundra Goho, who for many years has been in charge of the Road Department. He is an invaluable officer of great energy and experience, and the Committee are glad to record their appreciation of his services during the past year. Overseer Okhil Chunder Sen has given satisfaction. The Committee also desire to notice the good work done by Baboo Prosanna Coomar Chowdry their head clerk and accountant.

No. 6—Part I.

CHITTAGONG DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

		Rs. A. P.	Rs. A. P.
Balance on the 1st October 1878	.....		—37,007 13 1
Taxes, Rates, and Cesses.			
Cesses	On lands	97,932 8 4	
	„ houses	79 3 10	
Total ...		98,011 12 2	
One per cent. road cess		422 10 4	
Total cesses ...		98,434 6 6	
Moturpha	.....		
Total taxes, &c. ...	.....		98,434 6 6
Miscellaneous Receipts.			
Tolls	.....		
Road tolls	.....		
Canal „	5,245 2 6		
Total ...	5,245 2 6		
Rents of serais and staging bungalows	.....		
Fees and forfeitures	2,456 12 6		
Grant-in-aid from Provincial Services	5,810 5 1		
Miscellaneous	4,804 5 0		
Total ...	13,071 6 7		
Total miscellaneous receipts ...	.....		18,316 9 1
Suspense Accounts ...	Advances	1,157 14 0	
	Deposit	.....	
Total suspense account ...	.....		1,157 14 0
Total charges of the year ...	.....		1,17,908 13 7
GRAND TOTAL ...	.....		80,901 0 6

		Rs. A. P.	Rs. A. P.
General management.	Clerks	8,317 7 0	
	Servants	5,540 13 11	
	Contingencies	891 1 11	
	Printing at private presses ...	1,739 0 6	
Total ...		.....	16,488 7 4
Toll collection ...	Establishment and contingencies of road tolls.	.....	
	Establishment and contingencies of canal tolls.	1,668 4 2	
Total ...		.....	1,668 4 2
Staging bungalows and serais.	Establishment and contingencies...	.....	
	Petty construction and repairs ...	.....	
Total ...		.....	.....
Public works ...	Original works	4,839 7 11	
	Repairs	16,426 7 5	
	Establishment	5,477 14 8	
	Tools and plant	484 8 0	
Total ...		.....	27,228 6 0
Suspense Account ...	Advances	12,416 0 0	
	Deposit	.....	
Total ...		.....	12,416 0 0
Total charges of the year ...		.....	57,801 1 6
Balance on the 30th September 1879 ...		.....	23,099 15 0
GRAND TOTAL ...		.....	80,901 0 6

A. MANSON,
Chairman, District Road Committee.

No. 6.—Part II.

CHITTAGONG DISTRICT ROAD FUND.

Detail of Income and Expenditure for the Cess Year 1878-79 *from* 1*st October* 1878 *to* 30*th September* 1879 *to accompany the annual account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
		Income.		
	Rs.	*Cesses.*	Rs. A. P.	Rs. A. P.
Taxes, Rates, and Cesses.	89,000	On lands	97,982 8 4	
	.....	,, mines and railways	.....	
	420	,, houses	79 3 10	
			98,011 12 2	
	200	One per cent. road cess	422 10 4	
				98,434 6 6
		Moturpha	..	
Miscellaneous Receipts.		Tolls—		
		Road tolls	.....	
		Canal tolls—		
	2,697	Bualkhalli	1,773 8 0	
	2,293	Bouskhalli and Jalkadar	2,197 2 6	
	1,354	Chandkhalli	1,195 9 6	
	.....	Maskhalli	78 14 6	
	6,344		5,245 2 6	
	... ..	Process fees for recovery of road cess arrears	2,456 12 6	
	1,223	Grant-in-aid from Provincial Services sanctioned in Bengal Government, Public Works Department No. 151C, dated 20th February 1879	3,751 14 10	
		Grant-in-aid from Provincial Services sanctioned in Bengal Government Public Works Department No. 734A, dated 24th June 1879	2,058 6 3	
		Miscellaneous.	5,810 5 1	
	300	Government contribution for the joint establishment for the collection of road cess and public works cess	4,800 0 0	
	.....	Sale of produce and stores	4 5 0	
	1,533	*Advances.*	4,804 5 0	
				18,316 9 1
Suspense	.....	District Road Overseer	19 11 5	
		Sub-overseer	50 0 0	
		Sub-divisional Officer	975 6 8	
		Chairman, District Road Cess Committee	112 12 4	
				1,157 14 0
		Total income ...	.....	1,17,908 13 7
		Expenditure.		
		Clerks. Rs.		
General Management.	696	1 Head clerk for the collection establishment at 58	696 0 0	
	600	1 Nasir 50	600 0 0	
	1,500	5 Clerks 25	1,500 0 0	
	3,780	21 Moburirs 15	3,772 8 0	
	480	4 Poddars 10	480 0 0	
	450	15 Extra poddars 15	78 11 3	
		Local fund charges in the Office of Accountant-General of Bengal	74 8 0	
	990	Extra mohurirs for writing cess notices	1,115 11 9	
	360	Committee clerk 30	.....	
	72	One peon 6	.....	
				8,317 7 0
		Servants.		
	84	1 Duftry 7	84 0 0	
	1,080	15 Permanent peons for five months at Rs. 6, and 25 for seven months at Rs. 6 each	1,597 10 0	
	3,000	Tioca peons for serving cess notices	3,859 3 11	
	12,660			5,540 13 11
		Contingencies.		
	400	Cost of beat of drums	222 2 0	
		Pay of sweeper	12 0 0	
		Do. of punka-pullers	85 0 11	
		Cart and coolie hire for bringing forms	4 2 6	
		Price of oil for the use of Touji Department	22 13 6	
		Cost of repairing almirahs	0 2 0	
		Price of earthen lamps for use of Touji Department	0 4 6	
		Cost of bringing attached goods	20 2 6	
		Boat-hire of peons	15 8 0	
		Price of country paper	103 5 6	
		Cost of preparing paste	5 15 0	
		Carried over ...	496 3 5	13,858 4 11

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward	496 3 5	13,858 4 11
		EXPENDITURE—*continued.*		
		Contingencies—continued.		
General Management—*contd.*		Landing charges of packages	11 6 0	
		Price of candles	31 11 9	
		Do. of receipt stamps and postage tickets	11 2 0	
		Do. of thread	2 8 0	
		Do. of seal ink	1 12 0	
		Do. of twine	3 0 0	
		Do. of stationery	149 10 11	
		Do. of mats	0 5 3	
		Do. of kerosine oil	0 6 3	
		Do. earthen pots and cases	0 9 0	
		Cooly hire for removing records	0 8 0	
		Price of a tin pot	0 0 6	
		Do. of rope for punkas	0 12 0	
		Cost of washing fringes	1 1 6	
		Wages of carpenters	1 0 0	
		Price of pipes for keeping water	6 5 0	
		Cost of preparing bamboo ladder	2 4 0	
		Price of buckets	1 12 0	
		Cost of preparing chests	2 0 0	
		Pay of coolies for filling up a gap	0 9 6	
		Price of quills, papers, ink, &c., for poddars	26 1 10	
		Cost of binding registers	45 1 0	
		Price of almirah	0 5 0	
		Wages of coolies for drying up damp forms ...	1 8 0	
		Repairing cash bag	0 2 0	
		Law charges	80 4 0	
		Price of a seal with handle	5 2 0	
		Charge of packing	0 10 0	
		Freight charge	3 8 0	
		Price of vinegar	0 8 0	
		Godown rent	2 6 0	
		Price of marble paper	0 11 0	
				891 1 11
		Printing at Private Presses.		
		Charge of printing paid to T. Black & Co.	1,489 15 0	
		Ditto ditto Chittagong Press	249 1 6	
				1,739 0 6
Toll Collection Establishment		Establishment and contingencies of road tolls		
		Canal Establishment.		
		7 Moburirs at Rs. 15 for eight months	713 0 0	
		10 Servants (peons) at Rs. 6 for eight months	367 6 6	
				1,080 6 6
		Canal Contingencies.		
		Price of oil	58 6 5	
		Cost of printing with papers	95 0 0	
		Do. of binding	12 2 3	
		Price of hinges	0 12 0	
		Law charges	419 15 0	
		Coolie hire for bringing an attached pile	1 10 0	
				587 13
Staging bungalows and serais.	...	Establishment and contingencies	..	
		Petty construction and repair		.....
		Original Works.		

Distinguishing number.		Total estimated cost.	Total outlay to end of year.		
		Rs. A. P.	Rs. A. P.		
Public Works ...	22	Ramghur road and bridges, earthworks	11,056 0 0	3,960 4 5	23 7 5
	20	Hill Tract road and bridges, earthworks	11,188 0 0	6,858 15 2	605 9 6
		Construction of toll houses ...	150 0 0	150 0 0	150 0 0
		Construction of poddar's hut ...	150 0 0	150 0 0	75 0 0
		Jalái road.			
		Earthwork ...	25,272 0 0	5,751 10 4	1,999 11 6
		Land acquisition.			
4,615		Ramghur road	5,918 0 0	1,903 0 0	.....
6,315		Hill Tract road ...	8,208 0 0	1,896 14 3	
		Canals.			
2,600		Bualkhali ...	2,600 0 0	1,985 11 6	1,985 11 6
1,400		Jalkadar			
14,330		Carried over ...			4,839 7 11
					22,996 3 5

Sub-head of estimate	Amount as per budget estimate.	Distinguishing number.	Particulars.	Amount.	Total
				Rs. A P.	Rs. A P.
			Brought forward ...		22,996 3 5
	Rs		*Repairs*		
Public Works—continued	3,500	18 & 22	Ramghur road	2,623 4 5	
	2,600	17 & 21	Arakan road	3,046 10 11	
	5,000	20 & 23	Hill Tract road	337 3 4	
	100	8	Tipporah Pass road	97 9 2	
	2,100	6	Nasirabad road	14 0 0	
	200	7	Kalurghat road	204 0 8	
	100	5	Bakalia road	95 15 10	
	100	4	Halishahar road	90 0 0	
	1,000	1	Moiskhali Strand road	1,024 8 4	
	300	11	Parakora road	237 12 6	
	3,000	9	Chandpur road	2,671 1 6	
	50	10	Anwara road	63 3 9	
	400	12	Sakrapole road	1,187 9 1	
	600	13	Dhalghat road	423 3 11	
	200	3	Mogan's Haut road	192 1 7	
	200	2	Robertgunge road	195 10 9	
	200	24	Rungonea road	153 2 0	
	500	19	Cox's Bazar road	1,427 11 4	
	300	....	Towing-paths on the banks of Chandkhalli and Bualkhalli	408 4 1	
	250	14	Fennua road	250 0 0	
	100	15	Kharna road	97 0 0	
	50	16	Meetachara feeder	45 15 8	
			Village Roads.	15,186 0 5	
	4,000		Seetakund	486 0 0	
			Kelabahar	198 6 6	
			Sanara	118 1 10	
			Agrabea	150 0 0	
			Kanungopara	96 11 2	
			Boorshy	69 4 6	
				1,113 8 0	
			Repair of poddar's hut	3 12 0	
	24,850		Repair of office bungalow	109 3 0	
			Repair of toll house	14 0 0	
				126 15 0	
			Establishment		16,426 7 5
				Rs	
	3,000	1	District Engineer at	250	
	1,200		Travelling allowance	100	
	1,800	1	Supervisor	150	1,800 0 0
	360		Horse allowance	30	360 0 0
			Travelling allowance		93 15 6
	720	1	Overseer at	60	497 6 8
	360		Horse allowance at	30	248 11 4
	672	2	Sub-overseers at	28	625 3 11
	1,008	7	Road mohurirs at	12	629 1 6
	720	1	Head clerk and accountant at	60	720 0 0
	300	1	Second clerk at	25	275 0 0
	360	1	Draftsman at	30	
	288	4	Peons at	6	180 0 0
	10,788		*Contingencies.*		5,420 6 11
	200		Pay of punka-pullers ...		19 8 0
			Price of vinegar ...		5 8 0
			Cost of binding books		2 5 6
			Price of court-fee stamps		4 2 9
			Do. of seal and handle		5 2 9
			Do. of waste paper box		0 6 0
			Godown rent		0 4 0
			Price of receipt stamps		6 7 0
			Do. of stationery		10 15 9
			Do. of Public Works Code ...		2 12 0
	10,988		*Tools and Plant*		57 7 9
	200		Price of lock and chest		70 12 0
			Cost of preparing badges		15 0 0
			Price of three almirahs		69 0 0
			Do. of a box		6 0 0
			Do. of six lanterns		6 0 0
			Do. of scales		307 12 0
			Do. of two chairs		10 0 0
			Advances.		484 8 0
Suspense Accounts.	..		Deputy-Collector in charge of Land Acquisition ...	10,330 0 0	
			Mr. H. R. M. Madocks, Manager of Nusseerabad Tea Factory at Nusseerabad	2,086 0 0	
					12,416 0 0
			Total Charges ...	.....	57,801 1 6

Memorandum showing in detail the Actual Cash Balance on 30th September 1879.

Particulars.	Amount. Rs. A. P.	Total. Rs. A. P.
Balance at credit of Chittagong District Road Fund in the treasury as per pass-book ...	29,719 14 2	
Less amount of cheques charged in accounts, but not yet paid from treasury ...	6,619 15 2	23,099 15 0

A. MANSON,
Chairman, District Road Committee.

No. 112RCC, dated Noakholly, the 14th January 1880.

From—W. FIDDIAN, Esq., Chairman, District Road Cess Committee, Noakholly,
To—The Commissioner of the Chittagong Division.

I HAVE the honor to submit the annual accounts and the administration report of the local works undertaken by the District Road Cess Committee during the year 1878-79.

2. Mr. A. Manson was Chairman for the first six months of the year and myself for the remainder.

3. On the transfer of Baboo Bagola Prosanna Mozumdar, Vice-Chairman, to Tipperah on promotion in February 1879, the Vice-Chairmanship remained vacant until the end of April. The Road Cess Deputy Collector who was then appointed fell sick and had to leave the district in July, Mr. Sandys taking his place as Vice-Chairman in September. During these successive vacancies, the filling up of which was a matter of difficulty, the work of both appointments had to be done by the Chairman.

4. During the year eleven meetings of the Committee were convened, but at four of these no business was transacted for want of a quorum, owing partly to the large number of mofussil members who rarely attend, and partly to the unusual sickliness of the rainy season. The following is a list of the members who attended six or more meetings:—

The Chairman	10
Baboo Adysit Charan Datta, Government Pleader	8
,, Raj Kumar Rai	7
The District Superintendent of Police	6
Baboo Tarini Prosad Sen, Naib of Bhullooah Estate	6

Four members, including the Executive Engineer, whose head-quarters are at Chittagong, did not attend a single meeting The number of mofussil members has been reduced and a corresponding increase made of town members, so as to give the Committee a better working proportion.

5. The native members, with one or two exceptions, take little interest and afford but little aid in the management of road cess affairs, although they value the honour of belonging to the Committee

6. The provisions of section 57 were duly observed in issuing notices of the Committee meetings. The proceedings of every meeting have been regularly entered in a minute book under section 61 of the Road Cess Act since the formation of the Committee. No land proprietor has taken the trouble to inspect the book.

7. The Road Cess Act has worked satisfactorily on the whole. There has been a difficulty in the way of securing prompt collections of the road cess dues for want of a sufficiently stringent procedure, but this defect will be remedied under the new Act.

8. The annual accounts were examined and passed by a sub-committee, as required under section 88 of the Act.

9. The following works were executed during the year:—

ORIGINAL WORKS.	Rs.	A.	P.
1.—Surveying Chagulnya road	500	9	9
2.—Constructing wooden railing along Taltolly khal ...	15	8	6
3.—Putting mile-posts on several main roads	70	4	0
4.—Surveying Noakholly khal for deepening	961	10	3

REPAIRS.

1. Repairing Dewangung road.—20 miles surface repairs, 17½ miles jungle-cutting, 1,824,318 c. ft. earthwork, 934,800 s. ft. dressing and ramming, 539,280 s. ft. turfing, at a cost of Rs. 3,765-15-3.

2. Repairing Chittagong road.—102,688 c. ft. earth-work, 447 s. ft. turfing, 447 s. ft. dressing and ramming, 21 miles surface repairs, 5½ miles jungle-cutting, at a cost of Rs. 676-0-3.

3. Repairing first section of Sundeep road.—Five miles surface repairs and two miles jungle-cutting, at a cost of Rs. 189-2-8.

4. Repairing Tuktakhally road.—Six miles surface repairs, three miles jungle-cutting, 24,276 s. ft. dressing and ramming, 24,276 s. ft. turfing, 79,581 c. ft. earthwork, at a cost of Rs. 512-9-3.

5. Repairing Lombakhally road.—Six miles surface repairs and two miles jungle-cutting, at a cost of Rs. 146-10.

6. Repairing Chariakhally road—29,857 c. ft. earthwork, four-and-three-quarter miles surface repairs, and two miles jungle-cutting, at a cost of Rs. 174-11.

Repairing Luckhipur road.—

First section—14 miles surface repairs, nine miles jungle-cutting, and 285,864 c. ft. earthwork, at a cost of Rs 950-8-9.

Second section—5 miles jungle-cutting, one-and-a-half miles surface repairs, 151,652 c. ft. earthwork and 168,796 s. ft. dressing and ramming, at a cost of Rs. 420-0-6.

Third Section—Two-and-three-quarter miles jungle-cutting, 122,171 c. ft. earthwork, 154,920 s. ft. dressing and ramming and 3,031 s. ft. turfing, at a cost of Rs 281-5-9.

Ramgunge road · Nine-and-a-half miles jungle-cutting, nine-and-a-half miles surface repairs and 24,925 c. ft. earth-work, at a cost of Rs. 328-9.

Old Luckhipur road—32½ miles jungle-cutting, at a cost of Rs 325.

Begumgunge road—Eight-and-three-quarter miles surface repairs and jungle-cutting, 184,078 c. ft. earthwork and 165,888 s ft. dressing and ramming, at a cost of Rs. 671-14.

Repairing station kutcha and pucka roads—1,266 s. ft. brick metal, 12,000 c.ft. spreading and 5,758 c ft. consolidating, at a cost of Rs. 312-2-9.

Chittoshee road—83,214 c. ft. earthwork and six miles jungle-cutting, at a cost of Rs. 373-5.

Pachgasia road.—Two miles surface repairs, 36,500 c.ft. earthwork. 20,000 s.ft. dressing and ramming, one mile jungle-cutting, 130 s.ft bamboo work and 7,000 s.ft. turfing, at a cost of Rs. 99-9-9.

VILLAGE ROADS.

Repairing Kishoregunge-road.—One-and-three-quarter miles surface repairs and jungle-cutting, at a cost of Rs 43-12

Nayaunai-road.—184,602 c.ft. earthwork, 96,120 s.ft. dressing and ramming, and four miles jungle cutting, at a cost of Rs. 386-14.

Janadpur-road.—61,770 c.ft. earthwork, 38,334 s.ft. dressing and ramming, and two-and-three-quarter miles jungle cutting, at a cost of Rs. 145-2.

Fermshgunge-road —24,100 c.ft. earthwork and 33,200 s.ft. dressing and ramming, at a cost of Rs. 50.

Bamnee-road.—206,720 s.ft. dressing and ramming, 292,328 c.ft. earthwork, 1,200 s ft. turfing and 734 s.ft. bamboo work, at a cost of Rs. 638-1.

Amirgong-road.—Surface dressing and jungle-cutting seven miles, at a cost of Rs. 219-12.

Bose's Haut-road.—Four miles surface repairs, 11,220 c ft. earthwork and 125 s.ft. bamboo work, at a cost of Rs. 190-14.

Shenbag-road.—211,500 c.ft. earthwork, 69,750 c ft. dressing and ramming, 1,800 s.ft. turfing, and one-and quarter miles jungle-cutting, at a cost of Rs. 421-13.

Several other petty village roads at a cost of Rs. 328-7.

REPAIRS OF BRIDGES.

Repairing 25 bridges on Dewangunge-road —254 c.ft. woodwork, 1,721,136 r.ft. railing and posts, 2,592 s.ft. planking, 562 c.ft masonry, 1,498 s.ft. plastering, 8,745 s.ft. coal-tarring, three-and-a-half maunds iron nails, 33,500 c.ft. earthwork, &c., at a cost of Rs. 1,454-8-6.

Repairing ten bridges on Chittagong-road.—422 c.ft. masonry, 408 s.ft. plastering, 20 c ft. woodwork, 99 s.ft. planking, 301 s.ft. coal-tarring, 10 seers of iron nails, and 4,500 c.ft. earthwork, at a cost of Rs. 158-4.

Repairing one bridge on Tuktakhally-road.—16 c.ft. woodwork, 79 s.ft. planking, 376 s.ft. coal-tarring, 3 seers iron nails and 39 r.ft. railing, at a cost of Rs. 40 10.

Repairing three bridges on Bhowanigunge road (first section of Luckhipore road).—42 c.ft. woodwork, 30 r.ft. wood posts, 62 r.ft. railing, 286 s.ft. planking, 9,551 s.ft. coal-tarring, 30 seers iron nails, 298 c.ft. masonry and 479 s.ft. plastering, at a cost of Rs. 235-8.

Repairing 11 bridges on Begumgunge-road —61 c ft. woodwork, 874 s ft. planking, 158 r.ft. railing, 2.822 s.ft. coal-tarring, one maund 15 seers iron nails, 389 c.ft. masonry, 1,202 plastering and 3,900 c.ft. earthwork, at a cost of Rs. 505-6-3.

Repairing bamboo bridges on several district and village roads 7,494 s.ft., at a cost of Rs. 468-5-6.

Repairing Chaprassi Haut bridge on Chittagong-road.—2,485 r.ft. wood posts, 800 s.ft. bamboo work, half maund iron nails, 800 s.ft. coal tarring, 4,500 c ft. earthwork and 80 s.ft. petty carpentry, at a cost of Rs. 354-15-6.

Repairing Dhumchur bridge.—272 r.ft. wood posts, 5 c.ft. railing, 1,836 s.ft. planking, 2,805 s.ft. coal-tarring, 26 iron bolts with nuts, two maunds iron nails and 1,881 s.ft. dismantling, at a cost of Rs. 523-10-6.

Cutting several petty village water channels at a cost of Rs. 228-15.

10. Besides these the payment of the following works were made during the year although they were executed in previous years :—

Chamrakhalla village road.—606,840 c.ft. earthwork, at a cost of Rs. 1,213.10-9.

Chur Darvesh village road.—155,220 c ft. earthwork, at a cost of Rs. 336-2-3.

Metalling Sudder Station pucka roads.—1,320 c.ft. metalling, &c., at a cost of Rs. 1,321-4-6.

Hattiah road.—2,711,276 c.ft earthwork at a cost of Rs. 5,422.

Sundeep road.—Earthwork 160,431 c. ft., bamboo work 1,890 s. ft , and surveying, at a cost of Rs 678-12.

The following works are proposed to be carried but during 1879-80 :—

ORIGINAL WORKS.

1. Construction of the Road Cess office building.
2. Construction of Dhumchur bridge on Chittagong road.
3. Deepening Atteabari or Noakholly khal

REPAIR WORKS.

1. Gateway road.
2. Bara Bazar road.
3. Taltolly road in two sections.
4. Kalitara road.
5. Bruce's Tank road.
6. Dewanpara road.
7. Chittagong road.
8. Dewangunge road.
9. Luckhipore road in three sections.
10. Begumgunge road.
11. Tuktakhally road.
12. Chariakhally road.
13. Raipore road.
14. Ramgunge road.
15. Old Luckhipore road.
16. Captain Lick's road, in two sections.
17. Lombakhally road.
18. Chittoshee road.
19. Hattia road.
20. Sundeep road, in two sections.
21. Pasgasia road.
22. Megna road, No. 1.
23. Ditto. No. 2.
24. Betooah road.
25. Mohamedali road.
26. Fereshgunge road.
27. Bhullooah road.
28. Assundy road.
29. Dattapara road.
30. Amirgong road.
31. Kowadi road.
32. Baumni road.
33. Aojjbalia road.
34. Nayannai road.
35. Kishoregunge road.
36. Janadpur road.
37. Chur Hazari road.
38. Bose's Haut road.
39. Panpara road.
40. Chur Kaonia road.
41. Rangamala road.

A lump sum of Rs 5,100 has been budgeted for village communications of the district.

12. There is a Branch Road Cess Committee at the Fenny river sub-division which held five sittings during the year. The Chairman takes an active interest in the matter of village communications, and in that department the Branch Committee will probably be of considerable service.

13. The proposed scheme of planting fruit trees along the edges of the roads has not as yet made any progress. The district being low and submerged in water for several months in the year, trees in general, and more especially fruit trees, are grown with difficulty and require high ground. The roads are not, as a rule, wide enough to admit of trees being planted at the edge. An attempt may be made during the coming season.

14. The people thoroughly appreciate the value of village roads, and are not slow in petitioning for their construction or developement, but are often unwilling to give up the small amount of land which is required for the purpose. Satisfactory progress has, however, been made in the utilisation and improvement of village roads already in existence. There were many applications by cultivators for drains to drain their fields, but these could not of course be complied with.

15. The following roads which lie within the municipality at the head-quarters have been taken over by the Committee under Government orders during the year, as they really formed the terminations of district roads and required to be kept in good order, while the funds at the disposal of the municipality were extremely limited :—

Gateway road.
Bara Bazar road.
Taltolly road, in two sections.
Kalitara road.
Bruce's Tank road.
Dewanpara road.

The Deputy Examiner, Mr. Wilson, made an examination of accounts on the 23rd August last, and the instructions given by him will be carefully attended to.

GENERAL REMARKS.

16. The condition of the principal roads has been considerably improved during the year, and the district is now very fairly of in that respect. There is still, however, much to be done in the district in the matter of bridges, many of which are in a dilapidated state, and should be repaired or replaced by better structures. A large new bridge is to be built on the Chittagong road to span the Dhumchur khall. The Government has referred to the desirability of improving the water communications of the district by deepening khalls, &c., and during the past year the Noakholly river or khall has been carefully surveyed with a view to opening out an important route to Tipperah, and a considerable sum of money reserved for the purpose. The scheme will shortly be submitted to the higher authorities for approval.

17. The offices of the Committee and of the District Engineer have had inadequate accommodation hitherto in a small hired bungalow. The execution of a new pucka building, at a cost of Rs. 10,000, has been sanctioned, and will be undertaken during the coming year.

REMARKS ON OFFICERS.

Account Branch.

18. The clerks in the Account Department have continued to do their work satisfactorily, and the state of the office at the time of inspection by Mr. Wilson was found to be good. The head clerk, Baboo Tarak Nath Sen, is a steady and capable subordinate.

EXECUTIVE DEPARTMENT.

19. The District Engineer has worked diligently during the year and in a more regular system than was in operation before, and the condition of the roads has improved considerably. On the whole he deserves credit for his work.

20. There was some difficulty in keeping up the establishment subordinate to the District Engineer, and inconvenience resulted. Of the two Overseers, one fell ill and resigned, and the other, Baboo Bishun Charan Biswas, had to be suspended by the Committee for some irregularities in reference to his work.

Mr. D. E. Ferrault, Assistant Overseer, is favourably reported on by the District Engineer. He had a considerable number of roads to look after and seems to work hard.

Baboo Mohim Chunder Ghosh, the head clerk and accountant in the District Engineer's office, who has now returned to his permanent appointment in the Magistrate's office, has done his work quietly and well, and Mr. Andrews, who takes his place, is also well spoken of

APPENDIX.

Abstract of particulars regarding Meeting of Noakholly District Road Cess Committee for the Cess Year 1878-79.

Commissioner.	District.	Number of Members forming Committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	Number of members who attended only						Percentage of average attendance to whole Committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Chittagong ...	Noakholly ...	5	13	6	11	4	6	4	1	6	...	1	4	6	About ½

REMARKS.—The members in the interior rarely take any interest regarding the management of Road Cess affairs.
These figure include members who have been transferred or have resigned.

W. FIDDIAN,

Chairman, Road Cess Committee.

No. 6.—Part I.

NOAKHOLLY DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Balance on 1st October 1878, cash in hand	.....	10,217 0 0	General management ... Clerks	3,483 6 9	
Taxes, Rates, and Cesses.			Servants	1,113 7 2	
Cesses ... ... Cess on lands	83,908 10 4		Contingencies	1,197 4 4	
Do. on houses	80 12 0		Printing and private presses ...	.....	5,794 2 3
	83,989 6 4		Toll collections ... Establishment and contingencies of road tolls.	187 0 0	
One per cent. road cess	1,763 7 1		Establishment and contingencies of ferry tolls.	125 8 3	
	85,752 13 5				312 8 3
Moturpha	.....		Staging bungalows and serais. Establishment and contingencies...	.....	
		85,752 13 5	Petty construction and repairs ...	.....	
Miscellaneous Receipts.			Public Works ... Original works	10,776 13 0	
Tolls ... ... Road tolls	50 0 0		Repairs	15,707 10 2	
Rent of serais and staging bungalows	.....		Establishment	6,218 9 3	
Fees and forfeitures	817 6 7		Tools and plant	905 7 3	33,608 7 8
Grant-in-aid from Provincial Services	.....		Total outlay to be passed ...	.....	39,715 2 2
Miscellaneous	2,096 9 1				
		2,963 15 8	Suspense accounts ... Advances	1,704 4 0	
Total Receipts ...	.....	88,716 13 1	Deposit	.....	1,704 4 0
Suspense accounts.			Balance on 30th September 1879 as per cash-book	.....	64,953 2 11
Advances	7,438 12 0				
Deposit	.....				
		7,438 12 0			
GRAND TOTAL ...	.....	1,06,372 9 1	GRAND TOTAL ...	.....	1,06,372 9 1

Passed for Rs. 39,715-2-2 only.

TARINI PROSAD SEN,
GOUR MOHUN BYSACK, } *Members, Road Cess Committee.*

E. F. SANDYS,
Vice-Chairman, Road Cess Committee.

No. 6.—Part II.

NOAKHOLLY DISTRICT ROAD FUND.

Detail of Income and Expenditure for the Cess Year 1878-79, *from the* 1st *October* 1878 *to* 30*th September* 1879, *to accompany the annual account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs.	INCOME.	Rs. A. P.	Rs. A. P.
Taxes, Rates, and Cesses.	77,152	Cess on lands	83,908 10 4	
	1,274	,, on houses	80 12 0	
			83,989 6 4	
	1,606	One per cent road cess	1,763 7 1	85,752 13 5
		Receipts from Tolls.		
Miscellaneous receipts.	400	Toll bar on Dhamchur bridge on Chittagong road	50 0 0	
		Fees and forfeiture—		
		Road cess process-fees, &c.	817 6 7	
		Miscellaneous.		
		Sale proceeds of old furniture and materials	124 7 9	
		Ditto of road side trees and fruits	2 0 6	
		Rent of date-trees	11 4 0	
		Contribution from Public Works Cess as per Government letter No. 2, dated 31st January 1879	1,500 0 0	
		Amount received from 3 per cent. Improvement Fund	458 12 10	
			2,096 9 1	2,963 15 8
		Total Income	.....	88,716 13 1
		EXPENDITURE.		
		Clerks.		
General management.	6,714	1 Head Clerk and Accountant under the Committee at Rs. 50 per month, for 11 months	550 0 0	
		1 Second Clerk at Rs. 25 per month, for 11 months	275 0 0	
			825 0 0	
		Servants.		
		1 Duftry at Rs. 6 per month, for 11 months	66 0 0	
		42 Peons at Rs. 6 each per month, for 11 months, after deduction of fine	251 0 0	
			317 0 0	
		Clerks.		
Deputy Collector's Establishment.		1 Head Clerk at Rs. 56 per month, for 3 months	168 0 0	
		1 Ditto at Rs. 58 ditto, for 8 ditto	464 0 0	
		1 Second Clerk at Rs. 30 per month, for 11 months	330 0 0	
		1 Third Clerk at Rs. 25 ditto ditto	275 0 0	
		2 Mohurirs at Rs. 20 each per month, for 5 months	200 0 0	
		1 Mohurir at Rs. 20 per month, for 6 months and 4 days	122 9 3	
		1 Tieca Mohurir	24 10 10	
			1,584 4 1	
		Servants.		
		10 Peons at Rs. 6 each per month	60 0 0	
		9 Peons at Rs. 6 each per month, for 2 months	108 0 0	
		6 Ditto ditto, for 4 ditto	144 0 0	
		5 Ditto ditto, for 3 ditto	90 0 0	
		4 Ditto ditto	24 0 0	
		1 Peon at Rs. 6 from 1st to 12th, and 21st to 30th November 1878	4 6 4	
		1 Peon at Rs. 6 from 1st to 27th, and 29th to 30th November 1878	5 12 8	
		3 Peons at Rs 6 each, for 17 days	9 13 11	
		1 Peon at Rs. 6, for 17 days	5 2 3	
		1 Ditto for 26 days	5 0 6	
		1 Peon at Rs. 6 per month, from 1st to 19th, and 28th to 31st March 1879	4 7 2	
		1 Peon at Rs. 6, for 27 days	5 3 7	
		1 Ditto, for 14 days	2 6 4	
		1 Ditto, for 18 days	3 7 8	
		1 Ditto, for 1st, and 28th to 31st August	0 15 5	
		1 Duftry at Rs. 6, for 8 months, after deduction	47 12 0	
		8 Peons at sub-division at Rs. 6 each	48 0 0	
			568 7 10	
		Carried over	3,294 11 11	

Sub-head of estimate.	Amount as per Budget Estimate.	PARTICULARS.	Amount.	Total.
		EXPENDITURE—*continued.*	Rs. A. P.	Rs. A. P.
		Brought forward ...	3,294 11 11	
General management—*continued.*		ESTABLISHMENT ENTERTAINED UNDER THE COLLECTOR OF CHITTAGONG FOR COLLECTION OF ARREARS OF ROAD CESS, &C., OF THANNA MIRSERAI.		
		Clerks.		
		2 Mohurirs at Rs. 15 each per month, for 2 months ...	60 0 0	
		1 Mohurir at Rs. 15 per month, for 10 days	4 13 5	
		1 Ditto ditto, for 1 month	15 0 0	
		1 Ditto ditto, for 1 month and 9 days	19 5 8	
		2 Mohurirs at Rs. 15 each per month, from 10th to 31st December 1878	21 4 6	
			120 7 7	
		Servants.		
		30 Peons at Rs. 6 each per month, with deductions ...	150 15 4	
		TOWJI AND TREASURY ESTABLISHMENT.		
		Clerks.		
		1 Accountant at Rs. 25 per month, for 10 months ...	250 0 0	
		1 Ditto ditto, for 21 days ...	16 14 11	
		1 Ditto ditto, for 10 days ...	8 1 0	
		3 Mohurirs at Rs. 20 each per month, for 8 months ...	480 0 0	
		1 Mohurir at Rs. 20 per month, for 16 days ...	10 5 1	
		1 Ditto ditto, for 5 days ...	3 5 4	
		1 Ditto ditto, for 21 days ...	13 8 9	
		2 Mohurirs at Rs. 20 each per month, for 2 months ...	80 0 0	
		1 Mohurir at Rs. 20 per month, for 19 days	12 10 8	
		1 Ditto ditto, for 1 month ...	20 0 0	
		1 Ditto ditto, from 22nd May to 4th June 1879 ...	13 12 6	
		1 Ditto ditto, for 22 days ...	14 10 8	
		Salary of Ticca Mohurirs	14 9 8	
			937 14 7	
		Servants.		
		1 Poddar at Rs. 7 per month, for 11 months	77 0 0	
		Clerks.		
		Amount of percentage on account of Local Fund Establishment in the Offices of Accountant-General and Commissioner of Division, as per Accountant-General's No. 923, dated 20th September 1878	15 12 6	
		Total establishment ...	.....	4,596 13 11
		Contingencies.		
		Pay of sweepers	28 0 0	
		Printing charges	95 5 10	
		Receipt stamps	6 0 0	
		Pay of punka-pullers	76 9 6	
		Service labels and bearing covers	40 0 0	
		Office accommodation	587 14 0	
		Stationery	290 13 9	
		Boat expenses of peons	6 12 0	
		Other contingencies, such as cart hire, coolies, municipal tax, &c., &c.	65 13 3	
		Total contingencies ...	.....	1,197 4 4
		Road Tolls.		
Toll collection ...		Expenses incurred in crossing people, &c. when Dhumchur Bridge was dismantled for repairs	187 0 0	187 0 0
		Ferries.		
		Expenses incurred in maintaining Shahebghatta Ferry ..	125 8 3	125 8 3
		Carried over ...	.....	6,106 10 6

Sub-head of estimate.	Amount as per Budget Estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to the end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward .			.....	6,106 10 6
Public Works.			*Original work.*	Rs.	Rs. A. P.		
	5,000		Road Cess office building	10,000			
			Surveying		14 0 0		
			Cutting drain .		2 12 0		
			Temporary godown ...		167 11 6		
						184 7 6	
	1,000	21	Chagulnaya road from Chittagong Trunk road at Fenny sub-division to Chagulnaya				
			Surveying .	..	500 9 9	500 9 9	
	9,000		Dhumchur Bridge material, collection of				
	8,000		Three bridges on Bhowanigunge road at Munshi Hati, Shibgunge, and Bhowanigunge		.....		
	2,500		One bridge on Dalal Bazar road at Bandhanugger	...	... ..		
	4,000		Compensation of land used for different roads already constructed, viz :—				
			Rs. A. P.				
			Chittagong road . 3 0 0				
			Dewangunge road 18 0 0				
			Bhowanigunge road 37 5 9				
			Gabna (Luckhipore Khal) 19 1 9		77 7 6	77 7 6	
			Sudder Station Road.				
			Metalling		1,296 10 6		
			Earthwork		24 10 0		
						1,321 4 6	
			Constructing wooden railings along Talltoly Khal Bridge. Woodwork ...		15 8 6	15 8 6	
			Mile-posts ...		70 4 0	70 4 0	
		19	Hatiya road from the south bank of Hatiya river, i.e. from the ferry crossing by road No. 17, from the mainland to Nulchira. Earthwork	10,000	5,422 0 0	5,422 0 0	
		20	Sundeep road, section I, from 2¼ miles on road No. 7, to Bhanoo Bibi Ferry on Sundeep river	10,000			
			Surveying ..		59 10 0		
			Earthwork ...		496 2 0		
			Bamboo bridges ...		118 0 0		
						673 12 0	
			Section II, from south side of the Ferry to Sundeep Police-station				
			Chamrakhola village road Earthwork	1,521	1,213 10 9	1,213 10 9	
			Chur Durvesh village road ... Earthwork ..	600	336 2 3	336 2 3	
	14,000	51	Deepening Attiabaree or Noakholly khal (Reserve)..				
	1,000		Surveying operation of deepening Attiabaree or Noakholly Khal		961 10 3	961 10 3	
	1,500		Taltolly Khal Improvement (Reserve)				
			Total original work ...				10,776 13 0
			Carried over ..	...	.....		16,883 7 6

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Amount.	Total.
	Rs.			Rs. A. P.	Rs. A. P.
			Brought forward ...	.....	16,883 7 6
Public Works—*continued.*			*Repairs.*		
	5,000	8	Dewangunge road, from Sundalpore, *i.e.* from 5th mile on road No. 7, to Dewangunge ...	3,765 15 3	
	700	7	Chittagong road, from limits of Noakholly municipality to Big-Fenny river ferry at Lalgunge...	676 0 3	
	500	20	Sundeep road, section 1, from 2¼ miles on road No. 7 to Bhanoo Bebi ferry on Sundeep river ...	189 6 8	
	500	19	Hatiya road, from south bank of Hatiya river, *i.e.* from the ferry crossing by road No. 17 from the main land, to Nulchira at southern end of the island	.....	
	500	11	Taktakhally road, from Sudaram to Taktakhally	512 9 3	
	200	17	Lambakhally road or Hatiya police-station dâk road, from the municipality to Megna river (ferry to Hatiya island)	146 10 0	
	200	12	Chariakhally road, from Shahebghutta road to Suluk chur	174 11 0	
	1,000	9	Lakipur road, from Noakholly to Dalal Bazar. Section I, from the limit of the municipality to Bhowanigunge	940 8 9	
			Lakhipur road, from Noakholly to Dalal Bazar. Section II, from Bhowanigunge to Lakhipur ...	420 0 6	
			Lakhipur road. Section III, from Lakhipur to Dalal Bazar...	281 5 9	
	500	14	Ramgunge road, from Dalal Bazar to Ramgunge	328 9 0	
	500	15	Old Lakhipur road, from Madan Ghât, *i.e.* 26th mile on road No. 9, to Fazil Ghat, *i.e.* 6 miles east of 16½ mile on road No. 8	325 0 0	
	1,200	10	Begumgunge and Tipperah road, from Sudaram, *i.e.* from the limit of municipality, to Barulla on the northern boundary of the district ...	671 14 0	
	2,000	...	Station pucca and kutcha roads	312 2 9	
	600	18	Chittoshi road, from Ramgunge to Chittoshi ...	373 5 0	
	100	22	Pasgacia road, from Pasgacia on Dewangunge road to Chittagong Trunk road at Fenny sub-division	99 9 9	
	50	36	Kishoregunge road, from Bhowanigunge road, *i.e.* section I of road No. 9, to Chariakhally road	43 12 0	
	400	35	Nayannoi road, from Bhowanigunge road, *i.e.*, section I of road No. 9, to Rajgunge hât ...	386 14 0	
	100	34	Bojhalia road, from Bhowanigunge, *i.e.* section I of road No. 9, to Lambakhali road	100 0 0	
	250	37	Junadpur road, from Bhowanigunge road, *i.e.* section I of road No. 9, to Sattarer Dara ...	145 2 0	
	50	27	Farashgunge road, from Lakhipur road southwards to Megna river	50 0 0	
		33	Bamni road, from 9th mile on road No. 7 southwards to Bamni river (Doany ferry)	638 1 0	
	400	31	Amirgong road, a branch of old Lakhipur road, communicating with the Trunk road by two branches, Khyara and Dewangunge, through Pasgacia and Lemooah hâts	219 12 0	
	300	38	Chur Hazari road, from Dewangunge road to Chur Hazari	.....	
	200	39	Bose's hât road, from Dewangunge road to Bose's hât	190 14 0	
	200	40	Panpara road, from Rajpur road to Ramgunge ...	.....	
	100	41	Chur Kaonya road, from Bhowanigunge road to Surjanarain Bahar	.....	
	1,000	..	Village roads in several parts of the district ...	323 7 0	
	2,000	...	25 bridges on Dewangunge road	1,454 8 6	
	400	...	8 ditto on Chittagong do.	158 4 0	
	50	...	1 ditto on Taktakhally do.	40 10 0	
	300	..	3 ditto on Bhowanigunge do.	235 8 0	
	150	...	3 ditto on Lakhipur do.	.....	
	100	...	1 ditto on Dalal Bazar do.	.....	
	150	...	3 ditto on Ramgunge do.	.....	
	1,000	...	11 ditto on Begumgunge do.	505 6 3	
	500	...	Bridges on station roads	.....	
	600	...	Bamboo bridges on several roads of the district...	468 5 6	
			Chupprasi hât bridge on Chittagong road ...	354 15 6	
			Shou Bagh village road	421 13 0	
			Dhum Chur bridge on Chittagong road ...	523 10 6	
	1,500		Village water-channels	228 15 0	
	257		Reserve for unforeseen works	.....	
	25,757		Total Repairs ...	.....	15,707 10 2
			Establishment on Works.		
	3,220		1 District Engineer, at Rs. 250 per month, for 11 months	2,750 0 0	
			1 Overseer, from 12th to 30th November, at Rs. 90 per month	57 0 0	
			1 Overseer, from 18th to 30th, at Rs. 90 per month ...	39 0 0	
			2 Ditto, at Rs. 90 per month, for one month ...	180 0 0	
			Carried over ...	3,026 0 0	32,591 1 8

Sub-head of estimate.	Amount as per budget-estimate.	PARTICULARS.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
Public Works—*continued.*		Brought forward ...	3,026 0 0	32,591 1 3
		Establishment—continued.		
		1 Overseer, from 1st to 3rd January 1879 ...	8 11 3	
		1 Ditto, at Rs. 90 per month, for 8 months ...	720 0 0	
		1 Assistant overseer, at Rs. 50 per month, for 11 months	550 0 0	
		Extra allowance allowed to Assistant Overseer to supervise Lakhipur Division works, at Rs. 15 per month, for 7 months and 29 days	118 1 0	
		1 Mohurrir for 7 months, at Rs. 20 per month, for 6 months and 16 days	131 6 9	
		DISTRICT ENGINEER'S OFFICE ESTABLISHMENT.		
		1 Head clerk, at Rs. 40 per month, for 11 months ...	440 0 0	
		1 Second do., at Rs. 25 per month, for 11 months ...	275 0 0	
		1 Draftsman, at Rs. 40 per month, for 11 months ...	440 0 0	
		1 Store-keeper, at Rs. 15 per month, for 10 months ...	150 0 0	
		65 Peons, at Rs. 6 each per month, including breaks ...	387 6 3	
		Salary of punkapuller	20 0 0	
		Refund of travelling allowance of District Engineer's head clerk and draftsman	—48 0 0	6,216 9 3
		Tools and Plant.		
	200	Purchase of dumpy level and theodolite, &c., &c. ...	703 6 3	
		Ditto of two wooden pulleys	7 0 0	
		Ditto of two templates	13 8 0	
		Ditto of one augur	1 0 0	
		Ditto and repairs of office furniture	175 2 0	
		Carting, &c., kodalies, and pickaxes	0 7 0	905 7 3
		Total Expenditure ...	... ...	39,715 2 2

E. F. SANDYS,

Vice-Chairman, Road Cess Committee.

Memorandum showing in detail the actual Cash Balance on 30th September 1879.

Particulars.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
Balance at credit of Noakholly District Road Fund in the treasury as per pass-book	64,753 2 11	
Imprest cash with the District Engineer	200 0 0	
		64,953 2 11

EXPLANATION.

There will appear a difference of Rs. 209-3 between the establishment under the committee's control and that of works when compared with the quarterly returns. This is owing to the amount being shown in the first quarterly return during the month of December 1878 under the head of "working establishment" instead of "establishment under committee's control."

E. F. SANDYS,

Vice-Chairman, Road Cess Committee.

No. 161R, dated Rungamatti, the 6th November 1879.

From—CAPTAIN A. E. GORDON, Offg. Deputy Commissioner, Rungamatti,
To—The Commissioner of the Chittagong Division.

I HAVE the honor to submit the District Road Fund annual accounts for the cess year commencing from 1st October 1878 and closing with 30th September 1879. The following is an abstract of the transaction during the above period :—

	Rs.	A.	P.
Balance in hand on the 1st October 1878	13,519	4	3
Expenditure from 1st October 1878 to 30th September 1879	7,562	14	3
Balance available on the 1st October 1879 ...	5,956	6	0

2. The grant-in-aid from Provincial Reserve Fund for 1878-79 was drawn from the treasury in 1877-78, and advanced to hillmen who were suffering from distress. This timely aid not only enabled them to harvest their "jhoom" crop, but they were able to repay the loan and secure a better crop during 1878-79 than they had enjoyed for years past.

3. The Road Cess Act (X of 1871) has not been introduced in this district, there being no property taxable, hence there has been no need of a Sudder or Branch Committee. The works are executed under the guidance of the Deputy Commissioner and his assistants after they are approved by the Commissioner of Chittagong. In important works the opinion of the Executive Engineer of Chittagong is sought and obtained.

4. The works enumerated below were executed during the period under review. About one-quarter mile of road on the west of Manickcherry hill was improved by cutting and removing *débris* which had fallen on the road during the rainy season. On this road 90,000 cubic feet of hard sandstone were cut and removed, and its width has been enlarged from three to five feet at a cost of Rs. 525.

On the above road 102 temporary bridges were constructed, each measuring about 35 feet in length and six feet in breadth, at a cost of Rs. 1,108-10.

At the head-quarter station of Rungamatti about 300 yards of road were improved by cutting and removing 15,000 cubic feet of earth which had accumulated on the road during the rainy season at a cost of Rs. 70.

Two roads—one from Manickcherry to Ramghur, about 21 miles in length, and the other from Mohalsurry to Kunchunnagore, about 32 miles in length—were constructed by cutting and removing jungle and undergrowth of trees. The cost of making the former amounted to Rs. 1,050, and of the latter to Rs. 1,615-3-3.

At Ruma, the head-quarter station of the Sungoo sub-division, two embankments were made for roads and for preserving water during the dry season for the use of the men of the frontier police. Jungle all over the station was cleared for roadways at a cost of Rs. 935-13-3.

5. The following repairs were executed by cutting and removing jungle, undergrowth of trees, and brushwood from the roadways :—

Twenty-four miles of road from Rungamatti to Raojan, at a cost of Rs. 403.
Twenty miles of road from Chandergona to Banderbun, at a cost of Rs 507-12.
Three miles of road from Chandergona towards Rungamatti, at a cost of Rs. 50.
Twelve miles of road from Ruma to Politye, at a cost of Rs. 67-10-3.
Ten miles of road from Banderbun to Dohasary, at a cost of Rs. 150.

On the road from Rungamatti to Chittagong gaps were filled up and *débris* removed at a cost of Rs. 180, and jarul timber to the value of Rs. 50 purchased for repairing the wooden bridge at Rungamatti.

6. The establishment which was entertained during the year consisted of a mohurrir, one temporary overseer, and one sirdar; Mr. A. DeRozario, Inspector of Police, drawing a special allowance of Rs. 50 per mensem for supervising all out-door works. The total cost of the establishment amounted to Rs. 585-1-6.

7. The sum of Rs. 58-4 were paid for the price of forms and printing charges. Rs. 206-8 were spent for new tools and repairs of old ones.

8. The execution of the following works have been proposed at a cost of Rs. 15,500 in the budget estimate for 1879-80, and the amount will be devoted as follows :—

	Rs.	A.	P.
To original works	5,418	12	0
„ repairs and maintenance	8,560	0	0
„ establishment	1,059	0	0
„ tools and plant	162	4	0
„ contingencies	300	0	0
Total ...	15,500	0	0

Cutting down and lowering the top of Manickcherry hill by excavating and removing 80,000 cubic feet of hard sandstone; constructing half mile of wheeled cart road on the west of Manickcherry hill by cutting and removing 450,000 cubic feet of rocky sides of hills.

Constructing a dam at the head-quarter station of Rungamatti for a roadway by raising an embankment and filling up the dam with 150,000 cubic feet of earth.

Raising an embankment on the banks of the river for a roadway with 120,000 cubic feet of stone; constructing 11 miles of road from Ruma towards Banderbun by cutting and removing jungle.

9. The following repairs will also be executed:—

Three miles of road from Chandergonah towards Rungamatti.
Four miles of road from Dewan's keel towards Raojan.
Ten miles of road from Banderbun to Dohasary.
Twenty-four miles of road from Rungamatti to Raojan in Chittagong, three wells, one revetment and one wooden bridge at Rungamatti, two-and-a-half miles of road, and 18 bridges on the road from Feskichera to Beerkul.
Twenty miles of road from Chandergona to Banderbun.
Forty-six miles of road from Banderbun to Ruma.
One mile of rapids at Uttan-Chuttra river, Kurnafoolee.
Twelve miles of road from Ruma to Pyramid hill.
Two-and-a-half miles of village road from Rungamatti to Singi nullah.
Two miles of village road from Chandergona to Waggah.
Thirty-two miles of road from Mohalsurry to Kunchunnagore.
Twenty-one miles of road from Manickcherry to Ramghur.

10. It has been proposed to entertain an establishment consisting of a mohurir, one temporary overseer, two temporary sirdars, and Mr. A. DeRozario, Inspector of Police, for supervising the works.

11. The works enumerated above cannot be executed until Government sanction to the usual grant of Rs. 10,000 per annum from the Provincial Reserve Fund is obtained. Such sanction in former years would reach this office in July or August; this year it has been delayed up to date.

12. The memorandum of advances will show that a sum of Rs. 4,433-10-4 were outstanding at the close of September last, out of which sum Rs. 615-14 detailed in the margin, form a portion of the Rs. 85,000 advanced to hillmen from the Road Fund during 1871, 1872, and 1873. The men from whom the above amount is recoverable have absconded to Hill Tipperah and other places. It is impossible to get any trace of these men. I would recommend that the sum of Rs. 615-14 may be written off the accounts, and that Government sanction be obtained to this.

		Rs.	A.	P.
Recoverable from	Teelaram Rowajah ...	68	4	0
Ditto	from Prokash Singh ...	139	5	8
Ditto	from Lakha Singh ...	60	13	4
Ditto	from Huzoroi	13	5	4
Ditto	from Assoroi	204	1	0
Ditto	from Podelochun	26	10	5
Ditto	from Baharoi	69	15	4
Ditto	from Dokiram	34	7	4
	Total ...	615	14	0

No. 6.—Part I.

CHITTAGONG HILL TRACTS DISTRICT.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

		Rs. A. P.	Rs. A. P.
Balance on the 1st October 1878—Cash in hand		.....	1,458 15 0
Receipts of the year.			
Taxes, rates, and cesses ...	Cess on lands	.....	
	Do. on mines and railways ...	.....	
One per cent. road cess		.....	
Moturpha		.....	
Total taxes, &c. ...		.....	
Miscellaneous receipts—			
Tolls	Road tolls	.....	
	Canal or river tolls	.....	
Total tolls ...		.....	
Rents of serais and staging bungalows		.....	
Fees and forfeitures		.....	
Grant-in-aid from Provincial Services		.....	
Miscellaneous		.....	
Total ...		.....	
Suspense Accounts ...	Advances	8,166 10 11	
	Deposit	.....	
Total Suspense Accounts ...		.....	8,166 10 11
Total receipts of the year ...		.....	8,166 10 11
GRAND TOTAL ...		.....	9,625 9 11

		Rs. A. P.	Rs. A. P.
General management ...	Clerks	.....	
	Servants	.....	
	Contingencies	58 4 0	
	Printing at private presses	.....	
Total ...		.....	58 4 0
Toll collection ...	Establishment and contingencies of road tolls	.....	
	Establishment and contingencies of canal tolls	.....	
Total ...		.....	.....
Staging bungalows and serais.	Establishment and contingencies ...	.....	
	Petty construction and repairs ...	.....	
Total ...		.....	
Public works ...	Original works	5,304 10 6	
	Repairs	1,408 6 3	
	Establishment	585 1 6	
	Tools and plant	206 8 0	
Total ...		.....	7,504 10 3
Suspense accounts ...	Advances	540 0 0	
	Deposit	.....	
Total Suspense Accounts ...		.....	540 0 0
Total Expenditure ...		.....	8,102 14 3
Balance on the 30th September 1879 as detailed in the memorandum attached		.....	1,522 11 8
GRAND TOTAL ...		.....	9,625 9 11

C. A S. BEDFORD,
Offg. Deputy Commissioner.

No. 6—Part II.

CHITTAGONG HILL TRACTS DISTRICT.

Details of Income and Expenditure for the Cess Year 1878-79, *from 1st October* 1878 *to 30th September* 1879, *to accompany the Annual Accounts for that year.*

Sub-head of estimate.	Amount as per budget-estimate.	Particulars.	Amount.	Total.
	Rs.	INCOME.	Rs. A. P.	Rs. A. P.
Taxes, rates, and cesses.	.....	Cess on lands	.....	
		Do. on mines and railways	.....	
		Total of above ...	.....	
		One per cent. road cess...	.....	
		Total Cesses ...	.....	
	.....	Moturpha	.....	
		Total Taxes, &c. ...	.....	
Miscellaneous receipts.	.....	Tolls—		
		Road tolls	.....	
		Canal or river tolls	.....	
		Total Tolls ...	.....	
Rents of serais, &c.	.....	Rents of serais and staging bungalows	.....	
Fees and forfeitures.	.....	Forfeitures and fees	.....	
Grant-in-aid	10,000	Grant-in-aid from Provincial Services	.....	
	.....	Miscellaneous	.....	
		Total ...	.....	
		Total Miscellaneous Receipts ...	.....	
Suspense Accounts	.....	Advances recovered from Nil Chunder Dewan	500 0 0	
		Ditto from Sadoolah Rowajah	80 0 0	
		Ditto from Ongkeojyne	102 0 0	
		Ditto from Thowlaingyo Chowdry ...	167 0 0	
		Ditto from Keojo Syne	10 0 0	
		Ditto from Sathow	45 0 0	
		Ditto from Fyelah	180 0 0	
		Ditto from Fyelah, 2nd	40 0 0	
		Ditto from Pocheykey	23 0 0	
		Ditto from Fyelah, 3rd	100 0 0	
		Ditto from Monglah...	55 0 0	
		Ditto from Keojofru...	100 0 0	
		Ditto from Thowlaingyo	25 8 0	
		Ditto from Achyefroo	20 4 0	
		Ditto from Ranghee Rounjah	11 4 11	
		Ditto from Narroboddee, Mong Rajah ...	2,150 0 0	
		Ditto from Gonggo Sing Nugar Koti ...	10 0 0	
		Ditto from Donbeer Lama	1 12 9	
		Ditto from Satauny	31 0 0	
		Ditto from Kondurbia	22 0 0	
		Ditto from Arsiny	46 0 0	
		Ditto from Mrasee	111 0 0	
		Ditto from Kong	149 0 0	
		Ditto from Bari	110 0 0	
		Ditto from Ongree	48 0 0	
		Ditto from Kram Singh	87 0 0	
		Ditto from Satauny	26 0 0	
		Ditto from Tansow	30 0 0	
		Ditto from Ongjar	25 0 0	
		Ditto from Konkiar	54 0 0	
		Ditto from Sadoolah	69 0 0	
		Ditto from Ongkeojyne	28 0 0	
		Ditto from Hurifra	125 0 0	
		Ditto from Mongki	190 0 0	
		Ditto from Thowlaingyo	193 0 0	
		Ditto from Keojo Sine	30 0 0	
		Ditto from Koolah	60 0 0	
		Ditto from Mongkyne	10 0 0	
		Ditto from Pyelah	40 0 0	
		Ditto from Pocheykey	7 0 0	
		Ditto from Mongsoo	50 0 0	
		Ditto from Mraigyo	10 0 0	
		Ditto from Charaigyo	10 0 0	
		Ditto from Jolkoop Ronkoop	10 0 0	
		Ditto from Hurifroz	50 0 0	
		Ditto from Thowlaigyo	14 8 0	
		Ditto from Thowarlah	75 0 0	
		Ditto from Acheyefroo	14 12 0	
		Ditto from Mumboo	35 0 0	
		Ditto from Fopiroy	50 0 0	
		Ditto from Modoogree	100 0 0	
		Ditto from Chorey Chye	90 0 0	
		Ditto from Keolafroo	60 0 0	
		Ditto from Chyoong Mrafrer	60 0 0	
		Carried over ...	5,761 1 8	

Sub-head of budget estimate.	Amount as per budget estimate.			Particulars.				Amount.			Total.		
	Rs.	A.	P.					Rs.	A.	P.	Rs.	A.	P.
							Brought forward ...	5,761	1	8			
Suspense accounts —(*contd.*)	.....			Advances recovered from Kong Chyne, 2nd				24	0	0			
				Ditto from Kong Chyne				80	0	0			
				Ditto from Sattsoung				60	0	0			
				Ditto from Komlah				36	0	0			
				Ditto from Hurish Chunder				100	0	0			
				Ditto from Chyelah				50	0	0			
				Ditto from Kong Juri				27	0	0			
				Ditto from Mrahoo				36	0	0			
				Ditto from Ong Jujul				60	0	0			
				Ditto from Sathcrow				80	0	0			
				Ditto from Assistant Commissioner, Sungoo Sub-division				1,852	9	3			
							Total Advances ...	8,166	10	11			
				Deposit				.....					
							Total Suspense Accounts ...	.....			8,166	10	11
							TOTAL INCOME ...	.....			8,166	10	11
				EXPENDITURE.									
General management.	.....			Clerks				.....					
				Servants				.....					
				Contingencies—									
				Value of forms and printing charge				58	4	0			
				Printing at private presses				.....					
							Total ...	.....			58	4	0
Toll collection ...	.....			Establishment and contingencies of road tolls				.....					
				Ditto ditto of canal tolls				.....					
							Total ...	.....			.....		
				Miscellaneous				.....					
				Distinguishing number.			Total estimated cost.	Total outlay to end of year.					
					Original Works.		Rs. A. P.	Rs. A. P.					
Public works ...	506	4	0	5	Constructing ½ mile of road west of Manickcherry by cutting and removing 90,000 cubic feet of earth...		506 4 0	525 0 0					
	506	4	0	5	Constructing ½ mile of Wheeled cart-road on the west of Gagra Hill		506 4 0	.....					
	540	0	0	5	Cutting down the top of Manickcherry Hill		540 0 0	.....					
	506	4	0	5	Constructing 300 yards of road by cutting and removing 15,000 cubic feet of earth ...		506 4 0	70 0 0					
	337	4	0	5	Cutting down and lowering the top of Gagra Hill ...		337 4 0	.....					
	900	0	0	5	Constructing 102 temporary bridges, each 35 feet long 6 feet broad		900 0 0	1,108 10 0		1,703	10	0	
	1,050	0	0	16	Constructing 21 miles of road from Ramghur to Manickcherry		1,050 0 0	1,050 0 0		1,050	0	0	
	1,600	0	0	15	Constructing 32 miles of road from Mahaldurry to Kanchan Nayur		1,600 0 0	1,615 3 3		1,615	3	3	
	2,000	0	0	7	Constructing 2 miles of road at Ruma by cutting and removing jungle		2,000 0 0	935 13 3		935	13	3	
	125	0	0	12	Constructing 2½ miles of road from Rangamatee to Singo Nullah		125 0 0	.....		.....			
	8,071	0	0		Total original works		.....	.....					5,304	10	6
					Carried over ...		.....	.....		.....			5,362	14	6

Sub-head of budget estimate.	Amount as per budget estimate.		Distinguishing number.	Particulars.	Amount.		Total.	
	Rs. A. P.				Rs. A. P.		Rs. A. P.	
				Brought forward ...	.....		5,362 14 6	
Public works—*continued.*				*Repairs.*				
	480	0 0	5	Repairing 24 miles of road from Rangamati to Rowajan	.....			
	600	0 0	5	Repairing 5 miles of the above road	.....			
	742	8 0	5	Repairing 3 miles of road at the head-quarters station of Rangamattee	.....			
	120	0 0	5	Repairing 1 wooden bridge at Rangamattee ...	.....			
	80	0 0	5	Repairing 3 wells and 1 revetment at Rangamatee	633	0 0		
	400	0 0	7	Repairing 20 miles of road from Chundergonah to Bunderban	507	12 0		
	50	0 0	7	Repairing 3 miles of road from Chundergonah towards Rangamatee	50	0 0		
	40	0 0	7	Repairing 1 wooden bridge at Chundergonah ...	.....			
	480	0 0	11	Repairing 24 miles of road to Pyramid Hill ...	.....			
	240	0 0	10	Repairing 10 miles of road to Polityo ...	67	10 3		
	200	0 0	4	Repairing 10 miles of road from Banderban to Dobasury	150	0 0		
	240	0 0	6	Repairing 2 miles of road from Feskisurrah to Burkul	.....			
	144	0 0	6	Repairing 18 bridges on the above road ...	.....			
	112	8 0	9	Repairing the rapids at the Uttan Chuttra river Kurnofooloo	.....			
	26	0 0	...	Contingencies	.....			
	3,965	0 0		Total repairs ...	.....		1,408 6 3	
	1,074	0 0		*Establishment.*				
			...	Salary of 1 temporary Sirdar for 10 months and 29 days, at Rs. 10 per mensem	585	1 6		
				Total establishment ...	.....		585 1 6	
		500		*Tools and Plant.*				
				Paid for 200 kodalees at Re. 1 each	200	0 0		
				Paid for repairing 52 kodalees at 2 annas each	6	8 0		
				Total ...	.....		206 8 0	
Suspense Accounts	.....			Advances—				
				Lall Seeba Kodki, Chief	500	0 0		
				Soiya ditto	30	0 0		
				Boodoo Sing Roy	10	0 0		
							540 0 0	
				Total Expenditure ...	.....		8,102 14 3	

Memorandum showing in detail the Balance of Cash at close of the year.

Particulars.	Amount.			Total		
	Rs.	A.	P.	Rs.	A.	P.
Balance of cash as per treasury book	204	14	11			
Less amount of cheques charged in accounts, but not yet paid				204	14	11
Imprest in hands of Deputy Commissioner...				103	2	2
Ditto of Assistant Commissioner				1,214	10	7
Net balance as per Road Cess cash-book				1,522	11	8

No. 69GM, dated Chittagong, the 24th February 1880.

From—E. E. LOWIS, ESQ., Commissioner of the Chittagong Division,

To—The Secretary to the Government of Bengal, Public Works Department.

I HAVE the honor to submit the following annual report on the administration of the District Road Fund in the districts of the Chittagong Division, for the cess-year ending with 30th September 1879, and to enclose herein the district reports and accounts.

2. The report and accounts from the Chittagong Hill Tracts district were received in this office on the 24th December 1879; from the district of Noakholly on the 17th January 1880, and from the Chittagong district, on the 3rd instant only.

3. An abstract of particulars regarding the meetings of the district road committees in the Regulation Districts of this Division during the year under review also accompanies. The Road Cess Act, X (B.C.) of 1871, has not been extended to the Chittagong Hill Tracts district, nor has any committee been formed for the management of its Road Fund, the administration of which rests solely with the Deputy Commissioner.

4. The committee in Chittagong consisted of five official, and 12 non-official members, and they had seven meetings, the average attendance being 7·28. The inclusion of Baboo Koilas Chandra Das amongst the non-official members seems, however, to be a mistake, as he is manager of Court of Wards' estates under the Collector's control, and is therefore

virtually an official rather than a non-official member of the committee. The same remarks apply to Baboo Gopee Mohun Ghose, who is a khas mehal teshildar under the Collector.

5. In Noakholly the committee was composed of five official and 13 non-official members. There were 11 meetings held during the year, with an average attendance of six.

6. In Chittagong the members are reported to have generally taken interest in the proceedings of the committee, and to have assisted the Chairman greatly. Mr. Cotton further adds that there is no question of the utility of the committee as at present organised in this district. The Magistrate would appear to find his committee useful only as a consultative body. In his reply to Government Financial Department Circular No. 7, of the 1st November last, regarding the proposals for the improvement of the drainage of towns and villages in Bengal, he reports that in many cases no member, but the Chairman is adequately acquainted with the demands of the whole district upon the resources of the committee; that the members are no doubt intimately acquainted with the needs of particular localities, but it is usually the case that they have never even seen the greater part of the district, and never intend to visit it; and that the principal value of the committee's services is deliberative and consultative to guide and advise the Chairman and Vice-Chairman, but the initial executive work cannot, as a rule, be taken up by members of the committee.

7. In Noakholly, the native members are reported to have taken little interest, and to have afforded but little aid, in the management of road-cess affairs. Four of the members did not attend any meeting during the year. Their names have accordingly been removed and others selected to take their place.

8. There is only one branch committee formed under the Act in the Fenny subdivision in Noakholly. The district committee at Chittagong has been asked to take steps to open branch committees in proper quarters.

9. The receipts of the Division during the year under report on account of the District Road Fund amounted to Rs. 2,05,467-12-8¾ against Rs. 1,48,700-13-7 of the preceding year, viz.—

	Cess year. 1877-78. Rs.	A.	P.	1878-79. Rs.	A.	P.
Revenue under the District Road Cess Act	1,18,291	2	2	1,82,001	2	6¾
Road cess leviable otherwise than under the District Road Cess Act ...	1,521	0	0	2,186	1	5
Receipts from tolls	5,798	6	3	5,295	2	6
Grant-in-aid from Provincial Services	20,000	0	0	5,810	5	1
Contribution from Khas Mehal Fund...	1,233	0	0	....		
Ditto from private sources ...	.....			.....		
Grant-in-aid from Government on account of Public Works Cess Establishment	.....			4,800	0	0
Process fees for recovery of road cess arrears	.....			2,456	12	6
Sales of produce and stores ...	42	11	3	4	5	0
Miscellaneous	1,814	9	11	2,913	15	8
Total ...	1,48,700	13	7	2,05,467	12	8¾

10. The total receipts (Rs. 2,05,467-12-8¾, together with the unexpended balance (Rs. 32,382-14-3) of the preceding year, *minus* the deficit expenditure (Rs. 37,007-13-1) which the Chittagong committee had to repay as debt due to Government, gives a net income of Rs. 2,00,792-13-10¾ for, expenditure during the year under report. The unexpended balance of the preceding year, however, includes Rs. 10,000 granted for expenditure in the Hill Tracts during the year under review—*vide* Government notification No. 104, of 6th May 1878, published in page 120 of Part I of the *Calcutta Gazette* of 8th idem.

12. Out of the above income only Rs. 92,663-1-11 were actually spent during the past year, against Rs. 1,27,470-6-3 of the preceding year, viz.—

	Cess year. 1877-78. Rs.	A.	P.	1878-79. Rs.	A.	P.
On collection of revenue, &c. ...	42,629	14	1	24,496	12	0
On original district works ...	32,166	13	7	20,920	15	5
On repairs	41,676	13	6	33,542	7	10
On work establishment	10,107	3	7	12,281	9	5
On tools and plant	889	9	6	1,421	5	3
Total ...	1,27,470	6	3	92,663	1	11

13. The unexpended cash balance at close of the year amounted to Rs. 89,575-13-7¾, and the advances outstanding to Rs. 18,553-14-4.

14. There was an unduly large expenditure incurred in the past year on work establishment, more especially in the Chittagong district. Rs. 12,282 were spent on establishment

to carry out original works and repairs costing Rs. 54,463, while in the preceding year an establishment costing Rs. 10,107 only was all to carry out works to the value of Rs. 73,844. Contracts were less freely given, but I am not sure that better work was done.

15. It is also unsatisfactory to find that no progress has been made in any of the districts in planting fruit or other trees along the sides of roads. The attention of the committees will be drawn to this.

16. Rupees 4,000 in Chittagong, and Rs. 2,419-11 in Noakholly were spent on village roads during the past year. The village roads in both the districts appear to be numerous, though many of them are much in want of repair, and a portion of the funds at the disposal of the committee may well be expended in keeping up these means of communication, for such outlay will do much to make the Act popular and facilitate its working.

17. In Chittagong especially, complaints have been made to me regarding the imposition of the road cess and public works tax, and of the difficulty experienced by the zemindars in getting the ryots to pay their quota, and this objection will continue until the roads are made and communication opened, when the people will, I hope, find that they are not paying without reaping some compensating advantage. It is but little the committee can afford to set aside for village roads in Chittagong, for the whole system of roads had by degrees fallen into such a neglected state that a very large expenditure is now required to put them into thorough repair. There is not a single road in Chittagong, not even excepting the Imperial road to Dacca, that can be said to be in satisfactory order.

18. The Act is reported to have worked well in Noakholly during the year.

19. No contribution was made to the Public Works Department during the past year. The agency at the disposal of the committees and the Deputy Commissioner of the Hill Tracts were sufficient to cope with the works done.

20. The following is a statement showing the works proposed to be done in the districts of this Division, and the amounts estimated to be spent on them during the current cess year:—

Chittagong.		Noakholly.		Hill Tracts, Chittagong.	
	Rs.	ORIGINAL WORKS.	Rs.		Rs.
Juldi road	5,000	Road Cess Office building ...	10,000	Rangamatee road towards Chittagong	4,319
Ramghur road	8,500	Dhumchur bridge on Chittagong road	14,000	Ruma to Rangamattee road ...	1,200
Hill Tracts road	17,000	Deepening Atiabari or Noakholly khal	30,000		
Arracan road	7,500	Compensation for lands to be acquired for different roads ...	4,000		
Land Acquisition for Juldi road	10,000				
Construction of a bungalow for District Engineer	500				
Staging bungalows	600				
Total of Original works .	49,100		58,000		5,419
		REPAIRS.			
Excavation of the Balukhali canal	2,000	Gateway road		Chandraghona towards Rangamattee road	290
Excavation of the Baskhali canal	3,000	Barabazar road		Dewan's khal to Ranjan ...	800
Clearing silts of the Moiskhali canal	300	Taltoli road	3,000	Banderban to Dhobacherry ...	400
		Kali Tara road		Rangamattee to Chittagong .	2,070
Towing paths on the banks of Moiskhali canal	600	Bruce's tank road ...		Rangamattee to Sirthay Hong	550
		Dewanpara road		Ruma to Rangamattee ...	1,720
Towing paths on the banks of Boalkhali canal	400	Chittagong road	4,000	Rapidsal Uttan Chuttra ...	600
Hill Tracts road	500	Dewangunge road	8,000	Ruma to Politye	480
Ramghur road	4,000	Begumgunge road ...	5,400	Ruma to Pyramid Hill ...	480
Arracan road	3,000	Lukhipore road... . .	2,000	Rangamattee to Singimullah ...	100
Chandpur road	2,000	Taktakholi road	500	Chunderghona to Waggachurra	80
Tipperah pass road	500	Chariakhally road ...	300	Mahalchurry to Kanchunnugar	640
Nasirabad road	200	Raipur road	600	Maniekcherry to Ramghur ...	420
Bakolia road	200	Ramgunge road	2,000		
Kalooghat road	1,100	Old Luckeshpur road	3,000		
Halishohur road	100	Captain Lick's road	3,250		
Moiskhali strand road	850	Lombakhali road	800		
Robertgunge road	2,000	Chitoshi road	600		
Cox's Bazar road	1,000	Hatea road	2,000		
Porokora road	600	Sundip road	3,000		
Anwarah road	200	Pachgachia road	900		
Dhulghat road	600	Megna road	500		
Sakirapole road	800	Bortoon road	600		
Khoomah road	200	Mahomed Ally road	500		
Penoonah road	400	Foreshgunge road ...	300		
Rangoneah road	1,000	Bhuloosh road	300		
Mahajan's Hut road	200	Assanuddy road	800		
Meotachura road ...	50	Dattapara road	700		
Other village roads ..	6,450	Amirgunge road...	600		
Reserved for bamboo bridge ...	800	Kowadi road	700		
		Bamni road	300		
		Aoj Balia road	200		
		Nayannai road	100		
		Kishorgunge road	150		
		Iunadpore road	50		
		Chur Hazari road ...	200		
		Boss Hut road	200		
		Panpara road	300		
		Chur kooneah road	800		
		Rangmala road	300		
		Village roads, &c., within the town sub-division	1,000		
		Village roads, &c., within the Lucknpore sub-division ...	500		
		Village roads, &c., within the Feeny sub-division ..	2,600		
		Repairs to water channels ..	1,000		
		Reserve for unforeseen works ..	6,747		
Total of repairs ..	32,550		57,597		8,560

21. I beg to recommend that translations of the district and divisional reports and accounts, and of the Government resolution recorded thereon, be also published in the *Bengali Gazette* for the information of the public in general.

Abstract of particulars regarding Meetings of District Road Committees for the Cess-year ending 30th September 1879, in the Regulation Districts of the Chittagong Division.

Commissionership.	District.	Number of members forming Committee.		Number required to form a quorum.	Number of meetings held.	Meeting at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	Number of members who attended only						Percentage of average attendance to whole committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Chittagong Division.	Chittagong ...	5	12	5	7	1	7·28	3	.....	2	1	5	.....	3	42·85
	Noakhally ...	5	13	6	11	4	6	4	1	6	.....	1	4	6	33·3

COMMISSIONER'S OFFICE;
CHITTAGONG,
The 24th February 1880.

E. E. LOWIS,
Commissioner.

LAND SALE NOTICES.

NOTICE is hereby given that the undermentioned plot of land commonly known as the old military encamping ground at Silligoree, in the district of Julpigoree, will be put up to sale at the Deputy Commissioner's cutcherry at Julpigoree at noon, on Monday, the 16th of August 1880.

This land will be sold subject to the following conditions:—

1. If the amount of purchase-money does not exceed Rs. 100, the whole amount is to be paid at once.

2. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid is to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the day of sale reckoning the day of sale as one, or if such fifteenth day be a close holiday, then by noon of the first succeeding office day, the sale will be cancelled, the sum deposited being forfeited to Government, and the land will be again put up to sale at the risk of the defaulting purchaser after issue of advertisement as in the case of the original sale.

3. The land will be sold revenue-free to the highest bidder above the upset price.

Lot number.	Mouzah and pergunnah.	Approximate area in acres and beeghas.	Upset price.	Boundaries.
		A. R. P. B. C. C.	Rs. A. P.	
1	Pergunnah Bykuntpore, taluk or mouza Dabgram.	7 3 32 24 0 14	200 0 0	North by Chandoo Goal's jote. South by Alimuddin Prodhan's jote. East by the old road to Fanshidewa and Alimuddin Prodhan's jote. West by Alimuddin Rowadali Prodhan's and Chandoo Goal's jotes.

Julpigoree, the 7th July 1880. L. R. FORBES, Dy. Commr., Julpigoree.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estate situate in the district of Gya, will be put up to sale at the Gya Collectorate on the 22nd July 1880, corresponding with 1st Sawan 1887, Thursday.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases, and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the Schedule of Assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	Remarks.
			A. R. P.	Rs. A. P.	Rs. A. P.	
151	4343	Hurdeea, pergunnah Ujwal	2 3 9	5 8 0	11 0 0	

Gya Collector's Office, the 26th June 1880. E. J. BARTON, Collector of Gya.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Bhagulpore will be put up to sale at the Bhagulpore Collectorate on Tuesday, the 7th September 1880, corresponding with the 18th Bhaudon 1287, Fuslee.

The purchasers will be subject to the following conditions of sale :—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidder above the upset price. The purchaser of these estates will be considered as the proprietors of the estate, and the entire proprietary right of Government in such estates will be transferred to him subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and the rights conferred by the settlement proceedings and the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertizement, as in the case of original sale.

Number in statement of Government estate.	Number in the district rent roll.	Name of estate and pergunnah.	Approximate area in acres	Government revenue assessed.	Upset price
			A. R. P.	Rs A P.	Rs. A. P
	2566	Arazi Armanut Sircar, thannah Khanpore, pergunnah Colgong, situated in mouzah Khanpoor.	93 0 27	93 1 0	950 0 0
	...	Ditto in mouzah Mukrundpoor	66 1 9	66 6 0	664 0 0
	...	Ditto in mouzah Baskolah	23 0 17	25 3 0	256 0 0
	.....	Ditto in mouzah Dahipore	16 2 37	18 7 0	185 0 0
	...	Ditto in mouzah Khurbunnah	2 2 22	1 6 0	13 0 0
	2601	Jagir Joomun Soobedar, thannah Sirazadabad, pergunnah Bhagulpore, in mouzah Russoolpore, Ekehari.	33 2 26	57 14 0	580 0 0
		Ditto in mouzah Bhoolsur Ekehari	35 3 20	55 12 0	560 0 0
	2604	Jagir Hunsraj Lusker and Mokim Lusker, thannah Khanpoor, pergunnah Colgong.	25 1 14	24 7 0	245 0 0
	4215	Amanut Sircar in mouzah Chuk Shah and Chuk Mohioodeinpoor, pergunnah Chyee.	6 1 34	3 8 0	30 0 0

Bhagulpore Collector's Office, the 7th June 1880 H. J. NEWBERY, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Balasore will be put up to public and unreserved sale at the Collector's Office of that district, on the 15th day of July 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of April 1880.

Towji number.	Name of estate and pergunnah.	Name of defaultor.	Sudder jumma.	Arrear revenue due to Government
			Rs A. P.	Rs. A. P.
1331	Kismat mouza Darba, pergunnah Kaima.	Ankur Naik, Chawdhury Broja Kishore Srichandan Mohapatra, Ghanasyam Naik and others.	559 3 8	15 13 10
1	Talook Rambhila, pergunnah Randisorgarn.	Dayamai Dasi, Chawdhury Mangobind Mohapatra, Chawdhury Phakir Charan Mohapatra, and Soratun Mohapatra.	3,783 13 10	0 3 11
1261	Kismat Talook Belna, pergunnah Senant.	Sheik Abdul Rezak, Abdul Gani and others	542 13 9	0 0 4
683	Talook Garpada, pergunnah Garpada.	Bhuian Kefaitulla Khan, Bhuyan Saharab Khan, Jorsor Khan, Sahadad Khan, Iradad Khan and others.	919 12 5½	0 15 9½
824	Talook Nayapara, pergunnah Talabany, &c.	Sadatulla, Ramjanulla, Karim Khan, Sheikh Enaitulla, Golsan Bibi and others.	728 9 2	0 4 0
1430	Mahal Rendabad, pergunnah Rebeli Jellesore.	Kamal Lochan Chawdhury, and Padma Lochun Das Mohapatra, commonly called Guhidas Mahapatra.	520 8 10	0 13 1

Balasore Collectorate, the 1st June 1880. H. G. COOKE, Offg. Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Mymensingh will be put up to public and unreserved sale at the Collector's Office of that district on Monday, the 26th July 1880, corresponding with 12th Srabon 1287, B. S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 20th March 1880.

Number on towji.	Name of mehal and pergunnah.	Names of proprietors.	Government revenue of estates.	Amount of arrears for which the estate is to be sold.	REMARKS.
		First Class Mehals settled in perpetuity.	Rs. A. P.	Rs. A. P.	
87	Taluq Mirabdullah, toneh Rein Bhewal, ijmali share, exclusive of that separated under Act XI of 1859.	Baboo Gurucharn Chokrobutty, Manager of the estate of minor Jagat Kishore Acharji Chowdhury, under Court of Wards and others	2,321 14 0	51 10 0	
	Kismat Mommotgati, toneh ditto, separated under Act XI of 1859 from the above taluq.	Naba Kishore Chokrobutty	25 14 0	.....	
116	Eight annas share of taluq Newajali, Toneh ditto	Geerish Chandra Chokrobutty, Joy Gobinda Roy, and Kali Mohun Roy and others ...	2,638 15 0	12 3 0	
128	13as. 6g. 2c. 2k. share of taluq Paendaboag, toneh Hasradi.	Baboo Gurucharn Chokrobutty, Manager and Guardian of ward Jagat Kishore Acharji Chowdhury, Serajuesa Bibi, and Baboo Hurikishore Roy Chowdhury and others	1,793 2 0	84 15 0	
1129	13as 10g share of taluq Krishna Ram Dutta, toneh ditto, ijmali share, exclusive of that separated under Act XI of 1859	Govinda Chandra Roy Chowdhury, Hurikishore Roy Chowdhury and others	1,398 8 0	29 14 0	
	2as. 10g. share of ditto, separated under Act XI of 1859.	Ramkishore Gangupadhya	250 13 0	...	

The 20th June 1880. N. S. ALEXANDER, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Monghyr will be put up to public and unreserved sale at the Collector's office of that district, on the 5th day of August 1880, for arrears of revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 7th day of June 1880.

Towji No.	Name of estate.	Sudder jumma.	Names of proprietors.	Amount due to Government.	REMARKS.
		Rs. A. P.		Rs. A. P.	
336	Bisthazari, pergunnah Bisthazari.	61,809 11 0	Khajah Mahomed Gahar Alli Khan, Kisho Lal, Gunga Pershad, and others.	53 2 0	The Dakhli mouzah Kakan, &c., separated under Act XI of 1859, will be sold for arrears of revenue due to Government. The sudder jumma of the mehal is Rs. 96-3.
592	Basdeopore, pergunnah Ballia.	1,259 9 0	Raghunath Sahai	33 9 0	The entire estate will be sold for arrears of revenue due to Government.
799	Pathawan, pergunnah Malki.	677 13 0	Shib Sahai Sing *alias* Nanku Singh, Mussamut Jhuma, Dal Kumri and others.	4 13 0	The five dams share of Madho Singh separated under Act XI of 1859, with a sudder jumma of Rs. 10-10, will be sold for arrears of revenue due to Government.
832	Khomkaranpur Nisf, pergunnah Malki.	511 13 0	Moshesh Sing, Kamal Singh, and others.	43 15 0	This estate will be sold for arrears of revenue due to Government minus the 12th Government share of Mussamut Rattan Kunwar and others separated under Act XI of 1859.
1163	Shahbespur, pergunnah Musjidpore.	2,907 3 0	Choudhri Inderjeet Singh and Harkhu Singh and others.	1,091 12 0	The following shares separated under Act XI of 1859 will be sold for arrears of revenue due to Government :—

	Name of defaulter.	Sudder jumma.	Share.	Amount due from each share.
		Rs. A. P.		Rs. A. P.
1.	Choudhri Indar Sing and others	2,144 3 0	Ijmali	839 14 0
2.	Nundu Singh, for self and guardian of Nispat Singh and others ...	645 11 0	2 annas share ...	134 9 0
3.	Bansi Sing and others	207 5 0	4 annas	67 5 0
				1,091 12 0

2319	Kolhara, pergunnah Amarthu.	1,762 2 0	Land Mortgage Bank of India, Calcutta, Jara Dhari Singh, &c.	22 0 0	This estate will be sold minus the 8 annas separated share under Act XI of 1859 belonging to Land Mortgage Bank of India, Calcutta.
2600	Irasi Chak Balsar Nath, pergunnah Malki.	531 0 0	Hazari Lal and others	3 15 0	The entire estate will be sold for arrears of revenue due to Government. It is a temporarily-settled mehal.
3559	Barriarpore, pergunnah Bhusadi.	556 10 0	Hamman Pershad Singh and Raghunandan Pershad Singh and others.	16 12 0	This estate will be sold for arrears of revenue due to Government minus the 4 annas share of Hanuman Pershad Sing separated under Act XI of 1859, and of which the sudder jumma is Rs. 139-3.
4515	Taluqa Jawahirpur, pergunnah Sekahrabadi.	764 10 0	Kallu Singh and others	2 5 0	This estate will be sold for arrears of revenue due to Government minus the three separated shares under Act XI of 1859 of which the sudder jumma is Rs. 446-1.

Monghyr Collectorate, the 7th July 1880. W. H. D'OYLY, Offg. Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned permanently-settled estate in the district of Furreedpore will be put up to public and unreserved sale at the Collector's office of that district on the 30th July 1880, corresponding with 16th Srabun 1287 (B.S.), for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th March 1880.

Permanently-settled Estate.

Towji number.	Name of estate and pergunnah.	Names of proprietors.	Sudder jumma.	Amount for which the estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
4023	Kishmut Bhoojeshur, pergunnah Rajnugar, Taluk Bashudeb Roy.	Shamlal Talukdar, Anundo Mohun Pal, Lalit Mohun Pal, Hur Chundra Chuckrobutty and others.	4,078 7 9½	83 15 4	Separate accounts have been opened for the shares of this mehal under Act XI of 1859. The share bearing sudder jumma of Rs. 2,540 pie 10½ in the names of Shamlal Talukdar, Anundo Mohun Pal, Lolit Mohun Pal, and Hur Chundra Chuckrebutty, will be only sold.

Furreedpore Collectorate, the 26th June 1880. J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Cuttack will be put up to public and unreserved sale at the Collector's office of that district on the 9th August 1880 for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th April 1880.

Towji No.	Name of mehal.	Name of recorded proprietors.	Sudder jumma.
			Rs. A. P.
1253	Kismut 11as. 9p. 3kt. 5b. 2c. of T. Jahangeerabad, pergunnah Karimul.	Madhab Dei, Sooprabha Dei, Ram Chunder Dass, Bhagbut Prosad Bose, Nil Madhob Bose, Sreemuty Dei, Raghabanund Dass, Madhobanund Dass, Hurro Mohun Dass, Banamally Santra Mahapater, Roop Narain Bose minors, guardian Doorga Narain Bose Chaudhoori, Raghoonath Santra Mahapater, Doorgaprasad Bose Chaudhoori, Raghoonath Dass, Rambulhub Bose, Binod Dikhit, Ram Chunder Bhusin, Nityanund Sahoo, Baidhur Pati and Hadee Sahoo.	1,259 10 1½
2502	Kismut 13as. 4p. 3kt. of kismut T. Bisnabur, pergunnah Bakrabad.	Chaudhoori Narain Pohoraj, Mudhoosuden Acharjee, Banamally Acharjee, Bibo Sahoo, Sodai Sahoo Chaudhoori, Juggobundhoo Dass, Choudhoori Gopobundhoo Dass, themselves and guardian of Dorganidhi Dass and Judoomoni Dass minor brothers, Gadai Senapati, Brojo Mohun Dass, Musomat Amiran Bibi, Kalpatroo Khoodtia and Purmanund Mohanty.	846 7 7
		Total ...	2,106 1 8½

Cuttack Collectorate, the 6th July 1880. R. H. PAWSEY, Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Dacca will be put up to public and unreserved sale at the Collector's office of that district on the 26th day of July 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of March 1880.

Number of Touji.	Name of pergunnah and mehal.	Name of proprietor.	Government revenue.	Amount of arrear for which the estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
315	Tuppeh Haveli, Mamoodpore Gopi Mohan.	Ram Sunker Sen, Doorga Dass Mitter, Matungini Chowdhurani, guardian of Jotirindro Prosad Mitter.	1,547 11 8¼	450 14 10¼	The entire estate will be sold.

Dacca Collectorate, the 15th June 1880. T. E. COXHEAD, Offg. Collector.

24-Pergunnahs Collector's Office.

PROCLAMATION OF SALE.

NOTICE is hereby given, under section 6 of Act XI of 1859, that the following mehals will be sold for arrears of revenue for the quarter ending March 1880, at public auction on Thursday, the 29th July 1880, corresponding with 15th Sravon 1287, B.S., to the highest bidder :—

Permanently-settled Estates.

No. 85.—Pergunnah Magura, kismut Abgachia; recorded proprietors Kali Charan Roy Chowdhari and others; Government revenue Rs. 984-14 7.

No. 322.—Pergunnah Muragacha, mouzah Alumpore; recorded proprietors Horo Mohun Mookerjee and others; Government revenue Rs. 10,565-0-2.

No. 600.—Pergunnah Balia, kismut Balia; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 5,043-6-4. Of this 3 annas and 4 gandas share, of which a separate account has been opened in the names of Narendra Nath Roy Chowdhari and others, Government revenue Rs. 1,008-10-10, will be sold for arrears of revenue Rs. 821-7-1.

No. 600.—Pergunnah Balia, kismut Balia; recorded proprietors Mohendra Nath Roy Chowdhry and others; Government revenue Rs. 5 043-6-4. Of this estate another share consisting of 3 annas 4 gandas, of which a separate account has been opened in the name of Meherali Mundle, Government revenue Rs. 1,008-10-10, will be sold for arrears of revenue Rs. 359-13-2½.

No. 603.—Pergunnah Balia, kismut Balia; recorded proprietors Mohendra Nath Roy Chowdhry and others; Government revenue Rs. 70,734-10-4. Of this 1 anna 12 gandas share, of which a separate account has been opened in the name of Ramessur Mookerjee, Government revenue Rs. 1,773-7-5¼, will be sold for arrears of revenue Rs. 607-13-7¼.

No. 603.—Pergunnah Balia, kismut Balia; recorded proprietors Mohendra Nath Roy Chowdhry and others; Government revenue Rs. 70,734-10-4. Of this another share consisting of 1 anna 12 gandas, of which a separate account has been opened in the name of Ramessur Mookerjee, Government revenue Rs. 1,773-7-5, will be sold for arrears of revenue Rs. 1,227-3-11¼.

No. 610.—Pergunnah Burun, Dihi Bahulia; recorded proprietors Mohendro Nath Roy Chowdhry and others; Government revenue Rs. 5,116-0-1. Of this 1 anna and 12 gandas share, of which a separate account has been opened in the name of Durga Churn Sarker, Government revenue Rs. 511-8-0, will be sold for arrears of revenue Rs. 106-10-9.

No. 610.—Ditto ditto, for arrears of revenue Rs. 358-0-1.

No. 612.—Pergunnah Burun, Dihi Bhadra and others; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 20,322-5-6. Of this 1 anna 12 gandas share, of which a separate account has been opened in the name of Ramessur Mookerjee, Government revenue Rs. 2,032-3-9, will be sold for arrears of revenue Rs. 1,378-4-2½.

No. 612 - Ditto ditto. Of this estate another share consisting of 1 anna 12 gandas, of which a separate account has been opened in the name of Durga Churn Sirkar, Government revenue Rs. 2,032-3 9, will be sold for arrears of revenue Rs. 1,378-4-1½.

No. 618.—Pergunnah Hilki, mouzah Gundharnapur; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 1,261-4-4. Of this 1 anna 12 gandas share, of which a separate account has been opened in the name of Parbati Nath Roy Chowdhari, Government revenue Rs. 126-2-0½, will be sold for arrears of revenue Rs. 80 7-10½.

No. 626.—Pergunnah Hilki, mouzah Keragachi; recorded proprietor Rajmohun Roy Chowdhari; Government revenue Rs. 583-0-4.

No. 629.—Pergunnah Myhati, kismut Myhati; recorded proprietors Mohendro Nath Roy Chowdhry and others; Government revenue Rs. 5,290-8-4. Of this 1 anna 12 gandas share, of which a separate account has been opened in the name of Durga Churn Sirkar, Government revenue Rs. 529-0-10, will be sold for arrears of revenue Rs. 407-3-10.

No. 629.—Ditto ditto, for arrears of revenue Rs. 407-3-9½.

No. 631.—Pergunnah Surporajpore, kismut Meer Dandia; recorded proprietors Mohendra Nath Roy Chowdhari and others; Government revenue Rs. 586-14-11. Of this a separate account has been opened for 3 annas and 4 gandas share in the names of Mohendro Nath Roy Chowdhari and Durga Churn Sirkar, and 12 annas and 16 gandas share is in ijmali. The ijmali share stands in the names of Monmotho Nath Roy Chowdhry and others, minors under the Court of Wards, Government revenue Rs. 469-8-9, will be sold for arrears of revenue Rs. 123-13-2½.

No. 631.—Pergunnah Surporajpore, kismut Meer Dandia. Of this estate a separate account consisting of 1 anna 12 gandas share, which has been opened in the name of Durga Churn Sirkar, Government revenue Rs. 58-11-1, will be sold for arrears of revenue Rs. 45.

No. 632.—Pergunnah Balia, taraf Malayapore and others; recorded proprietors Mohendro Nath Roy Chowdry and others; Government revenue Rs. 608-1-6.

No. 645.—Pergunnah Amerabad, mouzah Paikan; recorded proprietors Mohendro Nath Chowdhari and others; Government revenue Rs. 562-9-6. Excluding 3 annas 4 gandas share of this estate, for which a separate account has been opened, 12 annas 16 gundas share, standing in the names of Monmotho Nath Roy Chowdhari and others, minors under the Court of Wards, Government revenue Rs. 450-1-2½, will be sold for arrears of revenue Rs. 100-12-2.

No. 643.—Pergunnah Ameerabad, mouzah Pykan. Of this estate a separate account consisting of 1 anna 12 gandas share, which has been opened in the name of Durga Churn Sarker, Government revenue Rs. 56-4-1¾, will be sold for arrears of revenue Rs. 42-6-2½.

No. 446.—Pergunnah Surporajpore, mouzah Ramdanga; recorded proprietors Mohone Chand Sarker and others; Government revenue Rs. 553-12-8. Excluding the 15 annas 9 gundas 1 cowrie and 1 kranti share of this estate, for which a separate account has been opened, 10 gundas 2 cowries and 2 kranti share standing in the name of Trailokea Nath Sarker, Government revenue Rs. 18-7-1, will be sold for arrears of revenue Rs. 12-2-2.

No. 650.—Pergunnah Surporajpore, kismut Surporajpore; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 1,491-8-8. Excluding 11 annas 4 gandas share of this estate, of which a separate account has been opened, 4 annas 16 gandas share standing in the names of Norendro Nath Roy Chowdry and others, Government revenue Rs. 447-7-5, will be sold for arrears of revenue Rs. 171-7-2½.

No. 650.—Pergunnah Surporajpore, kismut Surporajpore; recorded proprietors Mohendro Nath Roy Chowdry and others; Government revenue Rs. 1,491-8-8. Of this estate 1 anna 12 gandas share, of which a separate account has been opened in the name of Parboti Nath Roy Chowdhari, Government revenue Rs. 149-2-5½, will be sold for arrears of revenue Rs. 106-10-0¼.

No. 660.—Pergunnah Tala, kismut Tala and others; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 8,710-4-9. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Norendro Nath Roy Chowdhari and others; Government revenue Rs. 871-0-5¼, will be sold for arrears of revenue Rs. 734-7-0½.

No. 660.—Pergunnah Tala, kismut Tala, &c.; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 8,710-4-9. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Parboti Nath Roy Chowdhari, Government revenue Rs. 871-0-5¼, will be sold for arrears of revenue Rs. 634-7-0½.

No. 975.—Kismut pergunnah Dhuliapore, taraf Bangalpara Hingalgunge; recorded proprietors Parboti Nath Roy Chowdhari and Monmotho Nath Roy Chowdry and others, minors under the Court of Wards; Government revenue Rs. 930-11-0.

No. 1069.—Pergunnah Magura, Hat Koligunge, *alias* Hat Chitta; recorded proprietors Nolit Mohun Sarkar, minor under the Court of Wards, and others; Government revenue Rs. 3,535.

No. 2007.—Pergunnah Chowrasi, taraf Chowrasi; recorded proprietors Doorga Churn Laha and others; Government revenue Rs. 14,897-13-6. Excluding 6 annas 8 gandas share of this estate, of which a separate account has been opened, the remaining 9 annas 12 gandas share, standing in the name of Bhubanendra Mukerji; Government revenue Rs. 8,938-11-4, will be sold for arrears of revenue Rs. 3,201-5-9½.

No. 2011.—Pergunnah Ukrah, kismut Baigachi; recorded proprietors Mohendro Nath Roy Chowdhry and others; Government revenue Rs. 1,126-15-7. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Durga Churn Sarker, Government revenue Rs. 112-11-2, will be sold for arrears of revenue Rs. 88-12-9.

No. 2011.—Ditto ditto, for arrears of revenue Rs. 112-11-1¼.

No. 2065.—Pergunnah Ukrah, taraf Dogachia; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 1,696-15-3. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Durga Churn Sarker, Government revenue Rs. 169-11-1½, will be sold for arrears of revenue Rs. 133-15-10.

No. 2065.—Ditto ditto, for arrears of revenue Rs. 169-11-1.

No. 2071.—Pergunnah Ukrah, mouzah Hatighata; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 628-0-7. Excluding 4 annas 11 gandas share of this estate, of which a separate account has been opened, the remaining 11 annas 4 gandas share in the names of Monmotho Nath Rai Chowdhari and others, minors under the Court of Wards, Government revenue Rs. 439-10-0¼, will be sold for arrears of revenue Rs. 70-13-10¼.

No. 2071.—Pergunnah Ukrah, mouzah Hatighata; recorded proprietors Mohendro Nath Rai Chowdhari and others; Government revenue Rs. 628-0-7. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Parboti Nath Rai Chowdhari, Government revenue Rs. 62-12-10¼, will be sold for arrears of revenue Rs. 62-12-10¼.

No. 2071.—Pergunnah Ukrah, mouzah Hatighata; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 628-0-7. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Norendro Nath Rai Chowdhari and others, Government revenue Rs. 62-12-10¼, will be sold for arrears of revenue Rs. 49-9-1½.

Temporarily-settled Estates.

No. 1815.—Resumed No. 336, Sunderbun lot No. 166, Kasimari; recorded proprietors Monmotho Nath Rai Chowdhari and others, minors under the Court of Wards; Government revenue Rs. 1,706.

24-Pergunnahs Collectorate, the 21st June 1880. H. BEADON, Offg. Collector.

Notice.

Oudh Forest Department.

BYRAMGHAT DEPOT.

ON THE OUDH AND ROHILKHUND RAILWAY.

FROM this date the prices of sâl beams and scantlings supplied from this depôt will be as follows:—

BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot.
22 „ „ 2-12 „
23 „ „ 2-14 „
24 „ „ 3 „

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot

SCANTLINGS.—From 12 to 20 feet, at Rs. 2-8 per c. ft.
Under 12 and over 7, at „ 2-4 „
Under 7 feet, at „ 2 „

The above prices are for ordinary building purposes.

For *Planking Sleepers*, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings over at Rs. 2-4 per cubic foot, provided the scantlings are taken in fair proportion

Second and Third Class Timber will be sold and price fixed by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator of Forests, Oudh Circle,
KANHYA LAL, in charge Byramghat Depôt.

The 22nd May 1879.

Forest Department, Bengal.

SUNDERBUNS DIVISION.

NOTICE.

TWO pieces of sâl timber, one piece of teak timber, and one pine mast, are now lying at Dhobilat sub-toll station to the Government timber depôt of Tangra Khal Station. Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt, or at the office of the undersigned, and after paying salvage, &c., upon the logs, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. STREETEN,
Dy. Consvr. of Forests,
Sunderbuns Divn.

No. 3, Hungerford Street, Calcutta,
The 8th June 1880. (138—8)

Notice.

THE public are hereby informed that the well-known Kartick Baruni Mela, which is held on the banks of the Dhaleshwari, near Munshigunge, in the Dacca district, will commence on the 16th November 1880 A.D., corresponding with the 2nd Ugrahayan 1287 B.S., and continue up to the 27th December, 1880. Tradesmen, dealers, and others may buy and sell there during these six weeks.

T. E. COXHEAD, Magistrate of Dacca.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE

UNDER SECTION 69 OF ACT V (B.C.) OF 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to import warehouse.	Number, mark, and description.	Consignee.	Ships.
1880.			
June 28	10 Casks, B in a diamond, bottom H D M ...	Order ...	Ship Star of Russia.
,, 28	4 Casks, B in a diamond, bottom S D ...	Ditto ...	Ditto.
,, 28	1 Cask, B in a diamond, bottom L C D ...	Ditto ...	Ditto.
,, 28	1 Keg, C in a triangle or no mark	Ditto ...	Ditto.
,, 28	1 Case, 508 in a diamond	Ditto ...	Ditto.
,, 28	1 Keg, D R	Ditto ...	Ditto.
,, 28	3 Cases, 265 in a diamond, bottom J S E ...	Ditto ...	Ditto.
,, 28	1 Cask, N 10 in a diamond	Ditto ...	Ditto.
,, 28	2 Kegs, no mark	Ditto ...	Ditto.
,, 28	1 Bag, no mark	Ditto ...	Ditto.
,, 28	3 Casks, no mark	Ditto ...	Ditto.
,, 28	4 Bales, N N M, bottom H S K & Co.	Ditto ...	Ditto.
,, 28	2 Casks, P M Lahore	Ditto ...	Ditto.
,, 28	5 Bales, 508 in a diamond, bottom W L ...	Ditto ...	Ditto.
,, 28	2 Cases, 153 in a diamond, outside W C & Co ...	Ditto ...	Ditto.
,, 28	15 Packages, 509 in a diamond, bottom W L ...	Ditto ...	Ditto.
,, 29	1081 Bundles rod iron, no mark	Ditto ...	Ditto.
,, 29	76 Bundles flat iron, × white or no mark ...	Ditto ...	Ditto.
,, 29	2 Bundles round iron, × white or no mark ...	Ditto ...	Ditto.
,, 29	4 Bars square iron, × white or no mark ...	Ditto ...	Ditto.
,, 29	5 Bars round iron, × white or no mark ...	Ditto ...	Ditto.
,, 29	3 Pieces round iron, × white or no mark ..	Ditto ...	Ditto.
,, 28	6 Casks, K G S & Co. in a diamond	Ditto ...	Ship Battle Abbey.
,, 29	424 Bars flat iron, × white or no mark	Ditto ...	Ship Deveron.
,, 29	282 Bars square iron, × white or no mark ..	Ditto ...	Ditto.
,, 30	473 Bars flat iron, × white or no mark	Ditto ...	Ditto.
July 2	113 Bundles round and square iron, × white or no mark.	Ditto ...	Ditto.
,, 2	10 Bundles flat iron, × white or no mark ...	Ditto ...	Ditto.
,, 2	1 Roundlet, B in a diamond, bottom M M ...	Ditto ...	Ship St. Monan.
June 29	20 Iron plates, J	Ditto ...	S. S. City of Khios.
,, 20	1 Bar fire-iron, no mark	Ditto ...	Ditto.
,, 29	2 Bars round iron, J	Ditto ...	Ditto.
,, 29	4 Bars flat iron, J	Ditto ...	Ditto.
,, 29	3 Iron pipes, C C in a triangle, top R M & Co. ...	Ditto ...	Ditto.
July 3	1 Case, 501 in a diamond, bottom W L ...	Ditto ...	Ship Star of Italy.
,, 3	1 Case, 563 in a diamond, bottom W L ...	Ditto ...	Ditto.
June 29	2 Cases, 522 in a diamond, outside A B & Co. ...	Ditto ...	S. S. Manora.
,, 29	1 Case, 533 in a diamond, outside A B & Co. ...	Ditto ...	Ditto.
,, 29	1 Case, C C in a triangle, top A R & Co. ...	Ditto ...	Ditto.
,, 29	2 Cases, 317 in a diamond, top C & Co. ...	Ditto ...	Ditto.
,, 29	1 Case, 507 in a diamond, top C W ...	Ditto ...	Ditto.
,, 29	1 Case, C J M in a diamond	Ditto ...	Ditto.
,, 29	3 Cases, 3253 in a diamond, outside C J M C ...	Ditto ...	Ditto.
,, 29	1 Case, C R	Ditto ...	Ditto.
,, 20	1 Case, 507 in a diamond, top C & Co.	Ditto ...	Ditto.
,, 20	2 Cases, addressed	J. Crawford, Esq., Registrar, High Court, Appellate Jurisdiction.	Ditto.
,, 29	1 Case, C C in a triangle, top H C & S ...	Order ...	Ditto.
,, 29	1 Case, D S & A S	Ditto ...	Ditto.
,, 29	2 Cases, G D A in a diamond, bottom H S K & Co.	Ditto ...	Ditto.
,, 29	5 Packages, L & G, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 29	1 Case, L K 600 in a diamond	Ditto ...	Ditto.
,, 29	2 Bales, M in a block, bottom G S	Ditto ...	Ditto.
,, 29	3 Cases, R D A	Ditto ...	Ditto.
,, 29	14 Packages, S N B & Co., bottom H S K & Co. ...	Ditto ...	Ditto.
,, 29	2 Cases, S & S in a diamond	Ditto ...	Ditto.
,, 29	2 Cases, 155 in a diamond, outside W C & Co. ...	Ditto ...	Ditto.
,, 29	1 Case, 199 in a diamond, outside W C & Co. ...	Ditto ...	Ditto.
,, 29	1 Case, W M	Ditto ...	Ditto.
,, 29	3 Bales, B in a diamond, outside D S A S ...	Ditto ...	Ditto.
July 1	6 Packages, B & Co.	Ditto ...	Ditto.
,, 1	1 Cask, G & Co. in a diamond	Ditto ...	Ditto.
,, 1	6 Bars square iron, no mark	Ditto ...	Ditto.
,, 1	1 Bar half round, no mark	Ditto ...	Ditto.
,, 1	46 Bundles, 28 in a diamond, top S H	Ditto ...	Ditto.
,, 1	1 Case, S C S 286 in a diamond	Ditto ...	Ditto.
,, 1	41 Packages, 508 in a diamond, bottom W L ...	Ditto ...	Ditto.
,, 1	1 Parcel, M in a block, bottom M T	Ditto ...	Ditto.

Date of removal to import warehouse.		Number, mark, and description.	Consignees.	Ships.
1880.				
July	1	2 Cases, B & M in a diamond	Order ...	S. S. Mira.
,,	1	1 Case, B R H in a diamond	Ditto ...	Ditto.
,,	1	1 Cask, B R M in a diamond	Ditto ...	Ditto.
,,	1	1 Case, 172 in a diamond	Ditto ...	Ditto.
,,	1	3 Cases, H B & Co. in a diamond ...	Ditto ...	Ditto.
,,	1	2 Casks, H M N L in a cross, bottom H S K & Co.	Ditto ...	Ditto.
,,	1	10 Bars round iron, B in a diamond, bottom C or no mark.	Ditto ...	Ditto.
,,	1	6 Iron blocks, no mark	Ditto ...	Ditto.
,,	1	2 Bales, 587 in a diamond, outside J L N ...	Ditto ...	Ditto.
,,	1	1 Case, L S & Co. N in a diamond	Ditto ...	Ditto.
,,	1	2 Cases, L S G D in cross	Ditto ...	Ditto.
,,	1	2 Cases, M R in double triangle, bottom J S E ...	Ditto ...	Ditto.
,,	1	2 Cases, N C D in a block	Ditto ...	Ditto.
,,	1	2 Cases, R M P in a diamond	Ditto ...	Ditto.
,,	1	1 Case, S & S in a diamond	Ditto ...	Ditto.
,,	1	1 Case, J A M in a diamond ...	Ditto ...	S. S. Khedive.
,,	1	2 Cases, 720 in a diamond, outside A B & Co.	Ditto ...	Ditto.
,,	1	2 Cases, B O in a triangle	Ditto ...	Ditto.
,,	1	6 Cases, C & H, top C	Ditto ...	Ditto.
,,	1	3 Cases, G K C C in cross	Ditto ...	Ditto.
,,	1	1 Case, G R C C in cross	Ditto ...	Ditto.
,,	1	1 Case, G C D & Co.	Ditto ...	Ditto.
,,	1	1 Case, G D C & Co.	Ditto ..	Ditto.
,,	1	2 Cases, H B, bottom B	Ditto ...	Ditto.
,,	1	3 Packages, 167 in a diamond, outside H G & Co....	Ditto ...	Ditto.
,,	1	1 Case, addressed	Messrs. George Henderson & Co.	Ditto.
,,	1	5 Cases, J & S in a diamond ...	Order ...	Ditto.
,,	1	10 Cases, 585 in a diamond, bottom J S E ...	Ditto ...	Ditto.
,,	1	1 Case, J A M in a diamond	Ditto ...	Ditto.
,,	1	1 Case, L N	Ditto ...	Ditto.
,,	1	2 Cases, M I	Ditto ...	Ditto.
,,	1	3 Cases, M M in a triangle, bottom H S K & Co. ...	Ditto ...	Ditto.
,,	1	1 Case, 307 in a diamond, bottom M C & Co. ...	Ditto ...	Ditto.
,,	1	1 Case, N in a diamond	Ditto ...	Ditto.
,,	1	1 Case, addressed	Gordon Thumkins, Esq., Polhoi, Dwar Bagari Koliabar, Central Assam, India.	Ditto.
,,	1	1 Case, W H G in a diamond, bottom H S K & Co.	Order ...	Ditto.
,,	2	1 Bundle hoop iron, × 1 ×	Ditto ...	Ditto.
,,	2	4 Bars square iron, no mark	Ditto ...	Ditto.

CALCUTTA, the 10th July 1880. (196—1) G. H. SIMMONS, for Vice-Chairman.

Government Cinchona Febrifuge.

THIS preparation is an efficient substitute for Quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates:—per four ounce tin, *Rs.* 4 *ans.* 8; per eight ounce tin, *Rs.* 8 *ans.* 8; per pound tin, *Rs.* 16 *As.* 8. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates:—per four ounce tin, *Rs.* 5 *ans.* 8; per eight ounce tin, *Rs.* 10 *ans.* 8; per pound tin, *Rs.* 20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage eight annas per 4 and 8 oz tins, and twelve annas per pound tin, in addition to the foregoing rates.

Treasure Trove.

IT is hereby notified, under Section 5 of "the Indian Treasure Trove Act," VI of 1878, that on the 23rd May 1880, treasure, consisting of six copper idols, valued at Rs. 30, was found in the village of Paunal, in the Tritrapundy taluk, Tanjore district, Madras Presidency.

2. All persons claiming the treasure or any part thereof are required to appear personally, or by agent, before the Collector of Tanjore, at his office on the 8th December 1880, in order to the matter being enquired into and determined in accordance with the provisions of the said Act.

F. WEBSTER, Collector.

The 2nd July 1880.

For Sale.

At Narora, near Rajghat, Bull's Dredgers for well-sinking, &c., of the following kinds.

Description.	Number.	Size.	Price.	REMARKS.
			Rs.	
Bull's dredger ..	30	1¼ cubic feet	40	These have been used, but are in good condition.
Ditto ...	126	2½ ditto	65	
Ditto ...	9	6 ditto	120	
Ditto ...	50	1¼ ditto	75	Quite new.
Ditto ...	34	2½ ditto	105	

Apply to Mr. Edward J. Jones, Executive Engineer, Narora Division, L. G. Canal, Narora, *vid* Rajghat, Oudh & Rohilkhund Railway Station.

W. JEFFREYS, *Lieut.-Col.*, R.E.,
Supdg. Engr., 4th Circle, I. W., N. W. P.

Aligarh, the 24th September 1879.

Notice.

WANTED a Draftsman for the District Engineer's Office at Fureedpore on a salary of Rs. 30 (thirty) per mensem. None need apply who cannot print a good hand, and who has no knowledge of surveying.

Candidates are requested to send in their applications to the undersigned before the 15th July, with copies of testimonials, which will not be returned.

(182—2) H. W WILLIAMS, C.E., District Engineer.

Abstract Statement of the Uncovenanted Service Family Pension Fund for the 2nd Quarter ending 31st October 1879, compared with the corresponding quarter of the year 1878.

PARTICULARS.	In the 2nd quarter ending 31st Oct. 1879.	In the 2nd quarter ending 31st Oct. 1878.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance at credit of the Fund on the Government books at the end of the previous quarter.	64,08,840 8 4	59,65,466 5 3	4,43,374 3 1	.....
ADD RECEIPTS—				
Subscription from August to October in the Widows' Fund ...	1,11,479 4 9	1,04,074 11 7	7,404 9 2	.....
Ditto ditto Children's Fund ...	74,280 13 9	74,177 10 9	53 3 0	.....
Entrance fees, &c.	285 13 0	400 7 0	.....	114 10 0
Interest, Reserve Fund, both branches written back	.....	201 12 0	.....	201 12 0
Divisible surplus, both branches written back	.....	114 12 0	.....	114 12 0
Total Receipts ...	1,85,995 15 6	1,78,969 5 4	7,457 12 2	431 2 0
Grand Total Receipts ...	65,94,836 7 10	61,44,435 10 7	4,50,831 15 3	431 2 0
DEDUCT PAYMENTS—				
Pensions paid to incumbents in the Widows' Fund	68,019 5 5	65,048 15 0	2,970 6 5	.....
Ditto ditto Children's Fund	50,805 14 5	43,937 8 0	6,868 6 5	.....
Establishment including office rent and contingencies	17,811 0 8	16,753 13 0	1,057 3 8	.....
Total Payments ...	1,36,636 4 6	1,25,740 4 0	10,896 0 6	.....
Net balance in favour of the Fund exclusive of Interest upon Capital.	64,58,200 3 4	60,18,695 6 7	4,39,935 14 9	A 431 2 0
Proportion of interest on Reserve Fund payable to Subscribers ...	33,237 12 0	31,900 8 0	1,337 4 0	.....
Ditto of Divisible Surplus	.....	12,660 0 0	.....	12,660 0 0
Total ...	33,237 12 0	44,560 8 0	1,337 4 0	B 12,660 0 0

	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.
Number of Subscribers	1,427	939	1,364	922	63	17	.....	.....
Ditto of Incumbents	327	522	314	474	13	48	.....	.....
Ditto sharing interest on Reserve Fund	819	557	761	548	58	9	.....	.....
Ditto ditto ditto Divisible Surplus	.....	..	956	664	...	....	956	664

A—Net increase ... ... Rs. 4,39,504 12 9
B—Net decrease ... ... „ 11,322 12 0

H. ANDREWS,
Accountant and Collector.

G. W. MACLEOD,
H. RONALDSON,
Auditors.

FUND OFFICE, the 15th June 1880. (191—1)

Published by order of the Directors,
W. H. RYLAND, *Secretary.*

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
99	O 66—86901	100	Mozuffer Khan.
	„ —54332	100	
	„ —46996	100	
	„ —46997	100	
	„ —46998	100	
	„ —33124	100	
	„ —34399	100	
	„ 67—66076	100	
	„ —38002	100	
	„ —10324	100	
	„ —97400	100	
101	„ 31—67787	50	Tincouri Bose.
102	„ 70—85033	500	Mirza Mull Boora Mull.
105	„ 31—65727	50	Nilrattan Mukerjee.
106	„ 30—25720	50	Jaidial Singh.
107	„ 68—41194	100	C. J. Valetta.
110	„ 70—87138	500	Gurribrom Fukeer Ram.
	„ —82201	500	
111	„ 31—15637	50	Dina Nath Bose.
112	„ 31—52032	50	Bhola Nath Sen.

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
113	O 31—54801	50	Lieut. C. A. Roberts.
114	„ 68—59090	100	Amrita Lal Ganguly.
	„ —59089	100	
	„ 31—68504	50	
	„ —61748	50	
	„ —67333	50	
	„ —65618	50	
115	„ 68—44406	100	Meenut Tandil.
116	„ 67—60324	100	Radamadub Nag.
117	„ 31—66087	50	Mutty Lall Halder.
120	„ 31—35343	50	The Post-Master General, Bengal.
	„ —56509	50	
	O 59—31040	20	
	„ —08889	20	
	„ 26—59885	20	
	„ 57—53805	20	
	„ 49—22878	10	
	„ 40—36885	10	
	„ 46—41988	10	
	„ 50—57919	10	
	„ 77—04615	10	
	„ 46—38329	10	
	„ 36—61827	5	
121	O 67—52913	100	Supdt. A. Hogg.
122	O 67—14162	100	Moulvie Shah Latafut Hosain.
	„ —94391	100	
123	O 67—79312	100	R. S. Greenshields.
	„ —99127	100	
	„ 68—52120	100	
125	O 75 31626	10	Bepin Behari Mukerjee.

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
126	O 31—65018	50	The Agent, Chartered Bank of India, Australia, and China, Calcutta.

Notes partially lost or destroyed.

101	O 52—34781	10	Abdool Jubbar.
102	„ 58—25830	20	Messrs. W. M. Oxley & Co.
103	O 67—21206	100	Regeeal Haq.
	„ 31—41224	50	
	„ 60—27496	20	
	„ 26—35866	20	
	„ 76—78429	10	
104	„ 66—38066	100	J. Quinn.
105	„ 6—45742	10	A. S. Tweedie.
	L 28—06801	5	
106	O 67—24292	100	Jonardun Shaw.
107	„ 31—00250	50	Kirut Chand.
108	„ 70—60245	500	F. L. O. Callaghan
109	„ 55—34323	20	Deno Nath Chully.
110	„ 78—21089	10	Bemola Churn Moyra.
111	„ 58—77722 to —77731	20 each	Lt. G. Wingate.
112	L 16—89283	5	Amir Mirza.
113	„ 77—38573	20	Titoo Chunder Roy.
114	O 30—21737	50	Sheikh Kasim Ali.
	„ 31—41075	50	
	„ —53786	50	
	„ 58—67836	20	
	„ —55426	20	
	„ 59—98600	20	
	„ 25—83891	20	
115	L 56—34769	5	Syed Ali.
116	L 63—87314	20	Kishore Chunder Das.
117	O 67—29515	100	Jagan Nath.
118	„ 80—21021	10	J. W. Baker.
119	„ 68—36589	100	Messrs. Hamilton & Co.
	„ 55—80458	20	
	„ 59—20766	20	
120	„ 23—25761	20	J. Williams.
	„ 18—43373	10	
121	„ 1—36519	10	Jodu Nath Pattack.
	„ 10—50095	10	
122	„ 70—55171	500	Jogos Chunder Sanyal.
123	„ 60—25384	20	Shookdeo Das.
	„ 80—27561	10	
124	„ 76 54265	10	Mrs. K. Murray.
125	„ 67—91542	100	Dabe Das.
126	„ 26—52354	20	Mrs. H. B. Goodall.
127	L 31—89466	5	Radha Nath Sircar.
128	O 37—15369	5	Khetra Mohun Sen.
129	O 67—08219	100	Messrs. Octavius Steel & Co.
	„ —44541	100	
	„ —48413	100	
	„ —63597	100	
	„ —68937	100	
	O 66—84155	100	
	„ —99090	100	
130	O 57—06626	20	Shamaprosuno Bose.
131	O 73—78396	1,000	Gour Chunder Sen.
	„ 72—71094	1,000	
132	O 17—13227	10	Nunha Khan.
	„ 11—81209	10	
	„ 13—41038	10	
133	O 78—00319	10	Abdul Aziz.
134	L 91—37081	20	The Officiating Collector of Moorshedabad.
	O 57—03167	20	
	„ 40—14192	10	
	„ 75—32734	10	
	„ 53—76150	10	
	„ 49—32862	10	
	„ 51—85005	10	
135	O 68—43085	100	Colonel W. A. Franks
136	„ 76—32164	10	Corpl. W. J Hogan.
137	„ 68—21300	100	Gopee Chand Bothra.
138	„ 66—91486	100	The Insptg. Post Master, Moradabad Division.
	„ 68—40948	100	
139	„ 31—60114	50	J H. Grant.
140	„ 68—66788	100	Munno Lal Chuni Lal.
141	„ 18—49285	10	Miss Kelly.
142	„ 47—03698	10	Dr. F. R Lloyd.
68	A 96—41641	10	Sunt Ram Missree.
	„ —41640		

Notes partially lost or destroyed.

Register No	No. of Notes.	Value. Rs.	Name of Claimant.
69	L 15—43114	5	Girish Chunder Dhur.
	„ —43163		
71	L 78—25910	20	H. C. Spry.
	„ 65—63020		
72	„ 56—30412	5	Soshcebhoosan Chatterjee.
	„ —30410		
73	O 36—38216	5	Bhola Nath Mukerjee.
	„ —38217		
74	L 43—43026	10	Buddon Prosad Dey.
	„ —43027		
76	„ 16—65866	5	Sreedhur Chunder Rokhit & Behari Lal Bhur.
	„ —65867		
77	O 12—79079	10	Brojonath Mookerjee.
	„ 12—79097		
78	L 55—87642	5	Krishnagovinda Das.
	„ 55—87643		
80	O 75—60562	10	W. H Moore.
	„ —60563		
81	A 67—79304	10	Troylucko Nath Ghose.
	„ 77—49389		
	L 28—77319	5	
	„ —94783		
82	O 24—67326	20	Shib Chunder Audy.
	„ —67327		
83	„ 13—21841	10	Girindra Nath Bose.
	„ —21847		
84	L 16—72652	5	Shibo Das Mitter.
	„ —17357		
85	O 39—07656	10	Sham Lal Bural.
	„ —44453		
	L 31—89342	5	
	„ —89320		
	„ 16—14005	5	
	„ —14006		
	„ 21—51876	5	
	„ —51878		
86	O 60—08181	20	Brojo Nath Borooah.
	„ —08180		
87	L 46—54314	20	Bhogoban Das and Ram Kissen Doss.
	„ —54315		
	„ 15—83570	5	
	„ —83571		
88	L 48—34516	20	The Assistant Superintendent in charge, Calcutta Signal Office.
	„ —34519		
	„ 32—09059	10	
	„ —09061		
	„ 87—79739	10	
	„ —79758		
	„ 34—29481	10	
	„ —29482		
	„ 54—65571	5	
	„ —65574		
	„ 9—74118	5	
	„ —74027		
	„ 31—32868	5	
	„ —30168		
89	O 48—04204	10	Gopal Chunder Roy.
	„ —04203		

R. A. STERNDALE,
Assistant Commissioner of Paper Currency.

PAPER CURRENCY DEPARTMENT, the 12th July 1880.

Wanted

A MOHURIR for the Court of the Subordinate Judge of Moorshedabad on a salary of Rs. 20 per mensem. None need apply who has not a good knowledge of English and experience in the execution department of a Civil Court. Applications will be received till the 22nd instant.

MENU LAL CHATTERJEE, Sub. Judge.

The 2nd July 1880.

Notice.

THE undernoted Bank of Bengal (Public Debt Office) Interest Warrant was forwarded by post to Captain H. Roberts, R.A., Kandahar, on the 25th March, and has not been received by him. This notice is therefore issued preparatory to an application being made for a duplicate warrant, viz., Interest Warrant No. 001524, dated 19th March for Rs 90, favouring Captain H. Roberts.

(198—3) GILLANDERS, ARBUTHNOT & Co.

Execution Case No. 146 of 1879.

Chowdhry Mahomed Fuzlay Huque, decreeholder, *versus* Umrattannessa Bebee, judgment-debtor.

IN the above case the property mentioned below will be put up to sale on 2nd August 1880, at the Moorshedabad Civil Court, for the realization of Rs. 3,483-14-3 due to decreeholder. Particulars may be learned at the office of the undersigned.

Lot No. 2.—Two annas two gundas and two kurrahs share of kismath mouzah Futtehullapore, situate in pergunnah Ibrahimpore, division Raghunathgunge, under the Sub-Registrar of Junghipore, entered in Moorshedabad Collectorate towjee No. 256, in the names of Sadir Aly and others, on a sadar jumma of Rs. 375-13-8.

Lot No 3.—Two annas three gundas two kurras share of kismath mouzah Futtehullapore, situate in pergunnah Juar Ibrahimpore, division Raghunathgunge, under the Sub-Registrar of Junghipore, entered in Moorshedabad Collectorate towjee No. 257, in the name of Syud Korban Ali, on a sadar jumma of Rs. 375-13-8.

MENU LAL CHATTERJEE, Sub.-Judge.

The 7th July 1880. (197—1)

Notification.

TO be peremptorily sold by the Registrar of the High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction in his sale-room in the Court-house on Saturday, the 21st day of August next, at the hour of 12 o'clock, at noon, pursuant to a decree of the said Court made in suit No. 58, 1877 (wherein Berobodeb Banerjee is plaintiff and Velyetee Keranum is defendant), and dated the 5th day of June 1879.

Lot No. 1.—All that formerly lower-roomed house now demi-upper-roomed messuage, tenement, or dwelling-house, No. 49, formerly No. 10, then No. 36, together with a piece or parcel of land or ground thereunto belonging, situate, lying, and being at Elliott's Road, Mehendy Bagan, in the town of Calcutta, containing by estimation 7 cottahs, be the same a little more or less, and bounded as follows, that is to say, on the east formerly by the lower-roomed house and premises No. 3, Elliott's Road, aforesaid, formerly belonging to one Mia Jan Khansamah, at present to Mrs. Freeman; on the south by the Government public road called Elliott's Road; and west and north by a lower-roomed house belonging to Mr. Surtun, and now the property of Mr. Shelarton.

The abstract of title and the conditions of sale may be seen at the office of the Registrar of High Court in its Original Jurisdiction or at the office of Baboo Gonesh Chunder Chunder, Attorney-at-law, at No. 5, Hastings Street, on any day before the sale and will be produced at the sale.

R. BELCHAMBERS, Registrar.

GONESH CHUNDER CHUNDER, plaintiff's Attorney.

Calcutta High Court, Original Jurisdiction, the 6th July 1880. (199—1)

TO be peremptorily sold by the Registrar of High Court of Judicature at Fort William in Bengal in its Ordinary Original Civil Jurisdiction in his sale-room in the Court-house on Saturday, the 31st day of July next, at the hour of 12 o'clock, at noon, pursuant to a decree of the said Court made in suit No. 35 of 1876 (wherein Kristo Dass Coondoo is plaintiff and Gopaul Chunder Bysack is defendant) and dated the 1st September 1877, the undermentioned property of the defendant, namely—

Lot No. 1.—All that undivided one-fourth part or share (the whole into four equal parts or shares being considered as divided) of, and in all that upper-roomed, brick-built messuage, tenement, or dwelling-house, together with the piece or parcel of land or ground thereunto belonging, or on part whereof the same is erected and built, containing by estimation 2 bighas and 10 cottahs, be the same a little more or less, situate, lying, and being at Panihatty Road in Panihatty, Bhowaniporegram, in pergunnah Calcutta, 24-Pergunnahs, known as Kally Ghose's barry in the Registration Sub-District of and thanna Baraset, and butted and bounded as follows (that is to say)—on the west partly by a lane and partly by the ryoty land belonging to Punchanun Roy Chowdhry; on the south by the land belonging to Hurrish Chunder Mookerjee; on the east by the land of Hurrynarain Roy Chowdry and Noranarain Roy Chowdry; and on the north by the ryotty land of Punchanun Roy Chowdry.

Lot No. 2.—And also all that undivided one-eighth part or share, the whole into eight parts or shares being considered as divided of, and in all that upper-roomed brick-built messuage, tenement, or dwelling-house, together with the piece or parcel of land or ground thereunto belonging or on part whereof the same is erected and built, containing by estimation 10½ cottahs, be the same a little more or less, situate at and being No. 8, Gunganarain Dutt's Lane in the town of Calcutta, and butted and bounded in manner following, that is to say—on the east by the said Gunganarain Dutt's Lane; on the south by a public drain; on the north by the ryotty land of Durponarain Bysack; and on the west by a public drain.

Lot No. 3.—And also all that undivided one-eighth part or share, the whole into eight equal parts or shares being considered as divided of, and in all that piece or parcel of garden land or ground measuring 28 bighas, be the same a little more or less, situate, lying and being at Panihatty, Bhowaniporegram in pergunnah Calcutta, in 24-Pergunnahs, in the Registration Sub-District of thanna Baraset, and butted and bounded as follows (that is to say)—on the south by the land of Hurronarain Roy Chowdry and others; on the north by the Government Road; on the east partly by the garden of Anand Chunder Mookerjee and partly by the dwelling-house of Kally Churn Roy Chowdry; and on the west partly by the garden belonging to Shibnarain Bonnerjee and partly by the garden house of Hurrynarain Ghose.

The abstract of title and conditions of sale may be seen at the office of the Registrar of the High Court in its Original Jurisdiction, or at the office of Baboo Gonesh Chunder Chunder, No. 5, Hasting's Street on any day before the sale, and will be produced at the sale.

R. BELCHAMBERS, Registrar.

G. C. CHUNDER, Plaintiff's Attorney.

Calcutta High Court, Original Jurisdiction, the June 1880. (200—1)

In the High Court of Judicature at Fort William in Bengal.

ORDINARY ORIGINAL CIVIL JURISDICTION.

In the matter of the Indian Companies Act, 1866, and of the Calcutta Jute Mills Company, Limited.

BY an order made by the High Court of Judicature at Fort William in Bengal in the above matter, and dated the 24th day of June 1880, in the petition of George Jamieson Scott, of No. 7, Garden Reach, in the 24-Pergunnahs, Algernon Fiennes Nowell Watkins, of No. 14, Elysium Row, in the town of Calcutta, Solicitor, and John Mackintosh, of Old Court House Street, Calcutta, three of the Directors of the said Company, and by the Agra Bank, Limited, a creditor of the said Company, it was ordered that the said Calcutta Jute Mills Company, "Limited," should be wound up by the said Court under the provisions of the Indian Companies Act, 1866, and that Mr. A. R. Mackintosh, of No. 3, Fairlie Place, Calcutta, should by appointed Provisional Liquidator of the said Company, and that Monday, the 26th day of July next, at the hour of 11 o'clock in the forenoon, at the Court-house, should be appointed as the time and place for the appointment of an Official Liquidator of the above-named Company. Dated this 25th day of June 1880.

JOSCELINE F. WATKINS,
No. 2, Old Post Office Street, Calcutta,
Solicitor for the first-named Petitioners.

ROBERTS, MORGAN & Co.,
No. 1, Hastings Street, Calcutta,
Solicitors for the Agra Bank, Limited.

R. BELCHAMBERS, Registrar. (173—3)

GOVINDA CHANDRA MITTRA, B.L., intends to be admitted as a Vakeel in the High Court. Calcutta. (187—4)

MUKUNDA NATH RAY, B.L., intends to apply for enrolment as a Vakeel of the High Court. (192—4)

SARATCHANDRA CHATURJI, B.L., intends to apply for enrolment as a Vakeel of the High Court. (193—4)

KALIPADA GHOSH, B.L., intends to apply for enrolment as a Vakeel of the High Court. (172—4)

NOTICE is hereby given that Tara Prasanna Sen, B.L., intends to be enrolled as a Vakeel of the High Court, Calcutta. (162—4)

Lost or Stolen.

THE Government Promissory Note No. 094776 of the 4 per cent. of 1842-43, for Rs. 1,000, originally standing in the name of Dwarkanath Mookerjee, and last endorsed to Dwarkanath Mookerjee, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note, and the interest thereupon, have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favor of the proprietor.

(177—3) DWARKANATH MOOKERJEE.

Destroyed.

THE 4 per cent. Government Promissory Note No. 036859, of 1st May 1865, for Rs. 1,000, originally standing in the name of E. E. I. Tweedie, endorsed by Gopaul Chandro Banerjea to Preosokhi Dassya, by whom last endorsed to Prosonno Kumar Basu, the proprietor, by whom it was never endorsed to any other person. Payment of the above Note, and the interest thereupon, have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of the duplicate in favour of the proprietor.

PROSONNO KUMAR BASU,

(168—3) Bon-Bishenpur.

INSOLVENT NOTICES.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of RICHARD MORGAN and WILLIAM ALEXANDER BROOK FORBES, Insolvents.

On Wednesday, the 23rd day of June instant, it was ordered that the matters of the petition of the said Insolvents be heard on Tuesday, the 14th day of September next, and that the said Insolvents do then attend to be examined before the said Court.

J. C. Orr, Attorney.

Chief Clerk's Office, the 29th day of June 1880.

In the matter of PERSUNCHAND GOLLICHA, an Insolvent.

On Tuesday, the 29th day of June last, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

H. C. Chick, Attorney.

In the matter of HENRY TWISDEN FORBES, an Insolvent.

On Saturday, the 26th day of June last, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Dignam and Robinson, Attorneys.

Chief Clerk's Office, the 6th day of July 1880.

In the matter of MUTTYLOLL COONDOO, of No. 30, Strand Road, in the town of Calcutta, lately carrying on business as dealer in iron and other goods, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Friday, the 9th day of July instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Bissonauth Dutt, Attorney.

In the matter of MUTTYLOLL COONDOO, an Insolvent.

On Friday, the 9th day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Bissonauth Dutt, Attorney.

In the matter of JAMES SUTHERLAND, an Insolvent.

On Tuesday, the 6th day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said court.

H. R. Fink, Attorney.

In the matter of RICHARD JOHN EADES, an Insolvent.

On Tuesday, the 6th day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said court.

J. O. Moses, Attorney.

In the matter of JAMES SUTHERLAND, lately carrying on business at London, Manchester, and Calcutta under the name, style, and firm of James Sutherland & Co., and at present an assistant in the firm of Messrs. Simpson and Co., merchants of Calcutta, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Tuesday, the 6th day of July instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

H. R. Fink, Attorney.

In the matter of MEER HINGUN, of No. 46, Toltollah Lane in the town of Calcutta, late a Khansamah, but now out of employ, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Monday, the 5th day of July instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

In the matter of MEER HINGUN, an Insolvent.

On Monday, the 5th day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

In the matter of DAVID WILLIAM MANLY, an Insolvent.

On Wednesday, the 2nd day of June last, it was ordered that the hearing of this matter do stand adjourned until the first Court day in June 1882, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said first Court day in June 1882, and that the said Insolvent do then attend to be examined before the said Court.

E. O. Moses, Attorney.

In the matter of EZEKIEL SALAH ABRAHAM COHEN, an Insolvent.

On Tuesday, the 4th day of May last, by an order of this Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic., Chap. XXI, as to all persons named in his schedule as creditors or claiming to be creditors respectively.

C. F. Pittar, Attorney.

In the matter of RICHARD JOHN EADES, of Calcutta, planter and recruiting agent at Ranchee, Chota Nagpore, but at present of No. 4, Dalhousie Square, in Calcutta, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the Office of the Chief Clerk on Tuesday, the 6th day of July instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

J. O. Moses, Attorney.

In the matter of RADHA KISSEN, residing at No. 49, Durmahattah Street, in the town of Calcutta, and carrying on business as a general dealer at No. 700, Kangaputtee Street, Burra Bazar, Calcutta, aforesaid, under the style of Radha Kissen Dwarkanie, an Insolvent.

On Saturday, the 3rd day of July instant, it was, on the petition of F. W. Heilgers and Company, creditors of the said Insolvent, adjudged that the said Radha Kissen hath committed an act of insolvency under

the provisions of the Act XI Vic., Chap. XXI, and by another order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Sanderson & Co., Attorneys.

IN the matter of HENRY JAMES CRABBE, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 20th day of July instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

Insolvent in person.

Chief Clerk's Office, the 13th day of July 1880.

In matter of RICHARD MORGAN and WILLIAM ALEXANDER BROOKE FORBES, &c., and in the matter of THOMAS SMITH, &c., Insolvents.

NOTICE is hereby given that the Commissioner of the Insolvent Court will sit on Tuesday, the 20th day of July instant, at the hour of 11 o'clock A.M., to adjudicate on the proof of claims in the above matter and in particular on the proof of claim of Mr. E. S. Gubboy under his mortgage.

G. GREGORY, Attorney for Mr. E. S. Gubboy.

Calcutta, the 6th July 1880. (194—2)

POSTAL NOTICES.

List of Unclaimed Letters lying in the Calcutta Post Office on the 13th July 1880.

Andrews, S. J.
Angelo, H.
Asps, H. J.
Bernett, William J.
Brown, G. S.
Boyd, A. G.
Brown, F. R.
Burns, A.
Bholanath Dhur.
Burgess, Miss E.
Barrow, E. J.
Barrett, Mrs. E.
Bulchart, A.
Collins, Miss Mary.
Catania, C. A.
Calame, A. F.
Cahill, J.
Chally, C.
Clements, W. P.
Condey, John (R.E.)
Connon, J.
Evans, John.
Forbes, G.
Fastings, J. F.
Gomes, W. E.
Godwins, Miss L. M.
Gadding, Mrs.
Graham, Mrs. W.
Hay, J. L. Napier.
Hopkins, Miss E.
Heartly, Mrs.
Henscll, Miss K. A.
Honeyford, Mrs. T. V.
Jamur Mullick & Co.
Jefferson, Mrs L.
Ledger, J. C. (Exe. Engr.)
Leoppold, E.
Macpherson, D.
Mahamed Hossin & Co.
McIntosh, R.
Millington, B.
More, F. S.
Monoher Chundra Chuckerbutty (late of Hazaribagh).
Murry, E.
O'Brien, D.
Page, W. E.
Poyntz, Miss.
Roe, W. & T.
Salter, Miss H.
Sarkies, Messrs. C. J.
Smith, Mr. G.
T. F.
White, Mrs. B.

Letters marked "Care of Post-Office, to be kept till called for."

Anderson, C.
Anderson, Signr. A.
B, F.
Bond, Mrs. E.
Borillon, Mons. J.
Brown, Miss Mary.
Braham, Mrs. Annie.
Brewer, T. S. M.
Byford, H.
Connor, Mrs. M.
"Carlos."
Chamberlin, C.
Denson, Edwin.
Dosseo Conte.
Douglas, J. W.
Dionysius, Haddens.
Fishwick, W. P.
Fullam, J. P.
Ginder, Duncan.
Haly, J. James.
Hayward, Miss Isabella.
Hilton, Mrs. F. F.
Innis, G. R.
Jackson, W.
Kaiser, August.
Kark, Mrs. E.
Kelly, F. J.
Macintosh, G. G.
Mecklen, Geo.
Miller, Mrs. Annie.
Moncrieff, James.
Nelson, N. C.
Michael, G.
Norton, Miss A.
Owbridge, H. S.
Paul, R. C. (Searcher-General.)
Perks, M. J.
Phulan, T. W.
Powell, C.
Priscilla, R.
Reid, R.
Robinson, Geo.
Rourke, G.
Rua, Signor Oquissante.
Seecunder.
Seillier, Madamo.
Seth, A.
Seyers, Mademoiselle Victoria.
Schemidt, C.
Shaik Sherfuden.
Sher Shah, Moonshe.
Silvestri, Signore E.
Smith, T. A.
Smith, W.
Snow, A. Wilson.
Steadman, Miss.
Sterling, William.
Stuart, F.
Strathmore, Miss W.
Sutton, Revd. G.
Temple, Miss E.
Thomson, John.
Twiner, H. D.
Warde, Mrs.
Wight, C. F.
Wilkinson, W. T.
Wood, W.
Young, Colonel W. S.

Newspapers.

Anderson, Charles.
Buchanan Baverly.
Denson, Edwin.
Donaldson, J. Y.
Haly, J. J.
Richard, John.
Thompson, John.
Wilkinson, W. T.
Wilson, J. H.

Registered Letters.

Beahan, Mrs. T. T.
Brown, Miss Mary.
Cayne, James.
Gasper, C. G.
Hanson, Mrs. E. M.
Hicks, W. F
Hay, Napier J. L.
Lane, C. (Retired List).
Lingard, Mrs. F.
Liddiard, Sergt. W.
Marie Kullen, Madam.
Peppe Goldstein, Madame.

E. C. GEORGE, Presy. Postmaster, Calcutta.

SEA AND FOREIGN MAILS.

For	Box closes at	Date.	Per Steamer.
		1880.	
Persian Gulf	6-30 P.M.	17th July	From Bombay.
Madras, Ceylon, and the Intermediate Ports	6-30 „	19th „	*Malda.*
Madras and Ceylon	6-30 „	19th „	*Deccan.**
Foreign mails *vid* Bombay ...	6-30 „	21st „	From Bombay†
Ditto book-post and pattern-packets	6-30 „	20th „	Ditto.
Rangoon, Moulmein, and Straits	6-30 „	15th „	*Punalia.*‡
Chittagong, Akyab, Kyouk Phyoo and Rangoon ...	6-30 „	16th „	*Bushire.*
Straits and Hong-Kong ...	6-30 „	14th „	*Japan and Moray.*
Foreign mails *vid* Bombay ...	6-30 „	14th „	From Bombay.

* The postage on letters to Madras and to Ceylon intended for despatch by P. & O. steamer, is 3 annas per ½ oz. Prepayment is optional and registration available.

† Also *vid* Aden mails for Mauritius, Mahe (Seychelles), Réunion, Nosse Be and Mayotte can be forwarded.

‡ Mail for Port Blair can be forwarded.

N.B.—The letter-box will close at 6-30 P.M. precisely, after which hour foreign letters fully prepaid, and bearing an extra postage stamp of four annas on each cover, will be received up to 7 P.M.

E. C. GEORGE, Presy. Postmaster, Calcutta.

General Post Office, Calcutta, the 12th July 1880.

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagiruttee, Matabangah, and Jellinghee Rivers for the week ending Friday, the 9th July 1880.

Names of Rivers.	Least depth of water. Ft.	In.	REMARKS.
BHAGIRUTTEE.			
Entrance below Joyrampore	2	6	
Thence to Noorpore Junction.	3	0	
Entrance below Chourasia	15	0	
Thence to Noorpore Junction, 6 miles.	11	0	
Thence to Jungipore, 9 miles	11	0	Lalkhawdiar.
From Jungipore to Berhampore, 47 miles.	15	6	Bonomallcopore
From Berhampore to Cutwa, 50 miles.	12	0	Nughur.
From Cutwa to Nuddea, 46 miles.	10	0	Patoulee.

MATABANGAH.	Ft.	In.	
Entrance	14	3	
Thence to Tatarparah ...	12	0	Pauragpore.
From Tatarparah to Hat Bolia.	12	3	Shampore.
From Hât Bolia to Boalmaree.	14	0	Mohespore.
From Boalmaree to Alickdeah.	14	0	Chooadangah.
From Alickdeah to Kissengunge.	14	0	Mothoorapore.

JELLINGHEE AND BYRUB.			
Entrance of Jellinghee from the Ganges.	4	6	
Thence to Junction with the Byrub.	3	6	Jellinghee.
Entrance of Byrub from the Ganges.	14	6	
Thence to junction with the Jellinghee.	9	9	Isserchunderpore.
From junction of Byrub and Jellinghee to Teakatta.	11	0	Aumtollah.
From Teakatta to Nuddea...	6	6	Pundithpore.

Height of water on gauge at Berhampore, the 12th July 1880, above zero, 14 feet 3½ inches.

T. BEATTY, C.E.,
Offg. Exe. Engr., Nuddea Rivers Divn.
BERHAMPORE, the 12th July 1880.

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B. 1163. Junkseylon, East Coast.—Puket or Tonkah Harbour. *Re.* 1.
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ZZe. 1179. Siam Gulf, West Coast, Lacon Bight to Lem Chang P'ra. *Re.* 1.

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Asst. Secy. to the Govt. of Bengal.

The 19th February 1878.

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WEDNESDAY, JULY 14, 1880.

PART III.

Acts of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

[First Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 22nd April 1880, and having received the assent of His Excellency the Governor-General on the 26th June 1880, is hereby promulgated for general information :—

ACT No. VII OF 1880.

THE PUBLIC DEMANDS RECOVERY ACT, 1880.

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An Act to amend the Law for the Recovery of certain Public Demands.

Preamble.

WHEREAS it is expedient to amend the law for the recovery of certain dues and debts demandable by Public Officers: It is hereby enacted as follows:—

Short Title.

1. This Act may be called "The Public Demands' Recovery Act, 1880:"

Extent.

Notwithstanding anything contained in section 2, it extends to all the territories for the time being administered by the Lieutenant-Governor of Bengal:

Commencement.

It shall come into operation on and after the date on which it shall be published in the *Calcutta Gazette* with the assent of the Governor-General.

Construction of this Act.

2. This Act, so far as is consistent with the tenor thereof, shall be construed as one with Act XI of 1859, passed by the Governor-General in Council, and Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council. The powers given by this Act shall be deemed to be in addition to, and not in derogation of, any powers conferred by any Act now being in force for the recovery of any due, debt, or demand to which the provisions of this Act are applicable.

Repeal of Acts in Schedule.

3. The Acts specified in the first Schedule annexed to this Act are hereby repealed from and after the commencement of this Act, to the extent specified in the third column of that Schedule; provided that this repeal shall not affect—

(*a*) the past operation of any enactment hereby repealed, nor anything duly done or suffered thereunder:

(*b*) any liability created under any enactment hereby repealed.

Certificate under Bengal Act VII of 1868 to be enforced under this Act.

Every Certificate made under the provisions hereby repealed of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, may be enforced under the provisions of this Act.

Definitions.

4. In this Act, unless the context otherwise requires, but not in the other Acts mentioned in section 2—

"Section."

"Section" means a section of this Act:

"Collector."

"Collector" means (*a*) within the local limits of the ordinary original jurisdiction of the High Court of Judicature at Fort William in Bengal, the Collector of Calcutta; (*b*) without those limits, the Collector of a District or any officer specially appointed by the Lieutenant-Governor to perform the functions of a Collector under this Act; and (*c*) any officer in charge of a Sub-division of a district whom the Collector of such district, with the sanction of the Commissioner, authorizes to perform such functions as aforesaid.

5. In the following cases, that is to say—

When an estate or tenure has been sold for its own arrears; and the sale-proceeds are insufficient to liquidate the same; or

(1) when, under the provisions of Act XI of 1859, passed by the Governor-General in Council, or of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, an estate or tenure has been sold for the recovery of arrears of revenue due thereupon, and after deducting the expenses of such sale, the balance of the sale-proceeds remaining is insufficient to liquidate the arrears of revenue in discharge of which such sale-proceeds may under the aforesaid provisions be applied;

When arrears of revenue due from a farmer are not paid on latest date of payment;

(2) when arrears of revenue due from a farmer on account of an estate held by him in farm are not paid on the latest day of payment fixed under the provisions of section 3 of Act XI of 1859, passed by the Governor-General in Council;

the Collector may make under his hand, and in form No. 1 in the second Schedule annexed to this Act, a Certificate of the amount of arrears so remaining unpaid, and may cause the same to be filed in his office.

the Collector of the district may make a Certificate of the unpaid arrears.

Such Certificate shall have the force and effect of a decree of a Civil Court as regards the remedies for enforcing it.

6. (*a*) Subject to the provisions of this Act, every Certificate made under the provisions of section 5 shall, as regards the remedies for enforcing the same and so far only, have the force and effect of a decree of a Civil Court, and the Secretary of State for India in Council shall be deemed to be the decree-holder, and the person therein named as debtor shall be deemed to be the judgment-debtor.

Judgment-debtor may bring a suit in the Civil Court to contest his liability, if he has deposited the amount of the certificate.

(*b*) Such judgment-debtor may at any time within one year after the service upon him of such notice as is mentioned in section 10, bring a suit in the Civil Court to have the said Certificate cancelled on the ground that the arrears stated therein were not due by him; but no such suit shall be entertained unless such judgment-debtor has paid such arrears to the Collector within one month after being served with the said notice, or, in any case in which he has filed a petition of objection under section 12, then within fifteen days after such petition has been heard and determined.

If no such suit brought within one year, or if brought and decided against judgment-debtor, the certificate to become absolute, and have effect of a decree of the Civil Court to all intents and purposes.

(*c*) If no such suit is instituted within the said period of one year, or if any such suit having been so instituted, is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the effect of a final decree of a Civil Court.

When any arrear of a Public Demand is unpaid by the person liable to pay the same,

7. When any arrears of the following Public Demands are unpaid by the person liable to pay the same, that is to say—

(1) any sum of money which by any law for the time being in force is declared to be

recoverable or realizable as an arrear of revenue or land revenue, or by the process prescribed for the recovery of arrears of revenue or of the public or Government revenue:

(2) any sum of money due from the sureties of a farmer in respect of the revenue of the estate farmed by him:

(3) any such demand, money, fee, duty, arrear, fine, or costs as is mentioned in the following sections of the following Acts passed by the Lieutenant-Governor of Bengal in Council, that is to say—in Act VIII of 1862, Section 9; in Act VI of 1873, Section 50; in Act IV of 1875, Section 1; in Act V of 1875, Section 57; in Act III of 1876, Section 42, Section 78 and Section 85; in Act VII of 1876, Section 82; in Act VIII of 1876, Section 138; in Act VII of 1878, Section 36: or in the following sections and portions of the following Act passed by the Governor-General in Council, that is to say—in Act VII of 1870, "The Court Fees' Act," Sections 19G, 19H, and the note to paragraph 12 of Schedule I:

(4) in the case of a person to whom the collection of tolls has been farmed under the provisions of Section 8 of "The Canals Act, 1864," or of the sureties of such person—any sum of money due in respect of such farm:

(5) in the case of a person having charge of a ferry subjected to the payment of a yearly rent—any arrear of such rent ascertained and certified as provided in Regulation VI of 1819, section 10:

(6) any arrears of revenue or rent payable to the Secretary of State for India in Council from any ryot, or from any person holding any interest in land, pasturage, forest rights, fisheries, and the like, whether such interest is or is not transferable:

(7) in the case of property which, under the provisions of any law for the time being in force, has been taken under the charge of, or is managed by the Court of Wards or the Revenue Authorities on behalf of a private individual,—any arrears of rent or of other demands recoverable as rent, whether such arrears became due before or after the management devolved upon such Court or such Authorities: provided that this clause shall not apply to any arrears of rent at an enhanced rate, unless such enhanced rate has been agreed to by the person liable to pay the same, or has been confirmed by a competent Court:

(8) any sum payable to a Public Officer of Government in respect of which the person liable to pay the same has agreed by a written instrument duly registered that it shall be recoverable under the provisions of this Act:

(9) any fee, duty, tax, or other demand, which by any Act passed hereafter shall be declared to be recoverable under the provisions of this Act;

the Collector of the district may make a certificate of the unpaid demand.

the Collector of the district may make under his hand, and in form No. 2 in the second Schedule annexed to this Act, a Certificate of the amount of such arrears so remaining unpaid, and may cause the same to be filed in his Office: provided that no such Certificate shall be made in respect of any such demand, the recovery of which is barred by any law of Limitation for the time being in force.

Such Certificate shall have the same effect as a decree of a Civil Court as regards the remedies for enforcing the same

8. (*a*) Subject to the provisions of this Act, every Certificate made under the provisions of Section 7 shall, as regards the remedies for enforcing the same and so far only, have the force and effect of a decree of a Civil Court. In the cases other than case (7) mentioned in the said Section 7, the Secretary of State for India in Council and in the said case (7) the private individual therein mentioned, or, if such private individual be a Minor, Lunatic or Ward of Court, then such Minor, Lunatic or Ward of Court by his next friend, shall be deemed to be the decree-holder, and in all the cases mentioned the person therein named as debtor shall be deemed to be the judgment-debtor.

Judgment-debtor may bring a suit in the Civil Court to contest the Certificate. If no such suit within one year, or if brought and decided against the judgment-debtor, Certificate to become absolute.

(*b*) Such judgment-debtor may at any time within one year after the service upon him of such notice as is mentioned in Section 10 bring a suit in the Civil Court to contest his liability to pay the amount stated in the said Certificate, and to have such Certificate cancelled: but no such suit shall be entertained unless such judgment-debtor has stated in a petition presented to the Collector under Section 12 the ground upon which he claims to have such Certificate cancelled, or unless, having omitted to state such ground in such petition as aforesaid, he can satisfy the Civil Court that there was good reason for such omission. If no such suit is instituted within the said period of one year, or if any such suit having been instituted is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the same force and effect as a final decree of a Civil Court.

provided that no Certificate duly made under the provisions of this Act shall be cancelled by a Civil Court otherwise than on one or more of the following grounds, that is to say—

(1) that the amount stated in the Certificate was actually paid or discharged before the making of such Certificate:

(2) in the case of fines imposed, or costs, charges, expenses, damages, duties or fees adjudged, by a Collector or a Public Officer under the provisions of any Regulation or Act for the time being in force—that the proceedings of such Collector or Public Officer were not in substantial conformity with the provisions of such Regulation or Act, and that in consequence the judgment-debtor under the Certificate suffered substantial injury from some error, defect or irregularity in such proceedings:

(3) in cases other than those mentioned in clause (2)—that the amount stated in the Certificate was not due by the judgment-debtor under the Certificate:

(4) want of jurisdiction.

Nothing in this proviso shall be construed to interfere with the ordinary original jurisdiction of the High Court at Fort William in Bengal, or with the jurisdiction of the Calcutta Court of Small Causes.

In case of arrears of public demand payable to Officer other than Collector, such Officer may give notice to Collector.

9. (*a*) When any arrear of any of the public demands specified in Section 7 is unpaid by any person liable to pay such public demand to a Public Officer other than a Collector, or when any such demand as is specified in clause (7) of the said section is unpaid by any person liable to pay the same to a Manager appointed by the Court of Wards, such Officer or such Manager may give to the Collector of the district, in which such person resides, or in which such demand is payable, a notice in writing in form No. 3 in the second Schedule annexed to this Act: provided that no such notice may be given in respect of any such demand, the recovery of which is barred by any law of Limitation for the time being in force.

Such notice given by a Manager to be verified and stamped as a plaint.

(*b*) Every such notice given by a Manager shall be verified by such Manager in accordance with the provisions of the Code of Civil Procedure as to the verification of plaints, and there shall be payable in respect thereof a Court-fee of the same amount as is payable under the Court Fees' Act for the time being in force in respect of a plaint for the recovery of a sum of money equal to that stated in such notice.

Collector may on receipt of such notice make a Certificate

(*c*) On receipt of such notice, such Collector, if satisfied that such demand is justly recoverable, may make under his hand, and in the form No. 2 in the second Schedule annexed to this Act, a Certificate of the amount of such arrears so remaining unpaid, and shall cause the same to be filed in his office.

(*d*) The provisions of Section 8 shall apply to every such Certificate.

When Certificate filed, notice to be given to judgment-debtor. Upon service of notice, Certificate to bind immovable property of judgment-debtor.

10. When a Certificate has been filed in the Office of a Collector under the provisions of Section 5, or Section 7, or Section 9, such Collector shall issue to the judgment-debtor a copy of such Certificate and a notice in form No. 4 in the second Schedule annexed to this Act. From and after the service of such notice, such Certificate shall bind all immovable property of such judgment-debtor situate within the jurisdiction of such Collector in the same manner and with like effect as if such immovable property had been attached under the provisions of Section 274 of the Code of Civil Procedure. A copy of such Certificate may be transmitted by post to any other Collector for the purpose of being filed in his Office, and as soon as it is so filed, such Certificate shall, if the aforesaid notice has been served, bind in like manner all immovable property of such judgment-debtor situate within the jurisdiction of such last-mentioned Collector.

Copy of Certificate may be sent to Collector of another district to be filed in his office; and, upon its being filed, Certificate shall bind immovable property situate in such district.

Movable property of person, against whom Certificate has been made, may be attached at any time, if Collector satisfied that such person is likely to conceal, remove, or dispose of such property.

11. If in any case other than the case mentioned in clause (7) of Section 7, the Collector is satisfied that any person against whom a Certificate has been filed under the provisions of Section 5, or Section 7, or Section 9, is likely to conceal, or remove, or dispose of the whole or any part of his movable property, and that the realization of the amount of such Certificate will in consequence be delayed or obstructed, he may at any time after making such Certificate direct an attachment of the whole or any part of the movable property of such person. Such attachment shall be made in the manner provided in the Code of Civil Procedure for attaching movable property, and subject to the provisions of Section 266 of the same Code. Such property may be sold for the purpose of satisfying such Certificate, if no petition of objection is filed under Section 12, or if any such petition is filed, then as soon as it has been heard and determined.

Any person served with notice under section 10 may file a petition of objection.

12. If any person, who has been served with a notice under section 10, denies his liability to pay the whole or any part of the amount for which such Certificate has been made and filed against him, he may at any time within thirty days after service of such notice or, where no such notice has been duly served, within thirty days after the execution of any process for enforcing such Certificate, file a petition denying his liability as aforesaid before the Collector by whom such certificate has been made. Such petition shall be in, or as nearly as possible in, the form No. 5 in the second Schedule annexed to this Act.

Day to be fixed for hearing such petition. Collector to determine the liability of the petitioner. Certain provisions of the Code of Civil Procedure to apply to the inquiry.

13. Such Collector shall fix a day for hearing any such petition so filed, and upon such day, or any subsequent day to which such hearing may be adjourned, shall determine whether such petitioner is liable for the whole or any part of the amount for which such Certificate was made, and may set aside or modify or vary the Certificate accordingly. Every such Collector shall, for the purpose of hearing any such petition and determining as aforesaid, exercise all or any of the powers of a Civil Court in respect of summoning, causing the attendance of, and examining witnesses, and in respect of causing the production of documents; and the provisions of the Code of Civil Procedure applicable to these matters shall apply to a Collector exercising these powers.

Collector may direct costs of such petition to be paid by the petitioner. Such costs how realized.

14. The Collector shall have full power to direct that the costs of such petition and of the hearing thereof shall be paid by the petitioner, and in any case in which a Collector directs the payment of such costs by any such petitioner, the amount thereof shall, if such petitioner be the judgment-debtor, be added to the amount entered in the Certificate, and shall be recoverable as if the same had been originally entered therein.

15. The Collector of a district may refer to any Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner subordinate to him any such petition as is mentioned in section 12, and such Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner, shall hear and determine such petition accordingly. The provisions of Sections 13 and 14 shall be applicable to any such Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner to whom any such petition has been so referred.

Collector may refer petition for hearing to Deputy Collector, Assistant Commissioner, &c., who shall have the same powers to hear it as the Collector.

16. An appeal from any order of a Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner may be preferred to the Collector within fifteen days, and an appeal from any original order of a Collector may be preferred to the Commissioner within thirty days after the making of such order respectively. Pending the decision of such appeal, execution may be stayed, if the Appellate Authority so direct, but not otherwise.

Appeal from Deputy Collector Assistant Commissioner, &c., to Collector, and from Collector to Commissioner. Stay of execution.

17. There shall no appeal, as of right, lie from any order of a Collector passed on appeal from an order of a Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner; but the Commissioner may in any case in which he thinks fit, revise any order passed by a Collector or Deputy Collector, or Assistant Commissioner, or Extra Assistant Commissioner.

Power of revision.

18. Every Certificate made under the provisions of Section 5, or Section 7, or Section 9, may be enforced and executed, upon the expiry of one month after service of the notice mentioned in Section 10, or when any such petition as is mentioned in Section 12 has been filed, then as soon as such petition has been heard and determined.

Certificate may be enforced after one month from notice, or when petition of objection disposed of.

19. Such Certificate may be so enforced and executed by all or any of the ways and means mentioned and provided in and by the Code of Civil Procedure for the enforcement and execution of decrees for money, and all the practice and procedure provided by the said Code of Civil Procedure

in respect of sales in execution of decrees; in respect of raising the amount of a decree otherwise than by sale of immovable property under the provisions of Sections 305, 320, 322, 323 and 324 of the said Code; in respect of arrests in execution of decrees for money; in respect of the execution of decrees by imprisonment; in respect of insolvent judgment-debtors; in respect of claims to attached property; in respect of resistance to execution; and in respect of the execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued to enforce such Certificate and realize the amount recoverable thereunder, save that all the duties, powers, and authorities by the said Code imposed or conferred on the Court shall be exercised by the Collector in whose office any such Certificate, or any copy thereof transmitted for execution under the provisions of Section 223 of the said Code has been filed. Subject to the control of the Collector and save and except in respect of the provisions relating to insolvent judgment-debtors any of the said duties, powers, and authorities may be exercised by any Deputy Collector, Assistant Commissioner, or Extra Assistant Commissioner subordinate to such Collector.

Certificate may be enforced under the provisions of the Code of Civil Procedure as a decree for money.

20. If any immoveable property is sold in execution of a Certificate under the provisions of section 18, and if such Certificate is subsequently set aside by a competent court, such court may set aside such sale of such immoveable property, and in any case in which such sale is so set aside, such court shall direct that the amount of the purchase-money be refunded to the purchaser with or without interest, as such court thinks fit: provided that no such sale shall be so set aside unless such purchaser has been made or added as a party to the suit brought to set aside such Certificate.

Sale of immovable property may be set aside, if certificate is set aside by a competent Court. Proviso.

21. Every Collector shall cause to be kept in his office a Register in such form as may from time to time be prescribed by the Board of Revenue, and shall cause to be entered in such register the particulars of every Certificate made under this Act, which, or a copy of which, has been filed in his office. Such Register shall be open during office hours to the inspection of any one desiring to inspect the same, and a fee of eight annas, or such fee not exceeding eight annas as the Board of Revenue may prescribe, shall be chargeable for such inspection.

Register of Certificates to be kept in Collector's office and to be open to inspection on payment of fee of eight annas.

22. (*a*) Payment of the amount due under a Certificate may be made by instalments, if the Collector who made such Certificate so direct. The payment of any instalment shall be entered in the Register mentioned in Section 21.

Payment of sum due under a Certificate may be made by instalments. Payment of instalments to be entered in Register.

(*b*) When the total amount due under a Certificate has been paid and satisfied, the Collector in whose office such Certificate was originally filed shall enter satisfaction upon such Certificate under his hand and signature; and shall cause the same to be entered in the Register mentioned in Section 21.

When total amount satisfied, Collector to enter satisfaction on certificate and in Register;

(*c*) When a copy of such Certificate has been transmitted to another Collector, or when such Certificate has been made under the provisions of Section 9 upon notice from a Public Officer other than a Collector or from a Manager appointed by the Court of Wards, such satisfaction shall be communicated to such other Collector or to such officer or to such Manager.

and to communicate it to other Collector in whose office a copy of such Certificate has been filed.

(*d*) When a sum has been levied or received by a Collector in respect of a Certificate, a copy of which has been transmitted to him and filed in his office, such Collector shall send such sum to the Office in which such Certificate was originally made.

Sum levied by Collector to whom copy of Certificate sent to be transmitted to Collector who made Certificate.

23. Every Collector, Deputy Collector, Assistant Commissioner and Extra Assistant Commissioner and every such Public Officer as is mentioned in Section 9 shall, in the discharge of his functions under this Act, be deemed to be a person acting judicially within the meaning of Act XVIII of 1850, passed by the Governor-General in Council.

Collector, Deputy Collector, Assistant Commissioner, Extra Assistant Commissioner and Public Officer to be deemed to be acting judicially in the discharge of his duties under this Act.

24. All Collectors, Deputy Collectors, Assistant Commissioners, and Extra Assistant Commissioners shall, in the performance of their duties under this Act, be subject to the general supervision and control of the Commissioners of Divisions and the Board of Revenue.

Collectors, &c, to be subject to the supervision and control of Commissioners and Board in discharge of their duties under this Act.

FIRST SCHEDULE—(*See* Section 3).

Number and year.	Subject of Act.	Extent of repeal.
	Acts passed by the Lieutenant-Governor of Bengal in Council.	
VIII of 1862...	An Act to improve the system of zemindari daks in the provinces subject to the Government of Bengal.	In section 9 the words from and including "which said double amount" to and including "making default."
VII of 1868...	An Act to make further provision for the Recovery of Arrears of Land Revenue and Public Demands recoverable as Arrears of Land Revenue.	In section 1 from and including the words "The word 'Demand' means" to the end of the section. In section 2 the words "not being a sale made under, and by virtue of, any execution issued upon a certificate made as hereinafter is provided." In section 6 the words "or persons liable to any demands," "or persons," "or any demands," "or persons," "or to any demands," "or persons," and "or of such demands." Sections 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, and 28.
VI of 1873 ...	An Act to amend the law relating to Embankments and Water-courses.	Section 50, from and including the words "under the provisions" to the end of the section.
I of 1875 ...	An Act for the Realization of Arrears in Government Estates.	The whole Act.
IV of 1875 ...	An Act to provide for the summary realization of sums due on account of loans made by the Government during the late famine operations.	Section 1, from and including the words "within the meaning" to the end of the section.
V of 1875 ...	An Act to provide for the Survey and Demarcation of Land.	In section 57, from and including the words "under section 2" to the end of the section.
III of 1876 ...	An Act to provide for Irrigation in the Provinces subject to the Lieutenant-Governor of Bengal.	In section 42, from and including the words "under the provisions" to the end of the section. In section 73, from and including the words "under the provisions" to the end of the section. In section 85, from and including the words "under the provisions" to the end of the section.
VII of 1876...	An Act to provide for the Registration of Revenue-paying and Revenue-free lands, and of the proprietors and managers thereof.	In section 82, from and including the words "under section" to the end of the section.
VIII of 1876	A Act to make better provision for the Partition of Estates.	In section 138, from and including the words "under section" to the end of the section.
VII of 1878...	An Act to consolidate and amend the law relating to the Excise Revenue in the Presidency of Fort William in Bengal.	In section 36, from and including the words "or by the process" to the end of the section.
IX of 1879 ...	An Act to amend the law relating to the Court of Wards.	Section 63.
	Regulations of the Bengal Code.	
III of 1794 ...	A Regulation for exempting proprietors of land (with certain exceptions) from being confined for arrears of Revenue; and for prescribing the process by which tehsildars are to demand payment of arrears; and for enabling the Collectors to recover from Native officers employed under them public money or papers which they may embezzle or retain, &c.	Section 12. Sections 16, 17, 18, 19, and 20, so far as they relate to the recovery of money belonging to Government.

SECOND SCHEDULE.

FORM No. 1 (*See* Section 5).

Certificate of Arrears of Revenue filed in the Office of the Collector of the District of (name of District.)

No. of certificate.	Name of Debtor.	Address of Debtor.	Amount of Arrears of Revenue for which this Certificate is made and period for which such Arrears are due.	Estate or tenure for which Arrears of Revenue due.

I hereby certify that the above-mentioned sum of Rs. is due to the Secretary of State for India in Council from the above-named

Dated this day of 18 A. B.

Collector of

FORM No. 2 (*See* Sections 7 and 9).

Certificate of Arrears of Public Demands filed in the Office of the Collector of the District of (name of District.)

No. of certificate.	Name of Debtor.	Address of Debtor.	Amount of the Public Demand for which this Certificate is made.	Particulars of Public Demand for which this Certificate is made; and Public Officer [*or* Manager, *and* of what estate] to whom due.

I hereby certify that the above-mentioned sum of Rs. is due to the Secretary of State for India in Council [*or* to A. B., a Ward of Court, *or* a Minor, *or* a Lunatic, by his next friend C. D.] from the above-named

Dated this day of 18 A. B.

Collector of

FORM No. 3 (*See* Section 9).

NOTICE OF DEMAND.

To the Collector of the District of

Name of Debtor.	Address of Debtor.	Amount of Public Demand for which this Notice is given.	Nature of the Public Demand for which this Notice is given.

The above sum of Rs. is due from the said in respect of

Certified this day of

A. B.

FORM No. 4 (*See* Section 10).

NOTICE.

To (Insert name of judgment-debtor.)

You are hereby informed that a Certificate for Rs. due from you on account of has been this day made by me against you under the provisions of Section of Act of 1880 passed by the Lieutenant-Governor of Bengal in Council, and that such Certificate has been filed in this office. If you deny your liability to pay the said sum of Rs. , you may within thirty days show cause why such Certificate should not be executed. If you fail to show cause within thirty days, or do not show sufficient cause, such Certificate will be executed in the same manner as if it were a decree of a Civil Court for the said sum of Rs. unless you pay the amount into this Office. Until such amount is paid, you are hereby prohibited from alienating your immovable property or any part of it by sale, gift, mortgage, or otherwise.

A copy of the Certificate above-mentioned is hereto annexed.

Dated this day of 18 A. B.

Collector of

FORM No. 5 (*See* Section 12).

To

THE COLLECTOR OF THE DISTRICT OF

The humble petition of (*name of petitioner*) of (*address*).

SHEWETH—

That a Certificate No. for the sum of Rs. has been filed against your petitioner in your Office under the provisions of section of Act of 1880 passed by the Lieutenant-Governor of Bengal in Council.

That your petitioner respectfully denies his liability to pay the said sum of Rs. (or, where the liability to pay part is admitted, denies his liability to pay more than Rs.), and this for the following reasons :—

That the facts above stated are true to the best of your petitioner's knowledge and belief.

Your petitioner therefore respectfully prays that the said Certificate may be set aside (*or* modified *or* varied).

W. E. H. FORSYTH,
Offg. Asst. Secy. to the Govt. of Bengal.

[REGISTERED No. 29.]

No. 29 of 1880.

The Calcutta Gazette.

WEDNESDAY, JULY 21, 1880.

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☞ Part IA is not sent to officers receiving the *Gazette of India*.

PART I.

Orders and Notifications by the Lieut.-Governor of Bengal, the High Court, Government Treasury, &c.

ORDERS BY THE LIEUT.-GOVERNOR OF BENGAL.

NOTIFICATION.

The 30th June 1880.—The following programme of the first portion of His Honor the Lieutenant-Governor's approaching tour is published for general information:—

Leave Darjeeling	...	24th July.
,, Sara	...	25th ,,
,, Rampore Beauleah	...	27th ,,
,, Bhagulpore	...	2nd August.
,, Monghyr	...	4th ,,
,, Durbhunga	...	8th ,,
,, Mozufferpore	...	11th ,,

E. R. HENRY,
Private Secretary.

No. 3466A.

GENERAL.—*The 15th June* 1880.—Mr. G. C. Kilby, Deputy Superintendent and Remembrancer of Legal Affairs, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code, with effect from the 29th proximo.

The 6th July 1880.—Baboo Pran Kissen Das, temporary Sub-Deputy Collector at Bagirhaut, in the district of Jessore, is appointed temporarily to be a Sub-Deputy Collector of the First Grade, during the absence, on deputation, of Baboo Dwarkanath Mookerjee, or until further orders.

Baboo Abinas Chunder Sanyal is appointed temporarily to be a Sub-Deputy Collector of the Second Grade, *vice* Baboo Pran Kissen Das, promoted, and is posted to the Jungypore Division of the Moorshedabad district.

The 9th July 1880.—Mr. T. A. Pearson, Barrister-at-law, is appointed to act as Deputy Superintendent and Remembrancer of Legal Affairs, during the absence, on leave, of Mr. G. C. Kilby, or until further orders.

Mr. J. C. Lloyd, Sub-Deputy Collector in the district of Hooghly, is allowed leave for two months under Section 4, Supplement F of the Civil Leave Code, with effect from the date on which he may avail himself of it

The 14th July 1880.—Mr. T. L. L. Jenkins, Assistant Magistrate and Collector, in the district of Durbhunga, is appointed to have temporary charge of the Mudhoobunnee Division of that district with effect from the date on which he joined the appointment.

Mr. F. H Elphinstone, Deputy Magistrate and Deputy Collector in the district of Patna, is transferred to the district of Durbhunga.

Baboo Ram Churn Bose, Deputy Magistrate and Deputy Collector, in charge of the Bishenpore Division of the Bankoora district, is transferred to the Nuddea district, and is appointed to have charge of the Ranaghat division of the latter district.

Baboo Chunder Seeker Banerjee, Deputy Magistrate and Deputy Collector, in charge of the Ranaghat Division of the Nuddea district, is transferred to the Backergunge district, and is appointed to have charge of the Patuakhally Division of the latter district.

Baboo Nobin Kristo Sircar, Deputy Magistrate and Deputy Collector, in the district of Moorshedabad, on leave, is transferred to the Nuddea district.

Baboo Adhar Lal Sen, Officiating Deputy Magistrate and Deputy Collector, in the district of Chittagong, is transferred to the Jessore district.

Baboo Okhoy Coomar Chatterjee, Deputy Magistrate and Deputy Collector, in the district of Balasore, on leave, is transferred to the Bankoora district, and is appointed to have charge of the Bishenpore Division of the latter district.

Mr. R. Porch, Officiating Magistrate and Collector of the district of Maldah, is appointed to act, until further orders, in the First Grade of Magistrates and Collectors, with effect from the date on which Mr. C. F. Worsley availed himself of his leave.

Mr. W. M. Clay, Officiating Magistrate and Collector of the district of Pubna, is appointed to act, until further orders, in the First Grade of Magistrates and Collectors, with effect from the 6th instant, *vice* Mr. J. J. Livesay, on leave.

Mr. J. E. B. Jeffery, Officiating Magistrate and Collector of the district of Furreedpore, is appointed to act, until further orders, in the Second Grade of Magistrates and Collectors, *vice* Mr. R. Porch.

Mr. P. Nolan, Officiating Magistrate and Collector of the district of Shahabad, is appointed to act, until further orders, in the Second Grade of Magistrates and Collectors, *vice* Mr. W. M. Clay.

Baboo Satya Taran Mookerjee is appointed temporarily to be a Sub-Deputy Collector of the Second Grade, *vice* Baboo Tarinidas Banerjee, resigned, and is posted to the Hazaribagh district.

Mr. J. A. Hopkins, Magistrate and Collector of the Purneah district, is allowed leave for two months and fifteen days, under the rules in Chapter VII of the Civil Leave Code, with effect from the date in August next on which he may avail himself of it.

Mr. J. Pratt, Officiating Joint-Magistrate and Deputy Collector in the district of Purneah, is appointed to act temporarily as Magistrate and Collector of that district, during the absence, on leave, of Mr. J. A. Hopkins, or until further orders.

The 16th July 1880.—The following Officiating Joint-Magistrates and Deputy Collectors of the Second Grade are appointed to act, until further orders, in the First Grade, with effect from the dates mentioned opposite their names:—

Mr. A. E. Staley,	from the forenoon of the			1st	July 1880.
„ F. R. S. Collier, „ H Farrer	„	„	„	2nd	„
„ J. D. Gael	„	„	„	10th	„
„ J. Kennedy	„	„	„	11th	„

The following Assistant Magistrates and Collectors are appointed to act, until further orders, as Joint-Magistrates and Deputy Collectors of the Second Grade, with effect from the dates mentioned opposite their names:—

Mr. D. B. Allen,	from the forenoon of the			1st	July 1880.
„ H. P. Peterson, „ C. R. Marriott	„	„	„	2nd	„
„ C. J. S. Faulder	„	„	„	10th	„
„ F. A. Slack	„	„	„	11th	„

The 19th July 1880.—Baboo Gunga Narain Roy, temporary Sub-Deputy Collector, is posted to Kishnaghur, in the district of Nuddea.

Mr. J. R. Hallett, C.S., reported his departure from India on furlough on the afternoon of the 10th instant.

The 20th July 1880.—Baboo Tarini Churn Mitter, Deputy Magistrate and Deputy Collector, Moheshreka, Howrah, is allowed leave for one week, under the rules in Chapter VII of the Civil Leave Code, in extension of that granted him under orders of the 24th May last.

POLICE.—*The 12th July* 1880.—Mr. E. St. George Kaye, Assistant Superintendent of Police in the district of Moorshedabad, is transferred to the district of the 24-Pergunnahs.

Mr. L. St. John Brodrick, Officiating Assistant Superintendent of Police, is posted to the district of Moorshedabad.

EDUCATION.—*The 19th July* 1880.—Baboo Biresvar Mitra, M.A., Head-master of the Krishnaghur Collegiate School, is allowed leave for three months, under Section 4, Supplement F of the Civil Leave Code, with effect from the 1st instant.

OPIUM.—*The 10th July* 1880.—Mr. H. F. Drummond, Officiating Sub-Deputy Opium Agent, Shahabad, is appointed to act as Sub-Deputy Opium Agent of Tirhoot, during the absence, on leave, of Mr. W. Masters, or until further orders. This cancels the orders of the 28th May 1880, appointing Mr. A. F. Mackenzie to act as Sub-Deputy Opium Agent of Tirhoot.

Mr. J. Christian, Assistant Sub-Deputy Opium Agent, acted as Sub-Deputy Opium Agent of Shahabad from the 18th ultimo until Mr. T. F. Peppe's return from leave.

The 20th July 1880.—Mr. J. A. Flyter, Officiating Sub-Deputy Opium Agent of Futtehpore, was absent on leave from the forenoon of the 10th to the afternoon of the 30th April last, under Section 4, Supplement F of the Civil Leave Code.

Mr. T. L. Parrott, Assistant Sub-Deputy Opium Agent, acted as Sub-Deputy Opium Agent of Futtehpore from the forenoon of the 10th to the afternoon of the 30th April last, *vice* Mr J. A. Flyter on leave.

MEDICAL.—*The 29th June* 1880.—The services of the following supernumerary Assistant Surgeons are placed at the disposal of the Government of the North-Western Provinces and Oudh:—

Baboo Nrependro Chandra Mukhapadhyay.
" Kali Kristo Chatterjee.
" Sasi Bhushan Kumar.

The 9th July 1880.—Dr. C. J. W. Meadows, Civil Surgeon of Chumparun, is allowed leave for three months under the rules in Chapter VII of the Civil Leave Code, with effect from the 11th instant.

Dr. J. C. Shaw, Civil Surgeon of Mymensing, is appointed to act as Civil Surgeon of Chumparun, during the absence, on leave, of Dr. C. J. W. Meadows, or until further orders.

The 12th July 1880.—Assistant Surgeon Girish Chunder Dey, a Supernumerary at the Presidency, is appointed to have charge of the Sumbhoonath Pundit Hospital at Bhowanipore, during the absence of Assistant Surgeon Ram Moy Roy, on duty with the Lieutenant-Governor on tour, or until further orders.

The 13th July 1880.—Assistant Surgeon Amar Chand Mookerjee is allowed leave for six months, under Section 17A of the Civil Leave Code, in extension of the leave granted to him under orders of the 10th July 1879.

The 15th July 1880.—Assistant Surgeon Avinas Chander Bandyapadhyay, House Physician, 2nd Physician's Ward, Medical College Hospital, is allowed leave for 17 months, under Section 17A of the Civil Leave Code, with effect from the date in the first week of August next on which he may avail himself of it.

The 19th July 1880.—The services of Assistant Surgeon Bhagabat Chandra Rudra are placed temporarily at the disposal of the Government of India in the Foreign Department.

Assistant Surgeon Chandra Nath Chowdhry having returned to duty on the 31st May last, the unexpired portion of the leave granted him under orders of the 29th idem, is cancelled.

PORT TRUST.—*The 9th July* 1880.—The following gentlemen are re-appointed to be Commissioners for making Improvements in the Port of Calcutta, under Act V (B.C.) of 1870, with effect from the date on which their present term of appointment expires, viz.—

Mr. Bradford Leslie. | Mr. Robert Steel.

MUNICIPAL.—*The 8th July* 1880.—The undermentioned gentlemen are appointed to be Commissioners of the Municipality of Chupra, in the district of Saran:—

Mr. R Ghosh, Barrister-at-Law, *vice* Baboo Lalji Sahoy.
Moulvi Mobarak Hossain, Pleader, *vice* Moulvi Dost Mohamed.
Baboo Jamvar Dass is re-appointed to be a Commissioner of the above Municipality.

The undermentioned gentlemen are appointed to be Commissioners of the Municipality of the suburbs of Calcutta:—

Mr. R. Brownfield, Barrister-at-Law, *vice* Mr. George Yule.
Baboo Kanie Lall Seal, Zemindar, *vice* Baboo Hem Chander Banerjee.
The Rev. J. E. Payne, L. M. S. Institution, Bhowanipore, *vice* the Rev. J. P. Ashton.
Mr. G. J. Scott, Secretary, India General Steam Navigation Company, *vice* Baboo Shyama Churn Law.

The 10th July 1880.—The District Superintendent of Police, Beerbhoom, is appointed to be an *ex-officio* Commissioner of the Municipality of Sooree.

The 13th July 1880.—Mr. G. Sam, District Traffic Superintendent, East Indian Railway, Sahibgunge, is appointed to be a Municipal Commissioner for that station, *vice* Mr. J. F. Thompson.

ROAD CESS.—*The 29th June* 1880.—The undermentioned gentlemen are appointed to be members of the Branch Road Cess Committee of the sub-division of Pachumba, in the district of Hazaribagh:—

The Sub-Divisional Officer, Chairman, *ex-officio*.
Mr. T. W. Tweedie, Manager of the Dhunwar Estate, Vice-Chairman.

ex-officio members:
Moonsif of Khurruckdiha,
Resident Engineer, East Indian Railway, Giridih,
Inspector of Police,

Members:
Raja Poresh Nath Singh, Zemindar,
Baboo Adhur Kali Mookerjee, Sub-Manager, Encumbered Estates,
Moonshi Doorga Prosad, Manager, Gawan Estate,
Baboo Gogan Chunder Banerjee, Sub-Deputy Collector,
Moonshi Gouri Prosad, Pleader,
Khaji Mahomed Jan, Zemindar,
Tekait Siddanath Singh, Zemindar,
Mr. W. H. Stivenson, Missionary,
Khaji Wahed Jan, Zemindar,

The 14th July 1880.—Baboo Tiknarayan Sing, Ghatwal of Belhar and Rota, is appointed to be a member of the Branch Road Cess Committee at Banka, in the district of Bhagulpore.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

ERRATUM.

The 14th July 1880.—In the orders of the 17th May last, published at page 383 of Part I of the *Calcutta Gazette* of the 19th idem, regarding the appointment of members of the Branch Road Cess Committee at Banka, in the district of Bhagulpore, *for* "Baboo Birj Partap Singh, Ghatwal of Belhar and Rota," *read* "Birj Protap Sing, Zemindar of Bundi;" *for* "Baboo Dauraj Singh, Ghatwal of Kateri," *read* "Baboo Dhanraj Sing of Kotoria;" and *for* "Masudun Singh, Zemindar of Ranjwara," *read* "Masudun Sing, Zemindar of Panjwarah."

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

ERRATUM.

The 20th July 1880.—In modification of the notifications dated 9th December 1879 and 1st May 1880, publishing the names of successful candidates for enrolment as Revenue Agents, which appeared in Part I of the *Calcutta Gazette* of the 10th December 1879, page 1222, and Part I of the *Calcutta Gazette* of the 5th May 1880, page 336, the following corrected names are published:—

District.	Number.	For	Read
Gya ...	13	Lachmi Prasad ...	... Lachman Prasad.
Do. ...	14	Lutf Husain ...	... Latif Husain.
Do. ...	27	Sayed Ameer Ali ...	.. Shaik Ameer Ali.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 19th July 1880.—It is hereby notified, under Section 19 of the Indian Forest Act (Act VII of 1878), that the following tract of land in the Darjeeling district, which in the notification of the 18th October 1879, under section 4 of that Act, it was proposed to constitute a reserved forest, shall from the 1st August next be a "Reserved Forest" under the said Act:—

DISTRICT.	Pergunnah or other Sub-Division.	Name of Forest.	Boundaries.
Darjeeling ...	Hill Territory ...	Pugraingbong ...	*North.*—A Jhora separating the forest from the Goompahar Forest Reserve. *East.*—A demarcated line from that Jhora to the Pugraingbong spur, and thence to the Nagri ridge at the head of the Kundangbhong Jhora. *South and West.*—A demarcated line along the crest of the Nagri spur.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 20th July 1880.—The following programme of a visitation tour of the Lord Bishop of Calcutta is hereby published for general information :—

Stations.	Arrival.	Departure.	Remarks.
Darjeeling	.....	Friday, August 6th	
Julpaiguri	Friday, August 6th	Monday, „ 9th	
Rungpur	Tuesday, „ 10th	Wednesday, „ 11th	*Vid* Kawnia.
Cooch Behar	Wednesday, „ 11th	Friday, „ 13th	*Vid* Alipur.
Buxa	Friday, „ 13th	Tuesday, „ 17th	*Vid* Alipur, Kawnia, Parbatipur.
Dinagepore	Thursday, „ 19th	Friday, „ 20th	*Vid* Parbatipur.
Saidpur	Friday, „ 20th	Tuesday, „ 24th	
Kurseong	Tuesday, „ 24th	Thursday, „ 26th	
Darjeeling	Thursday, „ 26th	Saturday, September 11th	
Kurseong	Saturday, September 11th	Tuesday, „ 14th	*Vid* N. B. R. and E. B. R. to Nyehatti and Hugli, E. I. R.
Sahibgunj	Thursday, „ 16th	Thursday, „ 16th	
Purneah	Thursday, „ 16th	Monday, „ 20th	*Vid* Sahibgun
Bhagulpur	Monday, „ 20th	Wednesday, „ 22nd	
Jamalpur	Wednesday, „ 22nd	Monday, „ 27th	
Monghyr			
Gya	Monday, „ 27th	Wednesday, „ 29th	
Dinapur			
Bankipur	Wednesday, „ 29th	Monday, October 4th	
Calcutta	Tuesday, October 5th	Tuesday, „ 12th	Per B. I. S. N. Co.'s steamer.
False Point	Wednesday, „ 13th	.....	
Cuttack	Friday, „ 15th	Monday, October 18th	
Puri	Tuesday, „ 19th	Wednesday, „ 20th	*Vid* Cuttack.
Balasore	Saturday, „ 23rd	Monday, „ 25th	
Midnapore	Wednesday, „ 27th	Thursday, „ 28th	By road *viâ* Burdwan.
Chaibassa	Saturday, „ 30th	Tuesday, November 2nd	
Maranghada	Thursday, November 4th	Friday, „ 5th	
Pundhu	Friday, „ 5th	Monday, „ 8th	
Dorma	Monday, „ 8th	Tuesday, „ 9th	
Jaykara	Tuesday, „ 9th	Thursday, „ 11th	
Ramtoliya	Thursday, „ 11th	Saturday, „ 13th	
Kashabari	Saturday, „ 13th	Monday, „ 15th	
Itki	Monday, „ 15th	Tuesday, „ 16th	
Ranchi	Tuesday, „ 16th	Thursday, „ 25th	
Hazaribagh	Friday, „ 26th	Monday, „ 29th	*Vid* Giridi E. I. R.
Calcutta	Wednesday, December 1st	.....	

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[First Publication.]

The 20th July 1880.—The following notification is published for general information.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

GOVERNMENT OF INDIA.

MARINE BRANCH—MILITARY DEPARTMENT.

NOTICE TO MARINERS.

(No. 8.)

INDIA—WEST COAST.

DABHOL OR ANJANVEL.

Fixed Light at Tolkeshwar.

Notice is hereby given that a light will be exhibited on Tolkeshwar headland (the south shore of Dabhol Creek, known also as Anjanvel or Gopalgad Creek) from the 1st October to 1st June, commencing on the 1st October 1880.

The Light will be a *fixed white light*, elevated 333 feet above the level of high water, and should be visible in clear weather through an arc of 178°, or between the bearings N. by W. ½ W. (nearly), and S. by E. ½ E., from a distance of about 15 miles.

The column, or post, from which the light will be exhibited, is constructed of iron, is 6 inches in diameter, 24 feet high, and painted white; it is enclosed at its base by a circular iron house, also painted white, and is situated about 100 yards W. by S. from Tolkeshwar temple.

The illuminating apparatus is dioptric, or by lenses of the fifth order.

Position :—Lat. 17° 33′ 50″ N., Long. 73° 7′ 45″ E.

[*Bearings are Magnetic and from seaward. Variation* 1° 0′ *Easterly in* 1880.

By direction of the Government of India,

A. DUNDAS TAYLOR, *Comdr. (late I. N.)*,
Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT, CALCUTTA, the 10th July 1880.

This Notice affects the following:—

BRITISH ADMIRALTY Charts No. 738, 2736, 826, and 748*b*.
" " Sailing directions, West Coast of Hindostan Pilot, page 121.
" " Light List for 1880.
INDIAN MARINE SURVEY Charts, Nos. 1234 and 15.
" " Hydrographic Notice, No. 20.
" " Taylor's Sailing Directory, Vol. I, page 387.
" " Light List for 1880.

If this Notice is received on board ship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

NOTICE.

The 19th July 1880.—It is hereby notified for general information, under clause 2, section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor intends to vest in the Commissioners of the Gya Municipality the Gya Pilgrim Hospital situated within that Municipality, the said hospital not being private property, nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 19th July 1880.—In supersession of the notification published at page 402, Part I of the *Calcutta Gazette* of the 26th May 1880, it is hereby notified for general information that, under the power vested in him by section 234 of the Bengal Municipal Act, 1876, the Lieutenant-Governor is pleased, on the recommendation of the Commissioners of the Municipality of Bogra at a meeting, to order that the provisions of sections 278 to 284 of the Act, both inclusive, shall be in force in the said Municipality.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 5th July 1880.—The following amended Rule XI, of the Rules under section 59 of the Land Acquisition Act, X of 1870, having been sanctioned by the Governor-General of India in Council, is published for general information:—

XI. On the date on which payment of compensation in any case may become due under section 41 of the Act, the Collector shall tender the amount to such of the persons entitled to receive it as may be present at his office in person, or by agent duly authorized to receive the same, informing them at the same time that in the event of their refusal to accept the amount tendered, no claim to interest will be entertained. Should any such person be absent and have no authorized agent at the Collector's Court, the Collector shall serve a notice upon him calling upon him to attend in person or by agent, within one week of his receipt of the notice, to receive the amount due to him, and warning him that on failure to appear within the period above named, no interest whatever will be paid to him. Should such person neglect to appear within the time specified, the Collector shall, on being satisfied of the due service of the notice, hold the amount in deposit until it shall be applied for by the person entitled to it.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

DECLARATION.

The 20th July 1880.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the expense of the Calcutta Municipality for a public purpose, viz. for a new road from Wellington Street to Bancharam Ukoor's Lane, in the town of Calcutta, in the district of the 24-Pergunnahs, it is hereby declared that for the above purpose pieces of land, Nos. 5 and 6, Sonatun Seal's Lane, 18, Ukoor Dutt's Lane, and 45 and 46, Wellington Street, measuring, more or less, 4 cottahs and 12 chittacks, are required. The boundaries of the lands are as follows:—bounded on the north partly by No. 5, Sonatun Seal's Lane, belonging to Sreemuttee Rassmoney Dossee, partly by No. 6, Sonatun Seal's Lane, belonging to Hurokristo Dhur, and partly by No. 46, Wellington Street, belonging to Lokenauth and Bullodeb Dhur; on the south partly by No. 45, Wellington Street, belonging to Doorga Churn Dutt, and partly by No. 18, Ukoor Dutt's Lane, belonging to Doorga Churn Dutt; on the east by Bancharam Ukoor's Lane; and on the west by Wellington Street.

Plans and specification of the lands are filed in the office of the Commissioners for the town of Calcutta for public inspection.

This declaration is made, under the provisions of section 6 of Act X of 1870, to all whom it may concern.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

JUDICIAL DEPARTMENT.

No. 3467A.

The 8th July 1880.—Mr. G. A. Glascott, Landing and Shipping Superintendent, Eastern Bengal Railway, Goalundo, and Baboo Poresh Nath Biswas, Pleador, are appointed to be Honorary Magistrates for the Goalundo Bench, in the district of Furreedpore, and are vested with the powers of a Magistrate of the Third Class.

The 14th July 1880.—Mr. J. Kennedy, Officiating Joint-Magistrate and Deputy Collector, Monghyr, is vested with the power to try summarily the offences mentioned in Section 222 of the Criminal Procedure Code.

Baboo Shama Churn Das, Sub-Deputy Collector in the Sonthal Pergunnahs, is vested with the powers of a Magistrate of the Second Class.

The 15th July 1880.—Mr. W. R. Ricketts, Officiating Deputy Magistrate and Deputy Collector, Nuddea, is vested with the powers of a Magistrate of the Second Class.

The 16th July 1880.—Baboo Nobin Chunder Dass, Officiating Deputy Magistrate and Deputy Collector, Rungpore, is vested with the powers of a Magistrate of the Second Class.

The 20th July 1880.—Baboo Devendro Chunder Mookerjee, Moonsif of Lohardugga, is vested with the powers of a Magistrate of the Third Class.

Mr. W. Rattray, Deputy Magistrate and Deputy Collector, Rajmahal, Sonthal Pergunnahs, is vested with powers of a Moonsif.

LEAVE OF ABSENCE TO MOONSIFS.—*The 16th July* 1880.—Baboo Sharut Chunder Mookerjee, Moonsif of Chumparun, is allowed leave for 15 days, under Section 10, Supplement F of the Civil Leave Code, with effect from the 17th May last.

The 20th July 1880.—The late Baboo Ram Dyal Ghose, Moonsif of Lohardugga, was absent on sick leave from the 9th to the 22nd May last, both days inclusive, under Section 4, Supplement F of the Civil Leave Code.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 13th July 1880.—Under the authority vested in him by Section 641 of Act X of 1877, the Lieutenant-Governor exempts the 17 Chiefs of the Tributary Mehals of Orissa named below from personal appearance in civil courts :—

Maharajah Dhunoorjoy Narain Bhunj Deo of Keonjhar.
" Kishen Chunder Bhunj Deo of Mayurbhanja.
Rajah Mooney Pal Bahadoor of Pál Lahara.
" Kishen Chunder Murdraj Hurree Chundun of Nilgiri.
" Jogendro Deo of Baud.
" Hurreehur Khetrio Beerbur Chumptee Sing Mohapatur of Tigiria.
" Benoodhur Bajrodhur Narindro Mohapatur of Ranpur.
" Loodoo Kishore Sing Mandhata of Nayágar.
" Brojo Soonder Mansing Hurree Chunder Mohapatur of Narsinghpur.
" Notobur Murdraj Brohmorbur Roy of Khundpara.
" Sree Karan Bhagiruthee Babarta Patnaik of Athgar.
" Dusruthee Beerbur Mungraj Mohapatur of Baramba.
" Chyton Deo Bhunj of Duspulla.
" Ram Chunder Beerbur Huree Chundun of Talcher.
" Mohendro Deo Saont of Athmallik.
" Jonardun Murdraj Jug Deb of Hindol.
" Dinobundhoo Mohindro Bahadoor of Dhenkánál.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 15th July 1880.—Under section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Munshi Torab Ally, Mahomedan Registrar of Durgapore, authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the police-station of Phulpore, in the district of Mymensingh.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 15th July 1880.—Under section 3, Act 1 (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Munshi Khaliluddin, authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the police-station of Durgapore, in the district of Mymensing.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 19th July 1880.—In continuation of the notification dated the 13th March 1877, it is hereby notified, under the provisions of section 15 of Act V of 1861, that owing to the bad character and constant depredations committed by the inhabitants of Punkachur and the neighbouring villages of Itwachur, Mullickpore, Patna, Nuldanga, and Brahman Patna, in the district of Jessore, the additional police force of one head-constable and three constables sanctioned in the notification cited above was, with the sanction of the Lieutenant-Governor, retained up to the 30th April 1880.

The cost of this force as given below will be levied from the inhabitants of the said villages according to the assessment of the district Magistrate :—

	Rs.	A.	P.
1 Head-constable at Rs. 20	20	0	0
2 Constables at Rs. 8 each	16	0	0
1 Constable at Rs. 7	7	0	0
Pensionary charges	5	6	0
Stationery and lighting	1	0	0
Ten per cent. contingencies	4	4	9
Total per month ...	53	10	9
Or for 10 months and 18 days	568	14	9
Clothing allowance of four men at Rs. 4 per annum ...	16	0	0
Grand total ...	584	14	9

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 3rd July 1880.—It is hereby notified, under the provisions of section 15 of Act V of 1861, that as the villages of Madartalla, Hajulpati, Kataltali, Bitmare, Nachrapara, Charackkhola, Korartólla, Puteamara, Lemooa, Amtalli, Kakchira, Rupdon Kalmegha, and Sanboonia, in the Perozepore sub-division, in the district of Backergunge, are still in a disturbed and dangerous state owing to the existence of disputes regarding the possession of lands and collection of rents, the Lieutenant-Governor has sanctioned the employment of a special force of one head-constable and ten constables for a further period of twelve months, commencing from the 1st July 1880 to the 30th June 1881, to be quartered at the said villages.

2. The cost of the force as noted below will be assessed and levied from the inhabitants of the villages in proportion to their respective means :—

	Rs.
1 Head-constable at Rs. 25	25
5 Constables at Rs. 9	45
5 ditto at Rs. 8	40
Total monthly cost...	110
Or, for twelve months = ...	1,320
Contingencies at 10 per cent. = ...	132
Pensionary charges	165
Clothing allowance	44
Boat and repairs of barracks	100
Grand total ...	1,761

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 12th July 1880.—Under Section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary Registration of Mahomedan Marriages and Divorces), the Lieutenant-Governor has granted a license to Munshi Jalaluddin Ahmad of Shahzadpur, authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the sub-district of Serajgunge in the district of Pubna.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 12th July 1880.—Under Section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary Registration of Mahomedan Marriages and Divorces), the Lieutenant-Governor has granted a license to Munshi Dilawar Ali Khan, authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the police station of Shahzadpur, in the district of Pubna.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 12th July 1880.—It is hereby notified that in the exercise of the powers vested in him by Section 29 of the Bengal Civil Courts Act VI of 1871, the Lieutenant-Governor vests Baboo Anand Kumar Sarbadhikuri, 2nd Moonsif of Baraset, in the district of the 24-Pergunnahs, with the powers of a Judge of a Small Cause Court for the trial of suits cognizable by such Courts within the limit of Rs. 50.

The local limits within which the Moonsif will exercise these powers will correspond with the limits of his moonsiffee jurisdiction.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 30th June 1880.—Under the provisions of section 5 of the Indian Registration Act, III of 1877, the Lieutenant-Governor sanctions the abolition of the present Debipur Sub-Registry Office, and the formation in its place of the sub-district of Bankipore, with head-quarters at Bankipore, and jurisdiction conterminous with thana Bankipore, in the sub-division of Diamond Harbour, in the district of the 24-Pergunnahs. Thana Debipur, which was comprised in the sub-district of Debipur, will be transferred to the sub-district of Diamond Harbour. The changes will take effect on and from the 1st August 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 2nd July 1880.—Baboo Shamapudo Chowdhry, Deputy Magistrate and Deputy Collector, Midnapore, is appointed, *vice* Baboo Kali Prosonno Roy Chowdhry, deceased, to be a member of the Commission appointed under the orders of the 23rd June 1879, published in the *Calcutta Gazette* of the 25th idem, to ascertain and determine the chowkidaree chakran lands and other lands assigned before the passing of Act VI (B.C.) of 1870 (for the appointment, dismissal, and maintenance of village chowkidars), for the maintenance of officers to keep watch in the villages included within the thanas of Midnapore and Salboni in the Midnapore district.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

PUBLIC WORKS DEPARTMENT,—BENGAL.

ESTABLISHMENT.

The 19th July 1880.

No. 125.—*Notification.*—Mr. J. C. White, Assistant Engineer, Second Grade, Second Calcutta Division, passed in the Departmental Standard on the 12th July 1880.

T. H. WICKES,
Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

IRRIGATION.

NOTIFICATION.—ESTABLISHMENT.

Dated the 19th July 1880.

No. 99.—*Notifications.*—Mr. M J. J. P. Norman, Assistant Engineer, First Grade, Mahanuddy Division, availed himself, on the forenoon of the 9th instant, of the six months' leave on private affairs granted to him in the orders marginally noted.

No. 89, dated 30th June 1880.

No. 100.—With reference to this Department General Branch notification No 122 of the 6th instant, Mr. A. Joyce, Assistant Engineer, Second Grade, has been posted to the Arrah Division, which he joined on the forenoon of the 12th idem.

No. 101.—*Declaration.*—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken up by Government at the public expense for a public purpose, viz for the construction of a canal in the district of Sarun, it is hereby notified that a strip of land is required 16,500 feet long and from 200 to 250 feet wide, in the pergunnah of Kooary, forming part of the village of Srepaya, Bhop Chapra, Tewary Matthanea, and Matthanea.

This declaration is made, under the provisions of section 6 of Act X of 1870, to all whom it may concerns.

C. TAYLOR,
Offg. Asst. Secy., for Joint-Secy.
to the Govt. of Bengal, P. W. Dept.,
Irrigation Branch.

IRRIGATION.

DRAFT RULES PROPOSED UNDER ACT III (B.C.) OF 1876.

Dated the 20th July 1880.

No. 102.—*Notification.*—In exercise of the powers conferred on him by section 99 of Act III (B.C.) of 1876, the Hon'ble the Lieutenant-Governor is pleased to direct the publication of the following rules for the Sone Canals which it is proposed to substitute for the rules passed and published at pages 761 to 767, Part I of the *Calcutta Gazette* of the 23rd July 1879.

C. TAYLOR,
Offg. Asst. Secy., for Joint.-Secy.
to the Govt. of Bengal, P. W. Dept.,
Irrigation Branch.

RULES UNDER ACT III (B.C.) 1876.

1. The Collector, before awarding compensation under section 16, or for making a reference under section 17 of the Act, shall obtain the written opinion of the Superintending Canal Officer, which shall form part of the record of the proceedings.

2. Persons desirous of acquiring land for the construction of a village channel, or for having a village channel constructed by Canal Agency, shall prefer a written application to the Divisional Canal Officer, or to any other officer duly authorized by him to receive such application.

3. Ordinarily, no village channel shall exceed two miles in length from its head to the point of contact with the village boundary.

4. It shall be the duty of the Canal Officer to register all village channels after due notice has been given to the owner of his intention to do so; if the latterobjects, no water will be given.

5. No alteration among the shareholders will be recognized, unless the sanction of the Canal Officer has been first obtained.

6. Persons desirous of taking water from a registered village channel shall, previous to doing so, prefer a written application (Appendix A) to the Divisional Canal Officer, Sub-Divisional Canal Officer, or any subordinate duly authorized by the Divisional Canal Officer to receive such application; and no water shall be taken until after the receipt of a permit (Appendix B) from competent authority.

7. Water shall not be granted where, in the opinion of the Canal Officer, waste is likely to occur.

8. An application under Rule 6 shall, if granted, and unless otherwise specially agreed upon, be subject to the following conditions:—

(*a*)—That the water supplied shall not be used for other purposes than irrigation without the written consent of the Divisional or Sub-Divisional Canal Officer.

(*b*)—That the Sub-Divisional Canal Officer shall, in consultation with the applicants, appoint a headman (to be called a *Lambardar*), known, or ascertained to be, a substantial person possessed of property, to attend to their interests, to receive and carry out the orders of the Canal Officers, and to distribute the water among the shareholders in the village channel according to their shares.

(*c*)—That in any case where the Sub-Divisional Canal Officer cannot agree with the applicants in the appointment of a *Lambardar*, the Sub-Divisional Canal Officer shall make the appointment himself, subject to the approval of the Divisional Canal Officer.

9. The Divisional Canal Officer is empowered to pay to the *Lambardar* appointed under Rule 81, the fees detailed in the rule next following, subject to the condition of satisfactory performance of duty.

10. The allowance to the *Lambardar* for duties connected with the village channel such as arranging that it shall be kept in proper repair, reporting unauthorized irrigation, distributing the water to the shareholders, seeing that the outlet is closed according to the orders of the Sub-Divisional Canal Officer, and generally assisting the officers of the Irrigation Department, shall be half anna in the rupee on the amount of canal water-rates assessed on the lands irrigated from the village channel under his charge. The Divisional Canal Officer may retrench the whole or any part of the fees under this rule in the event of non-compliance with these conditions.

11. The Sub-Divisional Canal Officer may, by written order under section 76 (*a*), stop the supply to any village channel when he is satisfied, after inspection by himself or by one of his subordinates, that it is not maintained in proper repair; such order shall be recorded in the Sub-Divisional Office.

12. The Divisional Canal Officer may close the outlets in rotation as he may consider necessary. Such closures shall not extend beyond ten consecutive days, and shall be notified to the *Lambardars* of village channels. For longer closures the authority of the Superintending Canal Officer is required.

13. Nothing in the above rules shall be taken to affect the power of the Superintending or Divisional Canal Officer to stop the supply of water in case of pressing emergency.

14. The water-gauges on distributaries or other channels shall be held to give authoritative data for all calculations of discharge required to verify claims for remission of water-rate on account of loss of water.

15. Claims to remission of water-rates under section 76(*b*) shall only be admitted on proof of actual loss caused by the stoppage of supply. On proof of such loss, the Divisional Canal Officer may remit the whole or any portion of the rates. All applications for remission of water-rates shall be made in writing by the parties concerned, either in person, or through their headman, to the nearest Sub-Divisional Canal Officer, at least seven days prior to the cutting of the crop. On receipt of such application, the Sub-Divisional Canal Officer shall, after due local enquiry, forward the application with his remarks to the Divisional Canal Officer for decision.

16. Before awarding compensation under section 76(*c*), the Collector shall obtain the written opinion of the Divisional Canal Officer, and such opinion shall form part of the record of the proceedings.

17. Contracts between the Divisional Canal Officer on the part of Government, and private individuals, for the use of water as a motive power, or for any other purpose whatsoever, not included in the published schedule of rates, shall, if for any period not exceeding one year, require the previous sanction of the Superintending Canal Officer. If proposed for longer periods, such contracts shall be submitted for the sanction of the Lieutenant-Governor in the Irrigation Department.

18. Tanks may be filled with canal water without charge, and without reference to the area irrigated in any village, wherever water can be made available without injury to the cultivation dependent on any canal, under the following conditions:—

(*a.*)—No tank shall be so filled unless the water is to be exclusively used for domestic purposes or for watering cattle, or both.

(*b.*)—No tank shall be so filled from which irrigation is practised.

(*c.*)—No tank shall be so filled which, intercepting any line of drainage, is liable to overflow from accumulation of water derived from natural causes.

(*d.*)—No tank shall be so filled except on the written order of the Sub-Divisional Canal Officer issued on the written application of the parties concerned.

(*e.*)—No tank shall be so filled unless the village channel used to fill it shall be shown to the satisfaction of the Sub-Divisional Canal Officer to be in a sound condition when the application is made.

(*f.*)—The privilege herein accorded may, by written order of the Divisional Canal Officer, subject to revision by the Superintending Canal Officer, whose decision shall be final, be suspended for 12 months for breach of any of the above conditions

19. Leases for terms of five years for the supply of water between the 25th June of one year and the 1st April of the following year will be given at the rates fixed in the Schedule, Rule 33, provided that land leased in any village forms one or more compact blocks, each of not less than 50 acres, defined by well-marked boundaries of such a nature as clearly to distinguish leased from the adjoining unleased lands, and to prevent the latter from being surreptitiously watered under cover of the lease.

20. Well-marked boundaries of the nature required by the foregoing rule generally exist. Village roads, bunds of *ahrahs*, village boundaries, and similar natural marks will be sufficient. If such do not exist, and it appears advisable to grant the lease, the villagers may, at the discretion of the Divisional Canal Officer, be required to make small bunds round the leased area, or mark its limits by the erection of cheap boundary marks, or cause to be carried out such arrangements as may suffice for the future identification of the leased area.

21. No restriction is placed on the description of crop to be grown under five-year leases, but no water will be given on these leases between the 1st of April and the 25th of June. The Superintending Canal Officer may relax this rule in the case of water being required for rice-seed beds.

22. If in the opinion of the Divisional Canal Officer it appears advisable to grant a lease for a block of less than 50 acres in area, he must refer the matter for the decision of the Superintending Canal Officer, at whose discretion the restriction as to area may be relaxed.

23. Present holders of three-year leases may at their option avail themselves of the terms offered to the holders of the five-year leases, but without retrospective effect.

24. Leases for five years at the rates entered in Rule 33 may be given—(1) on the application of all the cultivators of the area proposed to be leased, on condition of their agreeing in such application to become jointly and severally responsible for the payment of all amounts due on account of water-rates; or (2) on the joint application of the cultivators and of some person hereinafter called the Contractor, who may agree to collect and pay to Government, under section 82 of Act III (B.C.) of 1876, all sums due under the agreement on account of water-rates. The agreement of villagers binding themselves jointly and severally will be in the form prescribed in Appendix C. The joint agreement of villagers and a water-rate Contractor shall be in the form prescribed in Appendix D. Every agreement under this rule must be signed by each applicant in the presence of at least one respectable witness.

25. Contractors shall be entitled to collect water-dues, at the rates given in schedule 4 attached to Rule 33, from the cultivators who have applied for the water supplied. Every due from a cultivator to the Contractor on account of water-rates shall be deemed to be a sum due to Government under sections 82 and 85 of Act III (B.C.) of 1876.

26. A Contractor (or in case there be more than one, each Contractor severally and jointly) shall be responsible for all sums payable on the agreement (Appendix D), except such sums as may be remitted by competent authority under the rules in force, and shall be entitled to a deduction of 5 per cent. for cost of collection.

27. No water shall be taken previous to the receipt of a permit (Appendix B) signed by the Divisional Canal Officer. When an agreement has been made for the collection of the rates by a Contractor, the Divisional Canal Officer shall under section 82 furnish such Contractor with a written authority to collect the amounts due by the cultivators according to a list furnished in the application, one copy of which is to be sent to the Collector.

28. Every Contractor shall nominate a headman, to be approved of by the Divisional Canal Officer, to perform the duties specified in Rule 10. Such headman or the contractor, according to the arrangement made at the time of contract, shall receive 5 per cent. on the assessment, but the Divisional Canal Officer may retrench the whole or any part of these fees if the duties are not properly performed.

29. All water-rates for five years leases leviable under the above leases shall become due on the 31st December and 15th March in equal portions, and shall be paid within one month of such dates.

30. Under section 78 of the Act, the rates chargeable per acre for water supplied to the different description of crops up to 1st of April 1881, except in cases of three-year leases now in existence, will be as follow :—

SCHEDULE I.—*Existing rates.*

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER			Per
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I	Sugarcane	0 2 6	3 2 0	5 0 0	0 1 8	2 1 4	3 5 4	Crop.
II	Rice, vegetable, water-nuts, wheat, barley, cotton, tobacco, indigo, opium, garden and all crops not otherwise specified ...	0 1 8	1 9 0	2 8 0	0 0 10	1 9 8	1 10 8	"

NOTE TO RULE 30.

1 Cottah = 1,361·25 square feet.
1 Beegah = 27,225 00 ditto.
1 Acre = 43,560· 0 ditto.

31. On and after the 25th June 1881 the following rates will be charged on crop-leases for water supplied between the 25th June of one year and the 1st April of the following year :—

SCHEDULE II.—*Annual Leases.*

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Rice	0 1 6	1 14 0	3 0 0	0 1 0	1 4 0	2 0 0
	Bhadoi, except rice	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8
	Rabi	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8
	Sugarcane	0 2 0	3 2 0	5 0 0	0 1 8	2 1 4	3 5 4

Note to Rule 31.—If water is taken for sugarcane in the hot months, in addition, under Rule 32, the total charge will be as follows :—

	Rs. A. P.
Under annual leases per acre	5 0 0
During hot months " "	4 0 0
Total per acre ...	9 0 0

32. On and after the 1st April 1881 the following rates will be charged for water supplied to crops between the 1st April and 25th June of each year :—

SCHEDULE III.—*Special for hot months.*

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	For all crops	0 2 0	2 8 0	4 0 0	0 1 4	1 10 8	2 10 8

33. The following rates will be charged for water supplied to different crops between the 25th June and 1st April of each year on five-year leases :—

SCHEDULE IV.—*Five-years Leases.*

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	For all crops	0 1 0	1 4 0	2 8 0	0 0 8	0 13 4	1 5 4

Note to Rule 33.—If water is taken for sugarcane in the hot months, in addition, under Rule 32, the total charge will be as follows :—

	Rs. A. P.
Under five-years leases per acre	2 0 0
During hot months „ „	4 0 0
Total per acre ...	6 0 0

34. The statements of the amounts demandable for water-rates levied under the rules in force shall be prepared under the supervision and signature of the Divisional Canal Officer in such form as shall from time to time be sanctioned by the Lieutenant-Governor.

35. All water-rates shall become due on the dates below stated, and shall be paid within one month of such dates :—

Water-rate on spring crops, wheat, barley, peas, poppy, &c. ...	15th March.
Water-rate on summer crops, cheena, &c. ...	15th July.
Water-rate on bhadoi crops, early rice, indian-corn, murwa, &c. ...	31st October.
Water-rate on annual and winter crops, sugarcane, aghani rice, jowar, &c.	31st December.

36. In the case of lands held in *bhaoli*, the water-rate shall be recoverable from both the cultivator and the person or persons in receipt of the *bhaoli* rents in the same proportion as the produce is divisible amongst them.

37. In the case of lands held in *bhaoli*, the zemindar shall sign jointly with the cultivators. (This rule only applies to the case of five-year leases.)

38. The area irrigated in any village shall be measured by an *Ameen* appointed for the purpose. The *Putwari* shall be present at the measurement, and shall at the time take a copy of the *khusrah* of the *Ameen*; if for any reason the *Putwari* is not present, the cost of preparing the copy will be charged against him. This copy shall be delivered to the *Putwari*, or, in his absence, to the *Lambardar*. Both the *Lambardar* and *Putwari* shall sign the *khusrah*.

39. When the measurement is completed, the *khusrah* shall be forwarded to the Sub-Divisional Canal Officer, who shall prepare the *khatiani* with all possible despatch. A copy of the *khatiani*, signed and sealed by the *Zilladar*, shall, as soon as it is prepared, be forwarded to the *Putwari*, who shall grant a receipt for the same. If the *Putwari* is not present, or declines to receive the *khatiani*, the Sub-Divisional Officer shall forward it direct to the Collector.

40. It shall be the duty of the *Putwari*, immediately on the completion of the measurement, to inform each ryot, on application, of the fields measured against him, and on receipt of the *khatiani* to supply each person charged with a *percha* showing the water-rates due. For these duties, and for attending the measurement and rendering such other reasonable assistance to the Canal Officer and Collector as may be required, an allowance of one quarter anna per rupee on the amount collected shall be made.

41. This allowance shall be paid to the *Putwari* by the Collector if he is satisfied that the work has been properly done.

42. The Canal Officer shall note on the *khatiani* whether the *Putwari* has given proper assistance during the measurement.

43. If a cultivator is dissatisfied with the entries made against him in the *khatiani*, whether as to the fact of the land having been charged "flow" instead of "lift" or as to the measurements and entries of classes of crops, he must lodge a complaint, either personally or through the *Lambardar* of his village channel, with the Divisional or Sub-Divisional Canal Officer within a month after the date of the demand being made on him.

44. The *Zilladar* shall submit his check measurements in a form (Appendix E) which shall be sent in for the inspection of the Divisional Canal Officer. The Sub-Divisional Canal Officer shall check the *Ameens'* measurements as often as he possibly can. If it be found that any ameen wilfully or frequently makes wrong measurements, he shall be punished by dismissal.

45. Collection of all water-rates shall be made by the Collector in accordance with the statement of demands furnished to him by the Divisional Canal Officer.

46. Objections to the demand addressed to the Collector, if preferred within one month after the demand has been made, shall, if remission be claimed on the score of short supply, or of any matter affecting the Irrigation Department, be referred for orders to the Divisional Canal Officer. The Collector shall have discretion to suspend collections by a written order in cases where (objections having been filed) it may seem advisable to do so.

47. Claims for remission, referred by the Collector and admitted by the Divisional Canal Officer, shall be reported by him for the sanction of the Superintending Canal Officer, except in cases where remissions are made on account of excess areas having been charged, or a wrong name entered in the *khatiani*.

48. If the Divisional Canal Officer reject the claim, an appeal may be made to the Superintending Canal Officer, provided that it is preferred within forty days from the issue of the order of the Divisional Canal Officer.

49. A remission statement, signed by the Superintending or Divisional Canal Officer, shall be sufficient authority for a refund by the Collector.

50. In special cases not otherwise provided in these rules, and in cases where water-rates are not recoverable owing to the absconding or bankruptcy of the defaulter, the Collector will obtain the sanction of the Commissioner of the Division to the remission of such sums as he may deem irrecoverable. The details of such remission shall be communicated at the close of each official year to the Divisional Canal Officer.

51. The Collector shall appoint a headman (to be called a *Tehsildar*), whose duty will be to collect and pay in, to the Collector or other duly authorized person, all water-rates leviable on the land irrigated.

52. The *Tehsildar* shall furnish security for the payment of all sums realized by him, the stamp and registration fees on security bonds being deducted from the percentage allowed, under the following rule.

53. The allowance to the *Tehsildars* of a village or villages for collecting the water-rates shall be fixed by the Collector, but the total amount to be paid in any one year to all the *Tehsildars* in a district shall not exceed half an anna in the rupee on the amounts actually paid in. If the *Tehsildar* shall satisfy the Collector that arrears have not accrued through any negligence on his part, it shall be at the option of the Collector to pay him the allowance on the whole or any part of such arrears.

54. If only a portion of a field be irrigated, the water-rate shall be chargeable on the whole field, unless such portion shall have been clearly demarcated, previous to the admission of the water, by a ridge not less than half a foot high.

55. When a portion of a field has been irrigated with canal water, and a portion with well or reservoir water, the whole field shall be liable for canal water-rate, unless a clearly distinguishable boundary exists between the two portions.

56 If well or reservoir water is conveyed in the same channel as canal water, the whole of the irrigation from that channel shall be liable to canal water-rate. The *Lambardar* will be held personally responsible that this and any breach of Rules 54 and 55 is duly reported.

57. Irrigation from escape channels, when the supply is permanent, shall be governed by the same rules as irrigation from other parts of the canal.

58. Irrigation from such channels, when the supply is intermittent, may be allowed at such reduced rates as shall from time to time be fixed by the Lieutenant-Governor.

59. Persons using water without a written permit, or taking water at times prohibited by proper authority, shall be liable to a penalty not exceeding double water-rates on the area irrigated, and such charge shall be leviable at the time of report to the Collector.

60. The charge leviable for water suffered to run to waste on uncultivated lands shall be calculated at the highest rate specified in the schedule, viz. Rs. 5 per acre on the area flooded; provided that in every such case the Divisional Canal Officer may impose a lower rate if he thinks fit. The *Lambardar* is to be held responsible for reporting such waste of water.

61. When the original crop sown in a field irrigated by canal water fails, and is ploughed up, and a fresh crop is sown in the same season, the water-rates shall be levied on the second crop.

62. No person shall, without the permission in writing of the Divisional or Sub-Divisional Canal Officer, pass, or cause any animal or vehicle to pass, on or across any of the works, banks, or channels of a canal or drainage work after he has been desired to desist therefrom, excepting by means of such bridges, fords, and ferries, and their approaches, as are provided by the Divisional Canal Officer.

63. No Canal Officer, unless specially exempted by the Lieutenant-Governor from the operation of this rule, shall have any interest in the distribution of water from any of the canals, or purchase or bid for any Government property sold thereon, either in his own name, or in the name of another, or jointly, or in shares with others.

APPENDIX A.

Application for Water.

No.

Mouzah

Pergunnah

Distributaries

Village channel

Name of lambardar

We the undersigned hereby apply for water from the abovementioned village channel for the areas below stated, and we engage to pay through the Tehsildar to the Collector or other person duly authorized to receive them the water-rates according to the published schedules, and we further agree to abide by all rules issued under the Canal Act.

NAME OF RYOT.	Area more or less to be irrigated.	Crops to be grown.	Signature.

Signature of Lambardar,
Sectional Officer.

Date of 18

Received by me of 18

Forwarded of 18

Received sub-division office of 18

Permit ... { Refused of 18

APPENDIX B.

Permit of village to take water from distributaries village channel, for the undermentioned areas.

Area to be irrigated, more or less.	Crop to be grown.	Water-rate due.	Date of payment.

Signature of Canal Officer.

Date

To be retained by Officer issuing the Permit.

APPENDIX B.

Permit of village to take water from distributaries village channel, for the undermentioned areas.

Area to be irrigated, more or less.	Crop to be grown	Water-rate due.	Date of payment.

To be retained by the Lambardar.

APPENDIX C.

Vernacular.

FORM of application by villagers for a five-years lease, Mouzah

Pergunnah distributary , names of applicant

We the undersigned inhabitants of Mouzah , Pergunnah , hereby apply for water from the abovenamed distributary to be supplied from the 25th June to the 1st of April of each year for five years to the areas given below, and we jointly and severally agree to pay rates as fixed in the schedule below, and undertake to pay each year the full amount calculated on the area applied for at such rates, subject to the provisions of rules 15, 31, and 35.

VILLAGE	Areas.	Rate.	Amount.	Name.	Signature of cultivator.
	B C. D.	Rs A P. 1 4 0 per beegha.	Rs. A. P.		

APPENDIX D.

Vernacular or
English and Vernacular.

Joint application of Villagers and a Contractor under section 82, *Act V of* 1876, *for a five-years' lease.*

Mouzah , Pergunnah

Distributary

Names of villagers

Name of Contractor

We the undersigned cultivators of Mouzah , Pergunnah , hereby apply for water from the abovenamed distributary to be supplied from the 25th June to the 1st of April of each year for five years to the areas named below, and we agree to pay rates as fixed in the schedule below, subject to the provisions of rules 15, 31, and 35.

I (contractor's name) agree to collect and pay to Government all sums payable on the application, and request under section 82 authority to collect these rates according to the certificate to be supplied me by the sub-divisional officer under section 85 of Act III of 1876, and I further agree to abide by all rules passed under the Canal Act.

VILLAGE.	Areas of fields.	Rate.	Amount.	Name.	Signature of Cultivator.

APPENDIX E.

Zilladar's Check Measurement Form.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
					Measurement according to Ameen.				Check measurement						
Name of Pergunnah.	Name of village	Name of cultivator and his father	Field survey number.	Name of ameen who measured.	Crop.	Flow.	Lift.	Water-rate.	Crop.	Flow.	Lift.	Water-rate.			Remarks.
													Rs. A. P	Rs. A. P.	

APPENDIX F.

Purcha or Slip Form.

Remarks regarding the individual to whom the purcha has been given.	Water-rate.	Crop	Area and kind of irrigation.		Number of field.		Date of issue of purcha.
			Flow.	Lift.	Number in the survey map.	Number of the khasra.	

RAILWAY.

Darjeeling, the 17th July 1880.

No. 162.—*Notification.*—Mr. W. C. Boyce, Ferry Superintendent, Northern Bengal State Railway, is granted one month's privilege leave with effect from the afternoon of the 10th July 1880.

F. S. STANTON, *Lieut.-Col.*, R.E.,
Offg. Secy. to the Govt. of Bengal, P. W. Dept.

JAIL DEPARTMENT.

No. 6228, *dated* 16*th July* 1880.—Surgeon C. J. Meadows made over charge of the Chumparun Jail to Surgeon-Major J. C. Shaw, in the forenoon of the 10th July 1880.

R. BEADON, *Lieut.-Col.*,
Deputy Inspector-General of Jails, Bengal.

SMALL CAUSE COURT NOTICE.

UNDER section 14, Act XI of 1865, notice is hereby given that, subject to the orders of Government, the Judge of the Courts of Small Causes at Kooshtea and Chooadanga will hold his sittings in the month of August 1880 as below, except Sundays and holidays :—

	From 1st to 8th August 1880	...	Kooshtea.
	„ 9th to 17th „	...	Chooadanga.
Again	„ 18th to 31st „	...	Kooshtea.

MOULVI SYED MOAZZEM HOSSEIN, *Judge.*

CHOOADANGA SMALL CAUSE COURT, *the* 14*th July* 1880.

TREASURY NOTICES.

BABOO SYAMA CHARAN MITTRA, Deputy Collector, has been placed in charge of the Noakholly Treasury, *vice* Baboo Jadab Chandra Ghosh, and authorized to draw bills on other treasuries.

E. E. LOWIS, *Commissioner.*

COMMISSIONER'S OFFICE, CHITTAGONG, *the* 10*th July* 1880.

BABOO BHOOBUNESHUR SINGH, Deputy Collector, has been placed in charge of the Durbhunga Treasury, and is authorized to draw bills on other treasuries.

J. W. EDGAR, *Offg. Commissioner.*

PATNA COMMISSIONER'S OFFICE, BANKIPORE, *the* 10*th July* 1880.

BABOO CHUNDI CHARAN BOSE, Deputy Collector, has been placed in charge of the Hazareebagh Treasury, and is authorized to draw bills on other treasuries.

J. F. K. HEWITT, *Commissioner.*

RANCHEE, *the* 14*th July* 1880.

UNCOVENANTED DEPUTY COLLECTOR BABOO JUGGUTDULLABH BYSACK has been placed in charge of the Jessore Treasury, and authorized to draw bills on other treasuries.

CALCUTTA, *the* 14*th July* 1880. J. MONRO, *Offg. Commissioner.*

UNCOVENANTED DEPUTY COLLECTOR BABOO RAJENDRO NATH GHOSH has been placed in charge of the Julpigoree Treasury from 27th May 1880, and is authorized to draw bills on other treasuries.

H. ULICK BROWNE, *Commr. of the Rajshahye and Cooch Behar Divn.*

The 28*th June* 1880.

OFFICIATING DEPUTY COLLECTOR BABOO ASHOOTOSH SIRCAR has been placed in charge of the Gya Treasury, and is authorized to draw bills on other treasuries.

J. W. EDGAR, *Offg. Commissioner.*

EDUCATIONAL NOTICES.

Subordinate Educational Service.

The 15th July 1880.—Babu Raj Krishna Mitra, Laboratory Assistant, Presidency College (Class VI), is allowed leave of absence for three weeks, under section 4, Supplement F to the Civil Leave Code, and Babu Charu Chunder Sarkar, M.A., is appointed to officiate for the absentee in the sixth class.

The 17th July 1880.—Babu Paras Nath Ghosh, Sub-Inspector of Schools, Singbhoom (Class VII), is allowed leave of absence for twelve months without pay, in extension of the leave granted to him under orders of this office of the 21st July 1879.

The 19th July 1880.—Babu Uma Charan Ghosh, Third Master, Burrisaul Zillah School, (Class VII), acted as Second Master of the same school in the sixth class, during the absence, on deputation, of Babu Rasamay Bysak, M.A., for one month, from the 5th January last.

The 19th July 1880.—Babu Sri Nath Das, Fourth Master, Burrisaul Zillah School, acted as Third Master of the same school in the seventh class, during the absence, on deputation, of Babu Uma Charan Ghosh, for one month, from the 5th January last.

The 19th July 1880.—Babu Dwarka Nath Chuckerbutty, Second Master, Hooghly Collegiate School (Class III), is allowed leave of absence for three months, under section 4, Supplement F to the Civil Leave Code, with effect from the 21st June last.

The 19th July 1880.—Babu Hara Mohan Bhuttacharjee, Deputy Inspector of Schools, Midnapore (Class IV), is allowed leave of absence for two months and a half, under section 18, Supplement F to the Civil Leave Code, with effect from the 3rd instant.

The 19th July 1880.—In supersession of this office orders of the 27th April last, Babu Tarini Das Banerji, M.A., Head-master, Jessore Zillah School, and now Officiating Head-master, Krishnaghur Collegiate School (Class V), is allowed leave of absence from the 14th June 1880, to the date preceding that on which he joined the latter institution, inclusive, without pay.

The 19th July 1880.—Mir Sujjad Ali, Sub-Inspector of Schools, Jessore (Class VII), on leave, is temporarily transferred to Nuddea, *vice* Babu Nil Madhav Mookerjee.

The 19th July 1880.—Babu Rati Kanth Laha, Officiating Sub-Inspector of Schools, Nuddea, in the seventh class, is temporarily transferred to Jessore, *vice* Mir Sujjad Ali.

A. W. CROFT, *Director of Public Instruction.*

Orders by the Vice-Chancellor and Syndicate of the Calcutta University.

THE following changes in the Regulations in Arts, Law, Medicine and Engineering having been sanctioned by the Senate and approved by His Excellency the Governor-General in Council, are published for general information:—

The following foot-note has been appended to the word "school" in the marginal note to the Entrance Certificate (Appendix A):—

"It is in the power of the Syndicate to refuse to recognize any school unless it is certified by a Government Inspector of Schools as having been in existence since the 1st of March next preceding the examination, and as qualified to teach up to the Entrance Standard."

In paragraph 9 of the Regulations for Honours in Arts, the words "History of Philosophy" have been substituted for the words "Natural Theology," and the words "(*a*) Natural Theology" for the words "(*a*) History of Philosophy."

In paragraph 6 of the Regulations for the License in Medicine and Surgery, for the words "the Syndicate shall notify, three months before the examination, the portions of the subjects of Chemistry and Botany in which candidates shall be examined," the following words have been substituted:—

"The Syndicate shall notify, three months before the examination, the portions of Botany in which candidates shall be examined."

For the words "on the first Monday in December," in paragraph 1 of the Regulations for the Entrance Examination; for the words "on the morning of the fourth Monday after the examination," in paragraph 7 of the same Regulations; for the words "on the first Monday in December," in paragraph 1 of the Regulations for the F. A. Examination; for the words "on the morning of the fourth Monday after the examination," in paragraph 7 of the same Regulations; for the words "in the first week in January," in paragraph 1 of the Regulations for the Bachelor of Arts Examination; for the words "on the morning of the fourth Monday after the examination," in paragraph 7 of the same Regulations; for the words "in the first week in February" in paragraph 1 of the Regulations for Honours in Arts; for the words "on or before the 31st day of December," in paragraph 4 of the same Regulations; for the words "on or before the 1st of January," in paragraph 2 of the Regulations for the examination for the degree of Master of Arts; for the words "in the first week in January," in paragraph 1 of the Regulations for the degree of Bachelor in Law; for the words "in the first week in March," in paragraph 1 of the Regulations for

the examination for Honours in Law; for the words "in the last week of March," in paragraph 1 of the Regulations for the License in Medicine and Surgery, and in paragraph 1 of the Regulations for the degree of Bachelor in Medicine; for the words "in the first week of April," in paragraph 1 of the Regulations for the degree of Doctor in Medicine; for the words, "in the first week of May," in paragraph 1 of the Regulations for the License in Civil Engineering, and in paragraph 1 of the Regulations for the degree of Bachelor in Civil Engineering; and for the words "in the first week of June," in paragraph 1 of the Regulations for Honours in Civil Engineering, the following words have been substituted :—

"At such time as the Syndicate shall determine, the date to be approximately notified in the Calendar for the year."

SENATE HOUSE, *the 24th June* 1880. CHARLES H. TAWNEY, *Registrar.*

The following Text-book in English Literature has been appointed for the Entrance Examination of 1881 :—

Readings from English History selected and edited by John Richard Green, Part III.

CHARLES H. TAWNEY, *Registrar.*

SENATE HOUSE, *the 10th July* 1880.

Calcutta University.

THE Senate of the University of Calcutta will proceed in the month of August next to the election of a Tagore Law Professor for such term as the Senate may approve.

The salary of the Professorship is Rs. 10,000 per annum, and one of the conditions of the appointment is that the Professor shall deliver in each year a course of lectures on some branch of law.

Candidates for the Professorship are requested to forward their applications to the Registrar before the 31st July, and at the same time to state on what subject or subjects they are prepared to lecture.

SENATE HOUSE, the 17th July 1880. CHARLES H. TAWNEY, *Registrar.*

NOTIFICATION.

IN accordance with the instructions laid down in paragraph 8 of Junior Scholarships Rules, the third grade scholarships allowed to the Chittagong Division are distributed as follows :—

For the district of Chittagong	...	2
Ditto of Noakholly	...	2
Total	...	4

2. The one second grade Scholarship will be thrown open to general competition among the schools in the districts of the Chittagong Division, and be awarded to the first boy in the list of successful candidates.

E. E. LOWIS, *Commissioner.*

IT is hereby notified that of the 21 junior scholarships allotted to this division, the seven second grade scholarships will be awarded to those candidates who stand highest in order of merit in the divisional list in the examination to be held in December next, and that the remaining fourteen third grade scholarships will be distributed among the several districts of the division as follows :—

Dacca	...	3
Furreedpore	...	2
Backergunge	...	3
Mymensingh	...	3
Tipperah	...	3
Total	...	14

OBHOY CHURN SEN, *Persl. Asst., for Offg. Commr.*

NOTIFICATIONS OF THE BOARD OF REVENUE.

No. 769B.

NOTICE is hereby given that the Eighth Sale of Opium, the provision of 1877-78 and 1878-79, will be held at the Government Opium Sale-room, No. 2, Bankshall-street, on Monday, the 2nd August 1880, at 11 A.M., and will comprise 4,700 chests, viz.—

	Chests.
Behar Opium	2,350
Benares „	2,350
Total ...	4,700

2. The general conditions of the sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 2nd December 1879, and published in the *Government* and *Exchange Gazettes*, or on personal application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 7th and 17th August 1880 respectively,—that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other public securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room will be received after 1-30 P.M. of Saturday, the 7th August 1880, and no Bank of Bengal Receipts in full payment of lots will be accepted after 3-30 P.M. of Tuesday, the 17th August 1880.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium will be brought to sale in the present year on or about the dates specified below. The Board of Revenue, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so:—

DATES.	Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about Thursday, 2nd September 1880 ...	2,350	2,350	4,700
Ditto Monday, 4th October „ ...	2,350	2,350	4,700
Ditto Thursday, 4th November „ ...	2,350	2,350	4,700
Ditto Wednesday, 1st December „ ...	2,350	2,350	4,700
Total ...	9,400	9,400	18,800

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L.P., FORT WILLIAM, the 29th June 1880.

The Calcutta Gazette.

WEDNESDAY, JULY 21, 1880.

PART IA.

Orders and Notifications by the Government of India, &c.

[Reprinted from the Gazette of India.]

The following orders, issued by the Government of India in the Home, Revenue, and Agricultural Department, are republished for general information :—

NOTIFICATIONS—ESTABLISHMENTS.

Simla, the 6th July 1880.

No. 299.—Sir S. C. Bayley, K.C.S.I., Secretary to the Government of India, in the Home, Revenue, and Agricultural Department, and Officiating Chief Commissioner of Assam, is confirmed in the latter appointment *vice* Colonel Keatinge, retired, with effect from the 17th June 1880.

The 7th July 1880.

No. 304.—The services of Mr. C. S. Bayley, C.S., Assistant Magistrate and Collector in Bengal, are placed temporarily at the disposal of the Chief Commissioner of Assam.

The 9th July 1880.

No. 307.—* * * * *

Mr. J. D. Anderson, C.S., Assistant Commissioner, 3rd Grade, to officiate as Assistant Commissioner, 2nd Grade, *vice* Captain W. F. Trotter.

EXAMINATIONS.

The 9th July 1880.

No. 62.—With reference to paragraph 1 of Home Department Notification No. 1, dated the 2nd January last, publishing amended rules for the encouragement of the study of Oriental languages among the junior members of the Bengal Civil Service, it is hereby notified for general information that the selections from the "Sháh-Námah" for the Honour Examination in Persian having been prepared and copies being available at the Library of the Board of Examiners, Calcutta, these selections will be adopted as one of the text-books at and after the examination of July 1881.

JUDICIAL.

The 3rd July 1880.

No. 699.—The Hon'ble C. D. Field, M.A., LL.D., took his seat as an Officiating Judge of the High Court of Judicature at Fort William in Bengal on the forenoon of the 23rd ultimo.

POLICE.

The 8th July 1880.

No. 203.—The services of Mr. S. N. Walker, Acting Assistant District Superintendent of Police in Bengal, are placed at the disposal of the Chief Commissioner of Assam.

The following orders, issued by the Government of India in the Foreign Department, are republished for general information :—

NOTIFICATIONS.—POLITICAL.

Simla, the 9th July 1880.

No. 197*G.-P.*—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor-General in Council is pleased to recognize the appointment of Mr. A. B. Cobb as Vice-Consul General for the United States of America at Calcutta.

No. 200*G.-P.*—His Excellency the Viceroy and Governor-General in Council is pleased to recognize the appointment of Mr. J. Bullock as Consular Agent for France at False Point on the Coast of Orissa.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

The Calcutta Gazette.

WEDNESDAY, JULY 21, 1880.

PART II.

Advertisements.

[N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

LAND SALE NOTICES.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Bhagulpore will be put up to sale at the Bhagulpore Collectorate on Tuesday, the 7th September 1880, corresponding with the 18th Bhaudon 1287, Fuslee.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidder above the upset price. The purchaser of these estates will be considered as the proprietors of the estate, and the entire proprietary right of Government in such estates will be transferred to him subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and the rights conferred by the settlement proceedings and the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertizement, as in the case of original sale.

Number in statement of Government estate.	Number in the district rent roll.	Name of estate and pergunnah.	Approximate area in acres.			Government revenue assessed.			Upset price.		
			A.	R.	P.	Rs.	A.	P.	Rs.	A.	P.
	2366	Arazi Amanut Sircar, thannah Khanpore, pergunnah Colgong, situated in mouzah Khanpoor.	93	0	27	98	1	0	950	0	0
	.....	Ditto in mouzah Mukrundpoor	86	1	9	66	6	0	664	0	0
	.....	Ditto in mouzah Baskolah	25	0	17	25	3	0	250	0	0
	.....	Ditto in mouzah Dabipore	16	2	37	18	7	0	180	0	0
	.....	Ditto in mouzah Khurbunnah	2	2	23	1	8	0	13	0	0
	2801	Jagir Joonun Soobedar, thannah Shazadabad, pergunnah Bhagulpore, in mouzah Rusoolpore, Ekchari.	33	2	26	57	14	0	580	0	0
		Ditto in mouzah Bhoolsaur Ekchari ...	55	3	29	53	12	0	560	0	0
	2804	Jagir Hunsraj Luskor and Mokim Lusker, thannah Khanpoor, pergunnah Colgong.	26	1	14	24	7	0	245	0	0
	4215	Amanut Sircar in mouzah Chuk Shah and Chuk Mohiooddinpoor, pergunnah Chyee.	6	1	34	3	8	0	30	0	0

Bhagulpore Collector's Office, the 7th June 1880.

R. J. NEWBERY, Collector.

NOTICE is hereby given that the undermentioned plot of land commonly known as the old military encamping ground at Silligoree, in the district of Julpigoree, will be put up to sale at the Deputy Commissioner's cutcherry at Julpigoree at noon, on Monday, the 16th of August 1880.

This land will be sold subject to the following conditions :—

1. If the amount of purchase-money does not exceed Rs. 100, the whole amount is to be paid at once.

2. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid is to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the day of sale reckoning the day of sale as one, or if such fifteenth day be a close holiday, then by noon of the first succeeding office day, the sale will be cancelled, the sum deposited being forfeited to Government, and the land will be again put up to sale at the risk of the defaulting purchaser after issue of advertisement as in the case of the original sale.

3. The land will be sold revenue-free to the highest bidder above the upset price.

Lot number.	Mouzah and pergunnah.	Approximate area in acres and beeghas.	Upset price.	BOUNDARIES.
		A. R. P. B. C. C.	Rs. A. P.	
1	Pergunnah Bykuntpore, taluk or mouza Dabgram.	7 3 32 24 0 14	200 0 0	North by Chandoo Goal's jote. South by Alimuddin Prodhan's jote. East by the old road to Fanshidewa and Alimuddin Prodhan's jote. West by Alimuddin Rowadali Prodhan's and Chandoo Goal's jotes.

Julpigoree, the 7th July 1880. L. R. FORBES, Dy. Commr., Julpigoree.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estate situate in the district of Gya, will be put up to sale at the Gya Collectorate on the 22nd July 1880, corresponding with 1st Sawan 1887, Thursday.

The purchasers will be subject to the following conditions of sale :—

Conditions of Sale.

1*st*.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases, and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the Schedule of Assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			A. R. P.	Rs. A. P.	Rs. A. P.	
151	4343	Hurdeea, pergunnah Urwal	2 3 9	5 5 0	11 0 0	

Gya Collector's Office, the 26th June 1880. E. J. BARTON, Collector of Gya.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estates situated in the district of Furreedpore will be put up to sale at Furreedpore Collectorate on the 27th September 1880, corresponding with 12th Asheen 1287, B.S.

The purchasers will be subject to the following conditions of sale :—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidders above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estates to be again put up to sale at the risk of the defaulting purchasers after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number in the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			A. R. P.	Rs. A. P.	Rs. A. P.	
342	3772	Kismut Kha Marpara pergunnah Zangeerabad.	1 1 36	3 0 0	6 0 0	The sale will take effect from 1st April 1879.
346	3773	Ditto	0 1 12	1 0 0	2 0 0	Ditto.

Furreedpore Collectorate, the 24th June 1880. J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estate situate in the district of Burdwan will be put up to sale at Burdwan Collectorate on Tuesday, the 13th Assin 1287 (B S.) corresponding with 28th September 1880.

1*st*.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
			Acres. Poles.	Rs. A. P.	Rs. A. P.
77	5966	Bunborakhan, Havilee	3 3	2 2 0	22 0 0

Burdwan Collectorate, the 30th June 1880. F. WYER, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Monghyr will be put up to public and unreserved sale at the Collector's office of that district, on the 5th day of August 1880, for arrears of revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 7th day of June 1880.

Towji No.	Name of estate.	Sudder jumma.	Names of proprietors.	Amount due to Government.	REMARKS.
		Rs. A. P.		Rs. A. P.	
336	Bisthazari, pergunnah Bisthazari.	61,809 11 0	Khajeh Mahomed Gahar Alli Khan, Kisho Lal, Gunga Pershad, and others.	33 2 0	The Dakhli mouzah Kakan, &c., separated under Act XI of 1859, will be sold for arrears of revenue due to Government. The sudder jumma of the mehal is Rs 96-3.
592	Basdeopore, pergunnah Bellia.	1,259 9 0	Raghunath Sahai	33 9 0	The entire estate will be sold for arrears of revenue due to Government.
799	Pathawan, pergunnah Malki.	677 13 0	Shib Sahai Sing *alias* Nanku Singh, Mussamut Jhuma, Dai Kumri and others.	4 13 0	The five dams share of Madho Singh separated under Act XI of 1859, with a sudder jumma of Rs. 10-10, will be sold for arrears of revenue due to Government.
832	Khemkaranpur Nisf, pergunnah Malki.	511 13 0	Mohesh Sing, Kamal Singh, and others.	43 15 0	This estate will be sold for arrears of revenue due to Government minus the 12th Government share of Mussamut Rattan Kunwar and others separated under Act XI of 1859.
1163	Shahbegpur, pergunnah Musjidpore.	2,997 3 0	Choudhri Inderjeet Singh and Harkhu Singh and others.	1,091 12 0	The following shares separated under Act XI of 1859 will be sold for arrears of revenue due to Government :—

	Name of defaulter.	Sudder jumma.	Share.	Amount due from each share.
		Rs. A. P.		Rs. A. P.
1.	Choudhri Indar Sing and others	2,144 3 0	Ijmali	839 14 0
2.	Nundu Singh, for self and guardian of Nispat Singh and others ...	645 11 0	2 annas share ...	184 9 0
3.	Bansi Sing and others	207 5 0	4 annas ...	67 5 0
				1,091 12 0

2219	Kolhana, pergunnah Amarthu.	1,762 2 0	Land Mortgage Bank of India, Calcutta, Jata Dhari Singh, &c.	22 0 0	This estate will be sold minus the 8 annas separated share under Act XI of 1859 belonging to Land Mortgage Bank of India, Calcutta.
2690	Irsal Chak Balsar Nath, pergunnah Malki.	831 0 0	Hazari Lal and others	3 15 0	The entire estate will be sold for arrears of revenue due to Government. It is a temporarily-settled mehal
3559	Barrarpore, pergunnah Bhusadi.	556 10 0	Hamman Pershad Singh and Raghunandan Pershad Singh and others.	16 13 0	This estate will be sold for arrears of revenue due to Government minus the 4 annas share of Hanuman Pershad Sing separated under Act XI of 1859, and of which the sudder jumma is Rs. 139-9.
4518	Taluqa Jawahirpur, pergunnah Sekahrabadi.	764 10 0	Kalia Singh and others	2 5 0	This estate will be sold for arrears of revenue due to Government minus the three separated shares under Act XI of 1859 of which the sudder jumma is Rs. 446-1.

Monghyr Collectorate, the 7th July 1880. W. H. D'OYLY, Offg. Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned permanently-settled estate in the district of Furreedpore will be put up to public and unreserved sale at the Collector's office of that district on the 30th July 1880, corresponding with 16th Srabun 1287 (B S.), for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th March 1880.

Permanently-settled Estate.

Towji number.	Name of estate and pergunnah.	Names of proprietors.	Sudder jumma.	Amount for which the estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
4028	Kishmut Bhoomshur, pergunnah Rajnugar, Taluk Bashudeb Roy.	Shamlal Talukdar, Annundo Mohun Pal, Lalit Mohun Pal, Hur Chundra Chuckrobutty and others.	4,078 7 9½	83 15 4	Separate accounts have been opened for the shares of this mehal under Act XI of 1859. The share bearing sudder jumma of Rs. 2,549 pie 10½ in the names of Shamlal Talukdar, Annundo Mohun Pal, Lolit Mohun Pal, and Hur Chundra Chuckrobutty will be only sold.

Furreedpore Collectorate, the 26th June 1880. J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Shahabad will be put up to public and unreserved sale at the Collector's office of that district on the 25th day of August 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 7th day of June 1880:—

No. 694.—Mehal Indur Putty Girdhari Sinha, pergunnah Chowsa; recorded proprietors Isri Rai and Co.; sudder jumma, Rs. 614. The estate is a temporarily settled one, and will be sold for arrears of Government revenue amounting to Rs. 8-5-3.

N. 823.—Khorampore, pergunnah Chowsa; recorded proprietors Nak Chedi Roi and others; sudder jumma, Rs. 557. The estate is a temporarily settled one, and will be sold for arrears of Government revenue amounting to Rs. 64-11.

No. 1054.—Amaon, pergunnah Chainpore; recorded proprietors Makhan Lall and Co.; sudder jumma, Rs. 11,337-6-6½. The estate is a permanently settled one. Excepting the shares of proprietors as named below, with whom separate accounts have been opened under Section 10, Act XI of 1859, and who pay their revenue separately, the share of Joogmandil Dass, an applicant under the above-named Act, and the shares of other proprietors, non-applicants as specified below, will be sold for arrears of Government revenue:—

Name of proprietor.	Share.	Sudder jumma.	Arrears due.
		Rs. A. P. K. M.	Rs. A. P.
Joogmandil Dass, an applicant under Section 10 of Act XI of 1859	Three annas share of entire mehal	1,856 3 9 13 12½	188 3 9½
Other proprietors, non-applicants	Not separate	3,990 2 9 9 7½	52 13 8½

Names of mehals.	Share.	Sudder jumma.
	As. P. K.	Rs. A. P. K. M.
Amaon	3 0 0	2,125 11 11 0 0
Amaon proper	2 6 0	126 0 1 0 0
Dasonti	3 0 0	44 0 0 0 0
Kharsanta	3 0 0	
Koelharia	3 0 0	48 6 3 0 0
Koohari	3 0 0	50 0 0 0 0
Jannerni	3 0 0	31 6 8 0 0
Sikanderpore	3 0 0	95 3 2 8 15
Maudoara	3 0 0	
Mohan	3 0 0	
Govind	3 0 0	
Rampore	3 0 0	43 14 9 13 0
Semaria	3 0 0	
Serai Dharhand	3 0 0	24 0 0 0 0
Gangapore	3 0 0	8 1 7 2 10
Sahi Pahi	2 6 0	21 13 4 13 10
Soorhya	4 0 0	68 12 9 10 0
Ararria	4 0 0	154 2 1 10 0
Siliri	3 9 0	89 0 0 0 18½
Serai Dharhand	1 0 0	9 0 0 0 0
Amaon	2 0 0	1,417 2 3 10 0
Pakrihar	7 0 10	20 2 9 0 0
Amoon	2 0 0	1,417 2 10 0 0

No. 1391.—Mehal Bupur, pergunnah Chainpore, Mossamut Radha Koonar and Co.; sudder jumma, Rs. 14,480-15-9½. The estate is a permanently settled one, with the exception of 400 beeghas connected with mouzah Asaga, bearing a sudder jumma of Rs. 408-8-6-8, and 16-annas share of mouzah Mankota, bearing a sudder jumma of Rs. 306-2-1-11, the accounts whereof have been separated under Section 11, Act XI of 1859, and 4-annas share of mouzah Babocarah, bearing sudder jumma of Rs. 108-4-3½, the revenue of which is taken separately under Section 70, Act VII of 1876. The shares of other proprietors, bearing a sudder jumma of Rs. 13,604-0-10-1, will be sold for arrears of Government revenue amounting to Rs. 57-3-11½.

No. 2261.—Pachkoria *alias* Rajpore, pergunnah Sasseram; recorded proprietors Roi Mohan Lall and Rai Shyam Lall; sudder jumma, Rs. 640-12-10. The estate is a permanently settled one, and will be sold for arrears of Government revenue amounting to Rs. 261-3-10.

No. 2333.—Jaipore "Digar," pergunnah Sasseram; recorded proprietors Bisseshar Sinha and Co.; sudder jumma, Rs. 1,421-5-4. The estate is a permanently settled one, and will be put up to auction for arrears of Government revenue amounting to Rs. 1-3-5.

No. 2548.—Mehal Kaethe Khas and Admapore, pergunnah Sasseram; sudder jumma, Rs. 1,278-2-4½. The estate is a permanently settled one. With the exception of the shares of proprietors being applicants under Section 70, Act VII of 1876, and other proprietors being non-applicants, the share of Dowarka Nath, applicant, for separation of share, being 4-annas in mouzah Kaithi Khas and Admapore attached to Kaithi, bearing a sudder jumma of Rs. 160, and will be sold for arrears of Government revenue amounting to Rs. 55-5-1½.

N.B.—The amount due from Dowarka Nath according to the vasilbaqiis, Rs. 111-3-6.

No. 3525.—Mehal Kasmnagar Matcara, pergunnah Arrah; Sheik Jaqiuddin and Co. recorded proprietors; sudder jumma, Rs 513-7-10. The estate is a permanently settled one. Excepting the shares of other proprietors, the shares of proprietors as specified below, who have separated their accounts under Section 10, Act XI of 1859, will be sold for arrears of revenue noted against each:—

Shares.	Sudder jumma.	Arrears due according to vasilbaki.
	Rs. A. P.	Rs. A. P.
5 Saham, 11 Kauwa	96 8 8½	4 12 6

No. 4106.—Mehal Jagdeorampore *alias* Dighi Doomaria, pergunnah Nanore; recorded proprietors Byjnath Sinha and Co.; sudder jumma, Rs. 890. The estate is a permanently settled one, and will be sold for arrears of Government revenue amounting to Rs. 265-2-4.

No. 4112.—Mehal Lothan Pipra Chanda, pergunnah Peero; recorded proprietors Mossamut Ahibaran Kooer, Mossamut Jalwand Kooer and Co.; sudder jumma, Rs. 2,520-4-5. The estate is a permanently settled one. Excepting the shares of proprietors with whom separate accounts have been opened, being 1 anna 10 pies 6 karant 18 masant, bearing a sudder jumma, Rs. 293-5-3½, the shares of other proprietors as specified below will be sold for arrears of Government revenue amounting to Rs. 328-2-4:—

Share.	Sudder jumma.
As. P. K. M. D.	Rs. A. P.
14 1 13 1 10	2,226 15 1½

Shahabad Collectorate, the 10th July 1880. P. NOLAN, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Cuttack will be put up to public and unreserved sale at the Collector's office of that district on the 9th August 1880 for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th April 1880.

Towji No.	Name of mehal.	Name of recorded proprietors.	Sudder jumma.
			Rs. A. P.
1253	Kismut 11as. 9p. 3k. 5b. 2g. of T. Jahangeerabad, pergunnah Karimul.	Madhab Dei, Sooprabhá Dei, Ram Chunder Dass, Bhághut Prosad Bose, Nil Mádhob Bose, Sreematy Dei, Raghabanund Dass, Madhobanund Dass, Hurro Mohun Dass, Banamally Santra Mahapater, Roop Narain Bose minors, guardian Doorga Narain Bose Chaudhoori, Raghoonath Santra Mahapater, Doorganarain Bose Chaudhoori, Raghoonath Dass, Rambullub Bose, Binod Dikhit, Ram Chunder Bhusin, Nityanund Sahoo, Baidhur Pati and Hades Sahoo.	1,259 10 1½
2502	Kismut 13as. 4p. 3kt. of kismut T. Bismabur, pergunnah Bakrabad.	Chaudhoori Narain Pohorej, Mudhoosuden Acharjee, Banamally Acharjee, Sibo Sahoo, Sodai Sahoo Chaudhoori, Juggobundhoo Dass, Choudhoori Gopobundhoo Dass, themselves and guardian of Dorgandhi Dass and Judoomoni Dass minor brothers, Gadai Senapati, Brojo Mohun Dass, Musomat Amiran Bibi, Kalpatroo Khoodtia and Pormanund Mohanty.	846 7 7
		Total ...	2,106 1 8½

Cuttack Collectorate, the 6th July 1880. R. H. PAWSEY, Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Mymensingh will be put up to public and unreserved sale at the Collector's Office of that district on Monday, the 26th July 1880, corresponding with 12th Srabon 1287, B. S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 29th March 1880.

Number on towji.	Name of mehal and pergunnah.	Names of proprietors.	Government revenue of estates.	Amount of arrears for which the estate is to be sold.	REMARKS.
		First Class Mehals settled in perpetuity.	Rs. A. P.	Rs. A. P.	
97	Taluq Mirahdullah, toneh Ron Bhowal, ijmali share, exclusive of that separated under Act XI of 1859.	Baboo Gurucharn Chokrobutty, Manager of the estate of minor Jagat Kishore Acharji Chowdhury, under Court of Wards and others	2,321 14 0	51 10 0	
	Kismut Monmotkati, toneh ditto, separated under Act XI of 1859 from the above taluq.	Naba Kishore Chokrobutty	25 14 0	.....	
116	Eight annas share of taluq Newajali, Toneh ditto.	Geerish Chandra Chokrobutty, Joy Gobinda Roy, and Kali Mohun Roy and others	2,638 15 0	12 3 0	
128	13as. 6g. 2c. 2k. share of taluq Paendabag, toneh Husradi.	Baboo Gurucharn Chokrobutty, Manager and Guardian of ward Jagat Kishore Acharji Chowdhury, Serajnessa Bibi, and Baboo Hurikishore Roy Chowdhury and others	1,796 2 0	84 15 0	
2129	13as. 10g. share of taluq Krishna Ram Dutta, toneh ditto, ijmali share, exclusive of that separated under Act XI of 1859.	Govinda Chandra Roy Chowdhury, Hurikishore Roy Chowdhury and others	1,354 8 0	29 14 0	
	2as. 10g. share of ditto, separated under Act XI of 1859.	Ramkishore Gangupadhya	250 13 0	.....	

The 20th June 1880. N. S. ALEXANDER, Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Dacca will be put up to public and unreserved sale at the Collector's office of that district on the 26th day of July 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of March 1880.

Number of towji.	Name of pergunnah and mehal.	Name of proprietor.	Government revenue.	Amount of arrear for which the estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
315	Tuppeh Haveli, Mamoodpore Gopi Mohan.	Ram Sunker Sen, Doorga Dass Mitter, Matungini Chowdhuram, guardian of Jotirindro Prosad Mitter.	1,547 11 8½	450 14 10½	The entire estate will be sold.

Dacca Collectorate, the 15th June 1880. T. E. COXHEAD, Offg. Collector.

24-Pergunnahs Collector's Office.

PROCLAMATION OF SALE.

NOTICE is hereby given, under section 6 of Act XI of 1859, that the following mehals will be sold for arrears of revenue for the quarter ending March 1880, at public auction on Thursday, the 29th July 1880, corresponding with 15th Sravon 1287, B.S., to the highest bidder :—

Permanently-settled Estates.

No. 85.—Pergunnah Magura, kismut Abgachia; recorded proprietors Kali Charan Roy Chowdhari and others; Government revenue Rs. 984-14-7.

No. 322.—Pergunnah Muragacha, mouzah Alumpore; recorded proprietors Horo Mohun Mookerjee and others; Government revenue Rs. 10,565-0-2.

No. 600.—Pergunnah Balia, kismut Balia; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 5,043-6-4. Of this 3 annas and 4 gandas share, of which a separate account has been opened in the names of Narendra Nath Roy Chowdhari and others, Government revenue Rs. 1,008-10-10, will be sold for arrears of revenue Rs. 821-7-1.

No. 600.—Pergunnah Balia, kismut Balia; recorded proprietors Mohendra Nath Roy Chowdhry and others; Government revenue Rs. 5,043-6-4. Of this estate another share consisting of 3 annas 4 gandas, of which a separate account has been opened in the name of Meherali Mundle, Government revenue Rs. 1,008-10-10, will be sold for arrears of revenue Rs. 359-13-2½.

No. 603.—Pergunnah Balia, kismut Balia; recorded proprietors Mohendra Nath Roy Chowdhry and others; Government revenue Rs. 70,734-10-4. Of this 1 anna 12 gandas share, of which a separate account has been opened in the name of Ramessur Mookerjee, Government revenue Rs. 1,773-7-5¼, will be sold for arrears of revenue Rs. 607-13-7¼.

No. 603.—Pergunnah Balia, kismut Balia; recorded proprietors Mohendra Nath Roy Chowdhry and others; Government revenue Rs. 70,734-10-4. Of this another share consisting of 1 anna 12 gandas, of which a separate account has been opened in the name of Ramessur Mookerjee, Government revenue Rs. 1,773-7-5, will be sold for arrears of revenue Rs. 1,227-3-11¼.

No. 610.—Pergunnah Burun, Dihi Bahulia; recorded proprietors Mohendro Nath Roy Chowdhry and others; Government revenue Rs. 5,115-0-1. Of this 1 anna and 12 gandas share, of which a separate account has been opened in the name of Durga Churn Sarker, Government revenue Rs. 511-8-0, will be sold for arrears of revenue Rs. 106-10-9.

No. 610.—Ditto ditto, for arrears of revenue Rs. 358-0-1.

No. 612.—Pergunnah Burun, Dihi Bhadra and others; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 20,322-5-6. Of this 1 anna 12 gandas share, of which a separate account has been opened in the name of Ramessur Mookerjee, Government revenue Rs. 2,032-3-9, will be sold for arrears of revenue Rs. 1,378-4-2½.

No. 612.—Ditto ditto. Of this estate another share consisting of 1 anna 12 gandas, of which a separate account has been opened in the name of Durga Churn Sirkar, Government revenue Rs. 2,032-3-9, will be sold for arrears of revenue Rs. 1,378-4-1½.

No. 618.—Pergunnah Hilki, mouzah Gundharnapur; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 1,261-4-4. Of this 1 anna 12 gandas share, of which a separate account has been opened in the name of Parbati Nath Roy Chowdhari, Government revenue Rs. 126-2-0½, will be sold for arrears of revenue Rs. 80-7-10½.

No. 626.—Pergunnah Hilki, mouzah Keragachi; recorded proprietor Rajmohun Roy Chowdhari; Government revenue Rs. 583-0-4.

No. 629.—Pergunnah Myhati, kismut Myhati; recorded proprietors Mohendro Nath Roy Chowdhry and others; Government revenue Rs. 5,290-8-4. Of this 1 anna 12 gandas share, of which a separate account has been opened in the name of Durga Churn Sirkar, Government revenue Rs. 529-0-10, will be sold for arrears of revenue Rs. 407-3-10.

No. 629.—Ditto ditto, for arrears of revenue Rs. 407-3-9½.

No. 631.—Pergunnah Surporajpore, kismut Meer Dandia; recorded proprietors Mohendra Nath Roy Chowdhari and others; Government revenue Rs. 586-14-11. Of this a separate account has been opened for 3 annas and 4 gandas share in the names of Mohendro Nath Roy Chowdhari and Durga Churn Sirkar, and 12 annas and 16 gandas share is in ijmali. The ijmali share stands in the names of Monmotho Nath Roy Chowdhry and others, minors under the Court of Wards, Government revenue Rs. 469-8-9, will be sold for arrears of revenue Rs. 123-13-2½.

No. 631.—Pergunnah Surporajpore, kismut Meer Dandia. Of this estate a separate account consisting of 1 anna 12 gandas share, which has been opened in the name of Durga Churn Sirkar, Government revenue Rs. 58-11-1, will be sold for arrears of revenue Rs. 45.

No. 632.—Pergunnah Balia, taraf Malayapore and others; recorded proprietors Mohendro Nath Roy Chowdry and others; Government revenue Rs. 608-1-6.

No. 643.—Pergunnah Amerabad, mouzah Paikan; recorded proprietors Mohendro Nath Chowdhari and others; Government revenue Rs. 562-9-6. Excluding 3 annas 4 gandas share of this estate, for which a separate account has been opened, 12 annas 16 gundas share, standing in the names of Monmotho Nath Roy Chowdhari and others, minors under the Court of Wards, Government revenue Rs. 450-1-2½, will be sold for arrears of revenue Rs. 100-12-2.

No. 643.—Pergunnah Ameerabad, mouzah Pykan. Of this estate a separate account consisting of 1 anna 12 gandas share, which has been opened in the name of Durga Churn Sarker, Government revenue Rs. 56-4-1¼, will be sold for arrears of revenue Rs. 42-6-2½.

No. 446.—Pergunnah Surporajpore, mouzah Ramdanga; recorded proprietors Mohone Chand Sarker and others; Government revenue Rs. 553-12-8. Excluding the 15 annas 9 gundas 1 cowrie and 1 kranti share of this estate, for which a separate account has been opened, 10 gundas 2 cowries and 2 kranti share standing in the name of Trailokea Nath Sarker, Government revenue Rs. 18-7-1, will be sold for arrears of revenue Rs. 12-2-2.

No. 650.—Pergunnah Surporajpore, kismut Surporajpore; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 1,491-8-8. Excluding 11 annas 4 gandas share of this estate, of which a separate account has been opened, 4 annas 16 gandas share standing in the names of Norendro Nath Roy Chowdry and others, Government revenue Rs. 447-7-5, will be sold for arrears of revenue Rs. 171-7-2½.

No. 650.—Pergunnah Surporajpore, kismut Surporajpore; recorded proprietors Mohendro Nath Roy Chowdry and others; Government revenue Rs. 1,491-8-8. Of this estate 1 anna 12 gandas share, of which a separate account has been opened in the name of Parboti Nath Roy Chowdhari, Government revenue Rs. 149-2-5¼, will be sold for arrears of revenue Rs. 106-10-0¾.

No. 660.—Pergunnah Tala, kismut Tala and others; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 8,710-4-9. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Norendro Nath Roy Chowdhari and others; Government revenue Rs. 871-0-5¼, will be sold for arrears of revenue Rs. 734-7-0½.

No. 660.—Pergunnah Tala, kismut Tala, &c.; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 8,710-4-9. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Parboti Nath Roy Chowdhari, Government revenue Rs. 871-0-5¼, will be sold for arrears of revenue Rs. 634-7-0½.

No. 975.—Kismut pergunnah Dhuliapore, taraf Bangalpara Hingalgunge; recorded proprietors Parboti Nath Roy Chowdhari and Monmotho Nath Roy Chowdry and others, minors under the Court of Wards; Government revenue Rs. 930-11-0.

No. 1069.—Pergunnah Maguru, Hat Koligunge, *alias* Hat Chitta; recorded proprietors Nolit Mohun Sarkar, minor under the Court of Wards, and others; Government revenue Rs. 3,535.

No. 2007.—Pergunnah Chowrasi, taraf Chowrasi; recorded proprietors Doorga Churn Laha and others; Government revenue Rs. 14,897-13-6. Excluding 6 annas 8 gandas share of this estate, of which a separate account has been opened, the remaining 9 annas 12 gandas share, standing in the name of Bhubanendra Mukerji; Government revenue Rs. 8,938-11-4, will be sold for arrears of revenue Rs. 3,201-5-9½.

No. 2011.—Pergunnah Ukrah, kismut Baigachi; recorded proprietors Mohendro Nath Roy Chowdhry and others; Government revenue Rs. 1,126-15-7. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Durga Churn Sarker, Government revenue Rs. 112-11-2, will be sold for arrears of revenue Rs. 88-12-9.

No. 2011.—Ditto ditto, for arrears of revenue Rs. 112-11-1½.

No. 2065.—Pergunnah Ukrah, taraf Dogachia; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 1,696-15-3. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Durga Churn Sarker, Government revenue Rs. 169-11-1½, will be sold for arrears of revenue Rs. 133-15-10.

No. 2065.—Ditto ditto, for arrears of revenue Rs. 169-11-1.

No. 2071.—Pergunnah Ukrah, mouzah Hatighata; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 628-0-7. Excluding 4 annas 11 gandas share of this estate, of which a separate account has been opened, the remaining 11 annas 4 gandas share in the names of Monmotho Nath Rai Chowdhari and others, minors under the Court of Wards, Government revenue Rs. 439-10-0¼, will be sold for arrears of revenue Rs. 70-13-10¼.

No. 2071.—Pergunnah Ukrah, mouzah Hatighata; recorded proprietors Mohendro Nath Rai Chowdhari and others; Government revenue Rs. 628-0-7. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Parboti Nath Rai Chowdhari, Government revenue Rs. 62-12-10¼, will be sold for arrears of revenue Rs. 62-12-10¼.

No. 2071.—Pergunnah Ukrah, mouzah Hatighata; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 628-0-7. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Norendro Nath Rai Chowdhari and others, Government revenue Rs. 62-12-10¼, will be sold for arrears of revenue Rs. 49-9-1½.

Temporarily-settled Estates.

No. 1818.—Resumed No. 336, Sunderbun lot No. 166, Kasimari; recorded proprietors Monmotho Nath Rai Chowdhari and others, minors under the Court of Wards; Government revenue Rs. 1,706.

24-Pergunnahs Collectorate, the 21st June 1880. H. BEADON, Offg. Collector.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V (B.C.) OF 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to import warehouse.	Number, mark, and description.	Consignees.	Ships.
1880.			
July 5	5 Bars flat iron, no mark	Order ...	Ship Deveron.
,, 5	20 Pieces flat iron, no mark	Ditto ...	Ditto.
,, 5	1 Piece round iron, no mark	Ditto ...	Ditto.
,, 5	1 Case, M & Co.	Ditto ...	Ditto.
,, 5	1 Keg 100 in a diamond, top C, bottom W, or no mark	Ditto ...	Ditto.
,, 6	50 Drums, N N M, bottom H S K & Co. ...	Ditto ...	Ship Star of Italy.
,, 10	3 Cases, 258 in a diamond, outside A B & Co. ...	Ditto ...	Ditto.
,, 10	2 Cases, C & C, bottom L	Ditto ...	Ditto.
,, 10	3 Cases, D C M in an inverted triangle, top D G C ...	Ditto ...	Ditto.
,, 10	1 Case, G C D 5176 in a diamond	Ditto ...	Ditto.
,, 10	2 Cases, 595 in a diamond, bottom J S E ...	Ditto ...	Ditto.
,, 10	1 Case, J H	Ditto ...	Ditto.
,, 10	9 Cases, K M	Ditto ...	Ditto.
,, 10	1 Case, M A	Ditto ...	Ditto.
,, 10	17 Cases, M Y in a triangle, bottom C & B ...	Ditto ...	Ditto.
,, 10	63 Packages, 34 in a diamond, outside A B & Co. ...	Ditto ...	Ditto.
,, 10	1 Case, A & S	Ditto ...	Ditto.
,, 10	35 Kegs, B in a diamond, outside L M H M ...	Ditto ...	Ditto.
,, 10	5 Kegs, ditto or no mark	Ditto ...	Ditto.
,, 10	4 H Hds. B in a diamond, bottom K N S ...	Ditto ...	Ditto.
,, 10	4 Cases, B in a diamond, outside L M K M ...	Ditto ...	Ditto.
,, 7	1 Case, addressed	John Clarke, Esq., care of Jno. King & Co., Engineer, Talekul Ghât, Howrah.	S. S. City of London.
,, 7	8 Cases, D C in a diamond, bottom H	Order ...	Ditto.
,, 7	1 Case, D C in a diamond	Ditto ...	Ditto.
,, 7	2 Cases, D N M in a diamond	Ditto ...	Ditto.
,, 7	8 Cases, G K C C in cross	Ditto ...	Ditto.
,, 7	15 Bales, H B & Co., bottom H	Ditto ...	Ditto.
,, 7	3 Cases, 587 in a diamond, outside J L N W L ...	Ditto ...	Ditto.
,, 7	2 Cases, J C, bottom G	Ditto ...	Ditto.
,, 7	1 Case, ditto or no mark	Ditto ...	Ditto.
,, 7	1 Case, L S & Co. N in a diamond	Ditto ...	Ditto.
,, 7	2 Packages, L M in a diamond, bottom H S K & Co., or no mark.	Ditto ...	Ditto.
,, 7	1 Truss, addressed	Rev. George Maclister, U. P. Mission Bungalow, Jeypore, Rajpootana.	Ditto.
,, 7	2 Casks, addressed	Officers' Mess, 51st Regt., care of Gillanders, Arbuthnot & Co.	Ditto.
,, 7	1 Case, R B & S	Ditto ...	Ditto.
,, 7	4 Cases, R G, bottom K C	Ditto ...	Ditto.
,, 7	4 Packages, B D & Co.	Ditto ...	Ditto.
,, 7	2 Bundles sheet iron, J C, bottom G	Ditto ...	Ditto.
,, 7	1 Bundle sheet iron, A	Ditto ...	Ditto.
,, 7	5 Plates iron, J	Ditto ...	Ditto.

CALCUTTA, the 17th July 1880. (312—1) W. DUFF BRUCE, Vice-Chairman.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount retransferred to India, and outstanding in the Books of the Bank of Bengal on the 30th June 1880.

PARTICULARS.	3½ per cent. Loan of 1853-54.	4 PER CENT. LOANS								4½ PER CENT. LOANS				Transfer Loan of 1879, seven Shillings Sterling per cent. Portion.	5 per cent. Debenture for 15 years, repayable June 1882.	5 per cent. Loan of 1856-57.	5½ per cent. Loan of 1859-60.	Total amount.
		of 1824-25.	of 1828-29.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	of 1870.	of 1871.	of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.					
Balance of 15th June 1880 ...	54,100	38,506	2,346	15,46,880	30,90,700	2,54,12,000	1,12,57,600	1,87,83,000	3,18,25,500	47,68,600	4,38,000	97,77,400	8,66,77,400	1,01,700	34,05,000	67,800	1,48,200	19,73,94,732
ADD—																		
Amount enfaced at Madras between 16th and 30th June 1880 ...	...	.....	.....	.....	.....	.....	.....	18,700	.....	.....	.....	.....	.....	.....	.....	.....	.....	18,700
Ditto at Bombay between 16th and 30th June 1880 ...	...	.....	.....	.....	.....	700	.....	6,000	.....	.....	.....	11,000	42,900	.....	.....	.....	.....	60,600
Ditto at Calcutta between 16th and 30th June 1880 ...	...	.....	.....	.....	.....	27,300	500	48,800	.....	5,000	5,000	.....	2,78,500	.....	9,000	.....	.....	3,74,000
TOTAL ...	54,100	38,506	2,346	15,46,880	30,90,700	2,54,30,900	1,12,58,100	1,88,56,500	3,18,25,500	47,73,600	4,43,000	97,88,400	8,69,98,800	1,01,700	34,14,000	67,800	1,48,200	19,78,48,032
DEDUCT—																		
Amount written off in the London Registers	...	.....	.....	.....	.....	2,57,100	1,07,600	2,95,100	2,74,500	.....	.....	.....	38,000	.....	.....	.....	.....	9,72,300
Balance on 30th June 1880 ...	54,100	38,506	2,346	15,46,880	30,90,700	2,51,82,800	1,11,50,500	1,85,61,400	3,15,51,000	47,73,600	4,43,000	97,88,400	8,69,60,800	1,01,700	34,14,000	67,800	1,48,200	19,68,75,732

NOTE.—From 9th June 1867 to 30th Apl. 1880—Enfaced from India 3,830 lakhs, retransferred from London 3,243 lakhs.

„	1st May 1880	„	15th	May	„	„	„	28	„	„	„	16 „
„	16th „	„	31st	„	„	„	„	19	„	„	„	9 „
„	1st June „	„	15th	June	„	„	„	34	„	„	„	13 „
„	16th „	„	30th	„	„	„	„	4	„	„	„	9 „
								3,915				3,235 „
								3,295				
								620	„			

Balance against India

PUBLIC DEBT OFFICE, BANK OF BENGAL,
CALCUTTA, the 13th June 1880.

R. HARDIE,
Secretary and Treasurer.

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
110	O 70—87138	500	Gurribram Fukeer Ram.
	,, —82201	500	
111	,, 31—15537	50	Dina Nath Bose.
112	,, 31—52082	50	Bhola Nath Sen.
113	,, 31—54801	50	Lieut. C. A. Roberts.
114	,, 68—59090	100	Amrita Lal Ganguly.
	,, —59089	100	
	,, 31—66504	50	
	,, —61748	50	
	,, —67333	50	
	,, —65618	50	
115	,, 68—44496	100	Meenut Tandil.
116	,, 67—60324	100	Radamadub Nag.
117	,, 31—66687	50	Mutty Lall Halder.
120	,, 31—35343	50	The Post-Master General, Bengal.
	,, —56509	50	
	O 59—31049	20	
	,, —08889	20	
	,, 26—59885	20	
	,, 57—53805	20	
	,, 49—22878	10	
	,, 40—36885	10	
	,, 46—41988	10	
	,, 50—57919	10	
	,, 77—04615	10	
	,, 46—38329	10	
	,, 36—64827	5	
121	O 67—52913	100	Supdt. A. Hogg.
122	O 67—14162	100	Moulvie Shah Latafut Hosain.
	,, —94391	100	
123	O 67—79312	100	R. S. Greenshields.
	,, —99127	100	
	,, 68—52120	100	
125	O 75—34026	10	Bepin Behari Mukerjee.
126	O 31—65018	50	The Agent, Chartered Bank of India, Australia, and China, Calcutta.
128	O 68—56156	100	Messrs. Matthews & Son.
129	,, —51797	100	H. F. Drummond.
	,, 31—64303	50	
131	,, —38761	50	Luksminarain Das.

Notes partially lost or destroyed.

116	L 63—87314	20	Kishore Chunder Das.
117	O 67—29515	100	Jagan Nath.
118	,, 80—21021	10	J. W. Baker.
119	,, 68—36589	100	Messrs. Hamilton & Co.
	,, 55—80458	20	
	,, 59—20766	20	
120	,, 23—25751	20	J. Williams.
	,, 18—43373	10	
121	,, 1—36519	10	Jodu Nath Pattack.
	,, 10—50095	10	
122	,, 70—55171	500	Joges Chunder Sanyal.
123	,, 60—25384	20	Shookdeo Das.
	,, 80—27561	10	
124	,, 76 54265	10	Mrs. K. Murray.
125	,, 67—91542	100	Dabo Das.
126	,, 26—52354	20	Mrs. H. B. Goodall.
127	L 31—89166	5	Radha Nath Sircar.
128	O 37—15369	5	Khetra Mohun Sen.
129	O 67—08219	100	Messrs. Octavius Steel & Co.
	,, —44541	100	
	,, —48413	100	
	,, —63597	100	
	,, —68937	100	
	O 66—84455	100	
	,, —99090	100	
130	O 57—06026	20	Shamaprosuno Bose.
131	O 72—78396	1,000	Gour Chunder Sen.
	,, 72—71094	1,000	
132	O 17—13227	10	Nunha Khan.
	,, 11—81209	10	
	,, 13—41038	10	

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
133	O 78—00349	10	Abdul Aziz.
134	L 91—37081	20	The Officiating Collector of Moorshedabad.
	O 57—63167	20	
	,, 40—14192	10	
	,, 75—32734	10	
	,, 53—76150	10	
	,, 49—32862	10	
	,, 51—85005	10	
135	O 68—43085	100	Colonel W. A. Franks.
136	,, 76—32164	10	Corpl. W. J. Hogan.
137	,, 68—21300	100	Gopee Chand Bothra.
138	,, 66—91486	100	The Insptg. Post Master, Moradabad Division.
	,, 68—40948	100	
139	,, 31—60144	50	J. H. Grant.
140	,, 68—66788	100	Munno Lal Chuni Lal.
141	,, 18—49285	10	Miss Kelly.
142	,, 47—03698	10	Dr. F. R. Lloyd.
143	O 31—41321	50	The Superintendent of Central Prison, Agra.
144	,, 73—77590	1000	Saheb Ram Goburdhun Das.
	,, 70—55601	500	
	,, 68—55898	100	
	,, —16273	100	
	,, —49841	100	
	,, 67—94204	100	
145	,, 37—49184	5	Gopal Chunder Chatterjee.
	,, —69207	5	
146	,, 36—06737	5	Petambur Singh.
147	,, 49—20866	10	Ganeshi Lall
148	,, 37—03124	5	Huri Mohan Mukerjee.
149	,, —49562	5	Jogendra Nath Sen.
150	,, 19—13508	10	The Secretary, Great Eastern Hotel, Calcutta.
	,, 13—65050	10	
	,, 14—54912	10	
	,, —58085	10	
	,, 18—33904	10	
	,, 16—04593	10	
	L 88—26631	10	
77	O 12—79079	10	Brojonath Mookerjee.
	,, 12—79097		
78	L 55—87642	5	Krishnagovinda Das.
	,, 55—87643		
80	O 75—60562	10	W. H Moore.
	,, —60563		
81	A 67—79304	10	Troylucko Nath Ghose.
	,, 77—49389		
	L 28—77319	5	
	,, —94783		
82	O 24—67326	20	Shib Chunder Audy.
	,, —67327		
83	,, 13—21841	10	Girindra Nath Bose.
	,, —21847		
84	L 16—72652	5	Shibo Das Mitter.
	,, —17357		
85	O 39—07656	10	Sham Lal Bural.
	,, —44453		
	L 31—89342	5	
	,, —89320		
	,, 16—14005	5	
	,, —14006		
	,, 21—51876	5	
	,, —51878		
86	O 60—08181	20	Brojo Nath Borooah.
	,, —08180		
87	L 46—54314	20	Bhogoban Das and Ram Kissen Doss.
	,, —54315		
	,, 15—83570	5	
	,, —83571		
88	L 48—34516	20	The Assistant Superintendent in charge, Calcutta Signal Office.
	,, —34519		
	,, 32—09059	10	
	,, —09061		
	,, 87—79739	10	
	,, —79758		
	,, 34—29481	10	
	,, —29482		
	,, 54—65571	5	
	,, —65574		
	,, 9—74118	5	
	,, —74027		
	,, 31—32868	5	
	,, —30468		
89	O 48—04204	10	Gopal Chunder Roy.
	,, —04203		

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
90	L 46—75756	20	Chundra Nath Mukerjee.
,,	—75759	20	
91	O 59—02102	20	Ishan Chunder Gupta.
,,	—02103	20	
92	L 55—88930	5	Luckhon Chunder Bhuttacharjee.
,,	—88931	5	

R. A. STERNDALE,
Assistant Commissioner of Paper Currency.
PAPER CURRENCY DEPARTMENT, the 19th July 1880.

Notice.

IT is hereby notified that the Arrah Canal which had been closed for repairs from the 1st April 1880, as published at page 365, Part II of the *Calcutta Gazette* of the 21st April last, was re-opened for traffic on the 6th instant.

C. TAYLOR,
Offg. Asst. Secy. to the Govt of Bengal,
P. W. Dept, Irrgn. Branch.

The 19th July 1880.

Notice.

THE public are hereby informed that the well-known Kartick Baruni Mela, which is held on the banks of the Dhaleshwari, near Munshigunge, in the Dacca district, will commence on the 16th November 1880 A D., corresponding with the 2nd Ugrahayan 1287 B.S., and continue up to the 27th December 1880. Tradesmen, dealers, and others may buy and sell there during these six weeks.

T. E. COXHEAD, Magistrate of Dacca.

Government Cinchona Febrifuge.

THIS preparation is an efficient substitute for Quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates:—per four ounce tin, *Rs.* 4 *ans.* 8; per eight ounce tin, *Rs.* 8 *ans.* 8; per pound tin, *Rs.* 16 *As.* 8. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates:—per four ounce tin, *Rs. 5 ans.* 8; per eight ounce tin, *Rs.* 10 *ans.* 8; per pound tin, *Rs.* 20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage eight annas per 4 and 8 oz. tins, and twelve annas per pound tin, in addition to the foregoing rates.

Notice.

Oudh Forest Department.

BYRAMGHAT DEPOT

ON THE OUDH AND ROHILKHUND RAILWAY.

FROM this date the prices of sâl beams and scantlings supplied from this depôt will be as follows:—

BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot
22 ,, ,, 2-12 ,,
23 ,, ,, 2-14 ,,
24 ,, ,, 3 ,,

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot

SCANTLINGS.—From 12 to 20 feet, at Rs. 2-8 per c. ft.
Under 12 and over 7, at ,, 2-4 ,,
Under 7 feet, at ,, 2 ,,

The above prices are for ordinary building purposes.

For *Planking Sleepers*, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings over at Rs. 2-4 per cubic foot, provided the scantlings are taken in fair proportion

Second and Third Class Timber will be sold and price fixed by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator of Forests, Oudh Circle,
KANHYA LAL, in charge Byramghat Depôt.

The 22nd May 1879.

Forest Department, Bengal.

SUNDERBUNS DIVISION.

NOTICE.

TWO pieces of sâl timber, one piece of teak timber, and one pine mast, are now lying at Dhobilat sub-toll station to the Government timber depôt of Tangra Khal Station. Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt, or at the office of the undersigned, and after paying salvage, &c., upon the logs, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. STRETTELL,
Dy. Conservr. of Forests,
Sunderbuns Divn.

No. 3, Hungerford Street, Calcutta,
The 8th June 1880. (138—8)

Notice.

SIX sâl logs of drift timber are now lying at the Forest Department Timber Depôt, Julpigoree. Any persons having any claim upon the same are requested to come forward and prove their claims within two months from date of this notice to the officer in charge of the Julpigoree Depôt, and after paying salvage, &c., on the logs, remove the timber.

No claims will be admitted after two months from this date, after which the timber will be sold for the benefit of Government.

W. M. GREEN, Asst. Conservr. of Forests,
Julpigoree Division.

Julpigoree, the 9th June 1880. (142—*f.n.*)

For Sale.

At Narora, near Rajghat, Bull's Dredgers for well-sinking, &c, of the following kinds.

Description.	Number.	Size.	Price.	Remarks.
			Rs.	
Bull's dredger ...	30	1½ cubic feet	40	These have been used, but are in good condition.
Ditto ...	126	2½ ditto	65	
Ditto ...	9	6 ditto	120	
Ditto ...	50	1½ ditto	75	Quite new.
Ditto ...	24	2½ ditto	105	

Apply to Mr. Edward J. Jones, Executive Engineer, Narora Division, L. G. Canal, Narora, *vid* Rajghat, Oudh & Rohilkhund Railway Station.

W. JEFFREYS, *Lieut.-Col.*, R.E.,
Supdg. Engr., 4th Circle, I. W., N. W. P.

Aligarh, the 24th September 1879.

Notice.

1. Tenders are invited for the supply of 3,640,000 semi-vetrified or jhama bricks for soling the road, 26 miles in length, from Belda to Contai, in the Midnapur district, and for 5,14,800 cubic feet of broken jhama for metalling the same.

2. The work may be divided into three sections, and tenders will be received for each separately or collectively.

3. Tenders will be received up to the 15th of September, and must be in the form which will be supplied on payment of a fee of 8 annas.

4. The sum of Rs. 500 as earnest money must accompany the tenders for each section, which will be returned in the event of any tender not being accepted.

5. Further particulars can be obtained from the District Engineer's Office, Midnapur.

R. MCKENNIE, C.E., District Engineer.

The 14th July 1880. (210—6)

Notice.

THE undernoted Bank of Bengal (Public Debt Office) Interest Warrant was forwarded by post to Captain H. Roberts, R.A., Kandahar, on the 25th March, and has not been received by him. This notice is therefore issued preparatory to an application being made for a duplicate warrant, viz., Interest Warrant No. 001524, dated 19th March for Rs 90, favouring Captain H. Roberts.

(198—3) GILLANDERS, ARBUTHNOT & Co.

Municipal Election.

THE following statement gives the result of the election under Act IV (B.C.) of 1876, held on the 15th July 1880.

WARD No. 11.

One Commissioner to be elected, vice Baboo Jadoonath Ghose, deceased.

Candidate.	Residence.	Profession.	Number of votes recorded.	REMARKS.
Baboo Nobin Chunder Bose.	1, Gobind Sirkar's Lane.	Banian ...	177	Elected.

Published under Section 17 of Act IV (B.C.) of 1876.

R. TURNBULL, Secretary to the Corporation.

Calcutta Municipal Office,
The 16th June 1880. (211—1)

BHUBAN MOHAN BISWAS, B.L., intends to apply for enrolment as a Vakeel of the High Court. (209—4)

I, PRASANNAKAMAR BHATTACHARYYA, B.L., intend to apply to be admitted as a Vakeel of the Calcutta High Court. (188—4)

GOVINDA CHANDRA MITTRA, B.L., intends to be admitted as a Vakeel in the High Court, Calcutta. (187—4)

MUKUNDA NATH RAY, B.L., intends to apply for enrolment as a Vakeel of the High Court. (192—4)

SARATCHANDRA CHATURJI, B.L., intends to apply for enrolment as a Vakeel of the High Court. (193—4)

KALIPADA GHOSH, B.L., intends to apply for enrolment as a Vakeel of the High Court. (172—4)

Notification.

TO be peremptorily sold, pursuant to a decree of the High Court of Judicature, at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction, made in suit No. 562 of 1879 (wherein Rajnarain Dutt is plaintiff, and Noor Bebee and Futty Ally are defendants), and dated the 18th day of December 1879, by the Registrar of this Court, in sale-room, in the middle floor of the Court-house, on Saturday, the 21st day of August next, at the hour of 12 o'clock, at noon, the undermentioned property, namely:—

Lot 1.—All that piece or parcel of tenanted land, tenements, and hereditaments, containing by estimation 1 bigah 6 cottahs 10 chittacks and 27 feet, be the same a little more or less, situate at, and being numbered 4 and 5, Taltollah Lane, in the town of Calcutta, and which is butted and bounded in manner following, that is to say:—On the north by Taltollah Lane; on the south and west by the public drain; and on the east by the tenanted land, formerly belonging to Ramloll Mookerjee, but at present to Moonshee Golam Arab.

Lot 2.—All that piece or parcel of tenanted land tenements, and hereditaments, containing by estimation 6 cottahs and 7 chittacks, be the same a little more or less, situate at and being numbered 14, Smith's Lane, in the town of Calcutta, and which is butted and bounded in manner following, that is to say:—On the north by Smith's Lane; on the south and east by the public drain; and on the west by the tenanted land of Moulvi Mahomed Bux.

The conditions of sale and abstract of title may be seen at the office of the Registrar of the High Court, in its Ordinary Original Civil Jurisdiction, and at the office of Baboo Bolye Chand Dutt the plaintiff's Attorney, on any day before the sale, and will be produced at the sale.

R. BELCHAMBERS, Registrar.

BOLYE CHAND DUTT, Plaintiff's Attorney.

Calcutta High Court, Original Jurisdiction, the 15th July 1880. (213—1)

Notification.

TO be peremptorily sold by the Registrar of the High Court of Judicature at Fort William in Bengal in its ordinary original civil jurisdiction in his sale-room, in the Court-house, on Saturday, the 14th day of August next, at the hour of 12 o'clock at noon, pursuant to a decree of the said Court made in a suit, No. 147 of 1879 (wherein Shaik Golam Mustuffa of No. 2, Komeedun Bagan Lane, a Mahomedan inhabitant, on behalf of himself and all others, the creditors of Romanauth Rooidoss, deceased, is plaintiff, and Benodemoni Dossee of No. 1, Komeedun Bagan Lane, in Calcutta, is defendant), and dated 23rd June 1879, the following properties:—

Lot 1.—All that undivided 13 and a half annas or $\frac{27}{32}$ parts or shares of, and in all that lower-roomed, brick-built dwelling-house, including kholah huts, with the land on which the same are erected, measuring 4 cottahs 3 chittacks and 18 feet, a little more or less, situate at and numbered No. 1, Komeedun Bagan Lane, in the town of Calcutta, and butted and bounded as follows:—on the north by the land of Moonshee Abdool Azim; on the south by the house of Golam Mustuffa; on the east by the public road called Koomeedun Bagan Lane; and on the west by the land of Durbary Khansamah.

Lot 2.—All that undivided two-third part or share of and in all that parcel of land situate in mouzah Entally, and measuring about two biggahs and one and one-fourth cottahs, being holding Nos. 298, 299, 305, 306, 307, and 308, Division IV, Sub-division B, in mouzah Entally, in Dihee Punchannogram, in the zillah of the 24-Pergunnahs, and within the registration sub-district of Scaldah: and bounded on the north by a public drain; on the east partly by a public road and partly by the holding Nos. 300 and 304; on the south by the holding Nos 292, 303, 304, and 297; and on the west by the holding Nos. 292, 293, and 294.

Lot 3.—All that undivided two-third share of and in all that parcel of land measuring about 8½ cottahs, in mouzah Entally aforesaid, being holding Nos. 337 and 337A, in Division IV, Sub-division B, mouzah Entally, aforesaid; and bounded on the north by a public drain; on the east by Bibee Edon's land; on the south by a public road; and on the west by Fukeer Chand Rooidas's land.

Lot 4.—All that undivided two-third share of and in all that parcel of land, measuring about 10 cottahs, being No. 75, Grey Street, formerly No. 20, Hathee-bagan Street, in the town of Calcutta, and bounded on the north and west by the tenanted land of Doyal Chand Mitter; on the east by the land of Bhoboanker Bhutacharjee; and on the south by a public road called Grey Street.

Lots 2, 3, and 4 are offered for sale with the concurrence of the mortgagee thereof, Judonath Chuckerbutty, who will join in the conveyance to the purchaser.

Lot 1 is offered for sale with the concurrence of the mortgagee thereof, Shaik Golam Mustaffa (the plaintiff in the suit), who will join in the conveyance to the purchaser.

The abstract of title and the conditions of sale may be seen at the office of the Registrar, High Court, Original Jurisdiction, and at the office of Baboo Sitanauth Doss, Attorney for the plaintiff, and of Baboo U. C. Dutt, Attorney for the defendant, and the said mortgagee Jadonauth Chuckerbutty, on any day before the sale, and will be produced at the sale.

R. BELCHAMBERS, Registrar.

SITANAUTH DOSS, Plaintiff's Attorney.

Calcutta High Court, Original Side, the 2nd July 1880. (208—1)

TO be peremptorily sold pursuant to an order and a decree of the High Court of Judicature at Fort William in Bengal in its Ordinary Original Civil Jurisdiction made respectively in suit No. 171 of 1875 (wherein Shaik Tahir Ally and another are plaintiffs and Keorsoomboo and others are defendants), and dated respectively the 12th of September 1879, and a decree of such Court made in suit No. 336 of 1876 (wherein Doorgamohun Doss is plaintiff and Shaik Tahir Ally and another are defendants) and dated the 20th of April 1877, by the Registrar of the said Court in his sale-room in the Court-house on Saturday, the 29th day of July next, at the hour of 12 o'clock at noon.

Lot No. 1.—All that undivided two-third parts or shares of and in all that three-storied, brick-built house and premises being No. 95, Canning Street, in the said

town of Calcutta, containing by estimation 3 cottahs 5 chittacks 35 feet of land, and bounded on the north by the jute screw-house of Prankristo Laha; on the south by the house and premises of Sova Sahib; on the east by the house and premises No. 29, Amratollah Street; and on the west by the Moorgehattah Lane.

Lot No. 2.—All that undivided two-third parts or shares, or if the requirements of the said order of the 12th of September 1879, hereinafter mentioned as the said order, shall have been satisfied by the sale of lot 1, then all that undivided 7-24th parts or shares, being the share of Shaik Tahir Ally and Ameeruddeen as the sons and heirs of Abdool Taib, deceased, therein of and in all that piece or parcel of land being No. 6, Manictollah Street, in 24-Pergunnahs, containing by estimation about 13 cottahs and 4 chittacks of land, more or less, and bounded on the north by the land of Golam Gous; on the south by the land of Gobind Sircar; on the east by Singhee Baboo's Lane; and on the west by Hingoo Ostagur's Lane.

Lot No. 3.—All that undivided two-ninth parts or shares, or if the requirements of the said order shall have been met by sale of the premises, then all that undivided 7-72nd parts or shares being of Tahir Ally and Ameeruddeen as sons and heirs of Abdool Taib, deceased, of and in all that upper-roomed, brick-built house and premises, formerly No. 3, now No. 29, Amratollah Street, in the town of Calcutta, containing by estimation 13 cottahs 10 chittacks 27 feet of land, be the same a little more or less, and bounded on the north by the jute screw-house of Prankristo Laha; on the south by the house belonging to Sova Sahib; on the east by the Amratollah Street; and on the west by the house and premises No. 95, Canning Street.

Lot No. 4.—All that undivided two-ninth parts or shares, or if the requirements of the said order shall have been met by the sale of the previous lots, then all that undivided 7-72nd parts or shares being of Tahir Ally and Ameeruddeen, sons of Abdool Taib, deceased, of and in all that piece or parcel of tenanted land, together with a lower-roomed house situated thereon, being formerly No. 55, now No. 33, Upper Circular Road, Calcutta side, containing by estimation 10 cottahs 7 chittacks 9 feet of land, be the same a little more or less, and bounded on the north by the land of Golam Gous; on the south by the lands of Puddo Baboo; on the east by the Circular Road aforesaid; and on the west by a lane.

Lot No. 5.—All that undivided two-ninth parts or shares, or if the requirements of the said order shall have been met by the sale of the previous lots, then all that undivided 7-72nd parts or shares being of Tahir Ally and Ameeruddeen, sons of Abdool Taib, deceased, of and in all that piece or parcel of garden land, situate, lying, and being in Soora, being No. 27, Baliaghatta Road, containing by estimation 29 biggahs of land, more or less, and comprising a lower-roomed house, three tanks and other tenanted lands, and bounded on the north by the Baliaghatta Road; on the south by a public lane called Cooliah Road; on the east by Nobin Baboo's Garden; and on the west by the said Cooliah Road.

Lot No. 6.—All that undivided two-ninth parts or shares, or if the requirements of the said order shall have been met by the sale of the previous lots, then all that undivided 7-72nd parts or shares being of Tahir Ally and Ameeruddeen, sons of Abdool Taib, deceased, of and in all that piece or parcel of tenanted land containing by estimation about 15 cottahs and 12½ chittacks, situate at Chingreehattah in the registration sub-district of Alipore, in Dehee Punchannogram, Soorah, Division III, Sub-Division 3, holding No. 32, and bounded on the north and west by the Bytuckhana of Byeant Nath Roy Chowdery and others; on the south by public road; and on the east by the new canal.

The conditions of sale and the abstract of title may be seen at the office of the Registrar, High Court, Original side, or at the office of Baboo Deno Nath Bose at No. 5, Old Post Office Street, Calcutta, on any day before the sale, and will be produced at the sale.

R. BELCHAMBERS, Registrar.

DENO NATH BOSE, Attorney.

High Court Original Jurisdiction, the 16th June 1880. (181—1)

Notification.

TO be peremptorily sold by the Registrar of the High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction, in his sale-room in the Court House, on Saturday, the 24th day of July instant, at the hour of 12 o'clock at noon, pursuant to a decree of the said Court, made in a suit No. 714 of 1878 [wherein Tarrucknauth Paramanick and others, are plaintiffs, and Sreemutty Sosheemookhey Dabee is defendant], and dated the 29th day of July 1879, the following property belonging to the estate of Gopaulkisto Banerjee deceased:—

No. 1.—All that the undivided moiety or half part or share of Gopaulkisto Banerjee deceased, of and in all that lower-roomed brick-built house or godown, together with the piece of land or ground thereunto belonging and whereon it is built and erected, containing as per Collector's pattah, ten chittacks and thirty feet more or less, and situate and lying in Clive Street, now Rammohun Mullick's Lane, in the Town of Calcutta, and being holding No. 166 and formerly numbered 33, 17, and 35—1, in the municipal tax bills, but now numbered 1 and 49, and butted and bounded as follows:—that is to say, on the north by Baboololl Khottah's tenanted house, on the south by Gopaulchunder Doss's tenanted house; on the east by Premnath Mullick's tenanted house; and on the west by Premnauth Mullick's tenanted house.

No. 2.—Also all that the undivided half part or share of and in all that piece of land or ground thereunto belonging, containing as per Collector's pattah, eleven cottahs eight chittacks and thirty-seven feet, and situate and lying in Damzen's Lane, Collootollah Street, in the Town of Calcutta, and being holding No. 161, and formerly numbered 4 in the municipal tax bills, but now numbered 9, and butted and bounded as follows:—that is to say, on the north by a drain and Raja Radahcanto Deb's tenanted land; on the west partly by Kassinauth Mullick and Hurronauth Mullick's tenanted land and partly by a drain; on the south by Damzen's Lane, and on the east by Nundolaul Seal's dwelling-house.

No. 3.—Also all that the undivided half part or share of and in all that piece or parcel of land or ground containing as per Collector's pattah, two cottahs eight chittacks and forty feet, situate and lying in Chonagully, in the Town of Calcutta, and being holding No. 129 and formerly numbered 5 in the municipal tax bills, but now numbered 18, and butted and bounded as follows:—that is, on the north by Badulchunder Sen's stable house; on the west by Goluckchunder Sircar's dwelling-house; and on the east by Baneymadhub Laha's tenanted house; on the south by Modhoosoodon Laha's dwelling-house.

No. 4.—And also all that the undivided half part or share of and in all that two-storied brick-built house, together with the land or ground thereunto belonging, containing by estimation seventeen cottahs more or less, situate and lying in China Bazar in the Town of Calcutta, and being formerly numbered 4 and 5 China Bazar Lane, but now numbered 4 and 5 Jackson's Ghaut Street, and butted and bounded as follows:—that is to say, on the north by a lane leading to the Portuguese Church and Jackson's Ghaut Street; on the south by Canning Street; on the east by Mr. J. G. Bagram's tenanted house, and on the west by the tenanted house belonging to Ramsoonder Shaw and Netye Churn Mullick.

The abstract of title and the conditions of sale may be seen at the Office of the Registrar, High Court, Original Side, or at the office of Messrs. Swinhoe, Law and Company, the Attorneys for the plaintiffs on any day before the sale and will be produced at the sale.

R. BELCHAMBERS, Registrar.

SWINHOE, LAW & Co., Plaintiffs' Attorneys

Calcutta High Court, Original Side, the 8th July 1880. (206—1)

INSOLVENT NOTICES.

Court for the Relief of Insolvent Debtors at Calcutta.

IN the matter of RICHARD MORGAN and WILLIAM ALEXANDER BROOK FORBES, Insolvents.

On Wednesday, the 23rd day of June instant, it was ordered that the matters of the petition of the said Insolvents be heard on Tuesday, the 14th day of September next, and that the said Insolvents do then attend to be examined before the said Court.

J. C. Orr, Attorney.

Chief Clerk's Office, the 29th day of June 1880.

IN the matter of PERSUNCHAND GOLLICHA, an Insolvent.

On Tuesday, the 29th day of June last, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

H. C. Chick, Attorney.

IN the matter of HENRY TWISDEN FORBES, an Insolvent.

On Saturday, the 26th day of June last, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Dignam and Robinson, Attorneys.

Chief Clerk's Office, the 6th day of July 1880.

IN the matter of MUTTYLOLL COONDOO, an Insolvent.

On Friday, the 9th day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Bissonauth Dutt, Attorney.

IN the matter of JAMES SUTHERLAND, an Insolvent.

On Tuesday, the 6th day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said court.

H. R. Fink, Attorney.

IN the matter of RICHARD JOHN EADES, an Insolvent.

On Tuesday, the 6th day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said court.

J. O. Moses, Attorney.

IN the matter of MEER HINGUN, an Insolvent.

On Monday, the 5th day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

IN the matter of RADHA KISSEN, residing at No. 49, Durmahattah Street, in the town of Calcutta, and carrying on business as a general dealer at No. 700, Kangaputtee Street, Burra Bazar, Calcutta, aforesaid, under the style of Radha Kissen Dwarkanie, an Insolvent.

On Saturday, the 3rd day of July instant, it was, on the petition of F. W. Heilgers and Company, creditors of the said Insolvent, adjudged that the said Radha Kissen hath committed an act of insolvency under the provisions of the Act XI Vic., Chap. XXI, and by another order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Sanderson & Co., Attorneys.

Chief Clerk's Office, the 13th day of July 1880.

IN the matter of RAMGOPAUL PAUL, an Insolvent.

On Tuesday, the 6th day of July instant, it was ordered that the Assignee do pay and divide the sum of Rs. 2,715-9-7 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of Rs. 3 per cent. upon such of the debts as are admitted in the schedule of the said Insolvent and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee.

IN the matter of MUDDENMOHUN DEY and BEHARY LOLL DEY, Insolvents.

On Tuesday, the 6th day of July instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 14th day of September next, with liberty to the said Insolvents to file their schedule within one week, and that the said Insolvents do then attend to be examined before the said Court.

Beeby and Rutter, Attorneys.

IN the matter of HENRY JAMES CRABBE, an Insolvent.

On Monday, the 12th day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

IN the matter of HENRY JAMES CRABBE, a resident of No. 38, Mott's Lane, in Calcutta, and a Reporter on the staff of the *Statesman* newspaper, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Monday, the 12th day of July instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

IN the matter of HENRY HORATIO ARDWISE, an Insolvent.

On Wednesday, the 14th day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

M. M. Zorab, Attorney.

IN the matter of HENRY HORATIO ARDWISE, residing at No. 14, Emambagh Lane, in the town of Calcutta, Clerk in the Bengal Secretariat, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Wednesday, the 14th day of July instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

M. M. Zorab, Attorney.

IN the matter of JOSEPH ARDWISE, residing at No. 14, Emambagh Lane, proprietor of a day school called Mr. Ardwise's Seminary for Boys and Girls, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Wednesday, the 14th day of July instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

M. M. Zorab, Attorney.

IN the matter of JOSEPH ARDWISE, an Insolvent.

On Wednesday, the 14th day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

M. M. Zorab, Attorney.

IN the matter of DAVID FOGGO, an Insolvent.

On Tuesday, the 6th day of July instant, an account of the receipts and disbursements of the Official Assignee from the 30th day of August 1879 to the 30th day of June last was filed in the office of the Chief Clerk, and it was ordered that Tuesday, the 3rd day of August next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvent may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee.

IN the matter of FRANCIS ARTHUR EAGLETON, an Insolvent.

On Tuesday, the 6th day of July instant, an account of the receipts and disbursements of the Official Assignee from the 14th day of August 1873 to the 30th day of June last was filed in the office of the Chief Clerk, and it was ordered that Tuesday, the 3rd day of August next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvent may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee.

IN the matter of DAVID COWIE and JOHN COWIE, Insolvents.

On Tuesday, the 6th day of July instant, an account of the receipts and disbursements of the Official Assignee from the 19th day of November 1879 to the 30th day of June last was filed in the office of the Chief Clerk, and it was ordered that Tuesday, the 3rd day of August next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvent may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee.

IN the matter of LUNJEEBHOY DHUNJEEBHOY, an Insolvent.

On Tuesday, the 6th day of July instant, an account of the receipts and disbursements of the Official Assignee from the 24th day of September 1875 to the 30th day of June last was filed in the office of the Chief Clerk, and it was ordered that Tuesday, the 3rd day of August next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvent may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee.

IN the matter of SOONDERLOLL, an Insolvent.

On Tuesday, the 6th day of July instant, it was ordered that the Assignee do pay and divide the sum of Rs. 1,595-11-7 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of Rs. 15 per cent. upon such of the debts as are admitted in the schedule of the said Insolvent and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee.

IN the matter of EZEKIEL SALAH ABRAHAM COHEN, an Insolvent.

On Tuesday, the 6th day of July instant, it was ordered that Tuesday, the 3rd day of August next, be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally as well as to his after acquired property from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

C. F. Pittar, Attorney.

IN the matter of ARRAN ABRAHAM COHEN, an Insolvent.

On Tuesday, the 6th day of July instant, by an order of this Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic., Chap. XXI, as to all persons named in his schedule as creditors or claiming to be creditors respectively.

C. F. Pittar, Attorney.

IN the matter of GOPAUL CHUNDER DOSS, an Insolvent.

On Wednesday, the 7th day of July instant, by an order of this Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic., Chap. XXI, as to all persons named in his schedule as creditors or claiming to be creditors respectively, except the debt due to Amritolall Mitter for Rs. 100, who has not had notice of the day of hearing in this matter.

A. T. Dhur, Attorney.

IN the matter of MANICKCHAND, an Insolvent.

On Tuesday, the 29th day of June last, it was ordered that the said Insolvent do furnish the Official Assignee of this Court with such security as may be deemed sufficient by him for meeting the claims with costs of such of the Insolvent's creditors who have not signed the composition deed, or who might have proved their claims in this Court if the proceedings in insolvency were pending, and that the said Insolvent do deposit with the Official Assignee the amount of composition payable to such of the Insolvent's creditors who, having signed the said composition deed, have not yet been paid; and also ordered that the proceedings in insolvency in this matter, together with the order of adjudication on and bearing date the 22nd day of March last, be withdrawn, and that the vesting order made in this matter be discharged, provided always that all acts or things done by the said Official Assignee, or other person acting under his authority prior to this order, shall be good and valid, and shall not be annulled or in anywise affected thereby; and also further ordered that the said Assignee do deliver over to the said Insolvent all the estate and effects, monies, goods, books, and papers now remaining in the hands of the said Assignee belonging to the estate and effects of the said Insolvent upon payment of his usual commission, and all costs, charges, and expenses lawfully incurred by him.

Ghose and Bose, Attorneys,
Chief Clerk's Office, the 19th July 1880.

In matter of RICHARD MORGAN and WILLIAM ALEXANDER BROOKE FORBES, &c., and in the matter of THOMAS SMITH, &c., Insolvents.

NOTICE is hereby given that the Commissioner of the Insolvent Court will sit on Tuesday, the 20th day of July instant, at the hour of 11 o'clock A.M., to adjudicate on the proof of claims in the above matter and in particular on the proof of claim of Mr. E. S. Gubboy under his mortgage.

G. GREGORY, Attorney for
Mr. E. S. Gubboy.

Calcutta, the 6th July 1880. (194—2)

In the District Court of Purneah.

IN the matter of an application made by Raymond Sinaes Pyne, presently residing in Purneah.

Notice under section 354 of the Code of Civil Procedure.

On the 15th June 1880, the said Raymond Sinaes Pyne was declared by the District Court of Purneah to be an Insolvent.

The Nazir of the District Court is temporarily appointed to be Receiver of the Insolvent's property.

F. COWLEY, Offg. Judge.

The 12th July 1880. (202—3)

In the Court of the Recorder of Rangoon.

INSOLVENT JURISDICTION—No. 4 of 1879.

In the matter of JACOB A. COHEN of the firm of COHEN BROTHERS & Co.

ON Monday, the 5th day of July 1880, it was ordered that the Assignee do pay and divide the sum of Rs. 25,547-11-10 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of Rs. 7 per cent. upon such of the debts admitted in the schedule of the said Insolvent and claims proved as have been duly substantiated in proportion to their several debts, and upon the other debts admitted in the schedule when and so soon as such debts or any of them shall be duly substantiated upon affidavit filed in this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

J. E. G. VILLA, Official Assignee.

RANGOON, the 5th day of July 1880. (203—1)

POSTAL NOTICES.

MEMORANDUM showing the hours at which the Mails are closed for despatch at the General Post Office, Calcutta, and the despatches made from the Branch Post Offices to General Post Office; also the hours of deliveries of Mails from the General Post Office and Branch Post Offices.

Hours at which Mails are closed at the General Post Office.

For	Letters at	Registered letters at	Hours up to which late letters are taken if fully prepaid with an additional fee of 1 anna.
All stations on the East Indian Railway between Howrah and Burdwan, and on the Loop Line between Kanu junction and Ramporehât	5-30 A.M.(a.) 8 ,, (a.)	5 P.M. 5 ,,	
Howrah	3 ,, 2 P.M.(a.)	5 ,, 1-30 ,,	
All stations on the Eastern Bengal Railway, between Barrackpore and Goalundo	6-30 A.M.(a.)	5 ,,	
Sonapore, Barrupore, and Canning Town	8 ,,	5 ,,	
Dum-Dum and Barasat ..	7-45 ,,	5 ,,	
Ditto ditto Basirhat and Satkhera	6-30 P.M.	5 ,,	7 P.M.
All stations on the Northern Bengal State Railway, and offices in the Rajshahye, Bogra, Dinagepore, Rungpore, Julpigoree, and Darjeeling districts, and the Assam Province ...	12 NOON.	12 NOON	
All stations on the East Indian Railway Loop Line and places situated in the Birbhum, Murshidabad, Santhal Perguunahs, Maldah, Purneah, Bhagulpur, and Monghyr districts	4 P.M.	3-30 P.M.	
All stations on the Eastern Bengal Railway, and places in the Kishnaghar, Jessore, Furreedpore, Pabna, Burrisal, Dacca, Tipperah, Mymensing, Chittagong, Sylhet, and Cachar districts	6-30 ,,	5 ,,	7 P.M.
Diamond Harbour and Behala .	6-30 ,,	5 ,,	7 ,,
All stations on the East Indian Railway Main and Chord Lines, and places in the districts of Bankura, Manbhoom, Hazaribagh, Ranchi, Singbhum, also in Behar, North-Western Provinces, Punjab, Sindh, Rajputana, Central Provinces, Bombay and Madras Presidencies	6-30 ,,	5 ,,	7 ,,
Uluberiah, and places in the districts of Midnapore, Balasore, Cuttack, Pooree, and in the Madras Presidency as far as Vizagapatam	6-30 ,,	5 ,,	7 ,,
Registered letters and parcels are received only on week days during the hours of ...	.....	11 A.M. to 5 P.M.	

(a.) No despatches are made on Sundays.
Note.—On Saturdays an extra despatch is made for Howrah, which is closed at 5-30 P.M.

Hours at which Mails are closed at the Sub-Offices of Calcutta.

Name of Sub-Office with its initial letters.	1st despatch.	2nd despatch.	3rd despatch.	4th despatch.	REMARKS.
	A. M.	A. M.	P. M.	P. M.	
Baug Bazar N.	7-30	10-10	2-30	6-25	On Sundays there are only two despatches from the Branch Post Office, viz. 3rd and 4th.
Beadon Square N. C.	8-5	10-25	2-45	6-40	
Simla N. E.	8-10	10-30	2-50	6-45	
Bow Bazar (..	8-20	10-40	3	6-55	
Bahaghatta E.	7-40	10	2-5	6-10	
Napit Bazar E. C.	8-15	10-35	2-40	6-45	
Dhurrumtolla W. C.	8-20	10-40	2-45	6-50	
Bhowanipore S.	7-50	10-10	2-30	6-30	
Wellesley Street S. C.	8-15	10-35	2-55	6-45	
Park Street P.	8-20	10-40	3	6-50	
Garden Reach W.	7-20	9-50	2-10	5-50	
Alipore A.	7-55	10-15	2-45	6-35	
Kidderpore S. W.	8-10	10-40	3	6-40	

E. C. GEORGE, Presidency Postmaster.

List of Unclaimed Letters lying in the Calcutta Post Office on the 20th July 1880.

Alexander, William.
Andrews, S. J.
Angelo, H.
Asps, H. J.
Baily, Mrs. F. G.
Baird & Co.
Bale, A. C.
Bason, E.
Bayley, E. H.
Bernett, William J.
Blackey, Mrs.
Blanchard, S.
Boyd, A. G.
Brown, G. S.
Brown, F. R.
Burns, A.
Burgess, Miss E.
Byers, P. W.
Case, Capt. F.
Christie, Lt. (R.E.)
Clarke, E.
Clark, Capt R. E.
Clements, W. P.
Collins, Miss Mary.
Coleman, G.
Collins, Major W. H.
Condey, John (R.E.)
Cullen, M. (Store-keeper, E. I. R.)
Fastings, J. F.
Fitzgerald, Mrs. M. E.
Forbes, G.
Gadding, Mrs.
Gibbons, H.
Gomes, W. E.
Gonsalves, J.
Gordon, Mrs.
Gordon, S. C.
Halt, Mrs. J.
Jacob, Essack.
Jewell, B.
Jackson, R.
Jones, J. T.
Keene, J.
Ledger, J. C. (Exe. Engr.)
Leoppold, E.
Lewis, W. C.
Millington, B.
Mills, T.
More, F. S.
Murdoch, Mrs. F.
O'Brien, D.
Page, W. E
Palmer, H. J.
Pereira, M.
Pyne, B.
Rivers, Mrs. M. A
Roe, W. & T.
Salter, Miss H.
Smith, Mrs. Anna.
Stains & Co.
Thompson, E.
T. F.
Wall, Master H.
White, Mrs. B.

Letters marked "Care of Post-Office, to be kept till called for."

"Alpha, Beta."
Anderson, C
Anderson, Signr. A.
Anson, Capt.
B. F.
Borillon, Mons. J.
Brown, Miss Mary.
Braham, Mrs. Annie.
Brewer, T. S M.
Byford, H.
"Carlos."
Carter, Mrs. Fitzgerald.
Chamberlin, C.
C. G. C.
Conners, J.
Coyle, Thomas.
Denson, Edwin.
Deseso Conte.
Douglas, J. W.
Disnysius, Haddens.
Ginder, Duncan.
Haly, J. James.
Hayward, Miss Isabella.
Howard, Capt. F. C.
Hilton, Mrs. F. F.
Innis, G. R.
Jacob, S.
Jackson, W.
Kaiser, August
Kark, Mrs. E.
Kelly, F. J.
Kleyne, Mrs. Fanny.
Lingard, Mrs. F.
Lemmon, Mrs. Flora.
Macintosh, G. G.
Mann, Alex.
Matheson, Alex.
Mecklen, Geo.
Michael, G.
Miller, Mrs. Annie.
Moncrieff, James.
Norton, Miss A.
Owbridge, H. S.
Paul, R. C. (Searcher-General.)
Phulan, T. W.
Powell, C.
Priscilla, R.
Reid, R.
Robinson, Geo.
Rourke, G.
Seecunder.
Seth, A.
Schemidt, C.
Sher Shah, Moonshe.
Silvestri, Signore E.
Simpson, James M.
Snow, A. Wilson.
Sterling, William.
Stuart, F.
Strathmore, Miss W.
Sutton, Revd. G.
Temple, Miss E.
Thomson, John.
Traver, Mrs.
Twiner, H. D.
Usborne, W.
Wall, W. M.
Warde, Mrs.
Wight, C. F.
Wilkinson, W. T.
Wood, W.
X. Y. Z.
Young, Colonel W. S.

Newspapers.

Anderson, Charles
Buchanan, Baverly.
Denson, Edwin.
Donaldson, J. Y.
Haly, J. J.
Richard, John.
Thompson, John.
Wilkinson, W. T.
Wilson, J. H.

Registered Letters

Brown, Miss Mary.
Cayne, James.
Gasper, C. G.
Hanson, Mrs. E. M.
Lingard, Mrs. F.
Lorenzo, Miss Losa.
Peppe Goldstein, Madame.

E. C. GEORGE, Presy. Postmaster, Calcutta.

SEA AND FOREIGN MAILS.

For	Box closes at	Date.	Per Steamer
		1880.	
Persian Gulf	6-30 P.M.	24th July	From Bombay
Madras, Ceylon, and the Intermediate Ports	6-30 „	26th „	*Chindwara.*
Galle, Penang, Singapore, Hong-Kong, and Shanghai; also *vid* Hong-Kong for Yokohama	6-30 „	27th „	From Bombay.
Australian Colonies	6-30 „	27th „	Ditto.*
Foreign mails *vid* Bombay ...	6-30 „	28th „	Ditto †
Ditto book-post and pattern packets	6-30 „	27th „	Ditto.
Rangoon, Moulmein	6-30 „	22nd „	*Kilwa.*
Chittagong, Akyab and Rangoon	6-30 „	23rd „	*Madras.*
Madras, Ceylon, Batavia, Singapore and China	6-30 „	23rd „	*Meinam.*
Foreign mails *vid* Bombay ...	6-30 „	21st „	From Bombay‡

* Letters to Ceylon intended for despatch by the Australian mail steamer must be prepaid at the Indian packet rate, viz. 2 annas per ½ oz., the portion of the line from Bombay to Galle being non-contract.

† Also *vid* Aden mails for Zanzibar, Mozambique, Natal, and the Cape of Good Hope can be forwarded.

‡ Also *vid* Aden mails for Mauritius, Mahe (Seychelles), Réunion, Nosse Be and Moyotte can be forwarded.

N.B.—The letter-box will close at 6-30 P.M. precisely, after which hour foreign letters fully prepaid, and bearing an extra postage stamp of four annas on each cover, will be received up to 7 P.M.

E. C. GEORGE, Presy. Postmaster, Calcutta.

General Post Office, Calcutta, the 19th July 1880.

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagiruttee, Matabangah, and Jellinghee Rivers for the week ending Friday, the 16th July 1880.

Names of Rivers.	Least depth of water.		REMARKS.
BHAGIRUTTEE.	Ft.	In.	
Entrance below Joyrampore	4	0	
Thence to Noorpore Junction.	4	6	
Entrance below Chourāsia	15	0	
Thence to Noorpore Junction, 6 miles.	11	6	
Thence to Jungipore, 9 miles	12	0	Lalkhawdiar.
From Jungipore to Berhampore, 47 miles.	17	6	Sashpore.
From Berhampore to Cutwa, 50 miles.	13	6	Nughur.
From Cutwa to Nuddea, 46 miles.	17	0	Khussalpore.
MATABANGAH.			
Entrance	16	0	
Thence to Tatarparah ...	14	0	Pauragpore.
From Tatarparah to Hat Bolia.	14	3	Shampore.
From Hāt Bolia to Boalmaree.	15	0	Mohespore.
From Boalmaree to Alickdeah.	15	0	Chooadangah.
From Alickdeah to Kissengunge.	15	0	Mothoorapore.
JELLINGHEE AND BYRUB.			
Entrance of Jellinghee from the Ganges.	7	0	
Thence to Junction with the Byrub.	6	0	Jellinghee.
Entrance of Byrub from the Ganges.	17	6	
Thence to junction with the Jellinghee.	12	9	Isserchunderpore.
From junction of Byrub and Jellinghee to Teakatta.	13	0	Modoopore
From Teakatta to Nuddea...	9	6	Davipur.

Height of water on gauge at Berhampore, the 19th July 1880, above zero, 17 feet 6 inches.

T. BEATTY, C.E.,
Offg. Exe. Engr., Nuddea Rivers Divn.

BERHAMPORE, the 19th July 1880.

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" 13. Position of Raleigh Rock, and additional beacons, Bombay.
" 14. Buoy marking Gindurah Rock, Galle.
" 15. Alteration in Manora Point Light, Kurrachee; and discovery of a bank near Towak Island, Red Sea.
" 16. Dangerous rocks in Forrest Strait, Mergui Archipelago, and Richelieu Rock off Kopah Inlet.
" 17. Alteration in position of "Intermediate" Light-ship, entrance to River Hooghly.
" 18. Destruction of the Krishna Shoal Light-house.
" 19. Correct position of Santipilly Light-house.
" 20. Anchorage Buoys in Madras Roadstead.
" 21. Light-vessel near Krishna Shoal, Burma.
" 22. Additional information, Krishna Shoal Light-vessel and Light at Pooree.
" 23. Alteration of position of Chittagong Lights.
" 24. Night Signals shown by British Pilot Vessels in the English Channel.

Notices to Mariners issued during the year 1878. *Price, one anna each :—*

No. 1. Position of Middle Ground, Bombay.
" 2. Error in position of Krishna Shoal Light-vessel.
" 3. New Lights in Sunda Strait, &c.
" 4. Corrected position of Krishna Shoal Light-vessel.
" 5. Alteration of colour of Chittagong beacons, and intended alteration in Dolphin Rock Light, Bombay.
" 6 Alteration of Malwan Light.
" 7. Kintoan Light-vessel. Yang-tsé-Kiang.
" 8. Burgess Rock off Hingie Island, Bassein River, Burma.
" 9. Fairway Buoy at False Point, Orissa.
" 10. (1) Intended Light and Fog Signal on Little Basses Rocks, Ceylon.
(2) Intended alteration in Great Basses Rocks Fog Signal.
" 11. Corrected positions of Zebayir Islands, Jebel Zukur, and the Hanish Islands, Red Sea.
" 12. Fog Signals and distinguishing marks for Light-vessels, River Hooghly.
" 13. Exhibition of Light on Little Basses Rocks, Ceylon.
" 14. Beacon on Choul Kadu Rock Bombay.
" 15. Shoal near Tumb Island (Jazirat Tanb), Persian Gulf.
" 16. Light at Batticaloa, Ceylon.
" 17. Upper Gasper Light-vessel, entrance to river Hooghly.
" 18. Red Lights on North Groin of Harbour Works, Madras.
" 19. Reported Shoal, N. N. E. of Bahrein, Persian Gulf.
" 20. Alteration of color of light at Klang Strait, Strait of Malacca—Salangore—Malay Coast.
" 21. Additional information concerning the reported Shoal, N. N. E. of Bahrein.
" 22. Deposit of stone, eastward of Harbour Works, Madras.
" 23. Reported Shoal. North-West of Cheduba Island.
" 24. Exhibition of blue lights and Maroons at Krishna Shoal Light-vessel.
" 25. Deposit of stone, eastward of Harbour Works, Madras (additional information).
" 26. Vessels prohibited from anchoring near the Submarine Telegraph Cable between Diamond Island and the Mainland.
" 27. Intended exhibition of a revolving Light a Vakalapudi, in the Godavery District.

Notices to Mariners issued during the year 1879. *Price, one anna each :—*

No. 1. Permanent moorings for Eastern Channel Light-vessel, entrance to Hooghly River.
" 2. Sunken danger in Mergui Archipelago.
" 3. Revolving Light at Vakalapudi, in the Godavery District.
" 4. Intended alteration in False Point Light.
" 5. Shifting of the entrances to Honore (Honwar) and Mangaloro, on the Malabar Coast.
" 6. Fixed Light at Roji (Nowa Nugga) in the Gulf of Cutch.
" 7. Fixed Light at the entrance to Toona Creek in the Gulf of Cutch.
" 8. Fixed Light at Goapnath Point in the Gulf of Cambay.
" 9. Wreck marking vessels.
" 10. The alteration in the position and improvement of Pooree Port Light.
" 11. Shoal Coral Ground in Strait of Banka.
" 12. Delagoa Bay. Removal of Cockburn Light-vessel in bad weather.
" 13. (1) Alteration in position of Beacons and Leading Lights—Burnett River Entrance, Australia.
(2) Fixed Light on Flap Top Islet—Pioneer River—Rocky-Islets.
(3) Revolving Light on Low Isles—Trinity Bay.
(4) Leading Lights at Cook Town—Endeavour River Entrance—Cook Harbour.
" 14. Sunken dangers between Alguada Reef and Diamond Island—Bay of Bengal.
" 15. Flashing white Light on Puysegur Point—Zealand.
" 16. Dangerous Rocks, N. N. W. and S. E. of the southernmost of the Brothers Islands—Andaman Islands.
" 17. Australia—South Coast—Gulf of St. Vincent.
(1) Prohibited Anchorage near Telegraph Cable, Port Phillip.
(2) Buoys marking Battery Practice Range at Williams Town.
(3) Fixed and Flashing Light on North Reef.
" 18. Longitude of the Time Ball, Calcutta, and of Saugor Light-house, River Hooghly.
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(2) Shoal in the Fairway to Batavia Road.
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(2) Distinguishing features marking the entrance to Tugela River.
(3) Ditto Entrance to Umhloti River.
" 21. Buoys of Carwar Harbour (Sedashigar).
" 22. (1) Alterations in Lights at St. Paul and St. Denis, Reunion Island.
(2) Harbour Light at St. Pierre.
" 23. Buoys off Carwar Harbour (Sedashigar).
" 24. Buoys and Beacons, Zanzibar Harbour.
" 25. Alteration of False Point Light—Coast of Orissa.
" 26. Red Buoy marking smooth-water anchorage off Porcaud, Alleppey.
" 27. Change in the Anchorage limits of the Port of Madras.
" 28. Intended discontinuance of light at El-weg (Sherm Woj-h), Red Sea.
" 29. Interval of intended exhibition of blue Lights and Rockets at False Point Light-house.
" 30. Replacing of the buoys at the entrance to Cochin Harbour, and extinguishing of Narrakel Light.
" 31. Range of visibility of the Light exhibited from Krishna Shoal Light-vessel.
" 32. Light at Batticaloa.
" 33. Black buoys laid down in Calicut Roadstead to mark the limits of foul ground.
" 34. Light at Batticaloa.
" 35. Replacing of the buoys off Carwar Harbour (Sedashigar).
" 36. Telegraph buoy, south of Aden.
" 37. Black buoy off Point Gordeware (Godavery).
" 38. Light at Batticaloa.
" 39. Exhibition of a leading Light in Suez Bay.
" 40. Madras Semaphore.
" 41. Black buoy off Point Gordeware (Godavery.)
" 42. Madras Semaphore.
" 43. Buoys at Calicut.

Notices to Mariners issued during the year 1880. *Price, one anna each:—*

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" 2. Discontinuance of Maroon Lights at Krishna Shoal Light-vessel.
" 3. Exhibition of the new fixed Light at False Point.
" 4. Extension of the period of exhibition of the "Intermediate" Light at the entrance to the Hooghly River.
" 5. Alterations in the position and visibility of the Light exhibited from Fort Canning, Singapore.
" 6. Alteration of position and elevation of the red Light at Cannanore.
" 7. Discontinuance of the exhibition of maroons from the Light-vessels of the Hooghly River.

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Asst. Secy. to the Govt. of Bengal.

The 19th February 1878.

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WEDNESDAY, JULY 21, 1880.

PART III.

Acts of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 22nd April 1880, and having received the assent of His Excellency the Governor-General on the 26th June 1880, is hereby promulgated for general information :—

ACT No. VII OF 1880.

THE PUBLIC DEMANDS RECOVERY ACT, 1880.

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An Act to amend the Law for the Recovery of certain Public Demands.

WHEREAS it is expedient to amend the law for the recovery of certain dues and debts demandable by Public Officers: It is hereby enacted as follows:—

Preamble.

Short Title.

1. This Act may be called "The Public Demands' Recovery Act, 1880:"

Extent.

Notwithstanding anything contained in section 2, it extends to all the territories for the time being administered by the Lieutenant-Governor of Bengal:

Commencement.

It shall come into operation on and after the date on which it shall be published in the *Calcutta Gazette* with the assent of the Governor-General.

Construction of this Act.

2. This Act, so far as is consistent with the tenor thereof, shall be construed as one with Act XI of 1859, passed by the Governor-General in Council, and Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council. The powers given by this Act shall be deemed to be in addition to, and not in derogation of, any powers conferred by any Act now being in force for the recovery of any due, debt, or demand to which the provisions of this Act are applicable.

Repeal of Acts in Schedule.

3. The Acts specified in the first Schedule annexed to this Act are hereby repealed from and after the commencement of this Act, to the extent specified in the third column of that Schedule; provided that this repeal shall not affect—

(*a*) the past operation of any enactment hereby repealed, nor anything duly done or suffered thereunder:

(*b*) any liability created under any enactment hereby repealed.

Certificate under Bengal Act VII of 1868 to be enforced under this Act.

Every Certificate made under the provisions hereby repealed of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, may be enforced under the provisions of this Act.

Definitions.

4. In this Act, unless the context otherwise requires, but not in the other Acts mentioned in section 2—

"Section."

"Section" means a section of this Act:

"Collector."

"Collector" means (*a*) within the local limits of the ordinary original jurisdiction of the High Court of Judicature at Fort William in Bengal, the Collector of Calcutta; (*b*) without those limits, the Collector of a District or any officer specially appointed by the Lieutenant-Governor to perform the functions of a Collector under this Act; and (*c*) any officer in charge of a Sub-division of a district whom the Collector of such district, with the sanction of the Commissioner, authorizes to perform such functions as aforesaid.

5. In the following cases, that is to say—

When an estate or tenure has been sold for its own arrears; and the sale-proceeds are insufficient to liquidate the same; or

(1) when, under the provisions of Act XI of 1859, passed by the Governor-General in Council, or of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, an estate or tenure has been sold for the recovery of arrears of revenue due thereupon, and after deducting the expenses of such sale, the balance of the sale-proceeds remaining is insufficient to liquidate the arrears of revenue in discharge of which such sale-proceeds may under the aforesaid provisions be applied;

when arrears of revenue due from a farmer are not paid on latest date of payment;

(2) when arrears of revenue due from a farmer on account of an estate held by him in farm are not paid on the latest day of payment fixed under the provisions of section 3 of Act XI of 1859, passed by the Governor-General in Council;

the Collector of the district may make a Certificate of the unpaid arrears.

the Collector may make under his hand, and in form No. 1 in the second Schedule annexed to this Act, a Certificate of the amount of arrears so remaining unpaid, and may cause the same to be filed in his office.

Such Certificate shall have the force and effect of a decree of a Civil Court as regards the remedies for enforcing it.

6. (*a*) Subject to the provisions of this Act, every Certificate made under the provisions of section 5 shall, as regards the remedies for enforcing the same and so far only, have the force and effect of a decree of a Civil Court, and the Secretary of State for India in Council shall be deemed to be the decree-holder, and the person therein named as debtor shall be deemed to be the judgment-debtor.

Judgment-debtor may bring a suit in the Civil Court to contest his liability, if he has deposited the amount of the certificate.

(*b*) Such judgment-debtor may at any time within one year after the service upon him of such notice as is mentioned in section 10, bring a suit in the Civil Court to have the said Certificate cancelled on the ground that the arrears stated therein were not due by him; but no such suit shall be entertained unless such judgment-debtor has paid such arrears to the Collector within one month after being served with the said notice, or, in any case in which he has filed a petition of objection under section 12, then within fifteen days after such petition has been heard and determined.

If no such suit brought within one year, or if brought and decided against judgment-debtor, the certificate to become absolute, and have effect of a decree of the Civil Court to all intents and purposes.

(*c*) If no such suit is instituted within the said period of one year, or if any such suit having been so instituted, is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the effect of a final decree of a Civil Court.

When any arrear of a Public Demand is unpaid by the person liable to pay the same,

7. When any arrears of the following Public Demands are unpaid by the person liable to pay the same, that is to say—

(1) any sum of money which by any law for the time being in force is declared to be

recoverable or realizable as an arrear of revenue or land revenue, or by the process prescribed for the recovery of arrears of revenue or of the public or Government revenue:

(2) any sum of money due from the sureties of a farmer in respect of the revenue of the estate farmed by him:

(3) any such demand, money, fee, duty, arrear, fine, or costs as is mentioned in the following sections of the following Acts passed by the Lieutenant-Governor of Bengal in Council, that is to say—in Act VIII of 1862, Section 9; in Act VI of 1873, Section 50; in Act IV of 1875, Section 1; in Act V of 1875, Section 57; in Act III of 1876, Section 42, Section 73 and Section 85; in Act VII of 1876, Section 82; in Act VIII of 1876, Section 138; in Act VII of 1878, Section 36: or in the following sections and portions of the following Act passed by the Governor-General in Council, that is to say—in Act VII of 1870, "The Court Fees' Act," Sections 19G, 19H, and the note to paragraph 12 of Schedule I:

(4) in the case of a person to whom the collection of tolls has been farmed under the provisions of Section 8 of "The Canals Act, 1864," or of the sureties of such person—any sum of money due in respect of such farm:

(5) in the case of a person having charge of a ferry subjected to the payment of a yearly rent—any arrear of such rent ascertained and certified as provided in Regulation VI of 1819, section 10:

(6) any arrears of revenue or rent payable to the Secretary of State for India in Council from any ryot, or from any person holding any interest in land, pasturage, forest rights, fisheries, and the like, whether such interest is or is not transferable:

(7) in the case of property which, under the provisions of any law for the time being in force, has been taken under the charge of, or is managed by the Court of Wards or the Revenue Authorities on behalf of a private individual,—any arrears of rent or of other demands recoverable as rent, whether such arrears became due before or after the management devolved upon such Court or such Authorities: provided that this clause shall not apply to any arrears of rent at an enhanced rate, unless such enhanced rate has been agreed to by the person liable to pay the same, or has been confirmed by a competent Court:

(8) any sum payable to a Public Officer of Government in respect of which the person liable to pay the same has agreed by a written instrument duly registered that it shall be recoverable under the provisions of this Act:

(9) any fee, duty, tax, or other demand, which by any Act passed hereafter shall be declared to be recoverable under the provisions of this Act;

the Collector of the district may make under his hand, and in form No. 2 in the second Schedule annexed to this Act, a Certificate of the amount of such arrears so remaining unpaid, and may cause the same to be filed in his Office: provided that no such Certificate shall be made in respect of any such demand, the recovery of which is barred by any law of Limitation for the time being in force.

The Collector of the district may make a certificate of the unpaid demand.

8. (*a*) Subject to the provisions of this Act, every Certificate made under the provisions of Section 7 shall, as regards the remedies for enforcing the same and so far only, have the force and effect of a decree of a Civil Court. In the cases other than case (7) mentioned in the said Section 7, the Secretary of State for India in Council and in the said case (7) the private individual therein mentioned, or, if such private individual be a Minor, Lunatic or Ward of Court, then such Minor, Lunatic or Ward of Court by his next friend, shall be deemed to be the decree-holder, and in all the cases mentioned the person therein named as debtor shall be deemed to be the judgment-debtor.

Such Certificate shall have the same effect as a decree of a Civil Court as regards the remedies for enforcing the same.

(*b*) Such judgment-debtor may at any time within one year after the service upon him of such notice as is mentioned in Section 10 bring a suit in the Civil Court to contest his liability to pay the amount stated in the said Certificate, and to have such Certificate cancelled: but no such suit shall be entertained unless such judgment-debtor has stated in a petition presented to the Collector under Section 12 the ground upon which he claims to have such Certificate cancelled, or unless, having omitted to state such ground in such petition as aforesaid, he can satisfy the Civil Court that there was good reason for such omission. If no such suit is instituted within the said period of one year, or if any such suit having been instituted is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the same force and effect as a final decree of a Civil Court.

Judgment-debtor may bring a suit in the Civil Court to contest the Certificate. If no such suit within one year, or if brought and decided against the judgment-debtor, Certificate to become absolute.

provided that no Certificate duly made under the provisions of this Act shall be cancelled by a Civil Court otherwise than on one or more of the following grounds, that is to say—

(1) that the amount stated in the Certificate was actually paid or discharged before the making of such Certificate:

(2) in the case of fines imposed, or costs, charges, expenses, damages, duties or fees adjudged, by a Collector or a Public Officer under the provisions of any Regulation or Act for the time being in force—that the proceedings of such Collector or Public Officer were not in substantial conformity with the provisions of such Regulation or Act, and that, in consequence the judgment-debtor under the Certificate suffered substantial injury from some error, defect or irregularity in such proceedings:

(3) in cases other than those mentioned in clause (2)—that the amount stated in the Certificate was not due by the judgment-debtor under the Certificate:

(4) want of jurisdiction.

Nothing in this proviso shall be construed to interfere with the ordinary original jurisdiction of the High Court at Fort William in Bengal, or with the jurisdiction of the Calcutta Court of Small Causes.

In case of arrears of public demand payable to Officer other than Collector, such Officer may give notice to Collector.

9. (*a*) When any arrear of any of the public demands specified in Section 7 is unpaid by any person liable to pay such public demand to a Public Officer other than a Collector, or when any such demand as is specified in clause (7) of the said section is unpaid by any person liable to pay the same to a Manager appointed by the Court of Wards, such Officer or such Manager may give to the Collector of the district, in which such person resides, or in which such demand is payable, a notice in writing in form No. 3 in the second Schedule annexed to this Act: provided that no such notice may be given in respect of any such demand, the recovery of which is barred by any law of Limitation for the time being in force.

Such notice given by a Manager to be verified and stamped as a plaint.

(*b*) Every such notice given by a Manager shall be verified by such Manager in accordance with the provisions of the Code of Civil Procedure as to the verification of plaints, and there shall be payable in respect thereof a Court-fee of the same amount as is payable under the Court Fees' Act for the time being in force in respect of a plaint for the recovery of a sum of money equal to that stated in such notice.

Collector may on receipt of such notice make a Certificate.

(*c*) On receipt of such notice, such Collector, if satisfied that such demand is justly recoverable, may make under his hand, and in the form No. 2 in the second Schedule annexed to this Act, a Certificate of the amount of such arrears so remaining unpaid, and shall cause the same to be filed in his office.

(*d*) The provisions of Section 8 shall apply to every such Certificate.

When Certificate filed, notice to be given to judgment-debtor. Upon service of notice, Certificate to bind immovable property of judgment-debtor.

10. When a Certificate has been filed in the Office of a Collector under the provisions of Section 5, or Section 7, or Section 9, such Collector shall issue to the judgment-debtor a copy of such Certificate and a notice in form No. 4 in the second Schedule annexed to this Act. From and after the service of such notice, such Certificate shall bind all immovable property of such judgment-debtor situate within the jurisdiction of such Collector in the same manner and with like effect as if such immovable property had been attached under the provisions of Section 274 of the Code of Civil Procedure. A copy of such Certificate may be transmitted by post to any other Collector for the purpose of being filed in his Office, and as soon as it is so filed, such Certificate shall, if the aforesaid notice has been served, bind in like manner all immovable property of such judgment-debtor situate within the jurisdiction of such last-mentioned Collector.

Copy of Certificate may be sent to Collector of another district to be filed in his office; and, upon its being filed, Certificate shall bind immovable property situate in such district.

Movable property of person, against whom Certificate has been made, may be attached at any time, if Collector satisfied that such person is likely to conceal, remove, or dispose of such property.

11. If in any case other than the case mentioned in clause (7) of Section 7, the Collector is satisfied that any person against whom a Certificate has been filed under the provisions of Section 5, or Section 7, or Section 9, is likely to conceal, or remove, or dispose of the whole or any part of his movable property, and that the realization of the amount of such Certificate will in consequence be delayed or obstructed, he may at any time after making such Certificate direct an attachment of the whole or any part of the movable property of such person. Such attachment shall be made in the manner provided in the Code of Civil Procedure for attaching movable property, and subject to the provisions of Section 266 of the same Code. Such property may be sold for the purpose of satisfying such Certificate, if no petition of objection is filed under Section 12, or if any such petition is filed, then as soon as it has been heard and determined.

Any person served with notice under section 10 may file a petition of objection.

12. If any person, who has been served with a notice under section 10, denies his liability to pay the whole or any part of the amount for which such Certificate has been made and filed against him, he may at any time within thirty days after service of such notice or, where no such notice has been duly served, within thirty days after the execution of any process for enforcing such Certificate, file a petition denying his liability as aforesaid before the Collector by whom such certificate has been made. Such petition shall be in, or as nearly as possible in, the form No. 5 in the second Schedule annexed to this Act.

Day to be fixed for hearing such petition. Collector to determine the liability of the petitioner. Certain provisions of the Code of Civil Procedure to apply to the inquiry.

13. Such Collector shall fix a day for hearing any such petition so filed, and upon such day, or any subsequent day to which such hearing may be adjourned, shall determine whether such petitioner is liable for the whole or any part of the amount for which such Certificate was made, and may set aside or modify or vary the Certificate accordingly. Every such Collector shall, for the purpose of hearing any such petition and determining as aforesaid, exercise all or any of the powers of a Civil Court in respect of summoning, causing the attendance of, and examining witnesses, and in respect of causing the production of documents; and the provisions of the Code of Civil Procedure applicable to these matters shall apply to a Collector exercising these powers.

Collector may direct costs of such petition to be paid by the petitioner. Such costs how realized.

14. The Collector shall have full power to direct that the costs of such petition and of the hearing thereof shall be paid by the petitioner, and in any case in which a Collector directs the payment of such costs by any such petitioner, the amount thereof shall, if such petitioner be the judgment-debtor, be added to the amount entered in the Certificate, and shall be recoverable as if the same had been originally entered therein.

15. The Collector of a district may refer to any Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner subordinate to him any such petition as is mentioned in section 12, and such Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner, shall hear and determine such petition accordingly. The provisions of Sections 13 and 14 shall be applicable to any such Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner to whom any such petition has been so referred.

Collector may refer petition for hearing to Deputy Collector, Assistant Commissioner, &c., who shall have the same powers to hear it as the Collector.

16. An appeal from any order of a Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner may be preferred to the Collector within fifteen days, and an appeal from any original order of a Collector may be preferred to the Commissioner within thirty days after the making of such order respectively. Pending the decision of such appeal, execution may be stayed, if the Appellate Authority so direct, but not otherwise.

Appeal from Deputy Collector Assistant Commissioner, &c., to Collector, and from Collector to Commissioner. Stay of execution.

17. There shall no appeal, as of right, lie from any order of a Collector passed on appeal from an order of a Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner; but the Commissioner may in any case in which he thinks fit, revise any order passed by a Collector or Deputy Collector, or Assistant Commissioner, or Extra Assistant Commissioner.

Power of revision.

18. Every Certificate made under the provisions of Section 5, or Section 7, or Section 9, may be enforced and executed, upon the expiry of one month after service of the notice mentioned in Section 10, or when any such petition as is mentioned in Section 12 has been filed, then as soon as such petition has been heard and determined.

Certificate may be enforced after one month from notice, or when petition of objection disposed of.

19. Such Certificate may be so enforced and executed by all or any of the ways and means mentioned and provided in and by the Code of Civil Procedure for the enforcement and execution of decrees for money, and all the practice and procedure provided by the said Code of Civil Procedure

in respect of sales in execution of decrees; in respect of raising the amount of a decree otherwise than by sale of immovable property under the provisions of Sections 305, 320, 322, 323 and 324 of the said Code; in respect of arrests in execution of decrees for money; in respect of the execution of decrees by imprisonment; in respect of insolvent judgment-debtors; in respect of claims to attached property; in respect of resistance to execution; and in respect of the execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued to enforce such Certificate and realize the amount recoverable thereunder, save that all the duties, powers, and authorities by the said Code imposed or conferred on the Court shall be exercised by the Collector in whose office any such Certificate, or any copy thereof transmitted for execution under the provisions of Section 223 of the said Code has been filed. Subject to the control of the Collector and save and except in respect of the provisions relating to insolvent judgment-debtors any of the said duties, powers, and authorities may be exercised by any Deputy Collector, Assistant Commissioner, or Extra Assistant Commissioner subordinate to such Collector.

Certificate may be enforced under the provisions of the Code of Civil Procedure as a decree for money.

20. If any immoveable property is sold in execution of a Certificate under the provisions of section 18, and if such Certificate is subsequently set aside by a competent court, such court may set aside such sale of such immoveable property, and in any case in which such sale is so set aside, such court shall direct that the amount of the purchase-money be refunded to the purchaser with or without interest, as such court thinks fit: provided that no such sale shall be so set aside unless such purchaser has been made or added as a party to the suit brought to set aside such Certificate.

Sale of immovable property may be set aside, if certificate is set aside by a competent Court. Proviso.

21. Every Collector shall cause to be kept in his office a Register in such form as may from time to time be prescribed by the Board of Revenue, and shall cause to be entered in such register the particulars of every Certificate made under this Act, which, or a copy of which, has been filed in his office. Such Register shall be open during office hours to the inspection of any one desiring to inspect the same, and a fee of eight annas, or such fee not exceeding eight annas as the Board of Revenue may prescribe, shall be chargeable for such inspection.

Register of Certificates to be kept in Collector's office and to be open to inspection on payment of fee of eight annas.

22. (*a*) Payment of the amount due under a Certificate may be made by instalments, if the Collector who made such Certificate so direct. The payment of any instalment shall be entered in the Register mentioned in Section 21.

Payment of sum due under a Certificate may be made by instalments. Payment of instalments to be entered in Register.

(*b*) When the total amount due under a Certificate has been paid and satisfied, the Collector in whose office such Certificate was originally filed shall enter satisfaction upon such Certificate under his hand and signature; and shall cause the same to be entered in the Register mentioned in Section 21.

When total amount satisfied, Collector to enter satisfaction on certificate and in Register;

(*c*) When a copy of such Certificate has been transmitted to another Collector, or when such Certificate has been made under the provisions of Section 9 upon notice from a Public Officer other than a Collector or from a Manager appointed by the Court of Wards, such satisfaction shall be communicated to such other Collector or to such officer or to such Manager.

and to communicate it to other Collector in whose office a copy of such Certificate has been filed.

(*d*) When a sum has been levied or received by a Collector in respect of a Certificate, a copy of which has been transmitted to him and filed in his office, such Collector shall send such sum to the Office in which such Certificate was originally made.

Sum levied by Collector to whom copy of Certificate sent to be transmitted to Collector who made Certificate.

23. Every Collector, Deputy Collector, Assistant Commissioner and Extra Assistant Commissioner and every such Public Officer as is mentioned in Section 9 shall, in the discharge of his functions under this Act, be deemed to be a person acting judicially within the meaning of Act XVIII of 1850, passed by the Governor-General in Council.

Collector, Deputy Collector, Assistant Commissioner, Extra Assistant Commissioner and Public Officer to be deemed to be acting judicially in the discharge of his duties under this Act.

24. All Collectors, Deputy Collectors, Assistant Commissioners, and Extra Assistant Commissioners shall, in the performance of their duties under this Act, be subject to the general supervision and control of the Commissioners of Divisions and the Board of Revenue.

Collectors, &c, to be subject to the supervision and control of Commissioners and Board in discharge of their duties under this Act.

FIRST SCHEDULE—(*See* Section 3).

Number and year.	Subject of Act.	Extent of repeal.
	Acts passed by the Lieutenant-Governor of Bengal in Council.	
VIII of 1863...	An Act to improve the system of zamindari duks in the provinces subject to the Government of Bengal	In section 9 the words from and including "which said double amount" to and including "making default."
VII of 1868..	An Act to make further provision for the Recovery of Arrears of Land Revenue and Public Demands recoverable as Arrears of Land Revenue	In section 1 from and including the words "The word 'Demand' means" to the end of the section. In section 2 the words "not being a sale made under, and by virtue of, any execution issued upon a certificate made as hereinafter is provided." In section 6 the words "or persons liable to any demands," "or persons," "or any demands," "or persons," "or to any demands," "or persons," and "or of such demands." Sections 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, and 28.
VI of 1873 .	An Act to amend the law relating to Embankments and Water-courses.	Section 50, from and including the words "under the provisions" to the end of the section.
I of 1875 .	An Act for the Realization of Arrears in Government Estates.	The whole Act.
IV of 1875 ...	An Act to provide for the summary realization of sums due on account of loans made by the Government during the late famine operations.	Section 1, from and including the words "within the meaning" to the end of the section.
V of 1875 ...	An Act to provide for the Survey and Demarcation of Land.	In section 37, from and including the words "under section 2" to the end of the section.
III of 1876 ...	An Act to provide for Irrigation in the Provinces subject to the Lieutenant-Governor of Bengal.	In section 62, from and including the words "under the provisions" to the end of the section. In section 73, from and including the words "under the provisions" to the end of the section. In section 85, from and including the words "under the provisions" to the end of the section.
VII of 1876...	An Act to provide for the Registration of Revenue-paying and Revenue-free lands, and of the proprietors and managers thereof.	In section 82, from and including the words "under section" to the end of the section.
VIII of 1876	A Act to make better provision for the Partition of Estates	In section 138, from and including the words "under section" to the end of the section.
VII of 1878 ..	An Act to consolidate and amend the law relating to the Excise Revenue in the Presidency of Fort William in Bengal.	In section 86, from and including the words "or by the process" to the end of the section.
IX of 1879 ..	An Act to amend the law relating to the Court of Wards.	Section 63.
	Regulations of the Bengal Code.	
III of 1793 .	A Regulation for exempting proprietors of land (with certain exceptions) from being confined for arrears of Revenue; and for prescribing the process by which tehsildars are to demand payment of arrears; and for enabling the Collectors to recover from Native officers employed under them public money or papers which they may embezzle or retain, &c.	Section 12, Sections 16, 17, 18, 19, and 20, so far as they relate to the recovery of money belonging to Government.

SECOND SCHEDULE.

FORM No. 1 (*See* Section 5).

Certificate of Arrears of Revenue filed in the Office of the Collector of the District of (name of District.)

No. of certificate.	Name of Debtor.	Address of Debtor.	Amount of Arrears of Revenue for which this Certificate is made and period for which such Arrears are due.	Estate or tenure for which Arrears of Revenue due.

I hereby certify that the above-mentioned sum of Rs. is due to the Secretary of State for India in Council from the above-named

Dated this day of 18 A. B.

Collector of

FORM No. 2 (*See* Sections 7 and 9).

Certificate of Arrears of Public Demands filed in the Office of the Collector of the District of (name of District.)

No. of certificate.	Name of Debtor.	Address of Debtor.	Amount of the Public Demand for which this Certificate is made.	Particulars of Public Demand for which this Certificate is made, and Public Officer [*or* Manager, *and* of what estate] to whom due.

I hereby certify that the above-mentioned sum of Rs. is due to the Secretary of State for India in Council [*or* to A. B., a Ward of Court, *or* a Minor, *or* a Lunatic, by his next friend C. D.] from the above-named

Dated this day of 18 A. B.

Collector of

FORM No. 3 (*See* Section 9).

NOTICE OF DEMAND.

To the Collector of the District of

Name of Debtor.	Address of Debtor.	Amount of Public Demand for which this Notice is given.	Nature of the Public Demand for which this Notice is given.

The above sum of Rs. is due from the said in respect of

Certified this day of

A. B.

FORM No. 4 (*See* Section 10).

NOTICE.

To (Insert name of judgment-debtor.)

You are hereby informed that a Certificate for Rs. due from you on account of has been this day made by me against you under the provisions of Section of Act of 1880 passed by the Lieutenant-Governor of Bengal in Council, and that such Certificate has been filed in this office. If you deny your liability to pay the said sum of Rs. , you may within thirty days show cause why such Certificate should not be executed. If you fail to show cause within thirty days, or do not show sufficient cause, such Certificate will be executed in the same manner as if it were a decree of a Civil Court for the said sum of Rs. unless you pay the amount into this Office. Until such amount is paid, you are hereby prohibited from alienating your immovable property or any part of it by sale, gift, mortgage, or otherwise.

A copy of the Certificate above-mentioned is hereto annexed.

Dated this day of 18 A. B.,

Collector of

FORM No. 5 (*See* Section 12).

To

THE COLLECTOR OF THE DISTRICT OF

The humble petition of (*name of petitioner*) of (*address*).

SHEWETH—

That a Certificate No. for the sum of Rs. has been filed against your petitioner in your Office under the provisions of section of Act of 1880 passed by the Lieutenant-Governor of Bengal in Council.

That your petitioner respectfully denies his liability to pay the said sum of Rs. (or, where the liability to pay part is admitted, denies his liability to pay more than Rs.), and this for the following reasons :—

That the facts above stated are true to the best of your petitioner's knowledge and belief.

Your petitioner therefore respectfully prays that the said Certificate may be set aside (*or* modified *or* varied).

W. E. H. FORSYTH,
Offg. Asst. Secy. to the Govt. of Bengal.

The Calcutta Gazette

SPECIAL.

WEDNESDAY, JULY 21, 1880.

THE REPORT

OF

THE RENT LAW COMMISSION,

WITH

THE DRAFT

OF

A BILL TO CONSOLIDATE AND AMEND THE LAW OF LANDLORD AND TENANT WITHIN THE TERRITORIES UNDER THE ADMINISTRATION OF THE LIEUTENANT-GOVERNOR OF BENGAL:

AND AN APPENDIX CONTAINING THE PROCEEDINGS OF THE COMMISSION AND THE PAPERS CONSIDERED AND REFERRED TO IN THE REPORT AND PROCEEDINGS.

No. 2286½—1322½L.R., dated Darjeeling, the 15th July 1880.

From—A. MACKENZIE, Esq., Secretary to the Government of Bengal,

To—The Secretary to the Board of Revenue.

I AM directed to forward, for the consideration of the Board of Revenue, a copy of the report of the Rent Law Commission, and accompanying papers, including a *Draft of a Bill to consolidate and amend the Law of Landlord and Tenant within the territories under the administration of the Lieutenant-Governor of Bengal.* Commissioners and District Officers have also been furnished with copies direct from this Office. I am to request that the Board will first invite the attention of those officers to the points in the Report and Bill which seem to the Board to call for particular consideration and discussion, and then, after digesting and analysing their replies, submit to Government a comprehensive review of the whole subject. This review should reach Government not later than the end of November.

2. The following are some of the questions raised by the Draft Bill which the Lieutenant-Governor would wish to have generally and carefully considered. He hopes that the Board will impress upon officers in the interior the importance of ascertaining the views of all classes of persons interested in land upon these and all other changes of moment suggested by the Commission :—

CHAPTER I.

3. The provisions of the Bill for defining more precisely the distinction between tenure-holders or undertenure-holders and ryots are new, and call for detailed criticism. The Board are well aware of the difficulties surrounding this question, and of the manner in which it constantly comes up in settlements, especially in the eastern districts and the Sunderbuns. The Commission have discussed it very fully in paragraphs 13 to 23 and 36 of their Report; and in section 11 of the Bill have put forward an arbitrary rule for the determination of such status, based on the quantity of land included in a single holding or letting. This provision has to be read with those of sections 9, 10, and 12, laying down the limits of enhancement in the case of tenures and under-tenures. Its probable effect upon the position of persons holding what are now usually classed as large ryotty jotes, in districts like Rungpore and Noakholly, should be carefully analysed and tested by concrete examples.

4. The effect of the limitations placed in the Bill on the enhancement of the rent of tenures and under-tenures generally should also be fully investigated.

CHAPTERS III AND IV.

5. A distinction is drawn in these chapters between ryots who have held land for twelve years, and ryots who have held for three or more, but less than twelve years. The former are declared to have rights of occupancy, as under the existing law; their holdings, and theirs only, are subject to all the legal incidents of the occupancy tenure as defined in the Bill; their rents are regulated by the detailed rules of enhancement laid down in Chapter III; and to them only applies the elaborate enhancement procedure set forth in Chapter XV. The ryots of Chapter IV are not deemed to have rights of occupancy, but they are evidently deemed to be something more than mere tenants-at-will. Their landlord may demand from them any rent he pleases; but if they are forced thereby to relinquish their lands, he must give them one year's enhanced rent as compensation for disturbance, besides the value of their improvements. On referring to Chapter XV, the Lieutenant-Governor finds that the scheme of enhancement devised by the Commission amounts practically, and in its essence, to a proposal to re-establish a system of authoritative local rent rates as the equivalent, in fact, of the old pergunnah rates; and to place the determination of these in the hands of the Revenue authorities. But if an authoritative local rate system is established in the manner proposed, the wording of the old Regulations would lead to the conclusion that it should apply generally to *all* non-privileged cultivators within the tract affected by it.

Ryots who have held over three, but less than twelve, years are in fact settled cultivators who are fast developing into the statutory occupancy ryots. On their attaining the statutory tenure, their rents should equitably be regulated by the Collector's Table of Rates, and in any future enhancement proceedings, they would be treated in the same way as other occupancy ryots. It certainly seems anomalous that they should be liable to pay higher rates meantime, and be able to claim compensation for what they choose to consider excessive demand—a right which is not allowed to the occupancy ryot himself. At present, as the Lieutenant-Governor gathers from the reports on Sir Richard Temple's enhancement proposals, the village rent rates for ordinary occupancy and non-occupancy ryots are the same in most districts; and the Collector's Table of Rates would probably be gladly accepted as a satisfactory settlement of the rates for all classes of resident cultivators. If so, it would certainly seem to be simpler to omit Chapter IV of the Bill, and declare that the right of occupancy, involving the obligation of paying rent according to the Collector's Table of Rates, should attach to all ryots holding land for three years or more. It might be necessary to make exceptions to meet the case of cultivators of *chur* lands and the like; but the Lieutenant-Governor would wish to know what *practical* objections there are to the course now suggested. *Primâ facie* it would tend to simplify considerably the classification of the agricultural community, and the relations of landlords and tenants.

6. In section 19, explanation 3 (*a*), it is proposed to confer the right of occupancy on the sub-tenants of *mukuraridars* and *istimrardars*. I am to ask if there is any good reason why this should not be done.

7. In clause (*c*) of the same explanation, it is explicity declared that the sub-tenant of an occupancy ryot, holding *otherwise* than for a term, or year by year, has himself a right of occupancy; and by clause (*c*) of section 23, the rent of the holder of such a sub-occupancy right is limited to a rate slightly higher than that of the occupancy ryot. This sub-occupancy right is said to be contemplated by the existing law, but the Lieutenant-Governor doubts whether such a tenure exists in practice. It would perhaps be simpler to treat the tenants of occupancy ryots as mere tenants-at-will, which is all that they usually are.

8. Under explanation 4, clause (*h*) of the same section, a landlord is, under certain circumstances, allowed to prevent the acquisition of the occupancy right by exacting a written contract to that effect from an in-coming tenant. If it is desirable, on grounds of public policy, as the Lieutenant-Governor considers it is, to make the occupancy right general and valuable, it is a question how far contract should be allowed to interfere. The proposals of the Commission under this head should be carefully considered. They may perhaps be deemed to suggest a reasonable compromise between the two extreme views that may be held on this subject.

9. Section 20 sets out the legal incidents of the occupancy tenure. The propriety of making it transferable by private sale and gift is recognised by the Commission, and the Lieutenant-Governor believes, under the circumstances of Bengal, rightly recognised. Attention is invited to the limitations placed on the general right of transfer; the tenure is not to be saleable in execution of any decree other than a decree for its own arrears of rent, and it may not be mortgaged. The grounds of these restrictions are given in paragraph 32 of the Commission's Report. Their validity should be investigated, and their probable effect discussed.

10. By clause (*e*) ejectment for arrears is done away with, but ejectment is allowed for breach of *any* stipulation in respect of which the landlord and tenant may have contracted in writing that ejectment should be the penalty for breach thereof. This clause assumes that the ryot is in an independent condition when contracting. The Lieutenant-Governor shares the doubts as to the propriety of this provision, referred to in paragraph 34 of the Commission's Report.

11. The provisions of section 21, regarding rent in kind, should receive attention.

12. The substantive provisions of sections 22 and 23, regarding enhancement, are very important, and should be carefully considered with reference to the remarks of the Commission in paragraphs 46 to 62 of their Report. The proposal to take one-fourth of the average annual value of the gross produce as

the *maximum limit* or *ultimate test* of the equity of the occupancy ryot's rent will probably meet with general acceptance. The Commission do not, it will be seen, propose to take a share of the gross produce as the ordinary *standard* of rent; but leave enhancement to be made upon the grounds recognised by the present law, as now more clearly defined and explained.

CHAPTER VI.

13. The provisions of this chapter, bearing on the use of land for building purposes, are novel, and will no doubt meet with adequate criticism (see paragraphs 108 to 113 of the Commission's Report). It will probably be deemed desirable to settle this question once for all. The question of what percentage on the market value is a fair rent for building land should be carefully looked into. Possibly it should be settled from time to time, for each district or part of a district, by the Collector's Table of Rates, if it is decided eventually to have this prepared authoritatively for particular tracts, irrespective of individual applications for enhancement.

CHAPTER VII.

14. The provisions of the chapter on Merger are explained in paragraphs 114 to 115 of the Report. They are designed to remove difficulties that not unfrequently crop up under the system of sub-infeudation so common in Bengal.

CHAPTER VIII.

15. The Board will doubtless give due consideration to the sections bearing on the registration of the transfers of tenures, under-tenures, and occupancy holdings (paragraphs 116 to 121 of the Report).

CHAPTER IX.

16. Much of the matter of this chapter has been already discussed very fully, and practically settled. The sections calling specially for criticism are those relating to the deposit of rent, the apportionment of rent, and the hypothecation of all tenures and holdings for the rent thereof (paragraphs 125 to 133 of the Report).

CHAPTER X.

17. The chapter on co-parceners is explained in paragraphs 134 to 137 of the Report, and should receive careful attention.

CHAPTER XI.

18. The sections in this chapter, which most call for notice, are perhaps section 77, regarding tenants' improvements and the ryots' right to trees, and section 80, providing for the disposal of the crop on the ground in cases of ejectment. The effect of these sections upon existing local customs should be investigated. Clause (9) of section 79, read with No. 16 of the third schedule attached to the Bill, compels an auction-purchaser to elect to avoid subordinate tenancies within one year of his purchase. This seems to be a useful provision.

CHAPTER XII.

19. This is a special chapter for Behar. The Lieutenant-Governor trusts that it will be carefully studied by all officers in that province with reference to paragraphs 146 to 156 of the Report. It might also be usefully considered by Bengal officers whether some of the sections, such for instance as 84 and 85, might not be made general in their application.

CHAPTER XV.

20. This chapter provides an elaborate procedure for enhancing the rents of occupancy ryots and tenure-holders. Its provisions are explained at length in paragraphs 83 to 97 of the Report. The Lieutenant-Governor, as at present

advised, is very much disposed to concur in the view taken by Mr. Dampier in his remarks appended to the Bill. It might even be sufficient to provide that the Revenue authorities, or specially selected officers working in conjunction with the district officers, should from time to time settle authoritative tables of rates for all districts or parts of districts, the rest being left to the civil courts, except, perhaps, in the cases described in section 112 *et seq.* The Lieutenant-Governor will not, however, attempt to prejudge the question, but desires that the fullest criticism may be applied to this portion of the Bill, and that the Board will submit eventually their matured conclusions as to accepting or modifying the proposals of the Commission.

CHAPTER XVIII.

21. In this chapter is set forth the procedure devised by the Commission for the trial of ordinary rent-suits. They are of opinion that it is impossible to go further in the direction of summary trial without risk of injustice to one or other of the parties concerned; and certainly all the modes of summary procedure hitherto suggested have been open to grave objections upon that score. Judicial officers are in the best position to judge of the value of the procedure now suggested, and the Lieutenant-Governor hopes to receive a full expression of their views, and of those of the Hon'ble Judges of the High Court, on this chapter. It will be well, however, that the Revenue authorities should also examine this part of the Bill, and make any remarks that occur to them in connection with it, after studying the detailed explanations of its tenor, contained in paragraphs 174 to 189 of the Commission's Report.

22. The schedule of limitation is explained in paragraphs 159 to 162 of the Report, and should not be overlooked.

No. 2286½—1322½L.R., dated Darjeeling, the 15th July 1880.

From—A. MACKENZIE, Esq., Secretary to the Government of Bengal,

To—The Registrar of the High Court, Calcutta.

I AM directed to forward, for the use of the Court, 12 copies of the Report of the Rent Law Commission, and of the connected papers, and to say that the Lieutenant-Governor would be glad if the Hon'ble Judges would, in consideration of the great importance of the subject, not only consent to favour the Government with their own views upon the whole subject, but permit the reports of subordinate judicial officers to be forwarded through the Court, and submitted to its criticism.

2. Copies of the Report and papers have been sent from this Office direct to all District Judges, and the papers have also been published in the Gazette, so that all judicial officers are in a position to consider the matter, if the Court were willing to order them to report thereon to it instead of to Government.

3. I am to forward, for the information of the Hon'ble Judges, a copy of a letter addressed to the Board of Revenue, showing the points upon which the Lieutenant-Governor specially desires to learn the views of district and divisional officers, and of the Board.

THE REPORT

OF

THE RENT LAW COMMISSION.

WE, the Commissioners appointed to consider the question of amending the Rent Law of the Lower Provinces of Bengal, have the honour to make the following Report:—

§ 1. By the orders of the Government conveyed to us on our appointment we were instructed (1) to prepare a careful Analysis and Digest of the existing Rent Law, as contained in the Acts and Regulations concerned with this subject and in the decisions of the Courts since the passing of Act X of 1859; and (2), after considering the suggestions for amendment that have been put forward of late years, to endeavour to prepare a Draft Bill embodying such additions to the Substantive law, and such improvements in the law of Procedure, as might be found advisable.

Twofold instruction given to the Commission.

§ 2. The Digest was first compiled by our colleague, Mr. Field, and was submitted on the 19th August last with our Secretary's letter No. 14 of that date.

Digest submitted in August last.

§ 3. The Draft Bill has now been prepared and is submitted with this Report. In the Digest was collected the whole of the Statute law and the Case law connected with the subject of Landlord and Tenant in the Lower Provinces of Bengal,—that is, the whole of the law in its existing state. In making this compilation it was thought desirable to take in as wide a field as possible, and to include everything concerned less or more with the subject in hand. Any question as to whether a particular fragment of the law should find a place in the work was decided in favour of admissibility, if only its relevancy were at all apparent. Scantiness of materials might have involved the oversight of something of importance, while from a superabundance it was easy to select all that might well be incorporated in a consolidating enactment. This branch of the law, like many others, is more or less connected with some of the remaining branches, and it is not always easy to decide where the exact line of demarcation should be placed. In settling this question for the purposes of the Draft Bill it seemed to us advisable to omit all matter contained in *special* or *local* enactments, not because any such matter contained in the Digest has not a sufficiently clear connection with the Law of Landlord and Tenant, but because it appeared to us to have a still more intimate connection with the context in which it is at present to be found. In accordance with this view the following portions of law, though included in the Digest, are omitted from the Draft Bill:—

Scope of the Draft Bill.

Portions of law omitted from the Draft Bill though contained in the Digest.

I.—The special procedure for the realization of rents in estates under the management of the Court of Wards or of the Revenue Authorities:

II.—The special procedure for the realization of rents in estates belonging to Government.

III.—The law concerned with Ghatwals and Ghatwali and other service tenures.

IV.—The details of the law relating to the avoidance of tenancies by a Sale for Arrears of Government Revenue.

V.—The effect of a Partition of a revenue paying estate upon tenancies therein.

The law as to the resumption and assessment of *lakhiraj* lands by proprietors (see Articles 75 and 83 of the Digest) has also been omitted, as this subject has now ceased to have any special connection with the Law of Landlord and Tenant, and suits brought to resume and assess lands alleged to be held under invalid grants fall within the category of civil suits (see Act VII (B.C.) of 1862). With these exceptions and one more important exception about to be noticed, the Draft Bill contains the law embodied in the Digest with those amendments and alterations which we[1] feel justified in recommending after such consideration and deliberation as the importance of the whole subject demands.

Proposed abolition of Distraint

§ 4. The Bill does not reproduce the provisions of the existing law upon the subject of Distraint, and we propose to abolish altogether this mode of proceeding for the recovery of rent. This offset of English law was originally introduced into this country by Regulation XVII of 1793, which empowered certain specified landlords to distrain and sell the crops and products of the earth of every description, the grain, cattle, and all other personal property (whether found in the house or on the premises of the defaulter or of any other person) belonging to their tenants. This continued to be the law until 1859, when the power of distraint was limited to the produce of the land on account of which the rent is due. There can be little doubt that this change considerably impaired the coercive efficacy of this procedure as a means of recovering rent; and we are afraid that the provisions of the present law are not always strictly attended to. There is evidence of positive abuse of these provisions in Behar; and the experience of some of us is that they have not always been used in a regular manner in other parts of the country. We have had before us certain suggestions for shortening and improving this procedure, and have considered whether by their adoption it might not be made safely efficacious to a greater extent than it hitherto has been; but a majority of us finally came to the conclusion that it might well be omitted from any consolidating and amending Act. It is to be observed that this conclusion is in accordance with the greater number of the votes of the members of the Behar Rent Committee and of the Behar Indigo Planters' Association.

Powers of Settlement Officers excluded from the operation of the Bill

§ 5. Neither the Digest nor the Bill incorporates the law relating to the powers and duties of Settlement Officers. This subject has very recently occupied the attention of the Bengal Legislative Council, and has been dealt with by Act VIII (B.C.) of 1879, which received the assent of the Governor-General on the 22nd May last year. It has appeared to us that any re-opening of this portion of the law on the present occasion would but needlessly complicate a subject already sufficiently intricate. In connection with this topic we may, however, refer to a question which has occasionally created difficulties of a peculiar nature, and which we have attempted to solve by a section of the Draft Bill. The difference between *Revenue* and *Rent*, which was not always present with sufficient clearness to the minds of those charged with the earlier administration of these provinces, has of late years been very distinctly realized by most persons

Merger in the case of Government.

[1] The plural of the pronoun of the first person—"we"—is used throughout this *Report* to express the unanimous opinion of the Members of the Commission, or, where the questions are unimportant, the opinion of the majority. Where the questions are important and the members are not unanimous, the opinion adopted is expressly stated to be that of the majority. Some Members have appended to the *Report* an expression of their views on particular points.

concerned with the subject. This difference, though discernible in the abstract, is not, however, equally manifest in the particular instance, when we come to cases in which the paramount title belonging to the State and carrying with it the right to receive the *revenue*, and the proprietary title carrying with it the right to receive the *rent* have met in the person of Government. Do the two titles continue to co-exist, each preserving its own incidents? Or is one, and, if so, which of them, swallowed up and lost in the superior essence of the other? In other words, do the tenants, after that the two titles have come into the hands of Government, pay *rent* or *revenue*. The settlement of the question is important, not merely as regards the mode of recovering arrears, but as regards other important interests. We have provided in Section 45 that it is and always has been the law, that, when the Secretary of State for India acquires an estate by purchase or otherwise, the proprietary interest is merged in the paramount title. We have endeavoured to guard this provision so as to prevent injury to the rights and interests of third parties; and we have saved the operation of Act VIII (B.C.) of 1879, which defines and limits the powers of Settlement Officers, and also the operation of the Public Demands' Recovery Act.

The Bill does not in any way depend upon the existence of Patwaris

§ 6. The revival of the office of Patwari has recently engaged the attention of Government, and there are different views as to the advisability and probable utility of rehabilitating these remains of a former system, which the working of our administration has effectually subverted. After full consideration it has been lately decided by Government that zemindars shall no longer be required to keep up *Patwaris* in Bengal and Orissa. As to Behar the question is still undetermined. We do not consider that it falls within the sphere of our present duty to discuss or express any opinion on this question, but it will be well to say that no portion of the Draft Bill depends upon the revival or maintenance of *Patwaris*. We may observe that the Behar Rent Committee do not deem it desirable to incorporate the law relating to *Patwaris* with the Rent Law.

Suggestions not adopted in the Bill.

§ 7. It will be convenient to notice here certain suggestions which have received our attentive consideration, but the matter of which finds no place in the Draft Bill, inasmuch as the result of our deliberations has been not to recommend their adoption. The first, and probably the most important, of these is that all contracts of tenancy should be required by law to be in writing. This is a suggestion which has been repeatedly made, and on more than one occasion supported by high authority. The majority of the tenancies in Bengal and Behar depend upon custom rather than contract. However suitable a law requiring contracts of tenancy to be made in a particular form may be for a community in which the idea of contract, being early developed, rapidly permeated all classes, we think that it is not equally suited for a community over which custom exercises a powerful influence, whilst more admiration is accorded to the ingenuity with which a contract is broken, than to the honesty which respects its binding force. The Legislature of 1793 directed its efforts to the introduction of written engagements between landlord and tenant, and the Regulations of that time contain more than one homily upon the advantages that would surely accrue to both parties from the use of such written engagements; but neither party was in the least persuaded or converted: and finally a law was rescinded in which neither party saw sufficient benefit to himself to induce him to enforce it against the other. The little use made of the provisions of the existing law, which enable the ryot to sue for a pottah or the landlord for a kabuliyat, goes far to show that the race of landlords and tenants in Bengal has not much altered its mind on this point

Suggestion that contracts of tenancy should be in writing.

since the time of the Permanent Settlement. The experience of the Registration Offices indicates that writing is commonly used in the creation of *new* tenancies, and we think it more advisable to leave the adoption of writing to its natural growth, which will no doubt be encouraged by the spread of education amongst the cultivating classes, than to force upon the people a law fashioned according to Western rather than Eastern ideas.

Omission of the law as to pottahs and kabuliyats and suits for obtaining them.

§ 8. Closely connected with this point is the omission from the Draft Bill of any provisions similar to those of the existing law as to ryots being entitled to pottahs, and landlords being entitled to kabuliyats, and the procedure for enforcing the rights so declared. We have just observed that very little use has been made of these provisions by those for whose benefit they were intended. This observation was more particularly concerned with their use as a means of reducing to writing the conditions regulating the relation of landlord and tenant. There is, however, another purpose for which they might have been used, that is, as a means to obtain an authoritative settlement of some essential question connected with the tenancy and in dispute between the parties thereto—the rate of rent, for example, or the quantity of land held by the tenant. The landlord may contend that the ryot holds twenty bighas of land, while the ryot declares that he has but fifteen. Year after year the contention is renewed. The landlord threatens a measurement, which the ryot, afraid of a venal *Amin* and a varying pole, desires to avoid. A bribe to the *gomashtah* or compliance with some petty cess defers the final settlement of the question for a year; and the following year it arises again, perhaps deterring the ryot from going to his landlord's *kachahri* to pay his rent, lest he should be subjected to a demand, the justice of which he will not admit. Or some fields in the ryot's holding are by him maintained to be second class rice land and assessable with the prevailing or usual rate for land of this class, whilst the landlord avers that they are first class rice land and should pay a higher rent. At every rent day the point is discussed; and in a country where any discussion is prone to beget a wrangle, seldom conducted with a seemly choice of expressions, an amount of irritation is kept up, which is not in harmony with the friendly relations which should exist between a landlord and his tenantry. It is very desirable that facility be afforded for the ready settlement of questions like these which are constantly arising in this country, more especially in consequence of the absence of boundaries and fences and the want of an exact survey upon an uniform standard. It might have been thought that the landlord in the first case could easily have the question settled by tendering a pottah and demanding a kabuliyat for twenty bighas; and the landlord in the second case by tendering a pottah and demanding a kabuliyat for the field, as first class rice land: but if the land turned out to be nineteen and a half bighas instead of twenty, or one of the fields was found to be of some middle class kind of land, the suit, according to the decision of the highest tribunal in India, must fail and the parties be sent away, the real question in dispute unsettled, and their feelings roused and embittered by litigation. Thus these provisions of the existing law have become ineffectual for the only purpose for which the people cared to use them and for which they might have been beneficially used. While omitting what has been found useless in practice, we have endeavoured to supply the want thus indicated by experience. Section 151 of the Draft Bill accordingly allows either landlord or tenant to sue for the determination of any such questions which may arise between them. A copy of the decree passed in the case will have all the effect of a pottah or kabuliyat upon the point which the parties themselves wish to have determined.

Inadvisable to create fresh penalties for the levy of Illegal Cesses.

§ 9. We do not think it desirable that any further attempt be made to suppress the levy of Illegal Cesses by fresh measures of punitive legislation. The Draft Bill reproduces the provisions of the existing law, which enable a tenant, from whom any sum of money is exacted by his landlord in excess of the rent lawfully payable, to recover the sum so exacted, together with damages not exceeding double such sum. This of course in no way interferes with a resort to the Criminal Courts, if the exaction has been accompanied by any circumstances which constitute an offence under the Penal Code. The ryots as a body are daily becoming better acquainted with their rights. The creation of Sub-divisions and the opening of Criminal Courts in the interior of districts are calculated to prevent oppression by rendering the means of redress more easy and certain. We believe that the operation of these principles of improvement will in time reduce this particular offence to the ordinary level of normal malefaction, and that this result would in no way be accelerated by the addition of fresh penalties to those which are to be found in the existing law.

Definitions of terms—"Estate," "Proprietor," "Tenure," "Undertenure."

§ 10. Turning now to the Draft Bill, it will be convenient to follow its arrangement to a certain extent in discussing the alterations and amendments which we propose to make in the law. This arrangement will be sufficiently understood from the *Table of Contents* prefixed to the Bill: we shall only observe here that the Substantive Law has been placed in Part I, and the Adjective Law or Procedure in Part II. And first we have endeavoured to define the terms "estate," "proprietor," "tenure," and "undertenure" so as to create distinct ideas of what is really meant and avoid the confusion which has arisen from using these terms indiscriminately to signify the same and different things.[1] We have defined "estate" to mean land included under one entry in any of the General Registers of revenue-paying and revenue-free lands. It thus means the interest immediately below the paramount interest which Government has in the land. The owner of an estate is termed a "proprietor." The interest next below an estate and superior to that of a ryot we have defined to be a "tenure," and the owner of a tenure to be a "tenure-holder." Under a tenure and above the ryot's interest comes an "undertenure," the owner of which is an "undertenure-holder." If there are more than one of such middle interests, they are termed undertenures of the first, second, &c., degree. We thus get down to the ryot whom we have defined to be "a person who holds land, or occupies and cultivates land, if such person was originally let into possession of such land for the purpose of cultivating it or bringing it into cultivation"—adding that "a person cultivates land or brings land under cultivation within the meaning of this definition, when the cultivation is carried on by himself, or by the members of his family, or by servants, or by hired labourers, or by persons to whom he has sublet the land or any part of it, or partly by some and partly by others of these persons." We shall presently have more to say about the ryot, when we come to consider some cases in which there is some difficulty in saying whether a certain class of persons ought to be regarded as ryots or tenure-holders (or undertenure-holders). The ryot's interest is his "holding" and, where he has a right of occupancy, an "occupancy holding."

"Ryot."

"Holding." "Occupancy holding."

"Rent."

§ 11. The definition of "rent" presented some difficulty, as opinions differ about what rent really is in India. We have endeavoured to express what we hope will be accepted as a reasonable

[1] In some of the Acts of the Bengal Council, the terms "tenure" and "undertenure" are used indiscriminately for the same thing. One Act speaks of "patni taluks and *other* saleable undertenures." Now a *patni* is not an undertenure, but a tenure, and is so spoken of throughout Regulation VIII of 1819.

view of the subject, and have defined *rent* to be "whatever is payable or deliverable by a tenure-holder, undertenure-holder, or occupancy ryot to the proprietor, tenure-holder, or undertenure-holder possessing the interest immediately superior in the land held by him, in recognition and satisfaction of such superior interest; or whatever is payable or deliverable as a return or compensation for the use or occupation of land or for any rights of pasturage, forest rights, fisheries, or the like." The full force of this definition will be more clearly understood after reading our subsequent discussion of the theory of rent which we conceive to be applicable to this country. The only other definition which requires particular notice is that of "land." Certain portions of Acts X of 1859 and VIII (B.C.) of 1869 have been construed to apply only to land used for agricultural or horticultural purposes or the like. Whether the remaining portions are limited in their application is a broad question, which has never been settled, while some have contended that the provisions of these Acts as to the recovery of arrears of rent apply to the rent of any land, irrespective of the purpose for which it is used. It has never been doubted that the rents of tenures and undertenures are recoverable under these Acts, and these commonly include much more than land used for agricultural or horticultural purposes. We have endeavoured by our definition to make this question clear for the future; and according to this definition the provisions of the Bill will be applicable to land used for all such purposes as are usual in this country. We have defined *bastu*, or homestead land, to be land used for agricultural purposes when it is occupied by a ryot, and together with the land cultivated by such ryot forms a single holding. With respect to *bastu* land occupied by non-agriculturists we have considered certain suggestions as to the hardship of persons, who have occupied such land for very many years, being liable to arbitrary ejectment; and we have provided generally for land used for building purposes in Chapter VI, the provisions of which we shall notice in order.

'Land."

"Bastu Land."

Saving of Custom and Customary rights.

§ 12. We have provided that nothing in the Bill shall affect any custom or customary right not inconsistent with, or not expressly or by necessary implication modified or abolished by, its provisions. The mode of proving custom is not very well understood in this country, and, unfortunately, nothwithstanding a *dictum* of Sir Barnes Peacock to the contrary, an idea got to prevail that Act X had superseded all customs and was intended to do away with all agricultural rights except those specially mentioned and provided for in that Act. We believe that there are many local customs, in this as well as in every other country, well understood by the people, recognized by the landlords, and susceptible of proof in the courts of justice; and we think it very desirable to make it clearly understood that the Bill is not intended to interfere with any of these, unless they have expressly rescinded by, or are clearly inconsistent with, its provisions.

Question as to whether certain classes of agriculturists should be regarded as Ryots or Tenure-holders.

§ 13. It will be convenient to consider here a question to which we have referred above, namely, the difficulty of saying with regard to certain classes of the agricultural community whether they should be placed in the category of ryots, or in that of tenure-holders or undertenure-holders. We think that the usual conception of a "ryot" is that he is the cultivator of the soil. If holdings had all been of such a size that they could be cultivated by a single average family, and if the practice of subletting had never come into existence, the ryot would in all probability still be the cultivator of the soil in every case. But the practice of subletting has become very common. Even where the holding is of such a size that an average family can cultivate it, it is not uncommon for the holder to take to some other employment than agriculture and to sublet his paternal fields. Then

there are in many districts *farms*, as we may term them in the English sense of the word, lots of land, too large for cultivation by any ordinary family in a country where cultivation is not conducted by capitalists, largely employing hired labourers and agricultural machinery. The size of these lots forbids the presumption that the original lessees contemplated cultivating them either with their own hands or through the members of their families or by hired labour; and all that we know of their history tends to negative the existence of any such intention. It will be important to describe the position of persons of this class in a few districts.

The Jotedars of Rungpore.

§ 14. As to Rungpore we take the following passage from a letter of Mr. Glazier, the Collector, written in 1876:—"The ryot who holds direct from the zemindar is called a *jotedar*, and his holding is a *jote*, whatever its size, which may and does vary from one paying a rent of one rupee to one of which the rent is half a lakh. The large majority of *jotedars* have small holdings and are ryots proper, cultivating their lands either by their own or hired labour, or on the system of *adhiyari* or halvers. But a large number of *jotedars* have ryots under them who are called either *chukanidars* or *kurpa prajas*. The *chukanidars*, too, have often ryots under them, and in some cases, especially in the larger *jotes*, there are four or more degrees before you get to the actual cultivator. Jotes are saleable quite irrespective of the term during which they have been held, whether jotes held direct from the zemindar, or *chukani jotes* which are held from a *jotedar*. If a man gets a *jote* to-day, he can legally transfer it by sale to-morrow. Such sales of jotes by registered deed or on decree of Court are of daily occurrence." There is a strong resemblance between the interests in land in Rungpore and those found in the Bhootan Dooars. Mr. Glazier says that when the *jotedar* pays Rs. 100, he collects Rs. 200 from the actual cultivators.

The Howladars, &c. of Backergunge.

§ 15. In Backergunge there are as many as thirteen persons having successive interests in the land inferior to that of the proprietor or zemindar. These interests are, (1) taluk, (2) zimba taluk, (3) shamilat taluk, (4) ashat taluk, (5) nim ashat taluk,[3] (6) howla, (7) ashat howla, (8) nim ashat howla, (9) nim howla, (10) ashat nim howla, (11) mirass karsha, (12) kaim karsha, (13) karshadar or ryot. The origin of most of the taluks and howlas appears to have been a grant of a considerable tract of waste land upon favourable terms as to rent to some one who undertook to bring it under cultivation. The grantee reclaimed portions and sublet portions to smaller reclaiming tenants; or perhaps sublet the whole, if he could find tenants to reclaim it. These sublessees sublet again; and the subletting was carried still lower, until the whole tract was divided into holdings of a manageable size for single families. The number of grades doubtless varied with the size of the tract originally leased, and with the denseness of the population in the particular locality. Not uncommonly those who had reclaimed land sublet it, when the demand for land increased; or a person, who had taken enough for two or three holdings, reclaimed and retained enough for one, and sublet the remainder. It is easy to imagine the intricacy of interests which must have been the result of such a system. Sometimes the zemindar's grantee embarked a little capital, making advances to needy ryots, forced out by the pressure of population from densely inhabited localities, and thus enabling them to buy ploughs and cattle and seed, and build homesteads. This was probably necessary at starting a new settlement. As matters progressed, and if the venture was successful, new settlers had to pay a *salámi* or fine to the grantee before he assigned them lots in his grant. In many instances the chief capital taken to the work of reclamation was the

[3] In certain settlement proceedings of Noakholly it is said that *ashat talukdars* and *nim ashat talukdars* are tenants of the same kind with *howladars* and *nim howladars*.

labour of those who accompanied the grantee as a leader in whom they had confidence. Where the waste has been wholly reclaimed and the land fully occupied, we find persons occupying the double position of landlord and tenant, paying rent for an entire lot, cultivating part, and subletting part to persons who perhaps again repeat the process. In the case of persons called "talukdars," no difficulty appears to have arisen, the word "taluk" carrying with it a definite kind of meaning, and being found as well in the old Regulations as in Act X of 1859. With the *howladars*, however, the state of the case is not so clear. Are they talukdars? Do they hold an undertenure in the vague sense in which the word has hitherto been used? If so, what is its nature, and what are its incidents? Are they ryots entitled to acquire a right of occupancy; and, if so, what becomes of the middlemen below them and the actual cultivator of the soil at the bottom. Act X supplies no answer to these questions and the Courts have not yet settled them. The *howla* interest has come by custom to be regarded as heritable, transferable, and permanent so long as the rent is paid, but subject to enhancement. The Government in settling some of its own estates, has treated the *howladars* as the occupancy ryots, and has declared that they are at liberty to make their own arrangements with the persons holding under them without interference on the part of the Settlement Officers.

The Aymadars of Midnapore.

§ 16. Persons in an apparently similar position are to be found in other districts under various appellations, such as *jangalburi ryots*, *mandals*, *aymadars*. The origin of all is probably similar, though the exact rights accorded to each by custom may vary in different districts. In Midnapore the Settlement Officer, Mr. Price, found certain *aymadars*, who were receiving from ryots subordinate to them rents one hundred per cent. higher than those which they were paying to Government. Some of these *aymadars*, who would not agree to the terms offered them by the Settlement Officer, were put aside, and the settlement was made with the tenants immediatly below them. Litigation ensued, and these *aymadars* were declared by the Civil Court to be ryots having a right of occupancy. It would appear, however, that though the subordinate tenants were parties to this case, it was substantially decided between the Government and the *aymadars*. It would have been more satisfactory if these tenants had taken an active part in the pleadings, and in consequence their position had also been fully considered in determining the rights of the *aymadars*.

The Mandals of Midnapore

§ 17. In parts of Midnapore bordering on the Jangal Mahals, there is a class of persons termed Mandals, who came into existence in the following manner. The zemindar granted a tract of waste land to a substantial ryot, termed an *abadkar*, who undertook to bring it under cultivation, paying the zemindar a stipulated lump sum as rent. This *abadkar*, partly by the labour of his own family and dependents, and partly by inducing other ryots to settle under him, gradually reclaimed the greater part of the grant and established a village upon it, to which he usually gave his name; and, as the head of the settlement, he was called Mandal or Headman. The *zemindar* and the *mandal* from time to time re-adjusted the terms of their bargain, but the *zemindar* never interfered between the *mandal* and his undertenants. In settlement proceedings of 1839, these *mandals* were declared to have only the rights of *sthani* or *khudkasht* ryots, and not to be entitled to any *munafa* or profit; but, though not exactly recognized as *talukdars*, they gradually acquired rights superior to those of ordinary *khudkasht* ryots; and, as they were left to make their own terms with the ryots settled by them, they must have had a very considerable profit besides what they obtained from any land cultivated by themselves. Their *mandali* right became

See No. 507A from Secretary to Board of Revenue to Secretary to Government of Bengal, dated 8th June 1877.

transferable by custom; and, when at settlement they came into immediate contact with Government, though not recognized as regular *talukdars*, they were held entitled to the consideration which in Bengal has usually been accorded to the first reclaimer of the virgin soil. The Government in settlement proceedings deducted fifteen per centum from the gross *jama* in their favour, and, after some demur, they accepted this as a sufficient recognition of their *status*.

Difference between persons who obtained reclaiming leases in Estates Permanently Sett'ed in 1793, and similar lessees in other estates.

§ 18. In considering the position of persons of the class described in the preceding paragraphs, it is important to point out that there are important differences between persons who obtained reclaiming leases in estates permanently settled in 1793, and persons, who have since that time obtained similar leases in estates either permanently settled under more modern rules, or still the subject of temporary settlements. The settlement of 1793 was based on the assessment of the land then in cultivation; and the possible receipts from land then waste, but which might afterwards be brought under cultivation, were not taken into account. Indeed, the reclamation of this waste land, which in 1793 was computed to form one-third, or (according to others) one half, or even more of the whole area of Bengal, was expressly pointed out to the zemindars as a source of future increase of income. The waste land being thus as it were held free of revenue by the zemindars—seeing that the amount of revenue payable by them depended upon the *then* cultivated lands and would be in no way affected by the waste being cultivated or not cultivated—they naturally did not take much account of Government revenue in granting reclaiming leases. All the rent that they obtained by such grants was clear gain, subject to no deductions. Naturally they could afford to give, and they did give, such leases at very favourable rates—rates which left a large and increasing profit to their immediate lessees. The Government subsequently became fully alive to the importance of taking the waste land into account before any estate was permanently settled, and finally it was laid down as a general rule that no estate should be permanently settled, in which the actual cultivation amounted to less than eighty per centum of the culturable area. At the same time Government took into its own hands large tracts of waste land not included within the limits of the permanently settled estates of 1793, and the grant of reclaiming leases in these tracts was regulated by a reasonable regard to the interests of the State, the incidence of the Government revenue being carefully taken into account. When estates not included in the Permanent Settlement of 1793 are now settled, the Government usually takes as revenue seventy per cent. of the gross collections. Allowing ten per centum as collection expenses, there remains twenty per cent. to be divided between the zemindar and the reclaiming lease-holder. In the permanently settled estate of 1793, there is ninety per cent. of the profits to be divided: or even if the Government revenue be distributed over the entire area of the estate, it comes to as little as ten per cent. in many places, thus leaving eighty per cent. to be divided.

Effect of the Case-law upon the status of this class.

§ 19. Turning to the case-law we find it decided (1) that, if a person takes land and at once sublets it, he will be a middleman and will not under the present law acquire a right of occupancy in such land; (2) that if a ryot, who has acquired a right of occupancy in land, sublets such land, he does not by so doing forfeit his right of occupancy; but (3) he cannot by so doing alter the nature of his holding and convert it into an undertenure. Applying these principles, it will appear that the reclaiming lease-holder, who never himself cultivated and who sublet before he had held for twelve years, never was a ryot with a right of occupancy. He was and is a middleman; but what are the rights of a middleman, is not laid down in the

law and must be very uncertain. If such lease-holder reclaimed and cultivated part of his lot and let the rest of it, are his position and his rights different in respect of the two portions? Can he be a ryot with a right of occupancy as to the former portion—unable to put off this character and convert himself into anything else but a ryot—and as to the latter portion a middleman with undefined rights and liabilities? This uncertain and inconsistent state of the law—built up of isolated cases dealing with individual rights, which were the complement of the rights of other persons not before the Court and not therefore duly considered—has led to much profitless litigation, and if allowed to continue must lead to still less satisfactory results. We think it therefore very expedient that the rights of the above classes of persons should be defined, and that some rules should be laid down, which will enable the Courts to say in all cases, who are tenure-holders or undertenure-holders, and who are ryots having a right of occupancy.

No clear line of distinction in the present law between Ryoti Holdings and Tenures or Undertenures

§ 20. After the fullest consideration of the whole subject, it appears to us impossible to discover any principle of distinction between ryots and tenure-holders or undertenure-holders, which will hold good universally or even in the large majority of cases. If cultivation be taken as the test whether the interest of a particular tenant is a tenure (or undertenure) or a ryoti holding, a *talukdar*, tenure-holder or undertenure-holder may cultivate land forming part of his *taluk*, tenure or undertenure, while the person commonly called a ryot may have sublet his entire holding and may not himself cultivate a single square foot. It is impossible therefore to say that, under all circumstances, the person who cultivates is a ryot, and the person who does not cultivate is a tenure-holder. If the receipt of rents from persons in the actual occupation of the land be considered the essence of a tenure-holder or undertenure-holder, then we find ryots also subletting and receiving rents from their tenants in actual occupation. If hereditability be tried, the ryot's interest, the ryot's holding is hĕritable as well as the *taluk*. Is transferability the test? The ryot's *jumma*, independently of Acts X of 1859 and VIII of 1869, is commonly transferable by custom. Is saleability for its own arrears set up as the true distinction? The landlord of his own option brings ryots' holdings to sale in execution of decrees for rent, while a tenure or undertenure is not subject to the special law for the sale of undertenures for the recovery of arrears of rent due in respect thereof, unless it is so saleable by the title deeds or established usage of the country. If the quantity of rent paid by the tenant be supposed to be the point of distinction, then in Rungpore the rent of a jote varies from one rupee to half a lakh of rupees; while in other districts the rent of many *taluks* is but a few rupees. It is true that a tenure-holder or undertenure-holder is not liable to enhancement upon the grounds applicable to a ryot having a right of occupancy; but this distinction stops here, for the existing law does not define the grounds upon which the rent of a tenure or undertenure can be enhanced.

Quantity of land included in a single demise selected as the ground of distinction between Ryoti Holdings and Tenures or Undertenures.

§ 21. Under these circumstances we have come to the conclusion that the quantity of land included in a single demise will afford the most reasonable ground of distinction in the case of the class of tenants under discussion. Although at the present time, and under the altered condition of agricultural society, actual cultivation is no longer the essence of a *ryoti* tenure, we think that the original conception of a "ryot" was that he entered on the land for the purpose of cultivating it or bringing it under cultivation, either by his own personal labour, or by that of his servants or followers, or by means of persons who would occupy portions of the land, giving him in return a share of the produce according to the custom of the country, and afterwards a money rent when it suited both parties to make this arrangement. A *ryoti* holding being created in

this manner, it did not cease to be such because the ryot subsequently sublet (there being nothing either in his contract or in the custom of the country to prevent him from doing so), and practically converted himself into a middleman, which is only another name for a tenure-holder or undertenure-holder. This process of conversion is going on, and has long been going on in every district of Bengal. That, while undergoing this process, there should be some doubt as to how far the tenant was to be governed by the incidents of the *ryoti* condition which he is leaving, or by those of the tenure condition to which he is approaching, is only natural. It is not possible so to adapt legislation as to make exact provision for this transition state: but looking at what we take to be the true conception of a ryot, and finding it impossible to ignore the custom of subletting, we think it reasonable to say that, whether a tenant subsequently sublets the whole or part of the land demised to him, it is not easy to presume that he had any intention of assuming the position and status of a ryot, if the quantity of land included in the original demise was so large that it could not be cultivated by a single tenant with such means and assistance as are usual in the country.

§ 22. We have therefore enacted (section 11) that, notwithstanding any custom or contract to the contrary, every person to whom more than one hundred standard bighas of land have been let by a single demise, otherwise than for a term or year by year, shall be deemed to be a tenure-holder or undertenure-holder within the meaning of sections 8, 9, and 10. If the lessor were a proprietor, the lessee will be a tenure-holder; if the lessor were a tenure-holder or undertenure-holder, the lessee will be an undertenure-holder of the first, second degree, and so on. We have made possession necessary to complete the demise in order to avoid the risk of litigation, which, in this country, is so common when persons, out of possession but relying on titles that have to be established in courts of law before they can be enforced, grant leases to persons who are prepared to speculate in law-suits. We have made these provisions applicable to tenancies created as well before as after the commencement of the Act. We have further declared that every such tenure or undertenure, which has been held for twelve years, shall be permanent and transferable. The quantity of land selected for the purposes of these provisions is of course an arbitrary quantity; but we think it reasonable to draw the line at one hundred bighas, having regard to what has been said above. It may be well to observe that, although the person who holds more than one hundred bighas is made a tenure-holder (or undertenure-holder), whether he or his landlord wishes it or not, the person who holds one hundred bighas or less may be a tenure-holder or a ryot, as he and his landlord wish and agree.

Person to whom more than 100 bighas let by one demise to be a Tenure-holder or Undertenure-holder.

§ 23. We must content ourselves at this stage with stating the rule, which we propose to apply for distributing tenants such as those whom we have described under the heads of ryots and tenure-holders or undertenure-holders. The effect of this rule cannot be clearly shown or fully understood until we have explained the sections of the Bill which deal with the position and define the rights of ryots, and to these we shall come presently in due course, after noticing the provisions of Chapter I, which deals with tenure-holders and undertenure-holders. The present law provides that *no dependent talukdar or other person, possessing a permanent transferable interest in land intermediate between the proprietor of an estate and the ryot*, who holds his talook or tenure, otherwise than under a terminable lease, at a fixed rent which has not been changed from the time of the Permanent Settlement, shall be liable to enhancement of such rent, anything in section 51 of Regulation VIII of 1793 or in any other law to the contrary notwithstanding. We have retained these provisions,

Provisions of Chapter I as to Tenure-holders and Undertenure-holders.

Those who have held at a fixed rent not changed since Permanent Settlement, not liable to enhancement.

substituting the words "tenure-holder or undertenure-holder" for the words above italicised. We have further made it clear that the Permanent Settlement intended is in all cases that of Bengal, Behar, and Orissa, made in 1793; and not, as regards any district or area subsequently settled, the Permanent Settlement of such district or area.

Presumption of holding at fixed rent since time of Permanent Settlement from evidence of holding at such fixed rent for twenty years.

§ 24. We have also retained the presumption provided by the existing law that, when the rent of a tenure[4] is proved not to have been changed for a period of twenty years before the commencement of the suit, it shall be presumed that such tenure has been held at that rent from the time of the Permanent Settlement, unless the contrary be shown, or it be proved that such rent was fixed at some later period. It has been decided that this presumption may be rebutted by evidence of the creation of the tenure at some period subsequent to the Permanent Settlement, and we have introduced words to this effect into the section of the Bill. It has been pressed upon us that this presumption bears very hardly upon zemindars; that, if a tenure-holder succeeds in proving payment of rent for twenty years at the same rate, it is very difficult, if not impossible, for his landlord to rebut the presumption, which upon this is raised by the Act; that it thus becomes dangerous to allow tenure-holders to remain undisturbed paying the same rent for twenty years; and that zemindars are in consequence forced into litigation, lest their rights should pass away *sub silentio*. We have considered these arguments, and they have failed to convince the majority of us that a case has been made out for altering the law, especially now that more that twenty years have elapsed since the statutory presumption was created. If the law were now changed, the change would destroy titles which have become perfected by the presumption. The zemindar has it in his own power, by preserving a proper record of transactions affecting tenures not entitled to the benefit given by the presumption, to prevent prejudice to his own interests in the future. Looking at the question from another point of view, it is very much more difficult for a tenure-holder to prove a title from the time of the Permanent Settlement, than for the zemindar to prove that the tenure was created, or the rent fixed at a later period, or that the rent has been changed on one or more occasions since the Permanent Settlement. We have made one exception to the general operation of the presumption, that is to say, in the case of tenures in an estate *not permanently settled*. We have provided that these shall not be protected upon the expiry of a temporary settlement, unless the right to hold them for ever at a fixed rate of rent has been expressly recognized in settlement proceedings by a Revenue authority empowered by Government to make definitively or confirm settlements.

Exception in the case of tenures in estates not permanently settled.

Section 51 of Regulation VIII of 1793. Dependent Taluks held from time of Permanent Settlement protected from enhancement save in special cases.

§ 25. We have retained the provisions of section 51 of Regulation VIII of 1793—namely, that a dependent talukdar who has held his *taluk* since the time of the Permanent Settlement is not liable to enhancement except upon proving (1) that the proprietor under whom he holds is entitled to enhance either (*a*) by the special custom of the district, or (*b*) by the conditions under which the *taluk* is held; or (2) that the *talukdar*, by receiving abatements from his rent, has subjected himself to the payment of the increase demanded, and that the lands are capable of affording it: but we have extended these provisions to tenures and undertenures, and have added two *Explanations*. The number of tenures or undertenures, which can now be affected by those provisions and which have not fallen within the protection of the law explained in the two previous paragraphs, is probably very small. The first Explanation, taken from a decided case,

[4] In the paragraphs that follow *tenures* only will be spoken of in discussing what applies to *tenures* and *undertenures* alike. When there is any difference in the law applicable to *undertenures*, it will be specially noticed.

is that, in order to entitle to the benefit of the section it is sufficient to show that a tenure was in existence at the time of the Permanent Settlement, and could have been registered in the Collector's office, even though it was not actually registered. The second Explanation is that an abatement of rent granted for land taken under the provisions of *The Land Acquisition Act*, 1870, is not an abatement within the meaning of the section, or, in other words, that the fact of having received such an abatement will not render a tenure-holder liable to enhancement of rent. We shall notice other points connected with the enhancement of rents of tenures, when we come to discuss the general question of enhancement.

§ 26. We have enacted that all permanent tenures shall be heritable, devisable, capable of being transferred by sale, gift or otherwise at the discretion of the holder, answerable for his personal debts and subject to the process of the Civil Courts We have here merely stated what we believe to be in accordance with the accepted usage of the country. We have included in the Chapter which treats of tenures so much of the old Regulation VIII of 1819, as relates to the legal incidents of a *patni taluk*. We have here made no change, but we have expressly declared a *patni taluk* to be devisable, in order to obviate any doubt which might arise upon this new enunciation of the old law.

Permanent tenures and undertenures declared heritable, devisable, transferable, &c

§ 27. Chapter II of the Draft Bill is concerned with ryots who are entitled to hold lands at fixed rates of rent. We have here reproduced, without any very material alteration, the existing law, which is closely analogous to the law applicable to tenure-holders who have held since the time of the Permanent Settlement—making it clear here also that what is intended is the Permanent Settlement of 1793. We have added a few Explanations, which embody the result of decided cases, declaring, in the first place, that, when rent is payable in kind, a fixed proportion of the produce is a fixed rate within the meaning of the law; and in the second place, that the operation of the rule as to holding at a fixed rate is not affected by the fact of the land having been demised to different persons, or transferred, or separated from other land which with it formed a single holding, or amalgamated with other land into one holding, so long as the rate of rent has not been altered by any of these transactions. The observations made above in § 24, as to the twenty years' presumption are applicable to the case of this class also. We have further provided, in accordance with the decided case, that this presumption may be made even though the ryot do not plead in express terms that the land has been held from the time of the Permanent Settlement at a rent which has not been changed since that time, if only there is nothing in his statements inconsistent with its having been so held. We have here also made an exception similar to that explained above in § 24 to meet the case of lands in temporarily settled estates.

Law as to Ryots entitled to hold at Fixed Rates, reproduced without material alteration.

§ 28. We now come to Chapter III, which treats of *ryots who have acquired a right of occupancy*. We have provided (section 19) that, subject to the provisions of section 11 (see above § 22), any ryot, who for a continuous period of twelve years has as a tenant held, or has as a tenant occupied and cultivated, land, and paid rent for the same, has a right of occupancy in such land. The words "as a tenant" have been introduced to show that holding or occupation as a trespasser will not create the right. We have seriously considered whether the acquisition of a right of occupancy should not be limited in all cases to the actual cultivator of the soil. Having examined the subject in all its bearings, we have come to the conclusion that such a rule, if laid down, would exercise a disturbing influence, the immediate benefit to be derived from which appears doubtful to some of us, and the ultimate consequences of which none of us can pretend

A Right of Occupancy in land how acquired.

Trespasser cannot acquire.

Actual Cultivation not necessary to its acquisition

to forecast with any reasonable certainty. If all *korfas* or under-ryots were converted into ryots having or able to acquire a right of occupancy, some of us think that the rate of rent for occupancy ryots would be forced up to such a point, that a right of occupancy would be valueless, as it would become necessary to convert the superior ryot into a tenure-holder or undertenure-holder, and to take the present *korfa* rates of rent as the measure of the rates to be hereafter payable by the occupancy ryot. We have therefore decided to make no material change in this respect in the present law, which gives the right of occupancy to a ryot who "cultivates" or "holds," merely substituting for "cultivates" the more precise expression "occupies and cultivates." The term "holds" will of course include, as now, a ryot who has sublet in *bhaŋjote* or otherwise. We may observe that the law, as thus expressed, is in harmony with what we have stated to be our conception of the term "ryot" (*ante* § 21).

Ryot must continue to pay rent, as well as hold or occupy.

§ 29. We have made it necessary that the ryot should continue to pay the rent, as well as to hold or occupy the land. This appears to us to be just and fair; and it follows the rule laid down by the Privy Council in the somewhat analogous case of land which is wholly submerged by a river, the property in which will continue to belong to the former proprietor, if he continues to pay revenue therefor, so that he will be entitled to land formed again on the same site. We have followed the present law in providing that, in the computation of the twelve years, the time during which his father or any other person, *from whom a ryot has inherited*, has held the land may be added to the time during which the ryot has himself held; but that, in the case of a *transfer otherwise than by inheritance* before the completion of the twelve years, whether with or without the consent of the landlord, the time during which the transferrer has held may not be added to the time during which the transferree has held, unless the landlord has expressly consented in writing that it shall be so added. According to the decisions, the two periods cannot be added together to make up the period of twelve years. We have modified this by saying that they may be added when the landlord expressly consents in writing. Following the Case-law, we have provided that a ryot is not precluded from acquiring a right of occupancy by the fact that the landlord under whom he has held for the whole or part of the twelve years had no title; or by the fact that such landlord was a coparcener.

Calculation of time when same ryot has not held or occupied during the whole twelve years.

Right of Occupancy may be acquired under landlord who has no Title, or who is a Coparcener.

§ 30. In order to obviate doubts that may arise, and some of which have arisen upon the present law, we have expressly declared by way of explanation that a right of occupancy may be acquired (1) by a person holding immediately under a *mukarraridar* or *istemrardar*; (2) by a person holding immediately under the tenure-holder created by the Act (section 11) when more than one hundred bighas have been let under a single demise; (3) by a person occupying land immediately under a ryot having a right of occupancy, when the land is held *otherwise than for a term, or year by year*; and (4) by a person occupying *khamar, nijjote, or sir* land immediately under a proprietor, when such land is held *otherwise than for a term, or year by year*. The first of these four cases is new: a majority of us think that the interest of a *mukarraridar* or *istemrardar* so far partakes of the nature of a tenure, that the person holding immediately under him should be allowed to acquire a right of occupancy. The second case is necessary to complete the status of what we may call the "statutory tenure-holder." The third and fourth cases merely follow the existing law, as interpreted by the Courts.

Cases of possible doubt in which it is expressly declared that a Right of Occupancy shall be acquired.

§ 31. We have also thought it expedient to state by way of explanation certain cases in which a right of occupancy cannot be acquired. A proprietor, tenure-holder, undertenure-holder, *mukarra-*

ridar, *istemrardar*, or *ijarahdar* cannot acquire a right of occupancy in land which forms a portion of his estate, tenure, undertenure, *mukarrarí* holding, *istemrari* holding, or *ijarah*, respectively. Although an *ijarahdar* cannot as such acquire a right of occupancy in land included in his *ijarah*, yet he will not lose a right of occupancy previously acquired in land, merely because such land is included in a subsequent *ijarah*. A right of occupancy cannot be acquired in land held for a term or year by year under an occupancy ryot; or in *khamar*, *nijjote*, or *sír* land held for a term or year by year under a proprietor. Finally, a tenant may not acquire a right of occupancy, if at the time of being first let into possession he have made with his landlord a written and registered contract that no such right shall be acquired. As to this last case we may observe that, although we think it inadvisable to prevent parties altogether from contracting themselves out of the operation of the Act, we think it desirable to require in all cases the clearest evidence of their intention to do so.

Cases in which a Right of Occupancy cannot be acquired.

§ 32. We have defined (section 20) the legal incidents of a right of occupancy—and first of all we have declared it to be transferable by private sale or gift, and devisable by will; and we have enacted that the consent of the landlord shall not be necessary to the validity of any such transfer or devise. It is not necessary to recapitulate here the arguments for and against transferability which have been fully stated in the Appendix to the Digest. We think it sufficient to say that, having carefully considered these arguments, a majority of us are in favour of transferability. But, although we allow the ryot to sell his holding, we prohibit him from mortgaging it. We think that this will most effectually prevent the ryot and his holding from falling into the hands of the *mahajan*; and that the danger, which some persons apprehend, of *mahajans* becoming the owners of occupancy holdings, while the *quondam* ryots will remain on the land in a degraded condition of serfage, will thus to a considerable extent be obviated. We believe that a ryot, whom no persuasion will induce to sell his land, can very easily be led to borrow a few rupees upon the security of it for a wedding or a *sradh*, or for some purpose of emergency. A bad season, sickness, or not uncommonly his own improvidence prevents him from repaying the loan, which is rapidly swelled by interest. He thus gets more and more into the *mahajan's* hands; and the hope of extricating himself and recovering his position finally disappears altogether, the result being that the *mahajan* gets a decree, brings the holding to sale, and purchases it himself for much less than its real value.[5] A *mahajan*, who will readily lend a little money on a ryot's holding in the hope of ultimately realizing a very considerable profit by foreclosing his mortgage, will have no desire to purchase the same holding at anything like a reasonable price with the intention of becoming a capitalist farmer. In order to render effectual the prohibition against mortgaging, we have enacted that any such mortgage shall be void to all intents and purposes, and that no Court of Justice shall take cognizance thereof or give effect thereto in any judicial proceeding whatever (section 20, clause (*d*)): and we have further enacted that a right of occupancy, though saleable in execution of a decree for its own rent, shall not be saleable in execution of any other decree (section 20, clause (*a*)).

Legal Incidents of a Right of Occupancy.

Transferability.

Occupancy Holding may not be mortgaged.

§ 33. We have declared that a right of occupancy shall be heritable according to the law of inheritance to which the tenant is

Occupancy Holding heritable according to the law of inheritance of the ryot:

[5] Because the sale is held at a distant Court-house and not on the spot, where the value of the holding is known; and because persons are unwilling to compete with the man of money, who has a lien on the holding. If the provision of the last Code of Civil Procedure, which forbids the decree-holder to bid without the special leave of the Court, were so applied in these cases as to make it the *mahajan's* interest that outsiders should bid, there is little reason to doubt that better prices would be realized.

subject, but that no division of the holding or of the rent shall be made so as to be binding on the landlord without his written consent (section 20, clause (*c*)). This is merely an authoritative enunciation of what is accepted as customary law. When a ryot, who has a right of occupancy, dies leaving no heirs and having made no will, we have enacted that the landlord shall be entitled to take possession of the land. This also is in accordance with the present practice.

Lapses to landlord on death of ryot without heirs.

§ 34. As an occupancy holding has been made transferable and saleable in execution of a decree for its own rent, the necessary consequence is that a ryot ought no longer to be ejected from such a holding for non-payment of rent. We have accordingly enacted (section 20, clause (*e*)) that no ryot may be ejected from land in which he has a right of occupancy, whether for non-payment of rent, or other cause not being a breach of a stipulation in respect of which such ryot and his landlord have contracted in writing that the ryot shall be liable to ejectment for a breach thereof. When a ryot is ejected on account of a breach of any such stipulation, we have provided that he shall be entitled to compensation for improvements under certain provisions which will be noticed hereafter. Mr. O'Kinealy is strongly opposed to forfeiture for breach of the conditions of a lease; and would allow equitable relief in all cases in which the landlord is not actually endamaged, or the security for his rent impaired. Courts of Equity have always regarded conditions for forfeiture with disfavour, proceeding on the principle that they are intended to secure the payment of the rent and to prevent injury to the landlord's reversion; that, while the landlord is entitled to avail himself of his legal right to effectuate these ends, he ought not to be permitted to go further and use it for purposes of oppression or harsh or vindictive injury. Mr. Field so far agrees with Mr. O'Kinealy as to think that the point ought to be considered, if the Bill comes before the Legislature in its present shape.

Ryot may not be ejected from occupancy holding for non-payment of rent or other cause.

Forfeiture for breach of conditions of lease.

§ 35. We have enacted (section 21) in accordance with the opinion of the majority that, when the rent payable by a ryot for an occupancy holding is paid in kind, and the ryot receives no assistance from his landlord towards producing the crop, such rent shall not exceed fifty per centum of the gross produce in the case of staple crops; that in the case of special crops, if the landlord and tenant have contracted in writing for any particular share of the gross produce, such contract may be enforced, but in the absence of any such contract the landlord shall not be entitled to recover any other or greater rent than twenty-five per centum of the average annual value of the gross produce. These provisions, as drafted, will operate upon existing rents payable in kind so as to reduce them in those cases in which more than half the gross produce in now taken. Mr. Dampier is opposed to any interference with existing rents. In many parts of Behar and elsewhere the landlord now receives nine-sixteenths of the gross produce. Mr. Dampier and Baboo Pyari Mohun Mukherji consider this proportion to be so well-known and so prevalent, that it should not be altered by the Bill, at least so far as concerns existing tenancies. It appears to the other members of the Commission that one-half the gross produce is the very largest portion that a landlord should be allowed to take; and they regard the impoverished condition of the ryots, from whom more has been taken, as a strong argument for putting in force a rule which should have been suggested to landlords by that moderation and forbearance, which were made express conditions of the Permanent Settlement. Mr. O'Kinealy would limit the maximum rent payable in kind by an occupancy ryot to 40 per cent. or two-fifths of the gross produce.

Rent payable in Kind not to be more than half the gross produce in the case of Staple Crops.

Rule in case of Special Crops.

§ 36. The distinction between tenure-holders and ryots in the present law is not very clear or very well marked, as we have had occasion to remark. We have, we hope, made it somewhat clearer and better marked in the Draft Bill. We are satisfied that it would not be possible to demarcate exactly the boundaries between these two interests without the risk of injury to vested rights, and possibly the further risk of making greater confusion than that which we have sought to remove. It may, however, be useful to point out certain points of distinction which arise upon the sections of the Bill in their present form. (1)—An occupancy holding may not exceed one hundred bighas in size: a larger area becomes a tenure or under-tenure by the operation of section 11. A tenure or undertenure may be of any size. (2)—When there is no occupancy right previously existing, a right of occupancy is acquired by holding or by occupying and cultivating. The law is silent as to the acquisition of such a right by contract. A tenure or undertenure can be acquired by contract; and this is the usual mode. It may also be acquired by holding for twelve years, but only in the case of land exceeding one hundred bighas in area and let otherwise than for a term, or year by year. (3)—Both the tenure-holder or undertenure-holder and the occupancy ryot can sublet. In the absence of a registered contract to the contrary, the undertenant in all cases acquires a right of occupancy against the former; but against the latter he acquires such right only when the land is sublet otherwise than for a term, or year by year. (4)—Both can sublet, but the rents of the undertenants of the tenure-holder or undertenure-holder cannot be enhanced so as to exceed *twenty-five* per cent. of the average annual value of the gross produce, while the rents of the undertenants of the occupancy ryot may be raised to any amount which they will pay and not give up the land, or, if such undertenants have acquired a right of occupancy, to *thirty* per cent. of such average annual value (section 23, clause (*c*)). (5)—The rents of both the tenure-holder (or undertenure-holder) and the occupancy ryot may be enhanced, but the grounds and limits of enhancement are different. (6)—Both may cultivate, but the tenure-holder or undertenure-holder acquires no right of occupancy by his cultivating. (7)—Both interests are heritable, but if the tenure-holder dies without heirs, his tenure escheats to Government; while, if the occupancy ryot dies without heirs, his landlord can resume the land. (8)—A tenure or undertenure can be taken in execution for any debt. An occupancy holding can be sold in execution only of a decree for arrears of its own rent.

Points of distinction according to the Bill between Tenures or Undertenures and Occupancy Holdings.

§ 37. By far the most difficult question presented for our consideration in preparing an amended Law of Landlord and Tenant for these Provinces is that of the enhancement of rent. As soon as the Legislature recognized a right on the part of any class of tenants to be protected against arbitrary eviction by their landlords, it became absolutely necessary to provide by legislation some means whereby the rents payable by such tenants may be settled and determined. It has been contended by some very able authorities that the only safe means of settling rents is by the unfettered action of the principle of competition, and that any attempt on the part of the Legislature to set aside this principle, and substitute for it any other principle, must be mischievous in its consequences to the community concerned. It is no part of our present duty to examine what general truth there may be in this contention as applied to those countries, whence have been derived the data upon which the existing system of Western Political Economy is based; but that this contention should not be accepted as applicable to the state of things in this country, and should not be allowed to influence our legislation upon the subject in hand, we entertain no doubt. In order to make the reasons for

Enhancement of Rent the most difficult question for consideration: how this question has became a necessary one

this opinion more easily intelligible, it is necessary to consider what Rent is in these Provinces—and this is a subject of some difficulty, owing in part to the inherent ambiguity of language, when the same term is applied to several things, the substance of which depends upon different conditions.

Different theories of Rent.

The Ricardo Theory.

§ 38. The theory of rent, first put forward at the close of the last century and revived some twenty years later by eminent Political Economists, is that *rent is what land yields in excess of the ordinary profits of stock.* It is assumed that no land will be cultivated which will not yield the ordinary profit derivable from capital employed in other undertakings. If land yields less than this, capital will not be employed in cultivating it; if it yields more, the excess will be appropriated by the owner of the land, who will otherwise withhold the use of this natural agent. As the prices of produce rise, the profits from capital employed in agriculture increase. Land, which in one year yields no excess over and above the ordinary profits of capital, may in the following year yield some excess, and so pay rent. Of all the land in cultivation that which is yielding no excess must necessarily be the worst, worst, *i.e.*, as regards inferiority of soil or situation, or proximity to markets, or facility of communication, &c. When such worst land begins to yield an excess, to pay a rent, land of a still inferior class will be cultivated and will then be the worst land in cultivation, superseding what has just commenced to pay rent. Thus the worst land for the time being under cultivation is the standard for estimating the amount of rent which will be yielded by all other land that pays rent. This theory presupposes capital, presupposes capitalist farming conducted with an immediate view to obtaining from capital invested in agriculture the ordinary rate of profit afforded by capital invested in other undertakings. It depends upon certain laws respecting profits, wages, prices, which, as one of the greatest Political Economists has pointed out, are true only so far as profits, wages, and prices are regulated by competition—only so far as the persons concerned are free from the influence of any other motives than those arising from the general circumstances of the case, and are guided as to those by the ordinary mercantile estimate of profit and loss. There are in these provinces no capitalist farmers. We do not include under this denomination persons who have embarked capital in producing for export silk, indigo, tea, or similar articles other than food. There is little or no capital employed in agriculture, unless we include under this term the commonest agricultural implements, the seed grain necessary to produce the next year's crop, the food necessary for the cultivator's subsistence till the next harvest, and it may be, a small stock laid by against the year of famine that is sure to come round in the cycle of seasons. The immediate object of cultivation is subsistence, not profit on capital. There is no wages fund: there are no labourers paid from capital. There are practically no manufactures, no non-agricultural industries, no great cities of work, where a surplus rural population can find employment. To such a state of things, to a community so circumstanced, the theory of Rent propounded by Mr. Ricardo and other Political Economists of the same school has no application; and any adjustment of the relations between landlords and tenants in these provinces, based upon this theory, must, we apprehend, involve serious risk of error.

Theory of Rent propounded by the more modern Political Economists.

§ 39. A more modern school of Political Economists, dissatisfied with the previous theory, would discard all reference to degrees of productiveness, would abolish the standard obtainable from the worst land under cultivation, as being misleading and practically useless to inform a disputing landlord and his tenants how much rent exactly each holding should pay; and would define rent simply as

surplus profit—that is, *the excess of profit after the repayment of the whole cost of production, beyond the legitimate profit, which belongs to the tenant as a manufacturer of agricultural produce.* According to their analysis no landlord or tenant ever thinks of, or enquires after, the worst land under cultivation and which pays no rent, in order to ascertain what is the proper rent for any other land. But an intelligent tenant about to take land will carefully endeavour to inform himself—1*st*, as to the quantity and quality of the produce that he can fairly reckon on obtaining from the land; 2*nd*, as to the expenditure necessary to raise this produce; and, 3*rd*, as to the price which this produce will realize when raised. In order to ascertain the *first* particular, he will consider the quality of the soil, the climate, the water-supply, the possibility of improvement by manuring or other means, &c. To inform himself on the *second* point, he will see if the soil is light and friable or heavy and stiff, and so on—whether his plough will require two horses or four—whether the manure necessary to good cultivation is to be had in the vicinity or must be brought from a distance—what is the rate of wages for local labour, &c. With respect to the *third* item he will inquire as to the best neighbouring markets and the prices usually there current, and he will have to consider the distance of the land from the market and the cost of conveying the produce from the fields where it is grown to the mart where it can be sold. Having ascertained all these particulars, the intending tenant will be in a position to calculate the balance of profit which he may expect to have left to him after defraying the cost of cultivation, and this will determine the rent which he can pay for the use of the land. Thus rent depends upon the prices realized by agricultural produce compared with the cost of its production; or, in other words, rent exists because a selling price is found, which yields a surplus, an excess of profit beyond what the tenant requires. This theory is a very much more practical one than the former one, but it also proceeds upon the supposition that capital is employed, that money wages of labour are paid, that the produce is converted into money, that an account is kept of outgoings and incomings, and an accurate balance struck. It can have no proper application where all these circumstances do not exist.

§ 40. Let us now see what is the state of things in this country, what are the conditions to which any possible theory of Rent must be fitted in order to make it suitable to the people. We know that according to ancient and established usage the dues of Government from the land in India have from time immemorial consisted of a certain proportion of the annual produce of every *bigha*. Such was the rule in the time of the old Hindú Rajas, when Government in all or most cases collected these dues direct from the cultivators. The Mahomedan Government retained this rule with some modifications of detail in carrying it into effect. It is not very material whether the proportion of the produce so taken by the State be called rent, or revenue, or a tax; nor is it necessary to our present purpose to determine whether the property in the soil belonged to the State, or to the cultivators, or in coparcenary to both. Once land was cleared and brought completely under cultivation, this proportion of the produce was taken in every case. The ryots cultivated for subsistence, not with any immediate view to profit. Whether more land should be taken into cultivation depended, not upon whether profits had risen, but upon whether the land already in cultivation was sufficient to raise food for the people. The State demand in no way depended upon profits, and was in no way regulated by any calculation of the total value of the produce and the cost of producing it. The proportion taken by the Government was determined by the

Conditions to which any theory of Rent must be adapted in India.

Government itself; and, as the ryots were well off or the reverse according as Government took less or more, and left them more or less, the well-being and comfort of the people depended upon arbitrary discretion exercised with despotic power. We know from history that while the earlier Hindoo Rajas took only one-sixth, as much as a half was taken in later times; and, discretion continuing to be the measure of exaction, the very barest subsistence was in some places and on some occasions left to the cultivators of the soil. If any calculation was made for the purpose of fixing the Government demand, it was too often a calculation of what was the least that could be left to the cultivators to enable them to live and produce the next crop There are some who think that "custom," even in those days and in the absence of law authoritatively promulgated by a Legislative Department of the State, regulated the share of the produce taken from the ryots; but it has been well remarked that custom might equally well be pleaded in justification of every species of exaction and oppression.[6] Our predecessors in fact (to quote the language of the Board of Commissioners of 1818[7]), do not seem to have admitted as a principle any other general limit to the Government demand than the amount which the cultivators could afford to pay, and the established Government share too often exceeded this limit.

The Mahomedan System.

§ 41. Mahomedan law recognized only two persons as having an interest in the soil, namely the Government and the cultivator. There can be no doubt that the cultivators had rights in the land. What exactly these rights were has been warmly disputed; and we shall not attempt to define them or fix their limits. The ryots cultivated the land and paid *khiraj* to Government. This *khiraj* was a share, a proportion of the produce, which was paid either in kind or in the money which represented its commuted value which the Government itself fixed. As long as the *khiraj* was paid, the cultivators were left in possession of the land, though this possession as well as all the other terms of the relation depended upon the will of a despotic ruler. Failure to pay the *khiraj* had for its consequences punishment and the loss of all rights in the land. Such is the general outline of the relation between the two parties having an interest in the soil. Any attempt to express it in terms taken from a wholly different system of interests or rights, and embodying different collections of ideas must fail to convey an accurate conception of the Mahomedan system and may be misleading. If it be asked—is *khiraj* rent or does it include rent? the answer must be in the negative, if by the term "rent" is meant rent according to either of the theories of rent propounded by European Political Economists. It was no part of the Mahomedan system that any person should stand between the Government and the actual cultivators and intercept a portion of the *khiraj* paid by the latter; but partly from the difficulty, if not impossibility, of collecting the whole of the *khiraj* by State agency, when the boundaries of the empire were enlarged by conquest; partly from the fact that in some of the conquered provinces persons were found in possession of various rights superior to the cultivators, and it was difficult to get rid of these persons, while their services and local experience could well be utilized for the collection of the *khiraj*; and partly from other causes which it is not here necessary to detail,—there sprang up a middle class intermediate between the State and the cultivators, and who as contractors or farmers or having some pre-existent rights which the Mahomedan Government did not care to investigate or define, collected the *khiraj* of large tracts from the

[6] See Lord Cornwallis's Minute of the 11th February 1793: and paragraph 31 of the Revenue Despatch of the 15th January 1819.

[7] See paragraph 317 of the Report dated 27th October 1818,

cultivators and paid it to Government. Being placed in a position of advantage,[8] the members of this middle class grew rapidly into importance, and in the decadence of the Mahomedan empire acquired considerable power. While using the whole authority of the State to exact by way of *khiraj* all that could be got from the cultivators, they used their utmost ingenuity to keep as much of this as they could for themselves, and send as little of it as possible to the Government treasury.

State of things how modified by the policy of the English Government.

§ 42. Such was the condition of affairs to which the East India Company succeeded; and one of the first problems presented to the new English Government for solution was the settlement and definition of the rights of this Middle Class. How this great question was debated; how it was determined by declaring the *zemindars* who composed this class to be proprietors; and how the wisdom of this determination has ever since been questioned—are now portions of the constitutional history of the Anglo-Indian Empire. The zemindars, being thus confirmed in their position, continued to collect the *khiraj* from the cultivators and pay it over to the State. The terms of the settlement and the influence of English ideas worked, however, some important changes. In the first place the Government limited and fixed for ever the amount of *khiraj* which it was to demand at the hands of the zemindars. The zemindars being declared to be "proprietors of the soil," "landholders," "landowners," it followed as a natural consequence from this and from the introduction of English ideas that the ryots have come to be looked upon as their tenants; the payments made to them by the ryots in kind or in money came to be regarded as rent; and the payments made by the zemindars to the Government were termed revenue. When the governing race, with whom rested the executive power and the administration of justice, approached the subject of the relation of zemindars and ryots with those ideas of the English law of Landlord and Tenant formulated in the Regulations and present to their minds, the result, almost inevitable, was that the former state of things underwent considerable change.[9]

Ryots had rights at the time of the Permanent Settlement, although they were not then fully ascertained or defined.

§ 43. That at the time of the Permanent Settlement the ryots had rights, was admitted then and has never since been denied, at least by persons possessed of information on the subject. These rights were, however, very uncertain and indefinite.[1] That they were so, is not surprising, when we reflect upon the arbitrary nature of the preceding Government, upon the want of exact rules of law, and the non-existence of a trained judiciary proceeding by fixed methods of enquiry and determination. The Government of 1793 were unable to ascertain and define these rights fully and accurately. The most able members of that Government felt and expressed their inability to do so with the means of information then at their disposal.[2] They were also apprehensive lest enquiries into these rights should excite suspicion in the minds of the zemindars that the assessment of the revenue was not really meant to be permanent:[3] and they indulged a strong hope that

[8] This must not be understood to convey the idea that all these persons were *novi homines*. Many of them were *Rajas* or otherwise men of position and family before the Mahomedan conquest.

[9] To show the influence of English ideas we may refer to Mr. Shore, whose view of the position was so clear and able. Although he "admitted, on the ground of precedent, the right of the Government to interfere in regulating the assessment upon the ryots," he objected "to the policy and propriety of this interference without evident necessity." "The regulation of the rents of the ryots," he observed, "is properly a transaction between the zemindar or landlord and his tenants, and not of the Government; and the detail attending it is so minute as to baffle the skill of any man not well versed in it." *Minute of the 18th June* 1789, para. 433.

[1] "With respect to the ryots, their rights appear very uncertain and indefinite."—*Mr. Shore's Minute* of the 18th June 1789, para. 388.

[2] See the Minute of the Earl of Mairn, dated 21st September 1815, paras. 143-144.

[3] "It may be urged that, unless Government intends to raise the revenues of the lands in future, any further knowledge of the value of them beyond what we at present possess is unnecessary; and to demand the accounts of it would only tend to excite suspicions in the zemindars that the present assessment would not be permanent. The Court of Directors are themselves satisfied upon this point, and discourage the idea of local investigation into the value of the lands, directing that when the

zemindars and ryots would, like landlords and tenants in England, adjust all matters in dispute between them by contract. But, although the Government of 1793 did not then fully ascertain and define the rights of the ryots, it saved these rights in express terms, and reserved to itself the power to ascertain and settle them at any future time at which it saw fit to do so.[4] The exercise of this power inherent in Government is of course in no way dependent upon this express reservation, the value of which consists in its being a deliberate recital and acknowledgment of the existence of such rights at that point of time.

And these rights were expressly saved

Right to have proportion of produce payable by ryot determined by Government

§ 44. Whatever difference of opinion there may be as to the other rights which belonged to the ryots in 1793—and at this distance of time it is natural that there should be differences of opinion about what, being then uncertain, was not at the period made definite, and much of the evidence of which has since perished in the lapse of nearly a century—we think that there can be no doubt as to one right—the right, that is, to have the proportion of the produce payable by the ryot determined by Government. Such, beyond dispute, had been the practice of the Hindoo and Mahomedan sovereigns[5]; and the Government of 1793, though it created the zemindars "proprietors," using a term which seemed to convey the absolute disposing power of an English landlord, never intended to destroy this right or to abdicate the function cast upon it by the ancient law of the country.[6] The existence of any rights of possession in the ryots would have been incompatible with an arbitrary power in the zemindars to fix the rents; and thus both the necessity of the thing and the ancient law of the land required that this power should be exercised by the Government.

Such rents as are payable by the ryots to the zemindars could not properly be left to be settled by competition, and have not been settled by Custom.

§ 45. We entertain no doubt that the ryots of 1793 possessed substantial rights: but even if they had no rights whatever, we think that Government could not consistently with the proper discharge of its functions, leave the settlement of what we shall now call the rents payable by the ryots to the uncontrolled influence of competition.[7] There is in these provinces no capitalist farmer

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tribute of each zemindar is fixed, he shall remain undisturbed in the administration and enjoyment of his estate, and be assured that, as long as he pays his stipulated revenue, he shall be subject to no scrutinies or interposition of the officers of Government, unless where a judicial process may become necessary to adjust claims between him and tenants, or talúkdars, or partners of the same zemindari."—*Mr. Shore's Minute of 18th June* 1789, para. 473. See also *Revenue letter of 15th January* 1819, para. 31. It may be observed that the Court of Directors in 1819 admitted this to have been a mistake.—*See Revenue letter of 15th January* 1819, para. 38.

[4] First clause of section 8, Reg. I of 1793. *Revenue letter of 15th January* 1819, para. 89, where it is said:—"It is also a circumstance which is not to be overlooked that, although so many years have elapsed since the conclusion of that settlement, yet no resort has been had to the exercise of the power we then expressly reserved of interfering for the purpose of defining and adjusting the rights of the ryots. We conclude that the supposed difficulty or impracticability of the operation was the cause of this non-interference." See also *Revenue letter from Bengal*, dated 17th July 1818, paras. 146-148.

[5] See above § 41. See also *Fifth Report of the Select Committee on the Affairs of the East India Company*, p. 24.—"In point of fact the original amount seems to have been anciently ascertained and fixed by an act of the Sovereign."

[6] "In regard to proprietary right to the land, the recent enquiries had not established the zemindar on the footing of the owner of a landed estate in Europe, who may lease out portions, and employ and dismiss labourers at pleasure; but on the contrary had exhibited, from him down to the actual cultivator, other inferior landholders, styled talúkdars and cultivators of different descriptions, whose claim to protection the Government readily recognized, but whose rights were not, under the principles of the present system, so easily reconcileable as to be at once susceptible of reduction to the rules about to be established in perpetuity. These the Directors particularly recommended to the consideration of the Government, who in establishing permanent rules were to leave an opening for the introduction of any such in future, as from time to time might be found necessary to prevent the ryots being improperly disturbed in their possessions, or subjected to unwarrantable exactions. This, the Directors observed, would be clearly consistent with the true practice of the Mogul Government, under which it was a general maxim that the immediate cultivator of the soil, duly paying his rent, should not be dispossessed of the land he occupied; 'and this,' they further observed, necessarily supposes that there were some limits by which the rent could be defined, and that it was not left to the arbitrary determination of the zemindar.'—Here follows the passage quoted in the previous Note.—*Fifth Report.*

"We consider it equally a principle interwoven with the constitution of the different Governments of India, that the quantum of rent is not to be determined by the arbitrary will of the zemindar."—*Revenue letter from Bengal, dated 7th October* 1815.

[7] The late Mr. John Stuart Mill defined *cottier tenure* as embracing all cases without exception in which the labourer makes his contract for land without the intervention of a capitalist farmer, and in which the conditions of the contract, especially the amount of rent, are determined not by custom

between the landowner and the labourer; the produce of the land is divided between two classes, the landowners and the labourers, the latter sustaining the character of capitalist to the limited extent to which capital enters into the question at all. In such a state of things rents can be settled only by (1) custom, or (2) by competition, or (3) by law. Custom has not as yet settled rents in the Lieutenant-Governorship of Bengal, owing in part to the disturbing influence of our own legislation, especially the Revenue Sale Law; and their settlement cannot be left to the slow operation of a principle, which has hitherto failed, and of the future efficacy of which there is no present prospect. Then as to competition—while population is sparse and land is plenty; when the supply of cultivators is limited and the demand for them active—the ryots have the best of the position, and can secure favourable terms. As population increases, the tables are gradually turned, and where cultivation of the soil is the only means of subsistence, the ultimate effect of unrestricted competition must be that the landowners can dictate their own terms to the ryots, who must either accept them or starve.[8] The whole agricultural population are thus reduced to a condition of misery and degradation

but by competition. In a very instructive chapter of his work on Political Economy, in which he draws a parallel between the tenure of land in Ireland and India, he says:—"The produce, on the cottier system, being divided into two portions, rent and the remuneration of the labourer, the one is evidently determined by the other. The labourer has whatever the landlord does not take; the condition of the labourer depends on the amount of rent. But rent, being regulated by competition, depends upon the relation between the demand for land and the supply of it. The demand for land depends on the number of competitors, and the competitors are the whole rural population. The effect therefore of this tenure is to bring the principle of population to act directly on the land and not, as in England, on capital. Rent in this state of things depends on the proportion between population and land. As the land is a fixed quantity, while population has an unlimited power of increase, unless something checks that increase, the competition for land soon forces up rent to the highest point consistent with keeping the population alive. The effects therefore of cottier tenure depend on the extent to which the capacity of population to increase is controlled, either by custom, by individual prudence, or by starvation and disease."

"It would be an exaggeration to affirm that cottier tenancy is absolutely incompatible with a prosperous condition of the labouring class. If we could suppose it to exist among a people to whom a high standard of comfort was habitual; whose requirements were such that they would not offer a higher rent for land than would leave them an ample subsistence, and whose moderate increase of numbers left no unemployed population to force up rents by competition, save when the increasing produce of the land from increase of skill would enable a higher rent to be paid without inconvenience—the cultivating class might be as well remunerated, might have as large a share of the necessaries and comforts of life on this system of tenure as any other: they would not, however, while their rents were arbitrary, enjoy any of the peculiar advantages which metayers on the Tuscan system derive from their connection with the land: they would neither have the use of a capital belonging to their landlords, nor would the want of this be made up by the intense motives to bodily and mental exertion which act upon the peasant who has a permanent tenure. On the contrary, any increased value given to the land by the exertions of the tenant would have no effect but to raise the rent against himself either the next year or at farthest when his lease expired. The landlords might have justice or good sense enough not avail themselves of the advantage which competition would give them; and different landlords would do so in different degrees. . . . . The only safeguard against these uncertainties would be the growth of a custom insuring a permanence of tenure in the same occupant without liability to any other increase of rent than might happen to be sanctioned by the general sentiments of the community. . . . . When the amount of rent is not limited either by law or custom, a cottier system has the disadvantages of the worst metayer system. . . . . When the habits of the people are such that their increase is never checked but by the impossibility of obtaining a bare support, and when this support can only be obtained from land, all stipulations and agreements respecting the amount of rent are merely nominal The competition for land makes the tenants undertake to pay more than it is possible they should pay, and when they have paid all they can, more almost always remains due." It would seem to follow that if custom or the habits of the agricultural population are not strong enough in such a community to keep rents within such a limit as will allow a reasonable standard of comfort for the cultivators of the soil, the Legislature ought to impose such a limit; and that, failing this, a state of wretched cottierism must be the result when the pressure of population has reached a certain point.

[8] The difference between Behar and the Eastern Districts of Bengal appears to illustrate remarkably these two stages of competition. At the time of the Permanent Settlement Government, while declaring its right to do so, forbore to determine the rents payable by the ryots to the zemindars, and in fact left them to be settled by the parties themselves as best they could. (*See Revenue Letter of the 15th January* 1819, paragraphs 46-54.) In Behar the population had come to press closer upon the land than in Eastern Bengal. The landowners accordingly had the advantage in the former province, and were able to maintain the system of payment in kind and push rents up to a point which leaves the cultivator but a bare subsistence; while in the latter part of the country, unreclaimed land being abundant and cultivators scarce, the ryots had the advantage and were in consequence able to procure land on very favourable terms. Thus various tenures at low rents came into existence in the Eastern Districts, to which we find nothing similar in Behar. It must not, however, be supposed that these tenures, if rents be left to unrestricted competition, will act as a complete barrier to the normal tendency. The tenure-holders have rapidly become middlemen, and, where population has begun to press on the land, have sub-let. The sub-letting has in many places reached several degrees. It may be that the existence of these intervening interests, which are readily bought and sold, and the possession of which is much coveted, will exercise a healthy influence in creating a better standard of comfort; but, although the condition of things at their present stage appears fair, it is impossible not to dread a decline into cottierism hereafter, especially as there are no checks upon

which must seriously reflect upon the Government under which such a state of things has come to pass. The land of a country belongs to the people of the country: and, while vested rights should be treated with all possible tenderness, no mode of appropriation and cultivation should be permanently allowed by the Ruler, which involves the wretchedness of the great majority of the community, if the alteration or amendment of the law relating to land can by itself or in conjunction with other measures obviate or remedy the misfortune.

Theory of Rent applicable to Bengal and Behar.

§ 46. Whether then the question be examined in the light of the ancient constitutional law of the country, or with reference to the high duty and obligation devolving upon Government to promote the happiness and prosperity of the people, the conclusion is the same, namely, that the ruling power ought to determine the rents payable in these provinces by the ryots to the zemindars. In this view the appropriate theory of Rent is, not that it is the surplus profit of capital applied to agriculture, or that it depends immediately upon, or is regulated by, the profits of capital; but that it is such a proportion of the produce of the soil, deliverable in kind, or payable in money, as the Government may from time to time determine shall be delivered or paid by the cultivators to the zemindars or those to whom the zemindars have transferred their rights. If it be asked on what principle Government should determine this proportion—what share shall be considered fair and equitable—our answer is—such a share as shall leave enough to the cultivator of the soil to enable him to carry on the cultivation, to live in reasonable comfort, and to participate to a reasonable extent in the progress and improving prosperity of his native land.

In applying this principle, no single standard possible for all parts of these Provinces.

§ 47. When we come to apply this principle to the solution of the question before us, the first reflection that occurs to us is, that there is not presented to us a *tabula rasa* on which we may inscribe a single rule or set of rules which shall be of uniform application. The progress of nearly a century has created relations of persons and conditions of things, to sweep away which for the purpose of establishing an ideal normal standard would involve an interference with vested rights and a disturbance of existing associations, which would irritate the feelings of those concerned, and render the remedy worse than the disease. Were we to set up any single average standard of comfort for the whole agricultural population of these provinces, we might find that, while it placed the Behar ryot in a position of ease calculated by the sudden change to engender sloth rather than energy, it fell short of the existing requirements of members of the agricultural community in some other parts of the country. The inequalities in existing rents are due to causes which have their roots in the past history of the best part of a century. The density or sparseness of population in different districts; the quantity of unreclaimed land available to meet the requirements of a growing community; the energy of particular landlords; the proximity or distance of courts or Magistrates able to repress this energy, when it exceeded the bounds of law; the force of resistance offered by the ryots, varying widely in different parts of the country; the indolence of other landlords; the frequency of Government management; the irregular incidence of famine; the unequal opening up of the country by railways and roads, in respect of which all districts do not yet enjoy equal facilities; the action of the great rivers—these

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the increase of population. To show that this apprehension is not without foundation, we quote the following passage from a letter of the pleaders of the Rungpore Courts, written in 1876:—

"The demand for land is, indeed, very great, and as the cultivating class is steadily increasing the competition for obtaining land, and with it the rate of rent is also on the increase. So strong is the desire for land on the part of this class, that they sometimes bid for it at a rate of rent which would leave them no margin for profit. The zemindars in their turn do not fail to take advantage of this state of things to increase their revenue."

and other causes have produced imparities, of which we think that account must be taken in any endeavour to settle rents or the enhancement of rents by legislation. We are therefore all agreed that existing rents should be taken as the basis of operation; in other words, that no attempt should be made to replace these existing rents immediately by any new and uniform standard; and that, apart from the usual and recognized grounds of abatement, there exists no necessity for reducing rents generally in any part of the country. At the same time we think that, in regulating future enhancement, regard may reasonably be had to existing inequalities, and that landlords, who have already benefited more than other landlords by the favourable action of some of the causes above enumerated, are not entitled to an equal accession of advantage in the future.

§ 48. This brings us to the important question—can a simple uniform rule be laid down for enhancement? We think this question must be answered in the negative. The subject has been fully considered by able and practical minds upon more than a single occasion; and none of these deliberations has produced any simple, practicable, rule which, applied to all conditions and under all circumstances, will afford satisfactory results. In taking up the question anew, and seeking for such a rule, we have examined all that has been done by those who have preceded us in the quest, and we have made what further search we could in the light of their knowledge and experience; and the ultimate conclusion at which we have arrived is that no such rule can be devised or formulated.[9] It would of course be possible to lay down some rule, which, like Draco's Penal Code, might be embodied in a single section and apply to all cases; but, when it came to be put into operation, it would work so much injustice to both parties that each would be equally eager for its repeal.

No simple uniform rule of Enhancement possible.

§ 49. The uncertainty of agricultural experience is very great in every country, but probably in no country is it so great as in India. This increases the difficulty of providing against fluctuations of season by average calculations; and the consequences of failure in those calculations is terribly aggravated through the absence of capital, by drawing upon which the agriculturist is in other countries enabled to tide over an abnormal succession of bad years, hoping to replace what is so consumed by increased energy when circumstances are more favorable. The fertility of land depends in India, as in other countries, upon the nature of the soil and subsoil; and there are in these provinces numerous varieties of both, well understood by the ryots. In settlement proceedings all over India, from before Akbar's time down to the present period, we find these varieties mentioned and taken into account. Some soils are cultivated with much less labour than others; and this is a very important consideration, where so much has to be done by manual labour, where the race of cattle which supplements the exertions of man is deficient in muscle and vigour, and where the absence of capital and the nature of the country prevent the introduction and use of more effective agency. The rich alluvial *chur*[10] yields a bumper crop in return for the mere exertion of sprinkling the seed on its surface; while the stiffer soil of the higher *mâts*[11], baked during the burning months when the heaven is as brass and the earth as iron, and scarcely moistened by the tardy rains, is with difficulty turned up by the straining oxen and the toiling ploughman to be ready in time for the rice seedlings, which one by

Immense varieties in the subject-matter on which Rent depends

[9] "Rents vary in every village, not merely with the diversities of soil and crops, but also with reference to the caste of the cultivators. The inference to be drawn is, therefore, that *no common rule can be laid down*, and that the failure of past attempts to settle the matter is chiefly to be attributed to the desire which the public officers have had to render that simple and uniform, which is in its nature various, and to their impatience of the detailed investigation by which alone accuracy can be secured"—*Resolution of Government of India, dated 1st August* 1822.

[10] *Chur*—an island or alluvial formation thrown up by a river.

[11] *Mât*—a plain, the open cleared space between the belts of trees that generally enclose a village.

one have to be planted out through the full expanse of every field. Assuming land to be unlimited in its supply, the average labouring family can in the former case cultivate more land and raise more produce than in the latter case. If half the produce be given as rent, it makes an enormous difference to those who have to subsist on the remainder, whether the half of a hundred measures be given or the half of three hundred. Where the size of the holding is not limited by the amount of labour necessary for cultivation, it may be limited by the pressure of population and the extent of uncultivated land still available. Thus, similar results are produced by different causes. Then, we have differences in situation almost infinite. Where rent is payable in money, part of the crop must be sold to obtain the coin with which the ryot may discharge his liability. If the mart is near, the labour and cost of carriage are inconsiderable, and the ryot can easily go to market when prices are most favourable; but these become a serious item, when the produce has to be carried over roadless plains and across unbridged *nullahs* to a distant and uncertain staple. Some fields are near the village and the threshing-floor, and no sooner is the crop ripe than it is garnered, while others lie in a distant *mát* and their produce has to be carried on bullocks' backs or men's heads, many an ear falling by the wayside, to where it can be threshed and winnowed, and this perhaps after the thieving birds and hungry cattle, or it may be the wild hogs from the neighbouring *jangal* have sadly diminished the husbandman's profits, while he is waiting his turn for the busy oxen or the help of his neighbours. Here the water is deficient for the *amun* paddy, and there the *aus* is drowned by an unforeseen inundation. In one part of the country land is sufficiently plentiful to allow a fourth to lie fallow every year, while in another part the soil never gets rest, and there is no manure to keep up its strength, even the droppings of the cattle being collected and dried for fuel. In one *pergunnah*, the adult population are healthy and strong to labour; in another, the climate is so bad that one-third on an average are down with fever and ague, and the remaining two-thirds in various stages of convalescence lack the physical vigour necessary to successful toil. In one district the cultivators of the soil have to support but one set of landlords; in another, they have half a dozen or even more, middlemen under different names and with various rights having come between the zemindars and the ryots. These are some of the many causes upon which depend the numerous inequalities and variations[1] in the subject-matter with which rent is concerned in these provinces. No simple rule of uniform application can allow for all these: and, unless they are allowed for and taken into account in individual cases, there cannot be fair and equitable rates of rent, for, in order to be really so, they must be fair and equitable in the concrete as well as in the abstract. The conclusion then to which we feel guided upon the whole subject of settlement of rents and enhancement is, that the safest course for the Legislature is to lay down certain broad lines upon which the officers of Government (whether in the Judicial or Executive Department) shall proceed in this matter—at the same time providing certain positive checks, which experience has shown to be necessary in order to prevent sudden and great changes in the respective conditions of landlords and tenants in Bengal.

General conclusion upon the above premises

Existing substantive law of Enhancement of Rent

§ 50. We pass from this analysis and discussion of the general subject to the particular provisions which we believe can safely and

[1] When rents are paid in money, the fluctuations in the price of grain are another disturbing element - "India, more than any other country, is subject to sudden and great fluctuations in the price of grain, so that in many parts of it assessments in money, originally fair, have from this cause alone become excessive." *Appendix to Minutes of Evidence of the Select Committee of the House of Commons on the Affairs of the East India Company*, 1832, p. 56.

beneficially be made for the enhancement of rent in these provinces. It will be convenient to state in the first place the existing law upon this important matter. (1) There are no express provisions for the enhancement of the rent of Tenures or Undertenures; and the want of a definite enactment on this point has undoubtedly given rise to much expensive litigation. (2) The rent of a ryot having a right of occupancy can be enhanced upon any one or more of the following three grounds, viz. (*a*) that the rate of rent paid by such ryot is below the prevailing rate payable by the same class of ryots for land of a similar description and with similar advantages in the places adjacent: (*b*) that the value of the produce or the productive powers of the land have been increased otherwise than by the agency or at the expense of the ryot: (*c*) that the quantity of land held by the ryot has been proved by measurement to be greater than the quantity for which rent has been previously paid by him. As a necessary preliminary to the enhancement of the rent of an occupancy ryot, a notice of enhancement must be served on him before the close of the year preceding that for which the enhanced rent is claimed, and the failure to serve such notice is fatal to the demand of enhancement. (3) In the case of ryots not having a right of occupancy, that is, all ryots who have held for less than twelve years, there are no express provisions for enhancement, and the practical result is that, if any such ryot refuses to pay an enhanced rent demanded of him, he is evicted by his landlord; though, if he is allowed to remain in possession, more than a reasonable rent cannot be recovered from him.

Proposed rules of Enhancement for Tenures and Undertenures

§ 51. Taking these three branches of the subject in order, we have in the first place provided for the enhancement of the rent of Tenures and Undertenures, by enacting that in any case in which such rent is liable to enhancement (there are cases in which it is not so liable) it may be enhanced up to the limit of the customary rate payable by persons holding similar tenures or undertenures in the vicinity, or, where no such customary rate exists, up to such limit as to the Court shall appear fair and equitable but so that the profit of the tenure-holder or undertenure-holder shall not (in the absence of certain special circumstances to be noticed hereafter) exceed thirty per centum of the balance which remains after deducting from the gross rents payable to him the expenses of collecting such rents—see section 9 of the Bill. It may be observed that according to the rule contained in section 8 of Regulation V of 1812, ten per cent. of the balance just mentioned was allowed to the tenure-holder. This section was repealed by Act X of 1859, but by some oversight, no provision was substituted by this Act, though the principle as being fair and equitable in itself and usual by reason of the provisions of the Regulation was on several occasions acted upon by the Courts after that Act was passed. It appears to a majority of us after careful consideration that the limit of *ten* per cent. is too low and we have accordingly allowed a higher limit, namely, that of a maximum not exceeding *thirty* per cent. in ordinary cases.[1] We have provided for the special and well-known case of *jangalburi* holdings by enacting (section 12) that, when more than one hundred bighas of land have been demised for reclamation purposes, more than half being at the time unreclaimed, and the whole having been subsequently reclaimed, the rent of the tenant may not be enhanced so as to leave him a profit of less than twenty per cent. of the net balance abovementioned, and the Court may allow him such profit in excess

[1] Mr. Justice Levinge mentions in his Minute on Act X a case in which *two-thirds* (he does not say, whether of the gross or net collections) were given to the landlord and the residue to the middleman. If the calculation was here made on the net calculations, the collection expenses being taken at ten per cent., the middleman got 80 per cent., being $100-\frac{2(100-10)}{3}-10$.

of twenty per cent. as to it appears fair and equitable. In order to prevent these new provisions from working hardship by any sudden and great change, we have annexed the following checks—(*a*) the enhanced rent shall not in any case be more than double the previous rent: (*b*) the Court may direct that the enhancement shall take effect gradually or, in other words, that the rent shall increase yearly during any number of years not exceeding five, until the limit of the enhancement allowed has been reached: and (*c*) that rent once enhanced shall not be altered for ten years unless on account of alluvion or diluvion—(section 9 of the Bill). We have further settled a doubtful question by expressly enacting (section 8) that, in the absence of an express contract to the contrary, every tenure-holder and undertenure-holder shall be liable to pay additional rent for land gained by alluvion, and shall be entitled to abatement of rent for land lost by diluvion. We here follow a principle, recognized by the Government in dealing with the cognate subject of revenue, and in accordance with justice, equity, and good conscience. We have elsewhere (section 18) applied the same principle to ryots entitled to hold land at fixed rates. We think it unconscionable that, when the land has ceased to exist, out of which issues the benefit in which landlord and tenant participate, the tenant, in addition to losing his own share of this benefit, should have to make good the landlord's share, thus conferring upon him the advantage of insurance without the payment of a premium. Then, as it is reasonable that he who seeks equity should do equity, it follows that the tenant, who has been relieved from the payment of rent for land which he has ceased to enjoy, should pay rent for additional land added to his enjoyment. We shall have occasion to return to the question of enhancement of the rent of Tenure-holders and Undertenure-holders in connection with another portion of our subject.

Grounds of Enhancement of Rent of Occupancy Ryots retained, but an attempt made to improve them.

§ 52. Coming now to the second branch of this portion of the subject, namely, the enhancement of the rent of Occupancy Ryots, we have after due consideration decided to retain substantially the grounds of enhancement to be found in the existing law. We have, however, endeavoured to benefit by the experience of the last twenty years so as to make these grounds clearer and more readily intelligible to the parties affected by them. In doing this we have found it expedient to split up the second ground into two. As re-arranged in section 22 of our Draft Bill, the grounds of enhancement now stand thus:—

(1) that the rate of rent paid by such ryot is below the prevailing rate payable by the same class of ryots for land of a similar description and with similar advantages *in the vicinity*;

(2) that the quantity of land held by such ryot has been *shown* by measurement to be greater than the quantity for which rent has been previously paid by him;

(3) that the productive powers of the land held by such ryot *as compared with such powers at the time when the rent was fixed, or at any subsequent time*, have increased otherwise than by the agency or at the expense of the ryot *and from causes not merely temporary or casual*;

(4) that the *prices* of produce *in the locality, or at the usual markets, as compared with similar prices at the time when the rent was fixed or at any subsequent time*, have increased otherwise than by the agency or at the expense of the ryot, *and from causes not merely temporary or casual.*

The first of these grounds corresponds with the first ground in the present law; the second, with the third; and the third and fourth

with the second. We shall make some observations as to each in the above order.

First ground of Enhancement, that rent paid is below the prevailing rate, presents no real difficulty

§ 53. In the first ground we have substituted the words "in the vicinity" for "in the places adjacent." We think that the proof will be facilitated by enlarging the area, from which the materials for evidence may be taken. We have added some *Illustrations* to indicate the meaning of the words "the same class of ryots" In other respects this ground of enhancement has not presented any difficulties; and the cases do not show that, so far as it is concerned, any amendment of the law is very urgently required. The idea of a *pergunnah rate* of rent, a prevailing rate paid by tenants of the same class within a certain tract of country, has long been familiar to the people, and where such a rate is generally known and acknowledged, a landlord has seldom, in the absence of other disturbing circumstances, to put a ryot into court in order to get him to pay rent according to this rate. The germ of dispute and litigation does not lie here. The landlord, who seeks to put an individual ryot on an equality with his brethren, has public opinion generally in his favour, for human nature in Bengal, as elsewhere, is envious of an individual better off than the rest of the community, and takes pleasure in the assertion of the principle of equality when violated by the superior condition of a neighbour. It is when the landlord seeks to raise the rate for all ryots, when all are threatened with a common misfortune, that unanimity for self-defence and combination against the general enemy rule the village counsels, and leave the zemindar no hope of success without some such coercion as the law permits.

Enhancement on the ground of greater quantity of land being found on measurement to be in ryot's possession. This is not Enhancement, properly speaking Cases under this head distributable into two classes.

§ 54. The second ground is, in our opinion, misnamed a ground of *enhancement*. If the quantity of land held by a ryot is found upon measurement to be greater than the quantity for which he has been paying rent, and if he is compelled to pay rent for the excess, the whole rent payable by him is increased, but the *rate* of rent payable is not increased, and the term 'enhancement' might well be confined to this latter increase. The cases under this head may, broadly speaking, be divided into two classes. The first class includes cases of encroachment—where the ryot has encroached upon the uncultivated or unoccupied land of his landlord and has surreptitiously enlarged his holding. These cases are of less frequent occurrence in the more settled parts of the country, where there is little or no waste, where the fields are tolerably well demarcated by *ails* or low boundaries, about a foot and a half high, and every field has a well-known owner. In less populous districts, where cultivation is in patches, and a considerable portion of land lies fallow or waste, the opportunity and temptation to encroachment are greater, and the *bonâ fide* cases of this class are consequently more numerous. Under the second class come those cases in which there is little pretence for saying that any encroachment has really taken place, but a measurement or the threat of a measurement is used as a means of obtaining an increase of rent, which the landlord thinks he ought to have and which he sees no other way of obtaining. There is a dispute about the proper length of the measuring pole, and the landlord, having made the measurement with a pole of his own choosing, hopes to get this dispute settled in his favour; or he trusts to various well-known devices of the measuring *Amin* to make the land more than it really is. Even where the landlord is too honourable to resort to such practices, his *amlah* make rich gains out of a measurement; and the ryot, who would refuse to satisfy their cupidity would find the area of his holding considerably enlarged in the measurement papers, while, if he can pay sufficiently handsomely, he finds no difficulty in getting it untruly understated. Then it may be that rent has not usually been paid at so much per bigha, the practice being

for a *jama* or holding, roughly described as containing so many bighas, to be let at a lump sum; and the landlord taking this rough description as an accurate one calculates the rate of rent, and being able to show that the holding contains more land than is shown by this rough description claims extra rent for the excess. The absence of written leases makes this too commonly possible. We have endeavoured to provide for some of these cases by *Illustrations*. The best remedy for the perversion of this portion of the law will be by rendering the results sought to be achieved by such perversion more easily achievable in a legitimate manner and upon the grounds legitimately applicable.

§ 55. The third ground of enhancement is that the productive powers of the land have increased. Now they may have increased (1) by the agency or at the expense of the ryot, (2) by the agency or at the expense of the landlord, or (3) without the agency or expense of either. In the first case the ryot is not liable to have his rent enhanced; such is the effect of the words "otherwise than by the agency or at the expense of the ryot." If the ryot has improved his holding, has rendered his land more productive by expending his labour or capital upon it, the benefit of the improvement will be his and his alone. Thus the law encourages thrift and industry by guaranteeing the enjoyment of their fruits to the persons who exercise these qualities. Between the second and third cases the present law makes no distinction, and it gives the whole of the increase to the landlord, except in cases of customary rents, in which the rule is limited by the principle of proportion enunciated in the Great Rent Case. In our Draft Bill (section 23) we have given the whole of the increment in the *second* case to the landlord, for the same reasons for which the existing law gives it to the ryot in the *first* case. As to the *third* case, it may fairly be said that, however just it may be to give the whole increase to the landlord, when the whole of it is due to his agency or expenditure, the justice of doing this is not so apparent where the landlord has contributed nothing to bring about this increase, and in this respect he and the ryot stand upon equal ground. If it be admitted that the ryot has certain rights, has a certain interest in the land as well as the zemindar, why, it may be asked, should not the former as well as the latter participate in the benefit which accrues to the common property from external sources, over which neither has any influence or control? Accepting the justice of this argument, we have thought it reasonable and equitable in this case to divide the increment equally between the landlord and the tenant as a general rule. It may however be observed that, when the increment exceeds the old rent, the effect of one of the positive checks which we have provided, namely that no enhanced rent shall be more than double the former rent, may be that the ryot will receive more than half of the benefit (see clause (*b*), section 23 of the Bill). In order to ascertain the measure of the increase, it is necessary to take some point of time in the past between which and the present the comparison may be made. The want of a definite rule on this portion of the subject has been greatly felt. We have provided that the present, *i.e.* the increased productive powers of the land may be compared with the productive powers of the same land as they were when the rent was originally fixed, or as they were *at any subsequent time*. The first part of this rule requires no explanation and no comment. A comparison between the productive powers as they now are and the same powers as they were when the rent was first fixed is fair to both parties; but the principle cannot be left depending upon a rule so limited, because in a large proportion of cases the productive powers of the land at the time that the rent was fixed cannot be ascertained. It may have been so

Enhancement on the ground that the Productive Powers of the land have been increased.

Important to consider by whose agency the increase has been effected

What point of past time to be compared with the present.

long ago that no living evidence is now forthcoming; or it may be that some such evidence is to be had, but that it is utterly unreliable, being merely oral testimony, given long after about that which at the time received no particular attention, and partaking of the usual worthless nature of such evidence. In any such case, if the principle of comparison is to be put in force at all, it becomes necessary to compare the present with a point of time subsequent to that at which the rent was originally fixed. If the productive powers at such subsequent time were less than when the rent was first settled, the calculation will be to the ryot's disadvantage, as the increase upon the original productive powers will appear greater than it really has been. If on the other hand the productive powers at such subsequent time were greater than they originally were, the increase will appear less than it really has been, and the ryot will be benefited to the detriment of the landlord. As a matter of fact, we think that neither contingency is very likely to have happened to any great extent in the majority of cases, and that no great injury is likely to be done to either party. We are agreed that when enhancement of rent is allowed on the ground that the productive powers of the soil have increased, there ought to be a reasonable prospect that the causes to which such increase is due are likely to be permanent in their effect and not merely temporary and casual; and we have added to this ground of enhancement words to this effect.

Cause of increase of productive powers ought to be not merely temporary or casual

§ 56. The fourth ground of enhancement is that the value of the produce has increased. It appears to us that this ground of enhancement is altogether distinct from an increase in the quantity of the produce due to an improvement in the productive powers of the soil. We have in consequence entirely separated these two grounds. In stating this fourth ground, we have, in the first place, substituted the term "price," which is equivalent to money value, for "value," which includes other values besides money-value. We have thus made the language more precise without altering what we understand to have been the intention of those who framed Act X of 1859. The price of agricultural produce has increased enormously in these provinces during the last twenty or thirty years. This increase is due to two principal causes. In the first place, even while the relative value of the precious metals which are used for the coinage of a country remains the same, there is a constant tendency[3] for the money-value or price of agricultural produce to rise, as population increases and improvement progresses. The Province of Bengal has been rapidly progressive in every way during the last century of peace and security. Population has increased. A large and still expanding export trade has brought the demand of other countries to bear upon prices in addition to the enlarged demand of the province itself. In the second place the coinage consists of silver, and the relative value of silver has been gradually decreasing. The price or money value of produce has therefore risen. We are of opinion that the landlord should have a share in the increase of price due to the above two causes. It is not possible to separate the respective effects of these causes and so calculate how much of the increase is due to each. The landlord ought, however, according to our view, to participate in the benefit arising from each. The first cause, *i.e.*, the general progress of the community, makes the land more valuable as a natural agent for the production of food. The increase

Enhancement on the ground of Increase in the Prices of produce.

Examination of increase of Price.

[3] Political Economists lay down the proposition that while the rate of profit and interest has a downward tendency in a progressive community, rent (*i.e.* in their sense of the term 'rent') on the contrary tends to rise incessantly—that in fact all progress in wealth and population tends to a rise of rents—See *Mill's Political Economy*, Vol. I., p. 386; *Systems of Land Tenure in Various Countries* p. 221. Where capitalist farming prevails, any fall in the usual rate of profit and interest must operate directly to increase rent: but, apart from this cause, rent increases in a progressive community. An advancing population has a tendency to create a larger demand for food, and the price rises in consequence.

of value, if not taken by the State—and the effect of the Permanent Settlement is that the State does not take it—must go to those whom the law allows to keep all that interest in land which constitutes property in land. Now the persons, who in these provinces have this property in the land under the existing law, are the zemindars and the ryots, not the ryots only. Therefore the zemindars, having a share in that complete interest which constitutes property, ought to have also a share in that increase of value which is an accession to that interest The effect of the second cause is to diminish the value of the rent payable in silver in relation to all commodities, which the landlord can obtain for the money which he receives as his rent. This money therefore represents a smaller share of the produce than it did before the relative value of silver fell. It is but equitable, therefore, that the money rent of the landlord should be increased so as to make it represent a share of the produce equal to what it represented when the rent was originally fixed. Then there are other considerations. The benefit accruing from the operation of the first cause is limited by the quantity of the produce which the ryot sells or barters away. In respect of the portion retained for consumption by himself, his family and his cattle, and for seed, there is no direct benefit from the rise in price, because this portion does not come into the market. Here the first cause differs from the second, and it differs also from the third ground of enhancement, under which the excess quantity of produce obtained from the increased productive power of the soil represents so much clear benefit. From this analysis it will appear that the component elements of this ground of enhancement are sufficiently complex; and, looking at the above considerations, it is not very easy to say how the increment arising from increase of price ought to be divided so as to make the division fair to both parties.

§ 57. Here, as in the case of the third ground, it is possible to conceive that the increase of price may be brought about (1) by the agency or at the expense of the ryot, or (2) by the agency or at the expense of the landlord, or (3) without the agency or expense of either. In the first case, as the law now stands, the rent of the ryot is not liable to enhancement. He receives the full benefit of the increase in price which he has himself brought about. That is the effect here also of the words "otherwise than by the agency or at the expense of the ryot," and we do not propose to alter this. At the same time it is not easy to suppose a case in which the ryot could effect an increase in the price of the produce solely by his own agency or at his own expense. In so far as better prices may be due to improved means of communication, which have been effected by the Road Cess or Public Works Cess funds, we have provided that the ryot shall pay so much less enhanced annual rent as is equal to the annual sum which he has contributed to these funds. In the second case, or where the increase of price is due entirely to the zemindar's agency, or has been brought about altogether at his expense, it appears to us on the whole to be reasonable that he alone should receive the entire benefit. A case of this sort might occur where a zemindar had opened a new *hât* and improved the means of communication between it and the lands of his estate. In the third case, which is by far the most common, the case, that is, of an increase of price brought about by neither the zemindar nor the ryot, but by general causes, the reasoning used above (§ 55) in respect of the similar case arising upon the third ground of enhancement appears to have equal application. Having given the whole subject in its diversified details what consideration we have been able, a majority of us think that the fairest general rule here also will be to divide the increment equally between the landlord and tenant. Messrs. Mackenzie and

Increase of Price may be due to the agency (1) of the ryot, or (2) of the landlord, or (3) of neither. Who should receive the benefit in each case

O'Kinealy would in this case, as well as in the analogous case under the third ground of enhancement, give two-thirds of the increment to the ryot, and the remaining one-third to the landlord.

§ 58. As to the period of past time between which and the present the comparison should be instituted, and as to the causes of the increase being not merely temporary or casual, the remarks above made upon the third ground of enhancement apply. Then as to the markets, the prices of which should govern, we have provided that the prices in the locality or at the usual markets are to be taken. There ought to be sufficient evidence of these prices procurable from the local *mahajans* and their books or from other sources. We have further facilitated the proof by providing for the preparation and publication of annual official Price Lists, the object and use of which we shall explain hereafter.

Comparison to be made between prices of what times and places.

§ 59. The next question which has engaged our attention in connection with this part of the subject is the very important one of the species of produce which shall be taken for the calculation of prices. Shall these prices be calculated for all the crops actually grown on the lands, as well for special crops requiring special care and cultivation, as for the ordinary food crops of the district. During the period antecedent to British rule it was usual to vary the rent with the crops cultivated. Section 56 of Regulation VIII of 1793 enacted that, "where it is the established custom to vary the pottahs for lands according to the articles produced thereon, and while the actual proprietors of land, dependent talukdars or farmers of land and ryots in such places shall prefer an adherence to this custom, the engagements entered into between them are to specify the quantity of land, species of produce, rate of rent, and amount thereof, with the term of the lease and a stipulation that, in the event of *the species of produce being changed*, a new engagement shall be executed for the remaining term of the first lease, or for a longer period if agreed on; and the event of *any new species being cultivated*, a new engagement with the like specification and clause is to be executed accordingly." It can well be understood that a despotic Government or its more despotic subordinates observed carefully any circumstances that would enable the cultivators to pay more than had previously been obtained from them. Where the share of the State was taken in kind, a less proportion was always accepted for special crops in consideration of the greater care and expense necessary to their production. Where the share of the State had been commuted to a money payment, very high rates were imposed on the lands on which special crops were grown. These rates were too often regulated more with reference to the aggregate value of the gross produce, which was very considerable, than upon a due allowance for the cost of production, which was a very much larger item in proportion than in the case of ordinary crops. In reasonably good years the ryot was able to pay and make a good profit; then came a year of failure, it may be when he had made a larger venture than usual, and the little capital vanished, while the high rates had to be paid, and perhaps the *mahajan's* assistance had to be called in for this. The memory of the year of failure survived, kept green by the mahajan's long surviving claim, while the years of success from which little or nothing was saved were soon forgotten. It thus happened that the exaction of very high rates for fields devoted to special cultivation discouraged and retarded agricultural improvement. It may be well to draw here a distinction between higher rates for superior land capable of producing superior crops and therefore suited for these special crops—such rates being paid without direct reference to the particular crops actually produced from year to year—and higher rates assessed with

Prices of what Crops to be taken as the basis of calculation

Question of Special Crops considered

direct reference to the crops annually grown. The latter are sure to run much higher than the former, and in a bad year the loss and the cause of it are felt more distinctly. This distinction and the bad effects of levying a high rate directly on the crop were understood many years ago. As early as 1792 the Government wrote as follows in the Revenue Despatch of the 12th December of that year:—"Apprehending that the present great demand for sugar and the consequent rise in the price of it might induce some of the landholders to exact from their ryots an enhancement for the ground appropriated to the cultivation of the cane; and, as such shortsighted policy would have discouraged the extension of the cultivation of it, and consequently prevented the establishment of a trade in sugar between this country and Europe, we thought it advisable to issue a notification to the landholders, prohibiting any enhancement of the rent of the sugarcane lands, upon the ground of its being repugnant to the usage of the country as well as detrimental to their own interest and that of the State at large." We find the Directors writing out in 1837 to the following effect:—"It is the productive power of the land, and not its actual produce, that should be taken as the guide in making the assessment. By this mode the best description of encouragement is given to the cultivator to extend cultivation and raise crops immediately beneficial and profitable to himself, and such a system, we have on a former occasion observed and are still of opinion, would not ultimately be found detrimental to the interests of the State." We do not therefore propose to interfere with any existing classification of lands based on their superior quality or capability of producing special crops, but we think that, in regulating enhancement of rent on the ground of rise of prices, account should be taken of the ordinary or staple crops only. A different rule would in our opinion tend to discourage the cultivation of new and valuable species of production, and so prevent agricultural improvement. By allowing the Board of Revenue to declare from time to time, what shall be taken to be the staple crops for particular areas, an opportunity will be afforded of making any new crop a staple as soon as its cultivation has been thoroughly and generally established. As to special crops, such as betel-leaf, tobacco, sugarcane, and such like, we think that, as they are grown only occasionally or in small quantities, and require particular attention and involve special expenditure, they ought not to be considered in settling enhanced rents. We may further observe in support of this view that, in commuting the Tithe into a money payment in England, staple crops only were taken into account, the staples selected being wheat, oats, and barley.

Question of what landlords shall be allowed to enhance rents.

§ 60. With reference to the question of what landlords should be allowed to enhance rent, we were much impressed with a suggestion that *ijarahdars* should not be allowed to enhance the rents of the ryots holding land within the area of their *ijarahs*. On careful consideration it has, however, appeared to a majority of us that, as the zemindar's proprietary interest may by law be leased either for a term or in perpetuity, it would not be quite consistent to say that the lessee may not take one particular portion of this interest, if the zemindar chooses to convey it. In proposing a procedure for the enhancement of rents, we have, however, felt ourselves at liberty to say that a mere lease-holder, of whose interest less than ten years remain unexpired, shall not have equal facilities in this respect with landlords having a permanent interest. To take away from zemindars under all circumstances the right of giving their *ijarahdars* authority to enhance rents would be to take from them something which they already have, would curtail the proprietary interest in the form in which it has existed since the time of the Permanent Settlement, and might interfere with vested rights. In giving a new facility however

we see no reason why it should not be withheld from a class, whose existence does not contribute to the welfare of the agricultural community.

§ 61. Having thus indicated the broad substantive principles which should in our opinion regulate the enhancement of rent, we turn to the positive checks which we think should be applied in order to prevent hardship as the result of the operation of these principles. And first we have provided that, when enhancement is allowed on the ground that the productive powers of the soil have increased, or on the ground that prices have risen, the enhanced rent shall in no case be more than double the former rent. It usually happens that the causes which here create the basis of the increase are gradual in their operation, and the cultivator gradually gets accustomed to the enjoyment of the increase. To have to give up and hand over to his landlord any part of what he has appropriated and learned to regard as his own, seems hard to a person, who, like an uneducated cultivator, is more prone to consider the present grievance than the past benefit which he has been enjoying. If so much is suddenly taken as to effect a sensible change in his position and standard of comfort, a feeling of injury is excited, which it is impossible to say has not some foundation in reason. If an European were required at a few months' notice to pay four times the rent which he had been in the habit of paying for his house, he would resent it as an intolerable grievance; and if he were compelled to keep the house and pay the quadruple rent, he would regard it as legalized tyranny. Now a ryot may not be positively compelled to keep his land, but he cannot give it up because it is to him the means of subsistence, and he feels as much bitterness as the European at being forced, upon a few months' notice, to pay treble or quadruple his former rent. We think it reasonable therefore that no ryot's rent should be advanced *per saltum* to more than double: and as there may be cases in which even this increase would involve very great hardship, we have further allowed progressive enhancement, that is, by a gradual yearly increase for any number of years not exceeding five until the limit of the enhancement allowed has been reached. We have allowed progressive enhancement in all cases in which the Court or the Collector sees fit—cases, that is, falling under all four grounds of enhancement. The double limit we have restricted to the third and fourth grounds. If a ryot has been paying less than the prevailing rate for his land or if he has encroached and has been cultivating excess land without paying rent for it, the circumstances may be such that a very large and sudden increase would involve hardship or even put it beyond his power to pay, and so his rent may well be raised gradually to what he ought to pay; but there is not any argument that we can see in support of the limit of double rent not being exceeded in these cases. Indeed in the case of encroachment, it would be a positive encouragement to wrong-doing on a large scale, as all the land taken beyond a certain quantity would be acquired rent-free. We have enacted (section 23 clause (*c*)) that, when the rent of an occupancy ryot is enhanced upon the first, third or fourth ground, the enhanced rent shall not be more than one-fourth of the average annual value of the gross produce; or, when such occupancy ryot holds under another ryot who has a right of occupancy, not more than three-tenths of such average annual value. A proposition that in no case should the rent of a non-occupancy ryot exceed forty per cent. or two-fifths of the annual average value of the gross produce was lost by a single vote. Finally, we have provided that when rent is enhanced on the third or fourth ground, and a Table of Enhanced Rents prepared by the Collector, such Table shall be binding on both parties for ten years. This will not prevent enhancement of rent for land gained by

Enhanced rent in certain cases not to be more than double the former rent. Positive checks upon Enhancement.

Progressive Enhancement.

Rent limited in certain cases to a fixed proportion of the value of the gross produce

alluvion or abatement of rent for land lost by diluvion during this decennial period: and upon this subject the remarks already made (§ 51 above) are applicable.

Right to enhance how far allowed to be affected by contract.

§ 62. How far the right to enhance given by the law should be allowed to be affected by contract between the landlord and tenant is a point upon which we have found it desirable to lay down a two-fold rule. We have provided (section 24) that, when a ryot holds under a written lease for a term certain which has not expired, his rent shall not be liable to enhancement during such unexpired term. We have also expressly provided that there shall be no enhancement when a ryot and his landlord have contracted that such ryot's rent shall not be enhanced. It may be thought that in the latter case, and indeed in the former case also, unless the language of the writing was extremely vague, the ryot is sufficiently protected. But we have thought it well, here as elsewhere, to leave as little as possible to construction, and to use express language so as to avoid doubt.

Procedure for Enhancement. Importance of this part of the subject.

§ 63. We now come to consider the procedure by which effect may be given to the above recommendations concerned with the substantive law. We entirely agree in the view advanced by the *then* Government of India in their Revenue letter, dated 7th October 1815:—"Whatever rights the ryots may be declared in theory to possess, the practical benefits arising from any measure of that sort will be very limited, until means shall be devised, on the occurrence of disputed claims, of ascertaining with accuracy and facility the rent which they should individually pay, and an authority created for deciding on all such cases with the utmost promptitude." In treating this part of the subject also we have found it expedient to consider the four grounds of enhancement separately. Before, however, proceeding to analyze the subject in connection with these grounds it will be important to mention that we have dispensed with the notice of enhancement which is required by the present law, and which was also required by the old Regulations in force before 1859. Such a large percentage of enhancement cases have failed because it was not found that the notice had been served, or because the notice was defective in form, that it has appeared to us highly expedient to do away with a detail, the practical result of which has been to delay and impede a decision of the real question at issue between the parties. We have accordingly made the institution of the enhancement suit to be notice to the tenant. Under the existing law, the enhancement notice must be served, in districts or parts of districts where the Fasli year prevails in or before the month of Jeyt, and in districts or parts of districts where the Bengali year prevails in or before the month of Pous. The very proper and reasonable object of this is, that the ryot may know the fact of increased rent being claimed in such time as will enable him to relinquish the land before the end of the agricultural year, if he is unwilling to hold it at an increased rent. If the notice is not served in or before the month of Jeyt or Pous, it will not affect the rent of the following year. We have effected the same object by requiring the plaint, in order to affect the rent of the following year, to be presented, in districts in which the Fasli or Umli year prevails, in or before the month of Baisakh, and in districts in which the Bengali year prevails, in or before the month of Aughan, *i.e.* one month earlier than the time for service of the present notice. This will enable the summons in the suit to be served at or before the time at which the notice is now served, and the tenant will therefore have an equal facility to relinquish the land before the close of the agricultural year, if he is unwilling to continue to hold it at an increased rent—(section 96 of the Draft Bill).

Notice of Enhancement dispensed with. Reasons for the change

First ground of Enhancement—Cases concerned with, may be conveniently tried by what tribunal

§ 64. Directing now our attention to consider the subject of procedure with reference to the grounds of enhancement singly, and taking the first ground in order, viz., that the rate of rent paid by the ryot is below the prevailing rate payable by the same class of ryots for land of a similar description and with similar advantages in the vicinity—this is a ground upon which a zemindar in the great majority of instances finds it necessary to proceed against a few individual ryots merely. There is no reason why the Civil Court should not try the questions which have to be decided between the parties; and, as the lands in each case must be different, there is a certain advantage in trying the individual cases separately. Even where the cases exceed a few, as the prevailing rate must be paid by the majority, the ryots against whom the zemindar requires to proceed must yet be a minority of the whole number. Here, if there be no real dispute as to the prevailing rates, and if the question is as to the applicability of these rates to the particular lands held by each ryot, the cases are well tried separately by the Civil Court. If on the other hand there is little dispute as to the nature and classification of the lands held by each ryot, and the main question at issue in all the cases is the prevailing rate, both economy of agency and efficiency of decision are secured by bringing all the cases before a single tribunal at the same time. The question of what is the prevailing rate in the vicinity is more likely to be satisfactorily decided upon all the evidence which the zemindar and all the ryots concerned can produce, than upon fragments of the same evidence in isolated cases, which, if decided upon the evidence in each respectively produced (as they should be), may have to be decided in different and perhaps contradictory ways. We have therefore thought it desirable to give the Collector a concurrent jurisdiction with the Civil Court in cases depending upon the first ground of enhancement. It may then be asked how we propose, with reference to the above remarks, to bring before each tribunal the cases most proper for it to try. It is not very easy to do this completely and exactly, as must be manifest from the nature of the tests; but, so far as it is possible to accomplish it, we have endeavoured to do so by allowing the landlord to choose his own tribunal in the first instance, and then providing for a transfer of the cases, if numerous, from the Civil Court to the Collector (section 130 of the Draft Bill) if the landlord has in the first instance chosen the former tribunal. If the cases are few and isolated, and the landlord selects the Collector as his tribunal in the first instance, we do not see that the tenant is likely to be prejudiced. In cases of concurrent jurisdiction it is usual to allow the plaintiff to select the tribunal. In the first instance this is necessary; then, where a transfer from one to another tribunal is permitted, the defendant can move for such transfer. When the cases are first instituted before the Civil Court, or partly in the Civil Court and partly before the Collector, any tenant can move the Civil Court to act under section 130, and so can have all the cases brought before the Collector. When the cases are instituted before the Collector in the first instance, we see no advantage to either party in transferring them to the Civil Court, and we have not provided any way of doing so.

Concurrent jurisdiction give to the Civil Court and the Collector.

Concurrent jurisdiction given also in cases depending upon the second ground of enhancement

§ 65. Cases proceeding upon the second ground of enhancement—namely, that the quantity of land held by the ryot has been shown by measurement to be greater than the quantity for which rent was previously paid by him—can be tried equally well by the Civil and Revenue Courts. We have here also given a concurrent jurisdiction to these tribunals; and much of what has just been said applies. The cases which would be conveniently tried together by the Collector are cases in which the ryots on an estate collude together and

refuse to point out the plots of land held by them individually. For example, a purchaser of an estate at a sale for arrears of Government revenue may find that the sum total of the quantities of land given by the ryots individually as in their possession falls very far short of the area of the estate. He may proceed to make a measurement, and find that this will help him in no way, because the ryots will not point out the fields occupied and cultivated by each of them. We may observe, in order to make this more intelligible to persons not acquainted with the country, that a ryot's holding very seldom consists, like an English farm, of contiguous fields lying within a ring fence, but is made up of plots, often mere strips of land, in different places, on different sides of the village, each ryot having a portion of the good and inferior land and of each of the soils suited for particular species of cultivation. An auction-purchaser, who buys at a revenue sale or at a sale in execution, receives no assistance from the former proprietor, who regards him as an usurper. The ryots, either dreading an enhancement of rents or regarding the opportunity as a favorable one to throw off some of the burdens imposed by their late landlord, understate the quantity of land held by each of them. Under such circumstances, single suits brought against individual ryots and tried separately are infructuous, whereas, when a complete measurement of the estate is made, the quantity of land in the possession of each ryot is known accurately, and the excess beyond what he was previously paying rent for can be assessed. We are here assuming that the new landlord is able to ascertain the rent previously paid by each ryot, and the quantity of land for which it was paid. There are, however, cases in which an auction-purchaser is unable to obtain this information. We shall hereafter come to the consideration of these cases, for which also provision has been made.

Concurrent jurisdiction given to the Civil Courts and the Collector in cases depending on the third ground of enhancement.

§ 66. The third ground of enhancement is that the productive powers of the land have increased otherwise than by the agency or at the expense of the ryot. Here also we have given the Civil Court and the Collector concurrent jurisdiction. These are not, as a rule, isolated cases. It is not easy to conceive any cause which could render the holding of an individual ryot more fertile than previously, without simultaneously affecting the holdings of neighbouring ryots in a greater or less degree. An inundation bringing with it a fertilizing alluvial deposit; a canal supplying water for irrigation; a system of drainage converting a water-clogged soil into rich cultivation; an embankment protecting crops from being drowned and villages from being immersed—these and other possible causes of increased fertility within the meaning of the rule must affect considerable tracts and more than a few cultivators. If the majority of those affected accept the enhanced rates of rent claimed by the landlord, a prevailing rate will be obtained and the landlord can proceed under the first ground of enhancement. If a majority will not accept the enhanced rents claimed, or if the minority who decide to litigate includes a considerable number of persons, the cases can with advantage be tried together, as the cause of the increase of the productive powers of the soil is common to them all, and it is desirable to have the whole of the evidence on this point brought together and considered together.[4] When the landlord does not himself select the Collector's Court in the first instance, the provisions of Section 130 of the Draft Bill afford a facility for bringing the whole of the cases and the whole of the evidence before this tribunal.

[4] Section 30 of *The Code of Civil Procedure* provides that, where there are numerous parties having the same interest in one suit, one or more of such parties may, with the permission of the Court, sue or be sued, or may defend in such suit, on behalf of all parties so interested, notice being given by public advertisement or otherwise to such parties. We are not aware that any attempt has ever been made to sue a number of ryots occupying different holdings, making them co-defendants in a single suit in the Civil Court on the ground that they were all jointly concerned in the question of a prevailing rate or an increase of productive powers.

§ 67. We now come to the fourth and the most important of the grounds of enhancement, namely, that the price of the produce of the land has risen. This is a general cause affecting the length and breadth of the land, and concerning every person in the receipt of rent from the cultivators. Upon the fullest consideration, a majority of us think that the Civil Court does not here afford the best machinery for adjusting the enhanced rents which ought to be paid by the ryots to their landlords. In the first place, the method of the Civil Court is to apply a general principle to particular instances. This general principle is usually postulated. It may be contained in a written law, or in a custom, or may have to be extracted from a number of decided cases. However this may be, the Court does not create the principle for the occasion. Its modes of procedure are not suited for doing this, are indeed rather opposed to doing it well or successfully, as they (generally speaking) exclude *res inter alios actæ*, and confine their attention to what has taken place between the parties themselves. To this rule there are some exceptions, the Court sometimes dealing with a considerable number of persons, who have the same interest in the suit; but none of these exceptions extends so far as the creation of a new general principle applicable to the whole community or a very considerable class in the community. The authority which makes new general principles or rules is the Government acting in civilized countries in the Legislative Department. The method of doing this is, not to make every individual in the state a party to a formal proceeding and take all the evidence produced by those in favour of, and by those opposed to, the measure—this would be impossible—but to propound the proposed general rule, formulated by persons of supposed superior knowledge and experience, to debate it in public, and to give any class or individual likely to be affected by it an opportunity of making a representation for or against the proposed measure through the proper channel. While we think that, on the one hand, the Civil Court is not well calculated by its form of proceeding to make a new general rule for the whole agricultural community or for a portion of that community resident in a district or considerable area, we also think that, on the other hand, the general principle, the general rule which ought to be supplied to the Civil Court for application to particular cases, cannot well be made by the Legislature, because the general principle required is not a simple one adapted for uniform and universal application, but a complex one to be varied in its application to particular districts or portions of districts according to the circumstances existing at the time of its application. These circumstances are capable of being ascertained only by local investigation, and this may be materially assisted by taking evidence in judicial form. The range of inquiry is, in other words, too wide for the Civil Court; too limited and varied for the Legislature. We think then that the general rise of prices, which should regulate the enhancement of rent over a considerable tract of country, can best be ascertained and determined by some machinery intermediate between the Legislature and the Judiciary, partaking of the nature of each, but confined to the forms of neither. We have made the Collector the mainspring of this machinery, arming him with judicial powers to take evidence, when information can thus best be obtained; assisting him with a staff of subordinates in the working out of details; and subjecting his conclusions to the test of the greater experience and authority of the superior officers of the Revenue Department. We think that with this machinery it ought not to be impossible to ascertain the general rise of the prices of staple commodities during a number of years in a given tract, and apply the measure of enhancement so obtained to the particular cases of individual ryots. We shall come presently to the procedure by which we have attempted to guide the Collector in the performance of the duty thus laid upon him.

Civil Court not suited for dealing with cases depending on the fourth ground of enhancement

Equal facilities for Enhancement not afforded to mere farmers and landlords having a permanent transferable interest.

§ 68. It will be convenient to mention here what landlords we think should be allowed to take proceedings to enhance in the Civil Court or before the Collector. We have classified landlords for this purpose under two heads—*first*, landlords having a permanent transferable interest; *second*, landlords having a farming or lease-hold interest in the lands of which the rents are payable to them. Regarding the Collector's tribunal as an increased facility for enhancement, we have thought it inexpedient to afford this increased facility to landlords of the second class in every case. We have accordingly allowed landlords of the first class only to go to the Collector with cases depending upon the *first* and *second* grounds of enhancement, while we have left the Civil Court open to both classes for these cases. The landlord of the first class may go to either tribunal on the *third* ground of enhancement, but the landlord of the second class, the mere farmer or lease-holder, though the Civil Court is open to him in all cases, may not call in the agency of the Revenue Authorities, unless a period of not less than ten years of his interest remains unexpired. Upon the *fourth* ground the Civil Court is open to neither class of landlords; but he, whose interest is permanent and transferable, may always go to the Collector, while the farmer or lease-holder may not proceed before this Officer or in other words may not enhance rents at all upon this ground unless a period of not less than ten years of his interest is unexpired—see section 95 of the Draft Bill.

Proceedings in the Civil Courts to enhance rents.

§ 69. When a landlord desires to proceed in the Civil Court, in the first instance, to enhance the rent of a ryot having a right of occupancy, he must present a plaint in the usual way. If enhancement is claimed on the *first* ground, this plaint must state (1) the quantity of land held by the ryot, and when such land consists of different classes, the quantity of each class; (2) the rate of rent actually paid for such land or for each class of such land; and (3) the alleged prevailing rate which the plaintiff claims instead of the rate actually paid. When enhancement is claimed on the *second* ground, the plaint must state (1) the quantity of land for which rent was perviously paid by the ryot and, when such land consists of different classes, the quantity of each class; (2) the amount of rent paid for such land and the rate or rates at which such rent was calculated; (3) the quantity of additional land for which plaintiff claims additional rent; (4) the amount of additional rent claimed for such additional land; and (5) the total rent claimed, that is to say, the total of (2) and (4). When enhancement is claimed on the *third* ground, the plaint must contain the same particulars as (1) and (2) just specified, and must further state (3) the cause and extent of the alleged increase in the productive powers of the land; and (4) the enhanced rent or rates of rent which the plaintiff claims to receive in consequence of such increase. These particulars will, we trust, enable the Court to comprehend clearly what it has to try, and the defendant in each suit to understand the case which he has to meet.

Particulars to be given in plaints.

General provisions of *The Code of Civil Procedure* applicable to the trial of Enhancement Suits.

§ 70. Plaints in enhancement cases are to be dealt with by the Civil Courts under the general provisions of *The Code of Civil Procedure*. The abbreviated procedure contained in Chapter XVIII of the Draft Bill will have no application to such suits (section 98). In any case in which enhancement is decreed, the enhanced rent shall be payable from the commencement of the year following that in which the plaint was presented to the Court. We have also provided that the Civil Court shall have full power to decide upon the landlord's right to enhance, and upon the fairness of the enhanced rent demanded, and may declare the landlord entitled to such enhanced rent or to *any less rent* which may be found to be fair and equitable; and *shall* decide all questions relevant to the enquiry directly raised between the

parties so as to avoid, as far as possible, a multiplicity of suits. We have endeavoured to explain the intended application of this principle by some illustrations taken from decided cases. Certain recent decisions upon the subject of *res judicata* now make it more important than ever that material issues directly raised between the parties should be definitively tried, instead of its being left to doubt in subsequent litigation, what the result may have been of such issues having been raised and left undecided.

Procedure before Collector applicable to three classes of cases.

§ 71. Coming now to the details of the *Enhancement Procedure* provided in the Bill for the Collector, we think that there are three general classes of cases, to meet which more particularly this procedure should be directed, viz.—

I.—Where the dispute is mainly about rates, and there is reason to believe that, if the rates were once authoritatively settled for different classes of land, the landlord and his tenants would find no real difficulty in arranging what rent each ryot should pay according to these rates:

II.—Where the dispute is not only about rates, but also about the quantity or quality of the land held by each ryot or about both; and nothing but the preparation of a detailed *Jamabandi* or Rent-roll can settle all matters in controversy between the parties:

III.—Where the landlord, being a new purchaser at a revenue or execution sale, is unable to ascertain the previous rents payable by the tenants, or the exact lands held by them, or both. Here there may possibly be no enhancement, and the purchaser may be content to collect the rents payable to his predecessor, if he can only discover for certain what those rents were.

We proceed to show how the Procedure which we have provided is adapted to meet the requirements of each of these three cases. Before doing so, we may remark that the landlord who applies to the Collector for enhancement is termed *The Applicant*; and that the application is to be made to the Collector of the District in which are situate the lands, or any portion of the lands to the rent of which *The Applicant* is entitled. When the lands are situate in two or more districts included in the same Commissioner's division, such Commissioner, and when the lands are situate in two or more districts not included in the same Commissioner's division, the Board of Revenue, may, for any sufficient reason, direct that any such application be transferred to any other Collector within whose Collectorate any portion of the lands is situate. The first portion of this provision follows *The Code of Civil Procedure*, under which a suit for immovable property may now be instituted in any district in which any portion of such property is situate. It is expedient that the superior Revenue Authorities should have a power of transfer, when from considerations of convenience or for other reasons it is desirable that an application should be dealt with by the Collector of one rather than the Collector of another district.

Application for enhancement to be made to Collector of what district.

In the first case *The Applicant* will ask for a Table of Rates.

Meaning of "Table of Rates."

§ 72. In the first of the three cases put above *The Applicant* will ask the Collector to prepare a *Table of Rates* for the estate, tenure or undertenure, in respect of which the application is made. We have defined a "Table of Rates" to mean "a table or schedule which exhibits the classes of land in an estate, tenure, or undertenure according to the classifications usual in the locality, and the rates of rent payable for each class. When enhancement is claimed on the first or second ground, such Table must exhibit the prevailing rates payable immediately before its preparation; and, when enhancement is claimed on the third or fourth ground, such Table shall exhibit such prevailing rates and shall further exhibit the enhanced rates allowed by the Collector

upon such grounds respectively." *The Applicant* is required (section 101) to file with his application a copy of the Table of Rates which he alleges to be fair and equitable, and according to which he claims to collect enhanced rents from the occupancy ryots; and he must further distinctly specify in his application the grounds upon which he claims to enhance rents and when these grounds came into existence. The copy of the Table of Rates so filed and the grounds so stated make up a complete statement of *The Applicant's* case; and it is important to bear in mind that this case is concerned with the occupancy ryots *generally* of the estate, tenure, or undertenure, and not with the *particular* circumstances of these ryots individually.

Application to include what particulars.

§ 73. It will be convenient to make here a few remarks about the distribution of land into different classes. We believe that such a distribution according to a more extended or more limited classification prevails in every estate; and that it is well known to, and well understood by, the ryots. The "established rate" of rent generally payable for each class is also well known; and, in the majority of instances, where no discord and no disputes have perturbed the clear waters of truth, can without much difficulty be ascertained. Our colleague, Baboo Peary Mohun Mukherji, who has had considerable practical experience in his own and his father's estates, tells us that the classification of the land is carefully made when a village is measured, and that all disputes as to the class in which any particular plot of land should be placed are then settled with the aid of the Village Mandals. He says that every landlord, who has any pretensions to good management, is careful to have his estate measured: and that the measurement papers (*chiṭa*) then furnish him with a record not only of the areas of the ryots' holdings, but also of the quantities of each class of land included in each holding. He furnishes us with the following specimen classification:—

Classes of land, and Rates of rent.

Example of classification of land.

		Per bigha. Rs.
I.	Soona land, Awul or First Class at	5
	Ditto Duim or Second Class at	4
	Ditto Seyam or Third Class at	3

Soona land is the higher and better land not liable to inundation and produces *Aus* paddy, pulses of kinds, potatoes, sugarcane and indigo.

		Per bigha. Rs.	A.
II.	Sali land, Awul or First Class at	4	0
	Ditto Duim or Second Class at	3	0
	Ditto Seyam or Third Class at	2	8
	Ditto Chaharam or Fourth Class at	1	8

Sali land produces amun paddy, sesame, múg and jute:—

III.—Danga or high arable land at Rs. 6 per bigha; produces sugarcane, potatoes, brinjals and indigo.

IV.—Land on which bamboos are produced, at Rs. 5 per bigha.

V.—Land on which fruit-trees and vegetables are grown, bagat, at Rs. 5 to Rs. 8 per bigha.

VI.—Land on which mulberries are grown, at Rs. 6 per bigha.

VII.—Land on which betel leaves are grown, at Rs. 15 per bigha.

VIII.—Bastu or homestead land, at Rs. 10 per bigha.

IX.—Udbastu or land adjoining the bastu land, at Rs. 7-8 per bigha.

X.—Doba or small hollows, where fish are caught in the rains, at Rs. 2 per bigha.

XI.—Ghaskar or pasturage, at Re. 1 per bigha.

This classification gives us eleven different classes of land, two of which again contain seven sub-classes.

§ 74. *The Applicant* having stated his case, the next step is for the Collector to ascertain what the ryots have got to say in reply to

it. To this end he has a copy of *The Applicant's* Table of Rates posted up at the *Mal Kachahri* of each village to which the lands belong, or at some conspicuous place in such village, or upon such lands, and also has it proclaimed by beat of drum that such copy has been so posted up, together with a notice calling upon the ryots to appear within one month and agree to the rates specified in such copy or state their objections, if any, thereto. If all the ryots accept the rates, the Collector will record the fact, and there is an end of the matter. If, on the contrary, the ryots or any of them object to the rates, it will be the duty of the Collector to proceed to prepare a Table of those rates which he finds to be fair and equitable. He will duly consider the case set up by *The Applicant* and the objections made by the ryots, and will take such evidence and make such inquiries as he may find necessary; and, having done this, he will draw up a statement of his proceedings, and will therein state the grounds upon which he allows or disallows the rates claimed by *The Applicant* or any of them, or allows lower rates in substitution therefor.

Publication of Applicant's Table of Rates with notice to ryots to agree or state objections within one month.

Proceedings when ryots appear and assent or object

§ 75. If enhancement is claimed on the *first* ground, namely, that the ryots are paying a rate of rent below the prevailing rate payable by the same class of ryots for land of a similar description and with similar advantages in the vicinity, the Collector will ascertain the prevailing rates payable in the vicinity for classes of land similar to those in the estate, tenure or undertenure, with which his proceedings are concerned. He will confine himself to this general point. If any particular ryot contends that he does not belong to the same class of ryots or that his land has not similar advantages with the class of lands, respectively, which are selected from the vicinity for comparison, the Collector will decline to enter upon these individual questions. If upon the publication of the Table of Rates *The Applicant* and the ryots are unable to settle matters between themselves, *The Applicant* will have two courses open to him, as will be shown hereafter. He can proceed in the Civil Court to enforce the Table of Rates against the ryots individually, or he can ask the Collector to prepare a *Jamabandi*. In either of these proceedings the ryots will have a full opportunity of stating their individual cases, and having them duly considered. Similarly, if enhancement is claimed on the *second* ground, namely, that the quantity of land held by the ryots has been shown by measurement to be greater than the quantity for which rent has been previously paid, the Collector will ascertain and declare the prevailing rates payable for each class of land, but he will not determine how much excess land is in the possession of any particular ryot, or to what class such excess land belongs. These are questions to be settled, when *The Applicant* proceeds further to enforce the Table of Rates against the ryots individually.

Nature of the proceedings when enhancement is claimed on the *first* ground.

Or on the *second* ground

§ 76. If enhancement is claimed on the *third* ground, namely, that the productive powers of the lands held by the ryots have increased otherwise than by the agency or at the expense of such ryots, the Collector will have to ascertain the extent of the increase with reference to the terms of the law. Having ascertained this, he must then determine what rates are fair and equitable for these improved lands instead of the old rates. Taking for example the Soona land according to the classification given above in § 73, if he finds that the productive powers of the land have been increased fifty per cent., the new rate

Nature of the proceedings when enhancement is claimed on the *third* ground.

		Rs. Rs. Rs.
for Improved First Class Soona will be	...	5+2½=7½ per bigha.
for Improved Second Class Soona will be	...	4+2 =6 ,,
for Improved Third Class Soona will be	...	3+1½=4½ ,,

If any particular ryot contends that his land, owing to its exceptional situation or other cause, has not been benefited to the same extent as other land, the Collector will not enter into this question, which must be left for determination in the proceedings taken to enforce the Table of Rates against the ryots individually. Finally, if enhancement is claimed on the *fourth* ground, namely, that the prices of produce have increased otherwise than by the agency or at the expense of the ryot, the Collector must ascertain the extent of the increase with reference to the terms of the law, and dividing such increase according to the provisions of the Act, must determine the new rates, which shall be fair and equitable. Taking for example, the Sali land according to the classification given above in § 73, if prices have doubled, and if the increase has occurred without the agency or expense of either the landlord or the ryot, the increment is to be divided equally, and the landlord will get half of it. The new rate will therefore be—

When enhancement is claimed on the *fourth* ground

	Rs.	A.	Rs.	A.	Rs.	A.	
for First-Class Sali	4	0 +	2	0 =	6	0	per bigha.
„ Second „	3	0 +	1	8 =	4	8	„
„ Third „	2	8 +	1	4 =	3	12	„
„ Fourth „	1	8 +	0	12 =	2	4	„

§ 77. The Collector having prepared the Table of Rates will publish it with a notice intimating to *The Applicant* and the ryots that any objections, which he or they desire to make to the rates, must be made within one month by a written petition presented to the Collector. If any such objections are made, the Collector will consider them and amend the Table, if he see fit. He will then submit the Table of Rates with his proceedings and any petitions of objection, that may have been presented, to the Commissioner, or through the Commissioner to the Board of Revenue. The Lieutenant-Governor may from time to time direct what cases shall be finally revised by the Commissioner or the Board, regard being had to the total amount of rents involved, or to the area of the lands or the number of the ryots affected. The Board or the Commissioner, as the case may be, may direct and await further proceedings or inquiries, may hear any person affected by the proceedings, may allow or reject any of the objections made, and may revise, amend, or alter the Table of Rates (section 104).

Table of Rates when prepared to be published, with notice that objections may be made within one month.

Collector's proceedings to be submitted to Superior Revenue Authorities;

who have full power to revise, amend or alter

§ 78. The Table of Rates, as finally sanctioned by the Board or the Commissioner, will be binding upon *The Applicant* and the ryots and will be conclusive to this extent, that the rates therein specified are the fair and equitable rates payable for the classes of land specified in such Table by ryots having a right of occupancy. *The Applicant* will not, however, be able to recover rent from any individual ryot according to the rates specified in the Table until it has been proved in a further proceeding or the ryot has admitted, that the lands held by him are lands of the same classes as those shown in the Table. It has been asserted by persons of experience and ability that, if rates were once settled by authority, landlords and tenants would soon be able to adjust their differences. If there is anything in this assertion, as soon as the Table of Rates is authoritatively promulgated, *The Applicant* will be able to settle with the majority of the ryots, whose lands will in all probability fall within the classification of the Table, and who will therefore have nothing to hope from a continuation of the contest. The residue will either have or conceive themselves to have just reasons for refusing to pay rent according to the Table of Rates. One may contend that he belongs to an old family or superior caste, who have always held their lands at a more favourable rate than the other ryots, less (say) by two annas or four annas in the rupee. Another may allege that his grandfather or great grandfather was in the service

Table of Rates how to be used for Settlement of Rents

Probability that it will enable the landlord and his tenants to come to terms amongst themselves

of the zemindar, and obtained his holding at lower rates with a promise that a difference should always be made in his favour. These allegations may be supported by the fact that the persons making them have been holding at lower rates than their neighbours. A *third* may aver that, owing to peculiarities of situation, his land has always been recognized as forming a sort of middle class not shown in the Table, paying more than Second Class Sali, but less than First Class Sali. A *fourth* may set up the plea that his fields lie on the edge of the *mât* or plain, and are liable to damage by cattle, in consequence of which he has always paid something less than the regular rate of the class to which these fields belong. A *fifth* may contend that, the enhancement being claimed on the *third* ground, he was let into possession a couple of years ago, after the cause of the increase of the productive powers had produced its results, that he paid a large *salámi* or fine in consideration of getting good land at a low rent, and that in justice and equity he cannot be bound by the Table of Rates. A *sixth* may raise a similar objection, when enhancement is claimed on the fourth ground. Where these averments are just and reasonable, a prudent landlord will make a timely concession, and by agreeing to something less than the published rates will satisfy those ryots who have a claim to exceptional consideration; and thus *The Applicant* may be enabled by the publication of the Table of Rates to come to terms with all his ryots.

If parties fail to come to terms, two courses open to the landlord.

§ 79. If, however, the ryots make unreasonable objections on the one hand, or the landlord will not yield to reasonable claims on the other hand, there are two courses open for the settlement of these individual grounds of dispute (section 106). *The Applicant* may proceed in the Civil Court to enforce the Table of Rates against his ryots, and any number of ryots not exceeding ten may be made co-defendants in any such suit. The Table of Rates will be here conclusive to the extent already pointed out, but it will place the landlord in no better position as regards the burden of proof in other matters than if he had not gone to the Collector, but had in the first instance resorted to the Civil Court. Each individual ryot will thus have a full opportunity of bringing forward his own case and of procuring the decision of the Court thereupon. The other course open to *The Applicant* is to apply to the Collector for the preparation of an Enhanced Jamabandi, and this he may do at any time after three months (this affords time for an amicable settlement) and within one year from the date of the Table of Rates being finally sanctioned. From the exposition of the proceedings in preparing an Enhanced Jamabandi which follows, it will appear that here also the ryots will have a full opportunity of having their individual pleas heard and decided.

Application for an Enhanced Jamabandi in what cases.

§ 80. *The Applicant* may ask the Collector to prepare an Enhanced Jamabandi of the estate, tenure, or undertenure in respect of which the application in made, (1) by his original application, or (2) by a supplementary application, after he has obtained a Table of Rates and has failed to settle with some or all of his ryots We have defined (section 100) a "Jamabandi" to mean a table or schedule, which exhibits—

Meaning of a "Jamabandi"

(1) the names of the ryots in an estate, tenure, or under-tenure;

(2) the quantity of land, or, where such land consists of different classes, the quantity of each class, held by each ryot;

(3) the total rent payable by each ryot for the total land of each class held by such ryot; and

(4) the grand total of rent payable by each ryot.

Meaning of an "Enhance Jamabandi."

We have defined an "Enhanced Jamabandi" to be a Jamabandi which, in addition to the above particulars, further exhibits—

(*a*) when enhancement is allowed on the *first* ground,
  (5) the prevailing rate of rent allowed for any class of lands instead of the rate previously payable;
  (6) the new total rent payable, in consequence, for all the land of such class held by each ryot; and
  (7) the new grand total of rent payable by each ryot.

(*b*) when enhancement is allowed on the *second* ground,
  (5) the additional land of each class proved to be in the possession of each ryot;
  (6) the new total rent payable, in consequence, for all the land of such class held by each ryot; and
  (7) the new grand total of rent payable by each ryot.

(*c*) when enhancement is allowed on the *third* or *fourth* ground,
  (5) the enhanced rate of rent allowed for each class of land;
  (6) the new total rent payable, in consequence, for all the land of such class held by each ryot; and
  (7) the new grand total of rent payable by each ryot.

It will be obvious at a glance that a Jamabandi or Enhanced Jamabandi, unlike a Table of Rates, deals with the particulars connected with each individual ryot.

Application for an Enhanced Jamabandi what to include.

§ 81. *The Applicant*, who asks for an Enhanced Jamabandi, must with his application present a copy of the Enhanced Jamabandi, which he alleges to be fair and equitable, and according to which he claims to collect enhanced rents from the ryots; and he must further distinctly specify the ground or grounds upon which he claims to enhance the rent of each ryot specified therein. The entry of any ryot's name in this copy will be an admission by the landlord that such ryot has a right of occupancy. The Enhanced Jamabandi presented by *The Applicant* will be published in the same manner as the Table of Rates (*ante* § 77) on the land, with a notice to the ryots to appear within one month and assent individually to the entries concerning each of them, or state their objections, if any, to such entries. Any ryot may here put forward by way of objection every thing connected with his own particular case.

Enhanced Jamabandi to be published with notice to ryots to appear and assent or object to the entries concerning them.

Procedure if all the ryots assent.

§ 82. If all the ryots concerned agree to all the entries in the copy of the Enhanced Jamabandi presented by *The Applicant*, the Collector shall make an order declaring such Jamabandi to be binding upon *The Applicant* and the ryots for ten years, subject, however, to enhancement for alluvion and abatement for diluvion. If any or all the ryots object, or if they do not appear and assent, the Collector will proceed to prepare an Enhanced Jamabandi for the estate, tenure, or undertenure. In order to do this, he must first obtain the information necessary to prepare a Table of Rates in those cases in which such a Table has not been already prepared, and he must then apply these enhanced rates to the cases of particular ryots, dealing with the peculiar circumstances of each case, and the objections, if any, made by each ryot.

Procedure if all or any of the ryots object.

Collector to draw up a statement of his proceedings. Enhanced Jamabandi when prepared to be published.

§ 83 When the Collector has concluded these proceedings, he will draw up a statement thereof and prepare the Enhanced Jamabandi (section 109), which will then be published with a notice intimating to *The Applicant* and the ryots that any objections, which he or they may desire to make to the rates or entries in such Enhanced Jamabandi, must be made within one month after such publication by a written petition to be presented to the Collector. If any objections are made—and it may be observed that these objections may be on all points connected with each ryot's individual case—the Collector is to deal with them In order to satisfy himself of the correctness of such objections or otherwise, the Collector may take such

Collector to deal with objections made by individual ryots.

further proceedings as appear necessary, and may therein exercise the same powers as he was competent to exercise in the original proceedings; and he may make any order which he deems proper, either cancelling, amending, or otherwise altering any such rate or any such entry, or rejecting such objection. Any landlord or ryot affected by such order may, if dissatisfied therewith, prefer an appeal to the Commissioner within thirty days, and the Commissioner may upon such appeal, after or without further inquiry, make such order as to him appears proper (section 110). The Enhanced Jamabandi finally prepared after all the objections are disposed of will be binding on the landlord and the tenants for ten years, subject to enhancement for alluvion and abatement for diluvion. In order to prevent ryots, who pay their rents to *The Applicant* according to the Enhanced Jamabandi, from being harassed by suits brought by rival landlords, we have enacted (section 111) that no ryot, who is compelled to pay rent to *The Applicant* according to the Enhanced Jamabandi, shall be liable in a suit for mesne profits to any third party claiming to be entitled to such rent, but any such suit shall be maintainable against *The Applicant* alone.

Appeal to Commissioner.

Protection of ryots who pay rent to The Applicant under the Enhanced Jamabandi.

§ 84. We now come to the third class of proceedings, namely, proceedings to obtain a Settlement Jamabandi, which we have defined to be a Jamabandi prepared by the Collector upon the application of a landlord, who is unable to ascertain the ryots liable to pay rent to him, the rents payable by such ryots, or the plots of land in respect of which such rents are payable by each of such ryots. We have already (*ante* § 65) alluded to the difficulties under which a purchaser at a public sale labours when he endeavours to take possession of an estate which he has purchased. The former owner intrigues with the ryots to put obstacles in his way. Either the object of the purchaser is to make a profit by enhancing the rents, or this object is imputed to him. The old proprietor withholds all information and all papers. The ryots understate their rents and produce fabricated receipts, purchased from former gomashtahs, or perhaps even signed by the old proprietor in the hope that the purchaser will repent his bargain and make overtures to get rid of it. The quantity of land in each holding is untruly stated, or all information is refused. If the purchaser attempts a measurement, no one will say to whom the plots or fields belong. Individual suits cannot be brought, for the purchaser has not sufficient information to draft a plaint in a single case. All this may happen, not only when the new landlord is a purchaser at a Revenue sale or at an Execution sale, but also in the case of a succession, when some person, who undoubtedly has the law on his side, is opposed by the female or other members of the family of the late owner, who conceive that they have rights which ought to be respected.

Proceedings to obtain a Settlement Jamabandi.

Cases to which this Procedure is applicable.

§ 85. *The Applicant* who, under this state of things, applies to the Collector for a Settlement Jamabandi must in his application set forth the circumstances under which he is unable to ascertain the ryots liable to pay rent to him, the rents payable by such ryots, or the plots of land in respect of which such rents are payable. The Collector, if satisfied that *The Applicant* is really unable to ascertain these particulars and that, in consequence, proceedings for the preparation of a Table of Rates or an Enhanced Jamabandi could not be inaugurated or would be useless, may proceed to prepare a Settlement Jamabandi. The first step towards doing this is the issue of a notice calling upon the ryots in the estate, tenure or undertenure to appear within one month and state the plots of land held by each of them, together with the class, quantity, and boundaries thereof, the rent previously paid for such land, and the rent which they are each of them willing to pay.

Applicant for Settlement Jamabandi to set forth the circumstances in his application.

If ryots do not furnish required particulars, or if Applicant object to particulars furnished, Collector to proceed to ascertain and determine what matters.

§ 86. If within one month after the publication of this notice the ryots appear and give the particulars required of them, and *The Applicant* assents to these particulars the Settlement Jamabandi will be drawn up accordingly. If they do not appear and furnish the particulars required of them, or if they furnish particulars which *The Applicant* objects to, the Collector will proceed to ascertain and determine—(1) who are the ryots liable to pay rent to *The Applicant;* (2) what are the lands for which such rents are payable; (3) what rights such ryots have in such lands; and (4) what are the rents or rates of rent, either in excess of the former rents or rates or otherwise, which *The Applicant* is entitled to receive from such ryots for such lands (section 113). When the Settlement Jamabandi is completed, the Collector will publish it in the same way as an Enhanced Jamabandi, with a similar notice to the ryots concerned. The Collector will deal with any objections that may be made by individuals; and, if dissatisfied with his orders, they can appeal to the Commissioner.

§ 87. Having thus explained the main features of the proceedings before the Collector in the three classes of cases for which we have attempted to legislate, we shall now notice certain general provisions common to all three. And, first, we have allowed any number of landlords to join in an *Application*, specifying the proportions in which they are willing to pay the costs; but the Collector may, if he see fit, direct that separate proceedings be held in respect of any estate, tenure, or undertenure, or specific area belonging to any *Applicant* (section 115). As to the considerations which should guide the Collector in making such an order, the causes which afford grounds of enhancement sometimes affect considerable areas with scarcely any perceptible difference in their effects. This is notably so in the case of a rise in prices. Economy in the employment of the necessary agency and in making the necessary inquiries will be effected by including in a single investigation a number of landlords and tenants who have the same stake in the questions to be settled. In preparing a Table of Rates, where the particulars of individual cases have not to be inquired into, a larger number of persons can safely be included in the proceedings than in preparing an Enhanced Jamabandi or a Settlement Jamabandi, where the particulars of individual cases have to be dealt with. Two or more undertenures within the same tenure, or two or more tenures within the same estate, may well form the subject of a single investigation; while tenures situate within different and distant estates, and affected by different circumstances, ought to be treated separately. The great object in every case should be, not to make the inquiry too unwieldy, and not to attempt to treat together areas, which are not susceptible of similar treatment.

Any number of landlords may join in an application. Collector may direct separate proceedings, if he see fit.

Considerations which should guide the exercise of this discretion.

Collector may, if he see fit, endeavour to bring about an Amicable Compromise.

§ 88. We have provided (section 116) that, in any case in which an application is made to him, the Collector may, if he see fit, before proceeding to determine or settle the matters in dispute, endeavour to bring about an amicable compromise between *The Applicant* and the ryots; and that, if any such compromise is brought about, the Collector shall draw up a formal record of its terms, and such record shall be binding upon all persons mentioned therein. We have borrowed these provisions from the expired *Agrarian Disputes Act*, VI (B. C.) of 1876.

Deposit of money upon the requisition of the Collector to meet the expenses of the proceedings.

§ 89. We have provided that *The Applicant* shall from time to time, when so required by a written notice, deposit such sum of money as the Collector may estimate to be necessary to carry on the proceedings. When there is a single *Applicant*, and he fails to comply with such a requisition within fifteen days after its being made, the Collector may order the proceedings to abate; or he may in his discretion receive the deposit after the fifteen days have expired.

Where there are more *Applicants* than one, who have joined in respect of different estates, tenures or undertenures, the Collector may receive so much of the amount as is required for any particular estate, tenure or undertenure, and proceed with the inquiry so far as it is concerned, making an order of abatement as to the other or others in respect of which no deposit has been made. When the *Applicants* are coparceners, one may deposit the whole amount required and recover from any other coparcener the share which should have been deposited by him. When an order has been made that the proceedings do abate, no fresh enhancement proceedings may be instituted for ten years (section 118).

Consequence of failure to deposit.

§ 90. We have enacted (section 121) that the Collector may in his discretion, at any stage of his proceedings, exercise all or any of the powers of a Civil Court in respect of summoning, causing the attendance of, and examining witnesses, whether parties to the proceedings or not, and in respect of causing the production of documents, and giving or apportioning costs: and the provisions of *The Code of Civil Procedure* applicable to these matters shall apply to a Collector exercising such powers. We have also provided that a Collector may, with the consent of the parties, refer any matter to arbitration, and that the provisions of *The Code of Civil Procedure* concerned with arbitration shall be applicable.

Powers exerciseable by a Collector for obtaining evidence in the course of his proceedings.

Reference to Arbitration.

§ 91. In order to facilitate inquiries into the increase or decrease of prices, as a ground of enhancement or abatement of rent, we have provided (section 122) that the Collector of every district shall prepare annual Lists of the Prices, at harvest time, of the staple crops appointed by the Board of Revenue for districts or other areas (see clause (*c*) of section 23). These Price-Lists will be prepared under rules made by the Board in order to secure uniformity, and will be published annually in the *Calcutta Gazette*. We have declared that any Price-List so published shall be relevant in any proceedings under Chapter XV, and shall be *primâ facie* evidence of the price of such staple crops during the year, and in the district or area for which it has been published. The areas for which these lists will be drawn up will be determined by the Board of Revenue upon the recommendation of the Collector. The prices at certain fixed marts should be taken, the same marts being always adhered to. The price of produce in the field where it is grown varies according to the distance of the usual market and the necessary cost of carriage thereto. The price in different markets varies according to their proximity to larger markets or ports of export, and the facilities for carriage to such ports or markets. By taking always the prices of the same markets, the normal variation, as affected by external and general, as distinguished from local and particular, causes, is more likely to be obtained.

Annual Price-Lists to be prepared by Collectors of districts and published in the Calcutta Gazette.

To be *primâ facie* evidence in Enhancement Proceedings.

§ 92. We have provided (section 123) that the Collector may in his discretion, at any stage of the proceedings, make a measurement of all or any of the lands with which such proceedings are concerned, and may make an order, which shall be duly published, directing the ryots to be present at such measurement. Any ryot who, after the publication of such order, fails to attend and point out his land, shall be estopped from contesting the correctness of the measurement made or any of the proceedings held in his absence. If after due inquiry the Collector is unable to make a measurement or ascertain the names of the ryots or other persons holding the lands, he may declare such lands to be at the absolute disposal of the zemindar. If any ryot appears within fifteen days after the Collector has recorded such a declaration and shows reasonable cause for his previous non-appearance, the Collector may, upon such terms and conditions as to him appear proper, alter or rescind his previous declaration. If no such reasonable cause is shown, the Collector may make an order, refusing to alter or rescind

Power of Collector to make Measurement and direct the ryots to be present.

Consequence of non-attendance

such declaration; and from such order an appeal will lie to the Commissioner. These provisions will be found useful and necessary in the third class of proceedings, namely, those held for the preparation of a Settlement Jamabandi. It is to be observed that they are not new, similar provisions having been enacted by Act VI (B.C.) of 1862, and being still found in Act VIII (B.C.) of 1869.

Any person may be invested with powers of a Collector for the purposes of the Act.
Deputy Collector may exercise powers subject to control of Collector.

§ 93. We have provided (section 124) that the Lieutenant-Governor may invest any person with the powers of a Collector for the purposes of Chapter XV, and may give such directions as appear convenient for dividing between such person and the Collector of the district the work arising under the Act; and that any Deputy Collector may, subject to the control and supervision of the Collector of the district or of any person so invested with the powers of a Collector, exercise (with some few exceptions) all or any of the powers vested in a Collector by Chapter XV. The Collector is empowered to exercise this control and supervision either of his own motion or upon petition by any one alleging himself to be aggrieved. We have provided that the Collector may, subject to rules to be made by the Board of Revenue, appoint such Ministerial and other Officers as may be required to make such inquiries, and to do all such things as may be necessary to carry out the provisions of the Act.

Appointment of Ministerial Officers, &c.

Rules as to the Cost of the proceedings.

§ 94. Upon the termination of the proceedings, the Collector will draw up an account of the total cost. If the amount deposited by *The Applicant* covers this cost and leaves a balance, such balance will be refunded. If there is a deficiency, it will be recoverable as a Public Demand. In the cost of the proceedings will be included (*a*) the salary and allowances of the Collector or Deputy Collector by whom the proceedings have been conducted; (*b*) the salaries of the Ministerial Officers; and (*c*) all contingent and other expenses actually incurred. A discretion is given to Commissioners and Collectors to direct, when rejecting an objection or appeal, that the immediate costs thereof be paid by the person making such objection or appeal, or by any party who opposes the same. When *The Applicant* in proceedings for an Enhanced Jamabandi is found entitled to enhanced rent, the Collector may award to him costs payable by the ryots, but no ryot shall be liable to pay as costs a greater sum than one year's enhanced rent; and such costs may be made payable by instalments. Unpaid costs are recoverable as arrears of rent (section 128). Every person affected by the proceedings is declared to be entitled to a certified copy of the Collector's statement, and of any Table of Rates, Enhanced Jamabandi, or Settlement Jamabandi prepared by the Collector, such copy to be made at his expense. A ryot is entitled to receive a certified copy of so much of any Jamabandi as concerns himself upon payment of a fee of four annas which will cover all charges.

Certified copies

Transfer of cases instituted in large numbers, by Civil Court to Collector.

§ 95. We have provided (section 130) that, when any considerable number of cases has been instituted in a Civil Court by one or more landlords against ryots holding land in the same locality, and it appears to such Court desirable that all such cases should be disposed of by the Collector, the Civil Court may make a recommendation to this effect to the District Judge to which such Court is subordinate: and the District Judge may, if he see fit, transfer such cases to the Collector, who shall proceed thereupon as if an application had been made to him in the first instance. The object of this provision is to secure economy of judicial power, when landlords, instead of applying to the Collector, bring a number of separate suits against individual ryots; and also to obtain the advantages of a general inquiry into matters in which a number of persons are interested.

§ 96. As a substitute for the expired *Agrarian Disputes Act*, 1876, we have enacted (section 131) that, if the Collector of a district

is of opinion that, in consequence of a serious dispute likely to lead to a breach of the peace having arisen upon the subject of rent in a considerable area of his district, it is expedient that proceeding should be taken to settle the rents payable by the ryots to their landlords within such area, he may record his reasons for entertaining this opinion, and may forward them through the Commissioner for the consideration of the Lieutenant-Governor. The Lieutenant-Governor, if satisfied of the expediency of taking such proceedings, may authorize such Collector to proceed of his own motion to settle such rents; and the Collector shall then proceed, as if an application had been made to him by the persons concerned.

Power of Collector to act *suo motu* for settlement of rents

§ 97. Such is the procedure which we have devised for the enhancement and settlement of rents. According to its provisions the Collector is bound to take action upon an application presented to him. It is very probable that, if these provisions become law, additional agency will be required in the Revenue Department. How far this requirement can be met by reduction in the department of the Civil Courts rendered possible by diminished pressure in that quarter, it is not easy to anticipate, and is probably not within the sphere of our duties to forecast. We think, however, it will be well to mention what alternative courses we consider possible, if it be thought undesirable to give immediate effect to the scheme in its present shape and in its present entirety. *First*, the provisions of the Enhancement Chapter (XV) might be not brought into general operation at once, but might be made extendible to any particular district by a notification to be published in the Gazette. *Secondly*, the preparation of a Table of Rates only might be made compulsory upon the Collector, the application of this Table to individual cases being imposed upon the Civil Courts. *Thirdly*, the Collector's agency might be called in only when the District Judge certified to its being desirable in consequence of a considerable number of cases being instituted from any portion of the district. *Fourthly*, landlords might be restricted from using the Revenue Courts for less than a particular and considerable number of cases.

Alternative courses, if the introduction of the previous scheme in its entirety be thought likely to involve too great and sudden an increase of Revenue Agency.

§ 98. We have provided (section 132) that cases for the enhancement of the rent of tenures and undertenures shall be instituted and conducted in the Civil Courts, and that all the provisions of *The Code of Civil Procedure* shall be applicable to them. The plaint here also must, in order to effect the rent of the following year, be presented at least four months before the expiry of the year. The Court has full power to decide all questions arising between the parties, and may declare the landlord entitled to the enhanced rent claimed, or any less rent that may be found fair and equitable.

Cases for enhancement of the rent of Tenures and Undertenures to be instituted in the Civil Courts.

§ 99. We have provided that, subject to those provisions which make a Table of Rates or an Enhanced Jamabandi binding for ten years, a ryot having a right of occupancy is entitled, on any one or more of the following grounds, to an abatement of the rent payable by him in money, namely:—

Occupancy Ryot entitled to Abatement of Rent on what grounds.

(1) on the ground that the quantity of land held by such ryot has been shown by measurement to be less than the quantity for which rent has been previously paid by him;

(2) on the ground that the productive powers of the land held by such ryot, as compared with such powers at the time when the rent was fixed, or at any subsequent time, have decreased from some cause beyond the ryot's control, and not merely temporary or casual;

(3) on the ground that the prices of produce in the locality or at the usual markets, as compared with similar prices at the time when the rent was fixed or at any

subsequent time, have decreased from some cause beyond the ryot's control, and not merely temporary or casual.

The above three gounds are the converse of the second, third, and fourth grounds of enhancement. The first ground of enhancement finds no such converse, and we have here retained the existing law under which an occupancy ryot is not entitled to claim an abatement of the rent previously paid by him on the ground that such rent is higher than the prevailing rate paid by ryots of the same class for land of a similar description and with similar advantages in the places adjacent.

Suits for Abatement of Rent by Occupancy Ryots in what Court to be instituted;

§ 100. A suit for abatement of rent by an occupancy ryot may be instituted (1) when abatement is claimed on the first or second of the grounds stated in the last paragraph, in the Civil Court or before the Collector; (2) when abatement is claimed on the third of these grounds, before the Collector only. But no such suit can be instituted before the Collector unless ten ryots at least join in bringing it: and we have declared that ten or more ryots paying rent to the same landlord may join in bringing any such rent, even although their holdings are separate and distinct. Suits for abatement of rent on account of diluvion or other cause brought by tenure-holders or under-tenure-holders must, when maintainable, be instituted in the Civil Court; and the provisions of *The Code of Civil Procedure* are applicable thereto.

by Tenure-holders or Undertenure-holders where to be instituted.

Ryots who have held land for three or more but less than twelve years. Chapter IV the result of a compromise.

§ 101. Chapter IV treats of ryots who have held land for three or more but less than twelve years. This Chapter is the result of a compromise between different views entertained by Members of the Commission. Messrs. Mackenzie[8] and O'Kinealy are in favour of reducing from twelve to three years the period necessary to acquire a right of occupancy. Messrs. Dampier and Field would in this respect make no change in the law of 1859, believing that the number of persons likely to be benefited is not so large, or the amount of benefit likely to be conferred so great, as to compensate for the unsettling of present ideas, the disturbance of existing rights, and the consequent litigation that would probably be the result of such a new provision. In the view that there is no necessity for any change in the direction indicated, the two last mentioned Members of the Commission would prefer to have Chapter IV struck out of the Bill altogether. We proceed to notice the provisions of the Chapter.

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[8] Mr. Mackenzie's views are thus stated in the following paragraphs of a Note, dated 20th January 1880, submitted by him to the Commission, and which will be found in our proceedings.

"I have already shown that the framers of Act X considered that *every resident ryot* had a right of occupancy, and that it was not intended to injure his position in any way. I have urged that his position has been injured by the 12-years' clause of that Act, and in this opinion I have the support of the majority of Revenue officers throughout Bengal. It is no sufficient remedy to say that the new Bill will not infringe on any term of prescription recognized by local custom. We want an easy means of determining when a ryot may or may not be arbitrarily ejected. If it is impossible now-a-days to say that no 'resident' ryot shall be so ejected, because village residence and village tillage do not now run together, then I say take the spirit of the old law and protect *every* ryot who gives reasonable proof of his intention to cultivate permanently the lands on which he is settled. Three years' tillage seems to afford such reasonable proof. This was the term proposed in the original draft of Act X as conferring rights of occupancy on resident ryots in lands not previously in their occupancy and for which they had no pottah."

"I cannot admit the force of Mr. Field's objections to this. I do not see that such a provision would lead to litigation. On the contrary it would prevent the litigation sure to arise, if Mr. Field's proposal to leave everything to local custom is adopted. It would go far to do away with the erroneous idea that by occupying for 12 years a man is entitled to be charged a lower rent than his neighbour for the same class of land. It does not limit injuriously the zemindars' rights, for it simplifies their relations with their ryots and puts the question of enhancement upon a uniform basis for the great mass of the ryots without distinction of class. It is desirable on political grounds, for it recognizes the title of the great body of the cultivators to the quiet possession of their fields. In so doing, and taken in connection with the proposal that the State should directly regulate enhancement, it widens the basis of agricultural prosperity, diminishes risks from famine, and tends to create a substantial tenant right without detracting from the value of that property which the zemindars have by prescription (though to a great extent in the teeth of law and justice) acquired, and of which it would now be folly to attempt to deprive them."

Mr. Mackenzie is not in favour of Chapter IV, if every cultivator, who has practically shown himself to be a settled or resident cultivator by three years' occupation is protected against arbitrary ejectment so long as he pays the established rates of the neighbourhood for occupancy ryots.

Mr. Field's views are embodied in his Note of the 13th January 1808, which will also be found with the proceedings.

§ 102. It is provided (section 26) that a ryot who, for a continuous period of three or more, but less than twelve years, has as a tenant occupied and cultivated, or has as a tenant held, land other than *khamar*, *nijjote*, or *sir* land let on lease for a term or year by year, shall not be evicted from such land by the landlord thereof otherwise than (*a*) for non-payment of rent; or (*b*) for a breach of some condition of his lease which expressly provides that eviction shall be the penalty of such breach; or (*c*) for refusal to pay an increased rent demanded by his landlord. A demand for increased rent is not limited by any of the provisions of the Bill, but notice of such demand must be given to the ryot at least three months before the end of the year. If the ryot after receipt of such notice elects to continue in possession of the land, he will be liable for the higher rent demanded. If he is unwilling to keep the land at the higher rent demanded, he can give his landlord notice of his intention to relinquish it, and he will be entitled to receive as compensation for disturbance one year's rent at the higher rate demanded by the landlord. If the landlord fails to pay such compensation within the first month of the ensuing year, the ryot shall be entitled to hold on at the old rent.

Three years' ryots protected from eviction except in certain cases.

Demand of enhanced rent.

Such ryot, declining to keep land at higher rate demanded, entitled to Compensation for Disturbance.

§ 103. Any such ryot, who is evicted on any of the three grounds abovementioned, is also declared to be entitled to receive compensation for any improvements made by him upon the land at any time while he cultivated or held it. We have defined the term "improvements" to mean works by which the cultivation of land has been lastingly facilitated, or the productive powers of land have been lastingly increased, and to include—

Such ryot, if evicted on any of the above three grounds, also entitled to Compensation for Improvements.

(*a*) the erection of a dwelling-house and offices suitable for the habitation of a cultivating ryot;

(*b*) the making of tanks, wells, and other works for the storage, supply, or distribution of water for agricultural purposes;

(*c*) works for the drainage of land, or for the protection of land from floods or from erosion or other damage by water;

(*d*) the reclaiming, clearing, or enclosing of land for agricultural purposes;

(*e*) the renewal or reconstruction of any of the foregoing works, or alterations therein, or additions thereto;

(*f*) the planting of fruit trees.

§ 104. The landlord and tenant may agree on the amount and mode and time of payment of this compensation for improvements. If they cannot agree, the Civil Court may determine the amount, and in so doing shall take into consideration the following principles:—

Civil Court may assess compensation for Improvements, if parties cannot agree.

(*a*) The amount of the ryot's compensation in respect of an improvement shall be the sum laid out by the ryot on the improvement with a deduction of a proportionate part thereof for each year while the tenancy endures after the year of tenancy in which the outlay is made, and while the improvement continues unexhausted.

(*b*) In determining the amount of compensation in respect of an improvement, there shall be taken into account in reduction thereof any sum reasonably necessary to put the same into good repair or condition.

(*c*) Any deterioration of the holding caused by the act of the ryot shall be taken into account.

Decree to be made for amount of Compensation.

The Civil Court, having determined the compensation, shall make a decree for the amount. If such amount does not exceed fifty rupees, the decree will be final and conclusive (section 30).[6]

Three years' ryot may claim Abatement of rent, and, if landlord refuse, may relinquish land and claim Compensation.

§ 105. We have provided (section 31) that a ryot of the class now under notice may claim abatement of the rent payable by him in money on any of the grounds on which an occupancy ryot may claim abatement; and that, if the landlord is unwilling to allow the abatement to which such ryot is found to be entitled, the latter may relinquish the land and claim compensation, the measure of which shall be one year's rent at the rate from which the landlord declined to allow an abatement.

Ryots who have held land for less than three years.

§ 106. Chapter V treats of ryots who have held land for less than three years, and to these it is not proposed to give any special privilege or protection. They hold at the will of the landlord, but they may not be evicted otherwise than through the Court and upon a reasonable notice. No such ryot may sue for determination of the rent which he is to pay in future or for abatement of rent: this follows the decisions, and is the natural result of his position as a tenant-at-will. A landlord desiring to eject any such ryot must serve him through the Civil Court with a notice to quit at least three months before the expiry of the year preceding that in which he desires to resume possession of the land. If the ryot does not give up the land from the first day of the year next ensuing after service of notice, the landlord may within three months bring a suit to evict him; and, when such a suit has been instituted, the time during which the ryot continues to hold on cannot be added to previous time, so as to give the ryot the advantage of the improved position conferred by the Act on ryots, who have held for more than three years. If a decree for ejectment is ultimately passed against the ryot, he is further made liable for the full letting value of the land for the time during which he has wrongfully retained possession, and for any damages sustained by the landlord in consequence of being kept out of possession of the land (section 34). We have made the same provisions applicable to a ryot, who having been let into possession for a term less than three years refuses to give up the land upon the expiry of such term, and has not the consent, express or implied, of his landlord to hold over. We trust that these express provisions upon points as to which the present statute law is silent, and for which the decisions have not provided a sufficient guide in the case of ryots not having a right of occupancy, will be found equitable and calculated to prevent litigation in future.

Eviction of such ryots

Ryot let into possession for a fixed term of less than three years, and holding over without permission.

Three years' ryot not liable to enhancement without notice, unless he has made a written agreement to pay higher rent.

§ 107. In order to settle another point which has occasioned some difficulty in the case of ryots not having a right of occupancy, we have provided (section 35) that a ryot, who has held for less than three years shall not be liable to pay a higher rent unless he has made a written agreement to do so, or unless a notice demanding such higher rent has been served on him at least three months before the expiry of the year preceding that for which such higher rent is demanded. Such notice must set forth the grounds upon which such higher rent is demanded, but these grounds are not to be limited by anything in the Bill. If the ryot is unwilling to pay the higher rent, he may relinquish the land. If he does not relinquish it, he will be liable to pay the higher rent, but not so as that he shall pay more than double the former rent. Following the case-law we have enacted, by way of explanation, that when any such ryot is served with a notice to quit *or* pay a specified increased rent, and

[6] In drafting these provisions as to compensation, we have utilized *The Oudh Rent Act*, XIX of 1868, sections 22-26; *The North-Western Provinces Rent Act*, XVIII of 1873, sections 44-47; *The Landlord and Tenant (Ireland) Act*, 1870, 33 and 34 Vic., Cap. 46, sections 3-14; and *The Agricultural Holdings (England) Act*, 1875, 38 and 39 Vic., Cap. 92.

he elects to remain in possession of the land, the tenancy cannot be treated as determined, and the notice must be taken as a notice to pay the higher rent thereby demanded.

§ 108. The majority of us are of opinion that it is expedient to legislate upon the subject of land used for building houses and similar purposes, as well in agricultural villages as in towns. We believe that the non-agricultural population has increased and is increasing, and that even away from towns and cities there is, in rural villages, a considerable number of persons who, though holding no land used for agricultural purposes, occupy and in many cases have for years occupied, a site for their dwelling-house. The trading class, whom it is desirable to encourage, the *mahajan*, the shop-keeper, require land for their houses, shops and *golahs* or granaries. The zemindar in some places receives a higher rent for the land, *bastu*, *udbastu*, used for these purposes; and the construction of a new village or the extension of an old one has usually been a recognized source of legitimate profit. We think it reasonable to protect the zemindar on the one hand in the enjoyment of this source of increased income where it exists, and the tenant on the other hand from the contingency of arbitrary eviction. A successful tradesman or handicraftsman has usually a great desire to erect a *pukka* or brickbuilt house, but the difficulty of getting a good title to the piece of land required for the site deters him from expending his money, lest he should afterwards be ejected. In cases of ejectment leave is usually given to remove the materials; but in the case of a newly constructed brick-built house this is somewhat of a mockery. We believe that nothing contributes more to raise the standard of comfort amongst a community than the erection and use of comfortable dwellings, and we have accordingly endeavoured to afford facility and encouragement to this improvement as well amongst the agricultural as the non-agricultural class.

Legislation upon the subject of land used for Building Purposes.

§ 109. We have in the first place provided that, in the case of land used or let to be used for agriculture, horticulture, pasture or other similar purpose, a ryot may not, without the permission of his landlord, use any portion of such land for building or any other purpose inconsistent with that for which it was previously used or let to be used; but that a ryot may, without his landlord's permission, erect upon his holding a brickbuilt or other dwelling-house suitable for the use and occupation of himself and his family, together with such out-houses and offices as may be necessary thereto. The effect of this will be that, although a ryot will be authorized to erect a suitable and comfortable residence for himself, and will be protected if he does so, he will yet have no right to erect a *pucca* shop or manufactory on his land, or convert his holding into building sites for houses to be occupied by third parties. If a new town or village springs up, and arable land is required for building purposes, the right-of-occupancy ryot cannot appropriate the whole of the increased value which would be given to the land by its being used for building purposes, for without the landlord's permission he cannot use it for these purposes. The landlord is equally unable to appropriate the whole of this increased value, for, as the ryot is in possession and cannot be evicted, he cannot let the land to a third person who may desire to build upon it. As therefore building operations cannot be commenced without the consent of both landlord and ryot, and as it is for their mutual benefit that some arrangement should be made for the division of the increased value, it is reasonable to expect that self-interest will lead to the making of such an arrangement, the result of which will be that both the persons, whose united interests constitute property, will share in the increase of value (see section 36 of the Draft Bill).

Ryot may erect brick-built or other suitable residence upon his holding for his own use.

but may not use the land to build houses for third parties.

§ 110. If the ryot, without obtaining the permission of his landlord, begins to change the use of the land, the landlord may serve

Procedure if ryot changes the use of the land without the

landlord's permission; and landlord is diligent in asserting his rights

him with a notice requiring him to desist. If the ryot does not attend to this notice, the landlord may then go to the Civil Court and obtain a mandatory injunction. If the ryot does not obey this injunction, he may be ejected by the Civil Court, and may be required to pay, by way of damages, a sum sufficient to restore the land to its former condition. Messrs. Mackenzie and O'Kinealy object to the ryot being made liable to ejectment, but a majority of us consider this sanction advisable. It is to be observed that, if the ryot claims to be entitled on other grounds to change the use of the land, he can put this claim forward as a defence to the landlord's suit for a mandatory injunction. Having thus afforded him an opportunity of contesting the justice of the landlord's position, we think it not unreasonable to say that if, having paid no attention to the landlord's notice in the first instance, he further persists in treating the Court's injunction with contempt, he may be ejected (section 38 of the Draft Bill).

Procedure where landlord sleeps over his rights.

§ 111. Owing to the uncertain state of the law, many ryots entertain a *bonâ fide* belief that they may build as they please upon their land. We have therefore provided that, when a ryot begins to change the use of his land, and his landlord not being diligent in looking after his property delays to serve him with notice to desist and to follow it up by obtaining a mandatory injunction, even if such an injunction is afterwards obtained, the ryot shall not be liable to eviction, and he shall be entitled to compensation for loss sustained by him in consequence of his having to remove any buildings or works erected by him before he received notice to desist. This, it will be observed, is a different case from that which follows, and where the ryot is able to show that his landlord was aware of what he was doing, and being aware stood by in silence and allowed him to expend his money on building or other works. It may be said that, if this Bill be passed, the state of the law will no longer be uncertain, and the ryot will be aware that he has no right to build except for his own residence; that, therefore, if he builds in violation of the law, it is not reasonable to give him compensation for taking down a building which he has erected without a shadow of right. To this it must be replied that, in these matters of private right depending upon civil enactment and not involving a violation of the law of nature, we think that the maxim—*Ignorantia juris non excusat*—has been pushed too far. Whatever presumption there may be in these provinces that an educated zemindar knows the laws made by Government and published in the *Gazette*, this presumption is very much less in the case of the illiterate ryot. In this view we make a great difference between the case of the landlord who in this matter is watchful of his rights and prompt to enforce them, and the case of the landlord who is remiss and inattentive in the management of his property.

Landlord estopped from objecting to the use of the land being changed in certain cases.

§ 112. But there is a third case, namely, where the landlord, being aware that the ryot has begun to change the use of the land, makes no objection and allows him to go on expending his money on building or other work. In this case, and also where the landlord has for two years given no notice to desist—and here it is immaterial whether he was or was not aware—we have provided that the landlord shall be estopped from afterwards objecting to the change in the use of the land. To those who regard a ryot having a right of occupancy from the stand-point of the English law of Landlord and Tenant, we shall not be surprised if some of these provisions appear objectionable; but, if the ryot be admitted to have certain rights in the land, the judgment pronounced upon them will be different.

§ 113. When land has been customarily used, or has been let to be used for building or for any purpose other than agriculture, horticulture, pasture or the like, we have provided that a tenant, who has

been in the immediate possession thereof for the full period of twelve years, shall, in the absence of a contract to the contrary, acquire a right of occupancy therein and shall not be liable to be ejected. We have, however, thought that this provision should not be made retroactive; and no time antecedent to the commencement of the Act can therefore be reckoned in the computation of the twelve years required to create this right of occupancy. The interest so acquired has been declared to be heritable, transferable, and devisable, and also liable to sale in execution of any decree of the Civil Court. If the tenant does not pay his rent, the landlord may bring the land, together with any buildings thereupon, to sale in execution of any decree obtained for arrears of such rent (section 41 of the Draft Bill). We have further provided that the rent of any such holding, if not enhanced during the previous ten years, may be enhanced so as to be equal to the rent paid by other tenants for land in the neighbourhood having similar advantages and used for similar purposes, or so that it may be equal to five[7] per centum of the market value of the land (section 42). We trust that those provisions will in course of time settle the mutual rights of landlords and tenants of land occupied with buildings.[8]

Right of Occupancy may be acquired in land used for Building or other similar purposes. Nature and incidents of this Right of Occupancy.

§ 114. Whether the doctrine of Merger applies in the Mofussil is a question upon which the decisions of the highest tribunals are not of one accord. Any doubt as to the state of the law on a point like this is certain to create litigation, which can be prevented by making the law clear and indubitable. In a country where there are so many interests intermediate between the *zemindar* at the top and the cultivator at the bottom, it is especially important that it should be known exactly what consequences ensue when the zemindar or the owner of any intermediate interest acquires the interest immediately subordinate to his own. We have provided (section 43) that when by purchase at a private or public sale, or by gift, succession, or will, the proprietor of an estate becomes the owner of a tenure in such estate, such tenure shall, unless such proprietor can show that he had a contrary intention, be presumed to be merged in the proprietary interest and extinguished by the fact of the same person being owner of the estate and the tenure. The same provision is made applicable to the owner of any superior interest acquiring the interest immediately subordinate thereto (section 44). We have here followed the principle of equitable Merger which is governed by the intention (if it be a just and fair intention) of the person in whom the two interests unite, and by the purposes of justice. Having regard to the frailty of oral evidence in this country, we have, however, cast upon the person in whom the interests meet the burden of showing an intention to keep them separate by producing a duly registered deed declaratory of such intention, and by proving that a copy of this deed was published upon the land included in the tenure or undertenure. This evidence of intention is required when three months have elapsed from the date of the Merger. This interval will afford sufficient time for consideration and for the execution of the deed in those cases in which it is decided to prevent the Merger.

Doubts as to the applicability of the doctrine of Merger removed by express provisions.

§ 115. We have provided that there shall be no Merger when the superior interest belongs to several coparceners, some but not all of whom acquire the interest immediately subordinate. Any other rule would be productive of confusion, regard being had to the peculiar

Cases in which Merger shall not take place.

[7] Here as elsewhere in the Bill the figures inserted should be regarded as tentative merely, to be changed for good reason shown by those who criticize the Bill.

[8] The present state of the law in Bengal and the North-Western Provinces as to land used for Building and other Non-agricultural purposes will be found summarized in Mr. Field's Note of the 24th December 1879, which has been placed with the proceedings of the Commission.

nature of coparcenary. We have enacted that the presumption of Merger shall not arise in the case of a minor until he becomes of full age, or in the case of a person of unsound mind until he becomes of sound mind. As the presumption is made to depend upon intention, it cannot reasonably have effect until the person, in whom the interests meet, is capable of a legal intention. It would be inequitable that, apart from the provisions of law as to the avoidance of incumbrances by the sale of a tenure or undertenure for arrears of its own rent, persons having a lien upon the inferior interest, or holding as tenants under the former owner of such interest, should be prejudiced. We have accordingly provided for the protection of such persons and their rights.[9] The question of Merger, when Government acquires an estate and the paramount title and proprietary interest thus meet in the person of Government, has already been referred to in paragraph 5 above.

Protection of persons having a lien upon, or holding as tenants under, the inferior interest

§ 116. The registration of transfers of tenures and undertenures in the *sarrishta* of the superior landlord, is a subject which has on more than one occasion received the attention of the Legislature. Since the earliest times a record has been kept in the Collectorate of the transfers of revenue-paying estates, in order that Government might be apprized as to who is the person for the time being liable to pay the revenue. When *patni* tenures were created, their incidents were in many respects assimilated to those of revenue-paying estates. We may take, for example, the liability to sale for arrears, the avoidance of incumbrances by such a sale, and further (which is pertinent to our present subject) the registration of transfers. The proprietor was required, upon a fee being paid and security being given, to register all transfers and otherwise give effect to them by discharging the transferrer from personal responsibility and accepting the engagements of the transferree. Act X of 1859 required all dependent *talukdars* and other persons possessing a permanent transferable interest in land intermediate between the zemindar and the cultivators to register in the *sarrishta* of the zemindar or superior tenant, to whom the rents of their *taluks* or tenures were payable, all transfers of such *taluks* or tenures or portions of them by sale, gift or otherwise, as well as all successions thereto and divisions among heirs in cases of inheritance. The zemindar or superior tenant was further required to admit to registry, and otherwise give effect to all such transfers when made in good faith, and all such successions and divisions, and, if he refused to do so, an application could be made to the Collector who was empowered to inquire and, if he saw fit, make an order for registration. Act VIII (B.C.) of 1869 reproduced so much of these provisions as required the tenant on the one hand to register, and the landlord on the other hand to admit to registry; it omitted any provision for compelling the landlord to admit to registry, no doubt because it was thought unnecessary to make any such express provision, when the cognizance of all cases arising out of the relation of landlord and tenant was transferred from the Revenue to the Civil Courts. The right being declared, the Civil Court could afford a remedy.

Registration of Transfers of Tenures and Undertenures.

Provisions of the former law on the subject.

§ 117. When a *patni* tenure was sold in execution of a decree and the purchaser did not within one month register his purchase, the *zemindar* was empowered to send a *sazawal* and attach the tenure; and so also, if a purchaser at a sale for arrears of rent failed for one month to furnish security when required by the *zemindar*. In other cases, however, the landlord had no means of compelling the transferee to register; and non-registration in the case of private transfers

Failure of the former law, because Landlord

[9] The present state of the law of Merger will be found summarized in Mr. Field's Note of the 19th December 1879, annexed to the proceedings of the Commission.

soon became usual. Two causes contributed to this. First, the landlord was by law entitled to a fee upon registration of the transfer of a *patni* tenure; and the payment of such a fee was customary in the case of other tenures and undertenures. The payment of this fee was avoided by not registering the transfer. Secondly, the habit of holding land *bénami* was facilitated by secret private transfers. Persons unacquainted with the customs of this country may ask how the transfer could be kept secret when the transferree has to pay the rent. The answer is to be found in a practice very prevalent in this country. Rent is ordinarily received from any one who brings it, but the receipt is granted in the name of the person, whose name stands in the landlord's books. Thus a receipt may be given in the name of a man who died forty years ago, the payment being stated therein to be made *marfat, guzrat*, i.e., by, or through the person, who actually brought the money. This practice, which appears to us to be a very mischievous one, constantly leads to litigation, when a balance of rent remains unpaid after the sale of the tenure, or when for other purposes it is necessary to ascertain the real owner of the tenure.

had no means of compelling the registration of Transfers except in a few cases.

§ 118. Turning now to the provisions of the Draft Bill, we have enacted (section 46) that every succession to, or transfer of, a tenure or undertenure or any portion thereof, or of an occupancy holding shall, within three months after such transfer or succession, be registered in the *Sarrishta* or Rent-office of the landlord to whom the rent of such tenure, undertenure or occupancy holding is payable. It may possibly be that the period of three months here allowed is too short, and that six months would be a more proper period. The landlord is required to admit to registry and otherwise give effect to every such transfer or succession, but no landlord is required to give effect to any division or distribution of the rent, nor shall any such division or distribution be valid against him without his consent in writing. We have defined the term "transfer" to mean a transfer by private sale, gift, or exchange, or by sale in execution of a decree; and we have defined "succession" to mean devolution by will or by inheritance. We have declared the landlord entitled to a fee upon every registration of a transfer or succession, such fee to be two per centum of the annual rent, but not to be less in any case than one rupee, or more than one hundred rupees (section 47). We have provided that, in every case of transfer not being a transfer by sale in execution of a decree, the transferrer shall cease to be, and the transferree shall become, personally liable for the rent from and after the date of application for registry. This applies to cases of private transfer, which must be known both to the transferrer and the transferree, who thus have it in their power to regulate their liability for the rent falling due subsequent to the transfer (section 48). If no application is made for the registration of the transfer, the transferrer remains liable for the rent, and the landlord is not bound to recognize the transfer (section 49). It is thus made the interest both of the transferrer and of the transferree to have the transfer registered—of the former, that he may escape liability for future rent—of the latter, that he may be able to assert his rights as tenant. When the transfer is by sale in execution of a decree for arrears of the rent of the tenure, undertenure or occupancy holding, the transferree or purchaser becomes liable for the rent from the date of the confirmation of the sale by the Court. Here, as the sale is made at the instance of the landlord, he must be presumed to be aware of it, and it would be unreasonable to hold the late tenant responsible for the rent after the confirmation of the sale. When the transfer is by an execution sale not being a sale for arrears of rent, the landlord does not necessarily know of the sale. The tenant,

Provisions of the Draft Bill as to the Registration of Transfers of Tenures, Undertenures, and Occupancy Holdings.

whose interest is sold in execution, must be presumed to know of the proceedings before and after decree, and we have therefore imposed upon him the duty of giving the landlord notice of the sale, if he wishes to be absolved from personal liability for rent. In cases of succession we have declared the person succeeding to be, upon taking possession, personally liable for the rent from and after the death of the previous tenant. It will be remembered that in all these cases the tenure, undertenure or occupancy holding can be sold for arrears of its own rent, and that the question of personal liability becomes important only when the arrears are not liquidated by the sale of the tenure, undertenure or holding.

Consequence of Non-registration of Transfer or Succession in the case of a Tenure or Undertenure

§ 119. The consequence of non-registration of a private transfer is, as we have just explained, that the former tenant is not discharged from his liability for the rent, and the landlord is not bound to recognize the transfer. The position of the latter is therefore not altered to his detriment. In cases of transfer of a tenure or undertenure by execution sale, and in cases of succession, we have provided that, if application is not made for registration within three months, the landlord may attach the tenure or undertenure and collect the rents, for any surplus of which over and above his own head-rent and the collection-expenses he is however liable to account. The attachment may be continued until the transfer or succession is registered, and, if the collections are insufficient to discharge the head-rent, the superior landlord may bring the tenure or undertenure to sale. If after the sale there is still a deficiency, he may proceed to make the transferree personally liable. Mr. O'Kinealy is opposed to extending the right of attachment to undertenures.

Consequence of Non-registration of a Transfer or Succession in the case of an Occupancy Holding.

§ 120. In cases of succession to occupancy holdings and of their transfer by execution sale, a somewhat different procedure is necessary, as they are usually cultivated by the occupier and in this case there are no rents to collect. We have accordingly allowed the landlord to attach the holding, when registration has not been applied for within three months, and cultivate it or let it for cultivation. If registration is not applied for before the expiry of the year next ensuing after the succession or transfer, we have provided that the holding shall be at the absolute disposal of the landlord. We think that, if the person succeeding or purchasing takes no steps to effect registration for more than a year, this may reasonably be taken as an abandonment of the holding—(section 51).

Time within which Registration must be applied for. After this time, Registration only on payment of ten times the fee.

§ 121. We have provided (section 46) that application for registration shall be made within three months after the date of the succession or transfer, and in this case the fee, to which the landlord will be entitled upon registration, is two per centum of the annual rent. If registration is not applied for within three months, we considered what the penalty should be for failing to apply within time. Forfeiture of the tenure or undertenure was suggested, but we are all agreed that this would be too severe, and a majority of us have finally decided that it will be sufficient to provide that the penalty for coming after the three months shall be the payment of ten times the ordinary fee, subject however to a minimum of ten rupees and a maximum of one thousand. The same rule applies to an occupancy holding after the three months and before the expiry of the year next ensuing after the succession or transfer by execution sale. Mr. O'Kinealy would not impose any additional fee by way of penalty, and would limit the sanction for non-registration to the landlord's not being bound to recognize the succession or transfer. Where a landlord without just cause refuses to register a transfer or succession, we have provided for a civil suit to compel him; and, if pecuniary loss has resulted from his refusal, the Civil Court may award damages to the person injured. We have enacted that the Board of Revenue may prescribe

If Landlord refuses to register, Civil Court may compel him and

for any class of landlords a form of Register of successions to, and transfers of, tenures, undertenures and occupancy holdings: and that, when any such form has been prescribed, every person concerned in any such succession or transfer shall be entitled to a copy of the entry relating thereto on payment of a fee of four annas. Having regard to the large number of petty landlords in these provinces, we considered that we ought not to prescribe this Register for all landlords generally, while in large estates such a Register may be maintained with most of the advantages of a Court Roll in an English Manor.

may award damages

Board may prescribe form of Register of Transfers and Successions

§ 122. The only class of tenure-holders, who, under the existing law are required to give security for the payment of their rent, are *patnidars*. In every case of transfer of a *patni* tenure by private sale, gift or exchange, or by sale in execution of a decree, the transferee may be required to give substantial security to the amount of half the yearly rent; and, if such security be not furnished, the proprietor may refuse to register the transfer. We have reproduced these provisions relating to *patni* tenures; but it has suggested itself as a matter for consideration, whether similar provisions might not well be made for all tenures, undertenures, and occupancy holdings, which are made saleable in execution of decrees for their own arrears of rent. We have not before us sufficient materials to enable us to settle this question to our satisfaction, but we recommend that it be not lost sight of in any further discussion of the whole subject which may ensue upon the publication of this Report.

Security for Payment of Rent upon Registration of Transfer

§ 123. We have declared that the rent payable by a ryot shall be paid in four quarterly instalments falling due upon the 1st Asarh, the 1st Asin, the 1st Pous, and the 1st Cheit respectively. When the instalments of rent have been regulated by any agreement or custom, then the Asarh instalment shall be the total of the instalments payable according thereto during the months Beisakh, Jeyt, and Asarh; the Asin instalment shall be the total of the instalments payable in the months Sraban. Bhadro, and Asin; the Pous instalment shall be the total of the instalments payable in Kartik, Aghun, and Pous, and the Cheit instalment shall be the total of the instalments payable in Magh, Falgun, and Cheit. It will be important to ascertain whether these dates and months will be suitable for all districts in Bengal and Behar. When no such agreement or custom exists, the Collector is to determine what proportion of the whole rent shall be payable at each quarterly instalment, and is to publish throughout his district the proportions so settled. In the case of rent payable by tenure-holders and undertenure-holders, we have allowed the parties to contract as to the instalments most convenient to both parties—(section 55) Where no such contract has been made, such rent is to be payable, as ryots' rent, in four quarterly instalments. Any instalment of rent not paid before *sunset* of the date, on which it is due according to the above provisions, is to be deemed an arrear of rent and is to bear interest at the rate of twelve per centum per annum. We have made it imperative upon the Courts to decree this interest, unless the tenant can show that he was prevented by causes beyond his own control, as for example by a total failure of the crops, from paying his rent at the proper time A majority of us consider that this is a reasonable concession to landlords, as we propose to take away the frequent instalments in which ryots' rent is now payable by usage or agreement, and to allow no interest for the interval between the dates on which rent is so payable and the new dates substituted by the Bill.

Ryot's rent to be payable in four Quarterly Instalments.

on 1st Asarh, 1st Asin, 1st Pous, and 1st Cheit

Instalments of rent payable by Tenure holders and Under tenure-holders.

Arrears of rent and interest thereupon

§ 124. As to receipts for rent we have substantially adopted the provisions of Mr. Mackenzie's Bill. We have declared that every enant, who makes a payment to his landlord of rent *or of any money*

Provisions of the Bill as to Receipts for Rent,

recoverable as rent, is entitled to obtain thereupon and without delay a receipt for the amount so paid. The words in italics are new and include road-cess, sums payable under "The Bengal Embankment Act, 1873," under "The Bengal Survey Act, 1875" and other Acts, which have made certain sums recoverable as arrears of rent. We have not thought it desirable to prescribe any particular form in which receipts should be given, but we have prescribed the essential particulars which they must contain, viz. the date of payment; the amount paid, or, where rent is paid in kind, the quantity of produce delivered; the tenure, undertenure, holding or land, and the instalment and year, in respect of which the payment is made. The receipt may be in any form so long as it contains these essential particulars. We have further provided that every tenant is entitled to receive at the close of the year a statement of account showing the tenure, undertenure, holding or land for which the rent is payable; the annual rent payable; the amount in arrear at the beginning of the year; the payments made during the year; the portion of each payment credited to arrears and to current rent; and the amount in arrear at the close of the year. This is in fact the *akhiri dakhilah*, or final receipt usual in the country under different names, but with the particulars essential to enable the tenant to know his exact position towards his landlord. We have further enacted that the landlord shall keep counterparts of the receipts and the account-statements; and that he shall provide himself with forms of such receipts and account-statements with the counterparts attached, bound together in books containing not less than twenty-five each and consecutively numbered. We have allowed six months after the commencement of the Act for landlords to provide themselves with the necessary forms. After that time the omission or refusal to give a tenant on demand a receipt or statement of account containing the above particulars shall subject the landlord to the penalty provided for withholding a receipt for rent paid (section 57).

and as to Statements of Account at the end of the year

Deposit of Rent—Duties connected with, transferred from the Civil Courts to the Revenue Authorities.

§ 125. We have made important alterations and amendments in the law relating to the Deposit of Rent. In the first place we have transferred the duty of receiving these deposits from the Civil Courts to the Revenue Authorities, and we have allowed rent to be deposited not only at the Collectorate Treasury at head-quarters, but also at Sub-divisional Treasuries. We think that, where Sub-divisions have been established, the benefit of the sub-divisional system should be afforded to the people in this as well as other respects. Under the existing law there is only one case in which rent can be deposited, namely, when the tenant has tendered the rent to his landlord and the landlord has refused to receive it. We have retained this and have provided for two other cases—(1) when the rent is payable to coparceners, who have not appointed, and on behalf of whom the District Judge has not appointed, a common manager, and the tenant is unable to obtain their joint receipt;—(2) when, in consequence of a disputed succession or other cause, the tenant entertains a *bonâ fide* doubt as to who is entitled to the rent. We trust that the result of these changes will be, in the first case, to constrain coparceners to make proper arrangements for the collection of their rents; and in the second case, to check the unwholesome practice of litigating questions of disputed title by collateral issues raised in rent suits; and in both cases to save the ryots from much harassment. We are aware that the facility afforded to tenants of depositing their rent in cases of tender made and refused has been abused to a certain extent, rent being too often deposited without any tender having been made, and it being impossible to bring persons, who have made false statements, to punishment in consequence of the very general nature of the allega-

Deposit of rent allowed in two new cases

Precautions against abuse of the law

tions inserted in their petitions. To prevent abuse of the law as amended, we have now provided that, in cases of tender, the deposit must be made within ten clear days from the date of the tender; and in other cases, within fifteen clear days from the day on which the rent fell due. The deposit is to be made by presenting a written application and with it a written declaration. In cases of tender this declaration is to set forth the date of such tender and the persons in whose presence it was made. In other cases, it is to set forth sufficient facts to enable the Revenue Authorities to judge whether the case falls within the provisions of the Act. The amount deposited must be the full amount of rent due up to date, with, in the case of a tender, the interest (if any) due thereupon at the date of tender. The officer in charge of the Collectorate or Sub-divisional Treasury is required to give a receipt for the rent so deposited, and this receipt is declared to have the effect of a legal acquittance.

Probable effect of these provisions in creating work at the Treasuries - Plan for reducing the possible pressure

§ 126. The effect of these provisions together with the provisions as to quarterly instalments of rent will be, that on four occasions in the year, during some ten or fifteen days, there will be a pressure of work at the Treasuries at Head-quarters and at Sub-divisions. This pressure may be very considerable upon the occurrence of abnormal circumstances, but as Local Authorities will be fully informed of the time of its possible occurrence, they can be prepared for it. We have endeavoured to abridge the work of issuing notices of deposits to the landlords, by providing that the Treasury Officer shall post in a conspicuous place in his Office a notification of such deposits having been made, addressed to the persons entitled to the rents. Refund of deposits

As most landlords of any position have agents or mukhtars about the Collectorate and Sub-divisional offices, the probable effect will be that such agents on seeing the lists of deposits will draw the money without delay, and that the trouble of issuing individual notices will be obviated. If no application for the money is made on the part of the landlord within fifteen days after such notification has been posted, the Treasury Officer shall within a further period of fifteen days after the expiry of the first-mentioned fifteen days cause a notice to be served upon him. The cost of serving this notice will be deducted from the amount of the deposit. This will make it the interest of landlords to inspect the lists of deposits and obtain the money before the notice is served. The rent deposited may be paid, in the case of a tender, to the person entitled to it; in the case of coparceners, upon their joint receipt or that of their common manager, when a common manager has been appointed; and in cases of disputed title, to the claimants upon their joint receipt, or to any of them who has obtained a decree establishing his title to the whole or part of it. If no payment be made for three years, the amount deposited may be refunded to the depositor upon his giving back the receipt given him at the Treasury for the money when deposited. This, of course, is not meant to interfere with the rules of the Account Department, which require the special order of the Accountant-General before deposits of more than three years' standing can be repaid. In order to meet cases in which, notwithstanding the deposit, the landlord has sued for the rent and has obtained a decree because the deposit was not made in accordance with the provisions of the law, we have enacted that before the expiry of three years the amount may be paid, upon the joint application of the depositor and the person entitled to the rent, in any manner requested in such application. This will enable the money deposited to be made available in satisfaction of the decree obtained for the rent improperly deposited.

Apportionment of Rent—No sufficient provision for, in the existing law

§ 127. Another fruitful source of litigation and harassment to the ryots is the want of sufficient provision for the apportionment of rent. When revenue-paying estates belonging to coparceners are

Inconvenient results

partitioned between them by metes and bounds, "The Estates Partition Act, 1876" (VIII, (B.C.)) provides certain rules for the apportionment of the rent of tenants, whose lands fall partly within one share and partly within another. There are, however, no similar rules applicable when revenue-free land, or a tenure or undertenure in revenue-paying land, is divided, either in consequence of part being sold, or by reason of a partition between co-heirs which can be enforced in the Civil Courts. The objection to apportionment of rent is, that the tenant is thereby exposed to several suits for a thing which was originally entire, and that he ought not to be obliged to pay his rent in different parcels and to several landlords, when he contracted to pay in one entire sum to one person. This is an argument put forward wholly in the interest of the tenant, and we think that, if the convenience of the tenant alone is to be considered, any supposed advantage obtained by him in paying his rent in one parcel is in this country more than counterbalanced by the worry to which he is sure to be exposed, when his landlord's property is split up and his land falls within two or more of the shares into which it is divided. Any argument drawn from the convenience of the tenant is here in favour of apportionment rather than otherwise. Were this not so, we would yet agree with those who observe that apportionment of rent is required by the necessities of mankind, by the exigencies of families, by the demands of business; that the tenant can avoid a multiplicity of suits by punctuality of payment; and that it is difficult to see the reality of the hardship to which he is exposed, since he has to pay no more in the end than his stipulated or customary rent.

Advantages of Apportionment

Provisions of the Draft Bill as to Apportionment of Rent

§ 128. We have accordingly provided that when two or more persons become separately entitled to separate portions of an area of land which forms the subject of a separate tenancy, and such portions have been or can be divided by metes and bounds, such persons shall be entitled to have such rent apportioned, and after its apportionment to receive separately the shares of rent apportioned upon such portions respectively (section 62). We have further provided that the apportionment may be made by mutual agreement between such persons and the tenant; but, if they cannot agree, the Civil Court may, upon the application of any of them, proceed to make the apportionment, and may for this purpose direct a measurement of the whole or any portion of the land. We may observe that the facility afforded to tenants of depositing their rents in cases of disputed claim between their landlords will have the effect of constraining the latter in many cases to take steps for apportionment either by mutual accommodation or by proceedings in Court.

Every Tenure, Undertenure, and Occupancy Holding declared to be hypothecated for the rent thereof

§ 129. We have declared every tenure, undertenure, and occupancy holding to be hypothecated for its own rent, and that such rent shall be a first charge thereupon (section 64). We have then enacted that, when the rent is in arrear, the landlord shall not be entitled to resort to any other process for the recovery thereof, until he has first brought the tenure, undertenure or occupancy holding to sale, either in a summary manner (in those cases to which the provisions of Chapter XVI are applicable) or in execution of a decree for rent. A very important change is involved in these provisions. As the law now stands, the produce of the land is, but the land itself is not, hypothecated for the rent. The hypothecation of the produce is part of the law of distraint which we have abolished. We think that by hypothecating the tenure, undertenure or occupancy holding for the rent, by making the rent a first charge upon it, and by compelling the landlord to proceed in the first instance against the tenure, undertenure or holding, we shall, on the one hand, secure to the landlord punctual payment of his rent, or effectual facility in realizing it when not paid—regard being here further had to the

Procedure-provisions of the Bill—and, on the other hand, protect the tenant from useless harassment. Realization of arrears of revenue or rent by the sale of the defaulter's interest is a principle now long established in the country and well understood by the people. That as a means it is successful, we know from experience of its operation in the case of revenue-paying estates, *patni taluks*, and other tenures. We have every reason to conclude that it will be equally successful in the case of occupancy holdings. Indeed, we are not without previous experience in respect of these also, many landlords, of their own option and as the readiest way of getting their rent, having brought ryots' holdings to sale in execution of decrees obtained for rent. The largest amount of rent which a landlord can sue to recover is about four years' rent. There are few occupancy holdings in fairly populated districts which are not worth four years' rent with the costs of getting a decree for it. If the landlord has any doubt on this point, he need not allow more than a single year's rent, or even than a single quarter's rent, to fall into arrear without suing for it.

Consideration of these provisions

§ 130. We hope that the procedure which we have provided will enable a landlord to obtain a decree without unreasonable delay. Having obtained his decree, he can at once proceed to sell the tenure, undertenure or occupancy holding. It is well known that, if a ryot has the means of paying, there is no more effective way of making him pay than putting up his *jumma* or holding to sale. He will go to prison for a debt, if he is sure of having his land when he comes out. He will let his cattle be sold, for he may hope to purchase others as good in their place. But his land, whereon stands his homestead, where he was born and spent his childhood and boyhood, the fields which his father and his father's father cultivated, find for him no substitute, if they pass into the hands of strangers. As a means then of compelling the ryot to pay, who can pay, we believe that the advertised sale of his *jumma* or holding will be most effectual. It from misfortune or other cause the ryot is unable to pay, the sale is, as we have shown, almost certain to satisfy the landlord's claim for rent. In compelling the landlord then to proceed to the sale, we compel him to do what is for his immediate interest. But it may be said that the landlord may not wish to be hard on his ryot, may not wish to deprive him of his land, may be satisfied with part of the debt, and may be willing to wait for the rest until the ryot is in more fortunate circumstances, and that, if allowed to take the ryot's movables or put him in jail, he may accomplish this. We are not prepared to accept these arguments or take this view. We think that the threatened sale of his holding will have as strong a compulsory effect as putting him in jail; while the seizure of his movables will only leave him unable to carry on the cultivation. If the landlord desires to exercise mercy and forbearance towards an unfortunate ryot who does not pay, not because he will not, but because he cannot—let him stay his hand and not execute the decree. He is not bound to proceed to the sale of the holding. If the ryot can pay even part, let him take it and certify the payment to the Court. There is nothing in the law to hinder him from doing so.

Sale of a ryot's holding the most effectual way of making him pay if he can, and of realizing the rent, if he cannot

Examination of the question from the Landlord's point of view

§ 131. So much for the question from the point of view of the landlord's interest; let us now examine it from the point of view of the ryot's interest. We think that the dread of losing his land by a sale will operate to make the ryot more careful to pay his rent and not get into arrears. It may be said—why has not the fear of ejectment done this—why should the dread of a sale be more effectual than the dread of ejectment? To this we reply that, unless in the case of a ryot who has become really obnoxious to his landlord, and whom that landlord is determined to get rid of at any price, ejectment is not usually enforced; the ryot pays a trifling

Examination of the question from the Ryot's point of view

salámi or agrees to pay a little more rent, and either the decree for eviction is not executed or, if it is executed, he is allowed to resume possession. But, in the case of a sale, the land passes to a stranger, and return to possession becomes impossible. If the ryot is unable to pay his rent because of indolence or bad cultivation, it is for the interest of the community that the land should be sold and come into better hands. If, by the operation of the Hindoo or Mahomedan law of inheritance, the holding comes into the possession of a number of co-sharers who cannot agree, and owing to their dissensions and consequent bad management the rent gets into arrear, a sale and a transfer thereby to the hands of more efficient husbandmen will counteract the tendency of that law to create too minute sub-divisions. The fact of holdings being purchaseable, combined with the prevailing and general desire to invest savings in land, may encourage thrift. We know that in some parts of Eastern Bengal the holdings and undertenures there existing are a very favourite investment for savings, and that men save in order to purchase them. Then to look at the matter in another way, if the land is over rented, if it is worthless, or its area has been diminished by diluvion and the ryot is unable to bear the expense of a suit for abatement, or does not really care to keep the *jumma*, a sale is a ready means of getting the full value, the surplus over and above the rent being payable to the ryot. If, on the contrary, the ryot has improved the holding and desires to realize the value of his improvements, by allowing his rent to fall into arrear he can bring about a sale, the surplus proceeds of which over and above the rent due to the landlord will be paid over to him. We may observe that even now it is by no means uncommon to effect a transfer by a sale through the Court brought about by a wilful default, some purchasers thinking that in this way they get a better title.

§ 132. We have so far discussed the proposed change mainly in connection with occupancy holdings, because we think that it concerns them chiefly. Although tenures and undertenures are not at present hypothecated for their own rent by any express provision of law, they are in a great measure practically so, this being the result of the decisions as to the landlord's right to follow the tenure or undertenure in execution of a decree obtained by him for rent; and the usual practice is to realize unpaid arrears by a sale either under the Patni Regulation (VIII of 1819) where it applies, or after decree in execution under the provisions contained in Act VIII (B.C.) of 1865, or Act VIII (B.C.) of 1869. The new provisions will therefore make no substantial change so far as tenures and undertenures are concerned. There are, however, two points which partake of the nature of an exception to this general statement and which may well be noticed here. We have provided (section 207(*b*)) that where a tenure, undertenure or occupancy holding is put up to auction in execution of a decree for arrears of rent, and no bid is made for it, the decree-holder, *i.e.*, the landlord, shall be required to bid for it, and if he refuses to do so, he shall not be entitled to proceed to execute his decree against the person or other property of the judgment-debtor. The object of this provision may be explained in a few words. A tenure-holder or undertenure-holder cannot relinquish his tenure or undertenure, in the same manner as a ryot can relinquish his holding. It may happen that a tenure or undertenure may become utterly worthless. One of the great rivers may cover it with sand, or it may be overrun with a noxious weed inimical to cultivation. As the law now stands, the unfortunate tenant may have to go on paying rent for an instrument of production which yields him nothing. If he does not pay, he is sued and a decree obtained against him. No one will bid for the tenure or undertenure, and so he and his other property are liable to be taken

Proposed provisions will, generally speaking, make no real change so far as Tenures and Undertenures are concerned.

Two important amendments

Landlord compelled to purchase at sale, if no other person will

in execution. If he is a person of substance, the landlord succeeds in getting rent year after year for what is utterly worthless. Under the provisions we propose to make, this can happen once, and not oftener. The landlord must bid and purchase, and this purchase relieves the tenant from further liability. This amendment of the present law is in the interest of the tenant; the following is in the interest of the landlord. We have enacted (section 211, (3)) that the landlord may be paid from the surplus sale-proceeds any rent which fell due before the sale and after the date upon which the latest arrear recovered by the decree became due—provided, however, that the decree-holder shall not under this rule recover any rent which he might have included in the suit in which he obtained the decree, and provided also that in no case shall he obtain rent for more than six months after the date of the final decree. In case of dispute as to any such rent being due, the Court is to decide. The effect of these provisions will be to prevent multiplicity of suits and to secure the landlord against loss of arrears, which are sometimes very difficult to recover by enforcing a personal liability, when the tenure or undertenure has been sold.

Shall Landlord's claim for rent rank *pari passu* with other debts or be allowed a preference?

§ 133. The draft of this section (64), as first prepared by Mr. Field, contained the following additional passage:—"If any such tenure or undertenure, or in any case in which a holding is so saleable, any such holding be brought to sale in execution of a decree for money, obtained by a person other than the landlord, such landlord shall be entitled to be first paid out of the sale-proceeds any rent which may be due to him in respect of such tenure, undertenure or holding; and the balance only of such sale-proceeds after such payment of rent shall be available for the liquidation of the decree-holder's claim or for distribution amongst creditors entitled to such distribution." A majority of us decided to omit these words in the Draft of the Bill, but we think that the matter of the words so omitted ought to be noticed, as, if the Bill comes before Council, a different opinion may prevail. According to the existing law a landlord's claim for rent has no preference: and, in the case of his tenant being declared an insolvent under the provisions of Chapter XX of *The Code of Civil Procedure*, he can take only rateably along with the other creditors. We may observe that, according to the law of England, and also, we believe, of America, a landlord has no priority over other creditors; but, in order to prevent collusion between tenants and their judgment-creditors to defeat the landlord's remedy, it was enacted by the 8th Ann, Chapter 14, section 1, that no goods or chattels whatsoever lying or being in or upon any messuage, lands or tenements, shall be liable to be taken by virtue of any execution on any pretence whatsoever, unless the party at whose suit the said execution is sued out shall, before the removal of such goods from off the said premises, pay to the landlord or his bailiff all such sum or sums of money as are or shall be due for rent at the time of the taking of such goods or chattels, provided that the said arrears of rent do not amount to more than one year's rent.

8 Ann. Cap. 14 section 1.

When rent is payable to Coparceners and dissension prevails amongst them, their tenants are exposed to much harassment.

§ 134. A serious source of difficulty in the relations between landlords and tenants arises out of the system of coparcenary which is customary amongst Hindoos, and is not uncommonly imitated by Mahomedans. When coparceners, or co-sharers, as they are commonly called, stand in the position of landlords, and manage their affairs either through a single member of the family (*karta*), or through a manager appointed by, and acting for all, there is no difficulty and the tenants are put to no greater inconvenience than the tenants of other landlords. But when on the contrary the co-sharers are disunited and dissension prevails amongst them, their tenants are exposed to considerable harassment. The rent is payable to the

co-sharers jointly, and properly upon their joint receipt; but each attempts to collect separately the share to which he conceives himself entitled; and the tenant, who would comply with all their demands, would find that he had to pay a considerable amount more than his actual rent. Then the servants and adherents of each co-sharer seek their own perquisites, and, in order to obtain these, delude the ignorant ryots, who are thus induced to pay more rent to one co-sharer than he is entitled to receive, or, for the purpose of manufacturing evidence, receipts are given for a larger share, while in fact less sums were paid than appear in these fraudulent documents. Each co-sharer attempts to enhance the rents of his share, although no partition has been made; or each seeks to make a measurement, and rival *Amins* prepare *chiṭahs*, the entries in which are regulated by the gratifications which the ryots are able or willing to give them. Litigation ensues, and the tenants side with this co-sharer or that; they give evidence and earn brief gratitude from one party, undying hatred from the other. A riot takes place between the adherents of the opposite parties, and the Police appear on the spot to reap a rich harvest. The ryots are impoverished, cultivation thrown back, and distrust and dissension pervade the village Such is a picture, by no means overdrawn, of the pernicious results of want of union amongst a brotherhood of landlords

Remedy provided in 1813

§ 135. The necessity of a remedy for this state of things was felt at an early period of British administration, and in 1812 it was enacted that, inasmuch as inconvenience to the public and injury to private rights had been experienced in certain cases from disputes subsisting among the proprietors of joint undivided estates, whenever sufficient cause shall be shown by the Revenue Authorities or by any of the individuals holding an interest in such estates for the interposition of the Courts of Judicature, it shall be competent to the Zillah Judges to appoint a person duly qualified and under proper security to manage the estate; that is, to collect the rents and discharge the public revenue, and provide for the cultivation and future improvement of the estate (Regulation V of 1812, section 26). The Judge was also competent, upon the representation of the Revenue Authorities or of any such person as aforesaid, to remove any manager so appointed (*id.*, section 27.) A subsequent Regulation (V of 1827) enacted that, when the Zillah Court thought it just and proper under the provision of that Regulation to provide for the administration or management of landed property, it should issue a precept to the Collector directing him to hold the estate in attachment and appoint a person for the due care and management thereof, under good and adequate security for the faithful discharge of the trust in a sum proportionate to the extent thereof. The reference in Regulation V of 1827 to Regulation V of 1812 was repealed by Act XVI of 1874, so that it is not now competent to a District Judge to send a precept to the Collector, directing him to provide for the management of an estate belonging to a joint undivided family. The fragment of Regulation V of 1812 which is still in force is incomplete, and in consequence almost inoperative.

Regulation V of 1827

§ 136. Such being the present state of the law, a majority of us have thought that this fragment might well be repealed and a complete set of effective provisions substituted therefor. We have accordingly enacted that when coparceners, who jointly own an estate, tenure or undertenure, disagree as to the joint management thereof, and in consequence there has ensued, or is likely to ensue, (*a*) inconvenience to the public, or (*b*) injury to private rights, the District Judge may, upon the application in case (*a*) of the Collector, and in case (*b*) of any one having an interest in such estate, tenure or undertenure, direct a notice to be served upon the coparceners, calling upon them to show cause why they should not appoint a common manager. If the copar-

Provisions of the Draft Bill for the appointment of a Manager, when Coparceners disagree

coners do not, within a month, show cause why they should not appoint a common manager, the District Judge may direct them to do so (section 65 of the Draft Bill). If they fail to obey this direction, the District Judge may either appoint a manager or direct that the estate, tenure or undertenure be managed by the Court of Wards, if it is willing to undertake the charge. We have thought it advisable to give the coparceners an opportunity of appointing a manager of their own selecting, before the District Judge proceeds virtually to depose them. When the Court of Wards undertakes the charge, it will govern itself by the provisions of *The Court of Wards' Act*, IX (B.C.) of 1879—(section 66). It is discretionary with the Court of Wards to undertake the charge or not. A majority of us have thought it advisable to render this system of management possible, as there may be cases in which no other management will be available. Mr. O'Kinealy doubts if it is advisable to extend the exceptional jurisdiction of the Court of Wards and empower it to manage the estates of persons who happen to disagree amongst themselves. When the District Judge appoints a manager, he is empowered to settle his remuneration and the manner of it, whether, that is to say, by a fixed salary or a percentage of the collections. He is also empowered to require reasonable security for the proper discharge of the duties of the office. The manager is authorized to exercise the same powers as the coparceners jointly might, but for his appointment, have exercised. He is required to keep regular accounts and to allow the coparceners to inspect and take copies of them. He may be removed upon the application of the Collector or of any person interested in the estate, tenure or undertenure (section 67). The District Judge may at any time direct that the management be restored to the coparceners, if he is satisfied that they will conduct it without inconvenience to the public or injury to private rights.

Powers and duties of the Manager

§ 137. We have provided (section 69) that rent payable to coparceners shall be paid upon the joint receipt of all such coparceners, or of a manager appointed by them or by the District Judge; and that all such coparceners must join as plaintiffs or be made defendants in any suit brought for the recovery of arrears of any such rent, otherwise that such suit shall be dismissed with costs. In this case, which constitutes the rule, the entire rent must be sued for. To this rule we have made three exceptions:—*First*, when the tenant and one or more of several coparceners, with the consent of the other or others of them, have agreed that the share of rent to which such one or more coparceners is or are entitled shall be paid directly to him or them, such share may be so paid and recovered. Here all parties being agreed, no one can be endamaged—*Secondly*, when the tenant has usually paid to one or more of several coparceners, without objection from the other or others of them, the share of rent to which such one or more coparceners is or are entitled, such share of rent may be so paid and recovered. Here the tacit acquiescence of all parties in the arrangement may be regarded as equivalent to an agreement—*Thirdly*, when a coparcener is unable to obtain his share of the rent payable by a tenant in consequence of collusion between such tenant and the other coparceners, he may sue to recover his share of rent separately, and shall in such suit make such other coparceners defendants. We have taken these exceptions from cases actually decided, and we consider that they are proper exceptions to the rule, and that the law as here settled by the decisions ought not to be altered. We have further adapted the case-law in enacting that a coparcener may not otherwise than conjointly with his other coparceners or through a manager (1) bring a tenure to summary sale, (2) measure lands in the occupaon of tenants of the coparceners, or (3) enhance the rents of such tenants. These provisions in conjunction with

All Coparceners must, as a rule, be parties suits for to arrears of rent.

Three exceptions to this rule

One Coparcener may not bring tenure to summary sale, or measure lands, or enhance rents.

the amendments of the law as to deposits of rent ought to effectually protect the ryots of coparcener landlords from harassment.

Miscellaneous rights of Landlords and Tenants

§ 138. We have collected in Chapter XI some miscellaneous rights of landlords and tenants. Some of these are now to be found in fragments of the unrepealed Regulations: and some are taken from the case-law; while others again are rather tacitly admitted in the decisions of the Courts than formally enunciated. We have retained the express prohibition against landlords imposing *abwabs* or cesses, or compelling the attendance of their ryots, or enforcing payment of rent otherwise than according to law (section 72).

Landlords may not impose cesses or compel attendance of ryots.

We have enacted that a landlord is bound, upon a new letting, to put the tenant in possession of the property; also that every landlord is bound to maintain his tenant in the peaceable and quiet possession and enjoyment of the tenure, undertenure, holding or land, in respect of which the relation of landlord and tenant exists between them; but that this duty extends only to interruption or disturbance by the landlord himself or any one claiming under or paramount to him, and does not extend to interruption or disturbance by third parties (section 73).

Landlord bound to put and maintain tenant in possession.

Leases granted in excess of interest or where no interest.

We have provided that no one may grant a valid lease for a term exceeding his own interest; that a lease granted for a term so in excess is valid to the extent of such interest and voidable only as to the excess; but that, if the lessor subsequently acquires the excess, the lease is, as against him, good for the excess also. We have further provided, in accordance with a suggestion of the learned Chief Justice, that, if a person grants a lease of land in which he has no interest to a lessee who obtains possession of such land under such lease, and if such person afterwards acquires an interest in the land, the lease shall be valid to the extent of such after-acquired interest as between such lessor and lessee and persons claiming under them—(section 74). These provisions are in accordance with the law of some civilized countries and are conformable to justice, equity, and good conscience.

Right of Landlord to make Measurement and Survey

§ 139. We have re-enacted the provision to be found in the existing law, that every landlord, unless restrained from so doing by express engagement with the occupants of the land, is entitled to make a general survey and measurement of all land comprised in any estate, tenure, undertenure or holding, of the rents of which he is in receipt; and we have further enacted that he is entitled to enter upon such land for the purpose of making such survey and measurement (section 75). The right being thus declared, it follows that it can be enforced through the Civil Court, as any other legal right can be enforced. We have not inserted in the Draft Bill any special provisions as to the mode of enforcing this right in ordinary cases; but, as already noticed, we have provided specially for cases in which a landlord is unable to ascertain the persons in occupation of the lands of his estate, tenure or undertenure, or the different fields held by each ryot.

All Measurements to be made according to Government Standard of measurement—Conversion when necessary into local measure.

§ 140. The length of the local standard pole, with which a measurement of land should be made, is a fertile subject of dispute and litigation. It is not uncommon for a landlord to make a measurement of his lands with a pole of his own selection, the actual length of which must be a subject of doubt upon the evidence, while the ryots concerned aver not only that the standard pole of the *parganah* is different, but that during the measurement a third pole has occasionally been substituted for that which the landlord claims to be the standard. In order to remedy these difficulties as far as possible, we have enacted that all measurements made by order of the Civil Court or Collector shall be made according to the Government measure of 14,400 square feet to one standard *bigha*. If it be shown that the rights of the parties to the suit are regulated

by any different local measure depending upon a parganah standard pole, the Government measure shall be converted into local measure for the purposes of the suit. In case of dispute as to the standard pole, the Collector shall in any suit before himself, or in any suit before a Civil Court on a reference made for this purpose by such Court, determine the proper length of such pole. We have followed the present law, as settled by the decisions, in enacting that an appeal shall lie from the Collector's decision to the District Judge; but that, if no such appeal be preferred, the decision of the Collector shall be final (section 76).

§ 141. We have enacted in general terms (section 77) that a ryot may not, without the consent of his landlord, materially alter the condition of the land held by him, so as to render it unfit for agricultural or horticultural purposes; but that a ryot may, without the consent of his landlord, make any of the following improvements:—

Ryot may not render his land unfit for, but may make improvements conducive to, agriculture.

(*a*) the erection of a dwelling-house and offices suitable for the habitation of a cultivating ryot and his family;

(*b*) the making of tanks, wells, and other works for the storage, supply or distribution of water for agricultural purposes;

(*c*) works for the drainage of land, or for the protection of land from floods, or from erosion, or other damage by water;

(*d*) the reclaiming, clearing or enclosing of land for agricultural purposes;

(*e*) the renewal or reconstruction of any of the foregoing works or alterations therein or additions thereto;

(*f*) the planting of fruit trees.

We think that all these improvements ought to be allowed as being conducive to better cultivation and a higher standard of agriculture. We have further provided, in accordance with what a majority of us believe to be customary in many parts of Bengal, that a ryot may cut down and appropriate trees on his holding planted by himself or by any ryot from whom such holding was derived by public or private sale, gift, devise or inheritance (section 77).

Ryot may cut trees planted by himself or his predecessor.

§ 142. We have provided that when a landlord's interest is transferred, the tenant shall not be liable to the transferree for rent which became due after the transfer and was paid to the person whose interest was transferred, unless the transferree has given to the tenant notice of the transfer (section 78). Some litigation has arisen in consequence of the want of a rule on this point which is a sufficiently simple one. We have enumerated (section 79) a number of cases in which the relation of landlord and tenant is declared to be determined. Some of these are to be found in the present law, for example, relinquishment by a ryot, and ejectment in certain cases by a landlord. Some are new and are taken from the case-law, the result of the decisions being supplemented, where this was necessary in order to make a principle complete. We may refer to the most important of the latter. We have provided that, in the case of a non-transferable holding, the relation of landlord and tenant may be determined by abandonment, when the tenant having ceased to cultivate the land or pay rent therefor has been absent from the neighbourhood for a year and the landlord elects to treat the tenancy as determined (section 79, clause 3). In the case of a transferable holding the landlord must proceed to a sale of the holding, and, if the tenant cannot be found, a copy of the summons may be posted upon some conspicuous place upon the land included in the holding (section 174).

Transferree of Landlord's interest to give notice of transfer to Tenant

Cases in which relation of Landlord and Tenant determined

Abandonment

§ 143. We have carefully considered the question whether a tenant, who disclaims and denies his landlord's title, ought to be

Disclaimer by Tenant

of Landlord's title.

punished with forfeiture. Some of us are strongly opposed to forfeiture as a principle; but we are agreed in thinking that, when a tenant, in a suit to which his landlord is a party, disclaims such landlord's title and sets up an adverse title in himself or another by matter in writing or reduced to writing, the landlord should have the option of treating this disclaimer as a forfeiture of the tenancy, if he elects to do so within a reasonable time—and we have enacted accordingly, making six months the time within which the landlord must elect. In order to prevent any hardship in the application of this rule, we have further provided that there shall be no forfeiture in any case in which the tenant, having been let into possession by the person whose title he denied, can show that such person's title had expired or been defeated or annulled at the time of the disclaimer being made; or, having been let into possession not by such person but by another, can show that he admitted the title of such person under a *bonâ fide* misapprehension or mistake. We are all agreed that forfeiture ought not to be the consequence, in this country especially, of mere words spoken under ordinary circumstances or of a tenant's claiming a greater interest than he may be entitled to.

Avoidance of tenures, &c., by Sale for Arrears of Revenue or Rent, but at the election of the Purchaser.

§ 144. The Revenue Sale laws, which have been in force from time to time, have invariably provided, not always in the same language though in all cases to the same effect, that upon a sale of an estate for arrears of revenue all subordinate tenures and incumbrances shall be cancelled or avoided from the date of the sale. It was settled by a well known decision of the Privy Council that the meaning of this provision was, not that the tenures and incumbrances became *ipso facto* void by the sale, but that they were voidable at the election of the purchaser. The same construction has been put upon similar language in more modern Acts concerned with the sale of tenures for arrears of rent. It has generally been assumed that the purchaser should exercise his election within a reasonable time after the sale; and, where he has not taken any active steps for a considerable time, the usual inferences have been drawn from conduct partaking of the nature of acquiescence. We think, however, that it is very desirable that there should be a fixed period of time, within which the purchaser should decide whether he intends to avoid the tenures or undertenures existing before the sale. We believe that some litigation will be prevented by having such a fixed period; and we have accordingly enacted that if, upon a sale for arrears of revenue or rent, the purchaser desires to avoid any subordinate lease or determine any subordinate tenancy, he must proceed to do so within one year after he has had knowledge of its existence (section 79, clause 9).

Election to be exercised within one year after knowledge.

Relation of Landlord and Tenant not determined by Non-payment of Rent merely.

No Ejectment except through the Court.

§ 145. We have provided by way of explanation (section 79) that, when the relation of landlord and tenant exists between two persons in respect of any property, the mere non-payment of rent shall not alone determine such relation. This is in accordance with the law as now settled by the decisions of the Courts. In order to prevent arbitrary eviction, we have enacted that no ryot shall be ejected otherwise than in execution of a decree or order of the Civil Court—(section 79, clause 5). Any ryot otherwise evicted will have a remedy under section 9 of *The Specific Relief Act*, 1877, and will be able to recover possession under these provisions. We have provided that the right to eject for non-payment of rent of any one year shall be deemed to be waived by the receipt of rent for a subsequent year. There are in the existing law no provisions as to the *away-going crop*; and, as a natural consequence, when a tenant is ejected while the crop is on the ground, the right to this crop is a constant source of dispute and litigation. We have enacted that, when a ryot is ejected in execution of a decree—and this we have

Away-going Crop—Ryot ejected entitled

just shown, is the only way in which he can be ejected—and there are upon the land at the time of the ejectment growing crops or other ungathered products of the earth, which but for the ejectment such ryot would have been entitled to reap or gather, such ryot shall, notwithstanding such ejectment, be entitled to reap or gather such crops or products, and may use the land for the purpose of tending, reaping, gathering, and removing the same; and, in the event of his doing so, he shall be liable to pay a reasonable sum for the use and occupation of the land for these purposes (section 80). We have, however, thought it reasonable to allow the landlord an option of taking such crops or products at a reasonable valuation, if he gives notice of his intention to do so at the time when he applies for execution. If the landlord and tenant cannot agree as to the value of the crops or products, the Court may, upon the application of either of them, determine such value, and the order so determining such value shall have the force of a decree.

to, and to enter on land to remove

But Landlord may take at a valuation

§ 146. In forming an opinion as to what legislative changes are specially required for Behar, we have carefully considered the Report of the Committee appointed[1] to examine the question of the Rent Law for that Province, together with the minutes of the Committee's proceedings Behar differs from Bengal in two important respects. The *first* point of difference is that, while rent is commonly paid in money in Bengal, such money rent having no direct connection with the quantity of produce gross or net, it is paid in many districts in Behar either actually in kind or in the commuted value of a fixed portion of the gross produce[2]. One direct and necessary result of the Behar system

Chapter XII: special provisions for Behar

Report of the Behar Committee considered.

Points of difference between Behar and Bengal.

[1] See No. 2122 of the 7th September 1878 from Secretary to Government of Bengal appointing the Committee and No. 214R. of the 8th March 1879 from the Commissioner of Patna, forwarding the report of the Committee.

[2] Under the *Agore Batai* system, the crop is actually divided and the landlord's share made over to him. Under the *Danabundi* system, the ryot agrees to pay the landlord the market-value of a certain proportion of the produce; the crop is valued at each harvest and rent is paid in money according to this valuation. For further information, see letter No. 1130 of 21st August 1858 from Commissioner of Patna to Secretary to Board of Revenue, the following paragraphs of which are important:—

4. "The second amendment which I propose has also regard to this class of cases. It is of the utmost importance to the ryot that it should be settled between his landlord and himself before he commences his cultivation, how the produce in which they have a joint interest is to be dealt with. Under one system (Agore Batai) the landlord employs men to watch his share of the crop when it approaches maturity, and when it is ready, cuts and carries it himself. In a more common variety of the same tenure, the crop is cut and threshed by the ryot under the superintendence of the zemindar's servants, and the produce divided on the threshing floor; but it is also matter of arrangement between the parties in this case whether the landlord shall have the straw or only the grain, and whether it shall be delivered at the threshing floor of the ryot's village, or at some other place more convenient to the zemindar."

5. "In the Bhaolee and Danabundi tenures, which in the districts of Shahabad and Behar are more common than any others, there is even more room for dispute. In 1849, and again in consequence of a Despatch from the Court of Directors in 1851, these tenures formed the subject of a voluminous correspondence. I append three of the most interesting letters which were written on that occasion, in order that those members of the Legislative Council who are not acquainted with the controversy, may become acquainted with its bearings and be made aware of the importance of the subject.* It will be seen from a perusal of these papers how very necessary it is that the contract between the landlord and his tenant in these Danabundi leases should be accurately defined. With this view I would propose that, in addition to the amendments in Section II which I have suggested above, the following provisions should be adopted either in the form of a new section or as a pendant to Section II—"If the tenure be of the kind termed Bhaolee or Danabundi, or any similar tenure in which the ryot engages to pay the landlord the market value of a certain proportion of produce, the pottah shall also specify the market and the month, of which the average rates are to govern the contract, and the date on which the rent shall be considered due."

* Regulation II of 1795 should also be consulted, as it contains a great deal of information on the subject.

7. "It may very probably be thought by those who have had no experience in this part of the country that payment in kind, or the mixed payments which form the peculiarity of the Bhaolee tenures, should be discouraged as much as possible, and should not be sanctioned by the Legislature, but this would be a very great error. A large portion of the land of this Province is entirely dependent on rain for its fertility. In good seasons, it yields heavy crops, in bad ones next to nothing; and bad or indifferent seasons are more common than good ones. The ryots, having no capital and being an improvident race, would be ruined by one or two bad seasons, if they had to pay fixed money rents. Under a Bhaolee or Batai system on the contrary, where the rent is proportioned to the produce, they can always rub on, and if they have not much opportunity of making money, they are tolerably secure from ruin. These tenures are therefore very popular, and, when the landlord is a just man, are perfectly satisfactory to all parties. Any attempt to abolish them would create great discontent. The only complaint is that owing to the defects of the law, the ryot who holds under these tenures is now practically at the mercy of his landlord."

18. "In Bhaolee cases all my informants here are agreed on the necessity of compelling the production of the Danabundi or estimate papers. In order to render this intelligible, it may be necessary to explain the process of a settlement of accounts under the Bhaolee system. When the crop is ripe,

is that the landlords get the full benefit of every rise of prices, and enhancement on the ground of increase in the value or price of the produce is a stern reality to the ryots of Behar. The *second* point is that, while in Bengal the ryots are the stronger and the landlords the weaker party, in Behar it is just the reverse, the ryots being (save in some exceptional places) in a depressed condition and incapable of maintaining against their landlords the rights given them by law. It is possible that there is some connection in the nature of cause and effect between these two points of difference. The Behar system is really a *Metayer* system with most of its worst features and few of the advantages enjoyed by tenants of this class in Continental Europe. The European Metayer is usually secure in the possession of his land and is certain at least of half the gain resulting from any improvements which he makes by his own labour or capital. His landlord furnishes half the plough-cattle in some places, and in others half the seed. In many places a house is kept up for him. Thus he receives considerable assistance towards producing the crop in which he and his landlord are sharers. The Behar ryot on the contrary gets nothing but the bare land: his possession is insecure and he has no incentive to improvement, while the petty oppressions practised in collecting a rent in kind leave him too often less than half the crop, the whole cost of producing which has fallen upon him alone.[8] Then the *ticcadari* or farming system, under which the landlords who should protect their tenantry and take an interest in their welfare make them over to be ground down by *ijarahdars* or farmers, exercises the most pernicious influence on the condition of the cultivating class in that part of the country.

The Behar system a bad Metayer system.

Impoverished condition of the cultivating class in Behar.

Recommendations of the Behar Committee.

Proposal that landholders should file Accounts in a public office.

§ 147. It will be convenient to consider in order the recommendations of the Behar Committee. They propose in the first place to make it obligatory on landholders to file annually in the office of the Collector, or some other public officer, accounts showing (1) the serial number of each ryot; (2) the name of each ryot; (3) the area of land held by him, and the area of the portions thereof for which he pays rent in money and in kind; and (4) the details of each separate annual demand on each ryot, and the total thereof. They say:—

"It is held by some of us that ryots by taking copies of these accounts can be certified of the areas of their holdings the rates claimed, and the annual demand upon them: others of us are of opinion that any such extracts would in practice have to be repudiated by the ryot"

They further propose that—

"The filing of these accounts should be enforced by dismissing rent suits unless the plaintiff file with the plaint a deposit receipt for his yearly accounts, or unless he otherwise prove to the satisfaction of the Court that such accounts have been duly filed in the rent-roll office."

Proceedings, p. 5

We have duly considered this matter for Bengal, and have come to the conclusion that it is not practicable to compel landlords to keep their accounts in any particular form, or to file them periodically in the Collector's office with such method and punctuality as to make it

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the patwarí, the gomashta, the *amín*, a *jareeb kush* or measurer, a *salis* or arbitrator, a *nawisinda* or writer, and the *jet* ryots of the village with the ryot himself proceed to the field in which the crop is growing. The *salis* first makes an estimate of the produce; the *amín* then makes another. If the two estimates agree, the matter is considered settled. If they differ, the ryot cuts a cottah where the crop is thinnest; the zemindar's people cut another, where it is heaviest. The produce is threshed out, mixed together, and weighed, and the produce of the whole field is estimated from this sample. A memorandum of the result, called a Danabundi, is made out by the patwarí and his writer, and signed by those present. The ryot is then at liberty to cut and store his grain. The putwaree next prepares a paper called a "Behree," showing the amount of grain in the possession of the ryot and the respective shares of the malik and the ryot, and sends for the malik's share, which the ryot either pays in grain or money, as may have been agreed upon. If the agreement is to pay in money, the gomashta writes to the amlah of the surrounding villages for the nirik, or market rate, which is returned on the back of his letter and an average is then struck. It will thus be seen the accounts of the estimate of the crop and its weighment form the chief evidence in these Bhaolee cases, and that a jamawasil account is of comparatively little use.

[8] Mr. Dampier is unable to subscribe to the contrast drawn in the above passage.

really worth while to impose so onerous an obligation on Collectors and zemindars. In a report recently submitted by the Commissioner of Patna to the Board of Revenue on the subject of *patwaris* in Behar, the Commissioner, after thoroughly examining the question gives his opinion that the rules requiring *patwaris* to furnish their accounts should be rescinded. The Collector of Shahabad and the Collector of Chumparun are of the same opinion. Legislation in this direction has already been tried in this country and has failed. If such a rule of law as that proposed by the Behar Committee were enacted, it would be difficult to enforce it. A reasonable sanction is wanting. The individuals who might suffer for not filing accounts, or be punished for filing fabricated accounts, would receive, not the odium attaching even with the uneducated to the violation of a natural law, but the sympathy accorded to those who have resisted an unjustifiable command—for such the land-holding community would regard an enactment, the immediate result of obeying which would be to make public the private concerns of every landlord. The construction of record-rooms to contain such accounts, if filed, and the maintenance of establishments to keep them in order would necessitate expenditure for which in our opinion there would be no adequate return in the equivocal advantage which might result to the rent-paying class. There is nothing in the circumstances of Behar which leads us to think that we ought to adopt a different conclusion for that Province.

Proposal to declare "jamabandis, jamawasil-bakis," &c., inadmissible in evidence.

§ 148. We find ourselves also unable to concur in the suggestion of the Behar Committee "to exclude from evidence loose sheets of paper produced from the *patwari's* or *zemindar's* sherishta, such as *jamabandis*, *jamawasil-bakis*, and other papers of that kind." In making this suggestion the Committee hazard an opinion of their own that even under the present law such papers should not be received in evidence. If they are not admissible in evidence, as the law stands, it is not necessary to legislate further in order to make them inadmissible, irrelevancy not being a quality that admits of degrees. All civilized countries have abandoned the attempt to settle by legislation the value of evidence once received or to define by too nice rules what evidence may be received and what must be rejected. We do not think that we shall on the present occasion be assisted by the revival of exploded theories. The difference between admitting matter in evidence and the weight which may fairly be assigned to it when admitted has long been recognized, and has been acted on in the Indian Code. The degrees of weight are infinite, varying from the thistle-down, that will scarcely turn the nicest balance, to the ponderous weight of the Earth itself. Between the carefully-kept books of an English Bank, which containing within themselves a thousand tests of genuineness may further be verified by innumerable external facts, and the loose slips of a native *jamabandi*, which may be prepared in half an hour and can be tested by few external or internal *indicia* of truth, there is as much difference in value as between a numeral in the place of thousands and the same figure in the fourth place of decimal fractions. We think that the Courts must be left to see this for themselves and to assign to *jamabandis*, *jamawasil-bakis*, and other such accounts the exact weight to which they may fairly be entitled in particular cases, according to the obvious care with which they are kept, and the tests of genuineness which they contain within themselves, or which may be available from external sources. As a matter of fact, the published Reports contain numerous cases showing that these tests are understood and applied. Before leaving this point we desire to point out, with reference to a remark upon section 34 of the Evidence Act, that, although entries in books of account regularly kept in the course of business are under that section relevant

whenever they refer to a matter into which the Court has to inquire, the section further enacts that they shall not alone be sufficient evidence to charge any person with liability.

§ 149. Upon the subject of pottahs and kabooliyats, the Behar Committee say :—

Opinion of the Behar Committee as to compulsory interchange of Pottahs and Kabooliyats.

"We fear that any attempt to render the interchange of any specific form of pottahs and kabooliyats compulsory would lead to general litigation and strife; that it would embitter the relations of landlord and tenant in Behar; that in the end it might possibly injure, rather than improve, the ryots' condition. Moreover, the compulsory interchange of pottahs and kabooliyats in any express statutory form would involve an enormous increase in the number of Registration Offices and Civil Courts, which we do not feel ourselves prepared to recommend. On this head Mr. Browne has made a recommendation, to which the Committee has acceded, namely, that whenever a Court decrees rights of occupancy, it shall compel the interchange of pottahs and kabooliyats, specifying the boundaries of the fields in which such rights are decreed."

This coincides generally with the view which we have adopted (paragraphs 7 and 8 above). Mr. Browne's recommendation will be sufficiently met by the provisions of section 151 of the Draft Bill as to suits for the determination of the terms or conditions of the tenancy, when read with the provisions of section 167, and with the similar provisions of *The Code of Civil Procedure* as to the particulars to be inserted in plaints. The decree must, under the provision of clause (*c*) section 195 of the Bill reproduce the essential particulars given in the plaint; and a copy of the decree under the seal of the Court (a form of document much prized by the natives of this country) will take the place of a pottah for the tenant, and of a kabooliyat for the landlord.

§ 150. A majority of the Behar Committee are of opinion that the use of counterfoil receipts for rent should be insisted on. They think that—

Use of Counterfoil Receipts for rent.

"Receipts should be in counterfoil, and that the refusal or neglect on the part of the landlord to give a counterfoil receipt in the prescribed form should be deemed a withholding of a receipt;" also "that a suit for rent should not be entertained unless the plaintiff file with the plaint a receipt-book for the period in respect of which the rent is claimed, or for such additional period as to the Court may seem necessary."

We have provided (section 57 of the Draft Bill) that a tenant is entitled to a receipt containing certain essential particulars, and also to a statement of account at the end of the year; that the landlord shall retain a counterpart of every such receipt and statement of account; and that failure to furnish such a receipt or such a statement may be punished by a penalty. We are not prepared to recommend that the law should go further, or that suits for rent should be dismissed unless the counterfoil receipt-book is filed with the plaint. We think that the inference to be drawn from the non-production of such evidence, and the value of it when produced, are matters which must be left to the Courts themselves to be dealt with under the circumstances of each particular case, and that it would be a mistake on the part of the Legislature to attempt to regulate them by any artificial rules of general application.

§ 151. With a view to cheapen and facilitate registration, the Behar Committee recommend (1) that the Registration Law should be so amended as to allow a party to file a copy of a deed, and so escape the delay, inconvenience, and expense of having a copy made in the Registration office for record therein; and (2) that Sub-Registrars should be allowed to go into the interior to register documents without the issue of a commission as required by the present law. These recommendations are probably deserving of consideration, but we think that the matter of them does not fall within the purview of our labours.

Recommendations of the Behar Committee as to cheapening and facilitating Registration.

Ryots unable to acquire a Right of Occupancy in Behar in consequence of constant changes in the occupation of the fields cultivated by them.

§ 152. One of the greatest difficulties connected with the acquisition of a right of occupancy by ryots in Behar arises from the fact that, owing to causes originating in local practices, ryots seldom hold the same fields for twelve years continuously, and therefore, according to the strict letter of the present law, the right of occupancy does not accrue. The Committee say in their Report:—

"The amalgamation and sub-division of holdings in Behar, taken in connection with the zemindar's failure to give pottahs, have made it difficult for ryots, who *de facto* have occupancy rights, to prove the existence of such rights. An examination of the *jamabandi* papers of Behar estates has shown that, while sixty per cent. of the present ryots have held some land in the villages in which they reside for more than twelve years, less than one per cent. of them hold at present the same area of land which they held twelve years ago. Inasmuch as these ryots hold no pottahs or other documents showing which are the particular fields which they have held for more than twelve years, and which fields were subsequently acquired, it is doubtful whether any of them could under the existing law prove their occupancy rights, even where these rights exist beyond all doubt . . . . To remedy this evil we propose to make more clear than it is at present the presumption of law that every resident ryot who has cultivated *any* land continuously in any estate for twelve years shall be held to have acquired occupancy rights in the whole of his holding in such estate. The effect of this presumption will be that on a ryot having proved continuous residence and cultivation of any land whatever in an estate for twelve years, the *onus* of proving that such ryot has not acquired occupancy rights in the whole or any particular part of his holding will be thrown on the zemindar."

We are satisfied that the above passage points to a serious defect in the present law, so far as Behar is concerned. The practice of periodically changing the fields cultivated by individuals is a very old one in India. It was followed by the old Village Communities, and we now know that periodical partition of the land belonging to the community was a very general custom in the ancient world, and that vestiges of it still remain even in the most civilized countries of modern Europe.[1] Even after the Village Community had ceased to exist as an institution, it was not uncommon for the cultivator, where land was abundant and population sparse, to abandon land which had been cultivated for two or three years, and the productive powers of which, unsustained by manuring or any system of rotation of crops, had thereby become diminished. As population presses closer on the land, this practice gradually ceases. Whether the state of things described as existing in Behar is a remnant of the old custom,[1] or is the result of some other cause, it is a special feature in the circumstances of this province which ought not to be overlooked in any new legislation intended to affect this part of the country. When Act X of 1859 enacted that "every ryot who has cultivated or held land for a period of twelve years has a right of occupancy in the land so cultivated or held by him," it overlooked and omitted to provide for a state of things peculiar to Behar, and we think that the proper course is to recognize this now and supply the defect. We propose to meet the difficulty by providing that all ryots who on a certain date (to be hereafter notified) are in possession of land other than *zerat* land, and have been for three years continuously in the possession of the same, shall have a right of occupancy therein, if they have for twelve years held *any* land in the same estate or in any other estate which with it at any time formed a single estate, (see section 81 of the Draft Bill). We take the occupation of some land for twelve years to be an indication of intention to become a resident ryot, and in view of the peculiar state of things in Behar, we have cut down the period of occupancy from twelve to three years. These special provisions will apply only to the state of things existing on the particular date notified. The acquisition of a right of occupancy in the future is intended to be

[1] Mr. Dampier doubts the special applicability of these remarks to the state of things now found existing in Behar.

governed by the ordinary provisions of the Bill. It may, however, deserve discussion whether three years ought not in future be held sufficient to confer a right of occupancy in Behar.

Definition of zerat land.

§ 153. We have adopted the definition of *zerat* land recommended by the Committee, and taken from the definition of *sir* land in *The North-Western Provinces Rent Act, XVIII of* 1873. This, they think, will prevent any recurrence of a practice, said to be not uncommon in certain parts of Behar, of landlords violently wresting part of their lands from ryots, or of exchanging *ryoti* for *zerat* lands and then entering both as *zerat* in the *jamabandis*. In order to provide for exchanges of land which may be made in future with the consent of the ryots, we have enacted (section 82 that, when land is so exchanged, a ryot shall have in the land which he gets in exchange the same right of occupancy which he had in the land given by him in exchange. If the land is exchanged against his will, he can seek redress in Court.

Ryot to have a right of occupancy in land received from his landlord in exchange for land in which he had a right of occupancy.

Points upon which it is not thought advisable to make any difference in the provisions for Bengal and Behar.

§ 154. We have attentively considered the recommendations of the Behar Committee upon the following subjects:—the ejectment of ryots not having a right of occupancy—compensation to evicted ryots for improvements made by them—transferability of a right of occupancy—the right of occupancy-ryots to sublet—amendment of the law of distraint—alteration and improvement of the law of enhancement—summary procedure for the recovery of rents—the settlement of rates by the Collector in cases of dispute—the instalments in which rent shall be payable—the measurement of lands by persons in receipt of the rent of the same—the insertion of boundaries and areas in plaints filed for the recovery of arrears of rent—and the deposit of rent by tenants, when a dispute exists as to the person entitled to receive such rent. The members of the Committee are not unanimous in the recommendation contained in their Report as to some of these matters; and indeed upon certain points, as for example the subject of procedure, individual members appear to have entertained opinions diametrically opposite. Most of the defects noticed in the existing law, in connection with these subjects, are common to Bengal and Behar; and we think that in amending the present law the two Provinces may properly be treated alike. We therefore consider that the provision to be found in the Bill on these points are suitable and sufficient to meet the requirements of Behar.

§ 155. In connection with the system of payment of rent in kind commonly prevalent in Behar, the Committee recommend—

Recommendations of the Behar Committee in connection with the system of payment of Rent in Kind.

1*st*—that in case of dispute as to the amount or value of the crop, the Collector shall, on application from either party, depute a proper officer to make the division, estimate, or appraisement;

2*nd*—that the *danabundi* or appraisement papers shall be filed in the Collector's office within fifteen days after the appraisement;

3*rd*—that, where a tenant without due cause allows *bhaolee* lands to lie fallow, he shall be liable to pay a cash rent for such lands in respect of the period during which the land was fallow, such cash rent not to exceed that paid for the same description of land in the neighbourhood;

4*th*—that, where occupancy rights have been established, the occupancy ryot or the zemindar shall be entitled to commute *bhaolee* into cash tenures at the cash rates paid by other occupancy ryots in the neighbourhood, and, if cash tenures do not exist in the neighbourhood, at a cash rate equivalent to the average value of the zemindar's share of the produce calculated on the outturn of the preceding five years;

5*th*—that, where the proportion of the produce to be taken by the zemindar is not specified in any written agreement, it shall be presumed that the zemindar is entitled to half, and the ryot to half.

We have accepted the first and second of these recommendations in their entirety, and they will be found embodied in sections 84 and 85 of the Draft Bill. District Officers might be well asked if any similar provisions are required in Bengal. We are unable to concur in the third recommendation. We think it probable that the right of selecting the fields which he shall cultivate or leave uncultivated each year is one of the incidents which enables the ryot of South Behar to pay so high a rent as one-half of the gross produce for his land. With the information now before us, we are, therefore, not in a position to support this recommendation of the Behar Committee. The *fourth* recommendation we have accepted with a slight modification, and it will be found embodied in section 86 of the Bill. A majority of us think that the abuses incident to the receipt of rent in kind can best be obviated by its commutation into a money rent, and that the option given to the people of so converting it is calculated to encourage agriculture.[5] Mr. Dampier is opposed to making commutation compulsory on the ryot.[6] We have also accepted the *fifth* recommendation as far as it goes, but we have gone further and have provided that in no case shall the proportion of the actual produce to be taken by the *zemindar* as rent be more than one-half.

§ 156. It appears to us that the most important objects of legislation for Behar are to protect the ryots from illegal distraint, illegal enhancement, and illegal cesses; to enable them to maintain their rights of occupancy; and to suppress various modes of oppression incident to the collection of rent in kind, or in the commuted value of a share of the produce determined by an estimate or appraisement of the standing crop or by some similar proceeding. We think that the special provisions for Behar contained in Chapter XII will, taken with the other provisions of the Bill, effectuate these objects as far as they can be effectuated by legislation.

Objects of legislation for Behar.

§ 157. The provisions of Chapter XIII as to damages and penalties require few observations, as they are substantially a re-enactment of the provisions of the existing law. Damages may be awarded (1) for the illegal exaction of any sum of money in excess of the rent lawfully payable; (2) for withholding receipts for rent paid; and (3) for extorting payment of rent by duress. We have retained that portion of the law which empowers the Courts to award damages not exceeding twenty-five per cent. upon rent not paid or deposited, when the tenant can show no reasonable or probable cause for having neglected to pay such rent. We have made it clear in accordance with the decisions, (*a*) that interest before decree upon the rent decreed may not be given in addition to these damages, and (*b*) that damages when awarded may, as well as the amount of rent and costs decreed, carry interest at the rate of six per cent. per annum until realized. We have also retained the existing provisions as to the Court's awarding to defendants twenty-five per cent. by way of damages upon rent claimed without reasonable or probable cause, or sued for after it had been duly deposited in the Collectorate.

Damages and Penalties.

§ 158. We have collected in a Schedule framed on the model of that annexed to *The Indian Limitation Act*, XV of 1877, the suits and applications between landlords and tenants, for which a special rule of limitation has existed since 1859, and we have made a few additions to the list. We have provided that one year shall be the period of limitation for a suit by a ryot against his landlord to recover the possession of a holding, from

Limitation—Schedule of suits and applications between landlords and tenants.

[5] "Grain is the standard most familiar to the people, and therefore most likely to attain earliest accuracy and moderation; whilst its commutation for money prevents all the abuses incident to its receipt in kind; and the option left to the people to commute it, in perpetuity or periodically, affords every possible encouragement to agriculture." *Mr. Campbell's Paper. Appendix to Report of Select Committee of* 1832, p. 56.

[6] Mr. Dampier's reasons are the same as those to be found in para. 7 of the letter of the Commissioner of Patna printed as a footnote to § 146 of this Report—*ante p.* 73.

which such ryot has been illegally ejected by such landlord in any case not governed by section 9 of *The Specific Relief Act*, I of 1877; in other words, for a suit intended to try not merely the question of dispossession without consent, but also the question of title. For a similar suit by a tenure-holder or undertenure-holder we have provided a limitation period of three years. We have enacted that every suit instituted and application made after the prescribed period shall be dismissed, although limitation has not been set up as a defence. This is in accordance with the principle followed in the legislation of the Government of India.

Portions of *The Indian Limitation Act* especially extended to Rent Suits

§ 159. We have expressly extended to suits and applications under the proposed Act, the following portions of *The Indian Limitation Act*, XV of 1877, namely, (*a*) the explanation to section 4, viz. that a suit is instituted in ordinary cases when the plaint is presented to the proper officer; in the case of a pauper, when his application for leave to sue is filed; and in the case of a claim against a company which is being wound up by the Court, when the claimant first sends in his claim to the official liquidator; (*b*) section 5 as to a suit or application, the period of limitation for which expires on a day when the Court is closed, being admitted on the day that the Court re-opens; and as to an appeal or application for a review of judgment being admitted after the period of limitation, when the appellant or applicant satisfies the Court that he had sufficient cause for not presenting it in time; and (*c*) the whole of Part III relating to the computation of the period of limitation.

A Special Law of Limitation for Rent cases since 1859—Points in which it differed from the general law.

§ 160. Since 1859 there has been a special law of Limitation applicable to Rent Cases. Before the passing of the present general Limitation Act, XV of 1877, this special law differed in some important particulars from the general law:—namely

(1) Contrary to the provisions of the general Limitation Act, when the period of limitation expired upon a day upon which the Court was closed, no deduction of time was allowed and the suit might not be instituted on the day that the Court re-opened:

(2) Contrary to the provisions of the general Limitation Act, the time might not be deducted, during which a plaintiff was conducting with due diligence another civil proceeding founded on the same cause of action, and prosecuted in good faith in a Court, which from defect of jurisdiction or other cause of a like nature was unable to entertain it:

(3) Contrary to the provisions of the general Limitation Act, no deduction of time was allowed for legal disability, *i.e.* minority, lunacy, idiocy:

(4) Contrary to the provisions of the general Limitation Act, time was to be computed according to the English calendar:

(5) By a parity of reasoning to that upon which the above propositions are based, the provision of the Limitation Act, which in the computation of the time allowed for appealing permitted a deduction of the time necessary for procuring a copy of the decree and judgment of the lower court, had no application to Rent Cases, although this time was deducted upon the authority of a Circular Order of the Sadr Court.

§ 161. Section 6 of the Limitation Act, (IX) of 1871, enacted as follows:—"When by any law not mentioned in the Schedule hereto annexed and now or hereafter to be in force in any part of British India, a period of limitation differing from that prescribed by this Act

is especially prescribed for any suits, appeals or applications, nothing herein contained shall affect such law." Acts X of 1859 and VIII (B.C.) of 1869 are Acts not mentioned in the Schedule here specified, and it was accordingly held that nothing contained in Act IX of 1871 affected these Acts; therefore the rules as to the computation of the period of limitation contained in Act IX did not affect or apply to Rent Suits. Section 6 of the present Limitation Act (XV of 1877), corresponding with section 6 of Act IX of 1871, is couched in different language:—viz. "When by any special or local law now or hereafter in force in British India a period of limitation is specially prescribed for any suit, appeal or application, nothing herein contained shall affect or alter the period so prescribed." It has been held (I.L.R. 5 Calc. 110) that the effect of this change in the language used is, that the rules prescribed by Act XV of 1877 for computing the period of limitation are applicable—apparently on the ground that rules for computing the period of limitation do not affect the period itself. If this decision is accepted as conclusive, it may be unnecessary to extend Part III by special words to Rent Suits, for the whole of this Part, (*i.e.* sections 12 to 25 inclusive) is concerned with the "computation of the period of limitation" as appears from the heading thereto. We have thought it safer, however, to follow the decision and enact this in express words. After due consideration we have come to the conclusion that it is inadvisable to extend to Rent Suits the allowance of time for disability. We think that a minor ought not to be competent on coming of age to sue a ryot for rent which had accumulated during the whole period of his minority; that this kind of debt, which a poor man usually discharges year by year out of the produce of the year, ought not to be allowed to accumulate; and that, if the manager of a minor's estate neglects his duty of realizing rents as they fall due, the minor's remedy ought to be an action for damages against such manager.

Computation of time where, until termination of litigation as to their mutual rights, landlord could not previously have sued tenant for rent

§ 162. We have provided (section 94) that, when the result of litigation between any persons is such that they are found to stand in the relation of landlord and tenant to each other and to have stood in this relation while such litigation was pending, but, until their mutual rights were finally determined by such litigation, such landlord was unable to sue such tenant for rent, the period of limitation for suing for any such rent shall be computed from the termination of such litigation. We invite criticism to this attempt to formulate a principle, not very susceptible of definite expression. The object we have in view will be rendered more intelligible by some reference to the cases concerned with the application of the principle. In *Rani Swarnamayi* vs. *Shashi Mukhi Barmani*, &c. (12 Moor. In. Ap. 244; S. C 2 B. L. R. P. C. 10) the facts were—A *zemindar* had brought a *patni* tenure to sale under Regulation VIII of 1819. The *patnidar* was thereupon ousted and the purchaser took possession of the *patni* tenure. The *patnidar* then successfully sued to have the sale reversed on the ground of irregularity, and recovered possession of the *patni* tenure together with mesne profits from the purchaser for the period of his possession. The *zemindar* subsequently sued the *patnidar* for rent for this period. Such rent was barred, if the period of limitation contained in Act X of 1859 were to be applied without qualification. The Privy Council, however, held that it was not barred—that the cause of action accrued at the time at which, the sale having been set aside, the obligation to pay this rent revived—that the *patnidar* on being restored to possession took back the estate subject to the obligation to pay the rent, and that the particular arrears must be taken to have become due in the year in which that restoration to possession took place. Two points are to be noticed here. *First*, the zemindar could not sue the

patnidar for the rent as long as the latter was out of possession: *second*, the *patnidar* received mesne profits for the period for which rent was claimed. From this case were distinguished some subsequent cases in which, although the landlord had denied the continuance of the relation of landlord and tenant and had attempted to put an end to such relation, the tenant was nevertheless not dispossessed and there was in consequence nothing to prevent the landlord from recovering the rent In these cases, although one element, viz. receipt by the tenant of the profits of the land, was present, the other element, viz. inability of the landlord to sue was wanting—(See I. L. R. 3 Calc. 6, 791, 817).

§ 163. We now come to the Second Part of the Bill, which contains the Adjective law or Procedure. The first Chapter of this Part, namely Chapter XV, is concerned with proceedings to enhance the rent payable in money by ryots having a right of occupancy or by tenure-holders or undertenure-holders. We have already fully considered these provisions in discussing the subject of enhancement, this being more convenient than to deal with them in the order of the arrangement of the Bill. Chapter XVI treats of the recovery of arrears of rent in certain cases by summary sale without decree, and is in fact a reproduction of the Patni Regulation, VIII of 1819. The original language of the Regulation has been retained as far as possible, and this will account for some difference in the form of expression between this Chapter and the rest of the Draft Bill. Some alteration of the arrangement of the matter has been necessarily made, and some additions have been made, incorporating the result of the decisions upon important questions raised upon the Regulation. As the law now stands, this procedure can be used only by "proprietors" of revenue-paying estates and in respect of *patni tenures and other tenures upon which the right of selling or bringing to sale for an arrear of rent has been specially reserved by stipulation in the engagements interchanged on the creation of such tenures.* Whether this procedure should be extended to other tenures, or to undertenures and even occupancy holdings, is a question which may deserve consideration. Some of us have suggested a certain extension; but the majority are opposed to putting this summary procedure into the hands of any other than the superior landlords. The tenure-holders to whom the law now applies are persons of means, able to vindicate their own rights, if unjustly infringed. The proprietors of revenue-paying estates, who may use the law, are persons of substance, against whom a decree for damages can be effectually enforced. It is extremely rare to hear even the allegation that a tenure has been brought to summary sale without arrears being *bonâ fide* due; and the invariable ground, upon which it is sought to set aside these sales, is irregularity in the publication of the notices This publication, it may be observed, generally depends upon men of subordinate position, not very accurate in transacting business and not generally supposed to be above corruption. So far as these Summary Sales depend upon the acts and volition of the landlords, there is little reason to suppose that the procedure is abused. There may be grave doubts, whether the result would be equally satisfactory, if the same procedure were entrusted to petty landlords, to be put into operation against tenants not always in a position to avail themselves of the aid of the law against oppression.

Summary Sale for Arrears of Rent without Decree Incorporation of the Patni Regulation

Question of extending this procedure to other tenures and undertenures, &c.

§ 164. According to the Regulation—and we have made no change in the Bill—these summary sales take place twice a year, namely, on the 1st Jeyt and on the 1st Aghan. Application for sale is made on the 1st Baisakh and on the 1st Kartik. If these dates happen to fall on a holiday, there is no express provision that the application may be made, or that the sale may take place upon the next open day. We have not inserted any such provision in the Bill,

Is provision required when day of application or day of sale falls on a holiday?

because no case has occurred within our experience, or has been brought to our knowledge, in which hardship has resulted from the want of it. We invite attention to the point, however, as for reasons, which are not before us, it may be desirable to have a precise rule on the subject. The only change which we have made in the provisions of the Patni Regulation is, that we have allowed the defaulting tenureholder, whose tenure has been advertized for sale, to lodge the amount of the arrear in the Government Treasury up till sunset of the day preceding the advertized day of sale. Under the law, as it new stands, the Collector is not bound to receive the arrear of rent except in two cases, viz. (1) when the defaulter has applied for a summary investigation (see section 137 of the Draft Bill); (2) when an undertenure-holder desires to pay the amount in order to prevent the sale and protect his undertenure from the risk of being avoided (see section 138 of the Draft Bill). In these two cases the amount of the arrear may be deposited on the day of sale and at any time before the time of sale. It has, however, happened that the amount has been deposited in the Collectorate in cases other than the above; and that the person, who so deposited it, was under the impression that he had thereby prevented the sale of his tenure, whereas in fact he had not done so, inasmuch as the money should have been paid to his landlord, and a deposit in the Collectorate was no legal bar to the sale. In the particular case to which we allude, the tenure was sold and the tenure-holder had no remedy. We have thought it advisable to prevent the possibility of a recurrence of this hardship by allowing the amount of the arrear to be lodged in the Collectorate in every case. We have at the same time cleared up a point, as to which there has been some doubt, by declaring that the money must be paid to the landlord or lodged in the Treasury (in cases other than the two exceptional cases just stated), *before sunset of the day next preceding the day of sale*, otherwise that the sale shall not be stayed or postponed.

Amount of arrear may be lodged in the Collectorate before sunset of the day preceding day of sale

§ 165. Chapter XVII contains certain special rules of procedure applicable to suits between landlords and their tenants or agents. It is declared (section 147) that, save where the Bill otherwise provides, *The Code of Civil Procedure* shall apply to all suits brought for causes of action arising between landlords and their tenants or agents; and (section 148) that the cause of action in all such suits shall be deemed to have arisen within the local limits of the jurisdiction of the Civil Court, which would have jurisdiction to entertain a suit for the recovery of the land in respect of which the relation of landlord and tenant or the agency exists between the parties. This latter provision proceeds upon the lines of the present law. We have retained the existing provisions as to *Sarbarakars* and *Tehsildars* suing and being sued, and have extended them to managers under the Court of Wards; but we have provided (section 149) that all such suits shall be conducted or defended in the name of the Secretary of State for India in Council, or in the names of the private persons to whom the estates belong. We have also retained the provision of the existing law as to *Naibs* and *Gomashtahs*, if specially empowered thereto, acting as the authorized agents of their employers, although such employers are resident within the local limits of the Court's jurisdiction. We think that the facility thus afforded to landlords is a reasonable one, which should not be taken away. At the same time we have thought it equally reasonable to provide in the interest of the ryots, that the service of any notice under the Act upon any such Naib or Gomashtahs, or the tender to him of any money or fee, shall be as valid a service or tender, as if the service had been made upon, or the amount or fee tendered to, his employer (section 150).

Save where Bill otherwise provides, Code of Civil Procedure to apply to suits between landlords and their tenants or agents

Sarbarakars and Tehsildars

Naibs and Gomashtahs.

Suit for the determination of the Conditions of a Tenancy.

§ 166. We have already (*ante* § 8) stated the reasons which have influenced us in doing away with suits for pottahs and kabuliyats, and substituting therefor a simple suit for the determination of the conditions of the tenancy. Either landlord or ryot may sue for the determination of all or any of the following matters:—(*a*) the quantity of land held by the ryot; (*b*) the amount of annual rent payable for such land; (*c*) the class to which the ryot belongs (section 156). The plaint must contain the plaintiff's allegation as to each of these matters, this being necessary for purposes of pleading and for determining the party on whom the burden of proof shall lie. We have provided that no suit shall be dismissed because the plaintiff fails to prove exactly the allegations made in his plaint. The necessity of proving the exact terms of the *kabuliyat* has destroyed the efficacy of a suit for a *kabuliyat* under the existing law; and we desire to prevent the Mofussil Courts from the error of perpetuating this result. Whatever may be the allegations in the plaint, the Court shall proceed to ascertain and declare the actual facts of the tenancy.

Ejectment for non-payment of rent.

§ 167. The provisions as to a claim for ejectment being included in a suit for arrears of rent or being based upon an unexecuted decree for arrears, and as to a stay of ejectment, if the decree for arrears is satisfied within fifteen days, are taken from the existing law; but we have appended two *Explanations* which embody the results of the decided cases—*first*, that the judgment-debtor is entitled to the benefit of this fifteen days' rule, even though the lease contains a stipulation that it shall be void upon one or more instalments of rent falling into arrear, or upon the breach of any other condition as to payment of rent; *secondly* that, if the original decree is *altered or amended* on appeal or review, the fifteen days shall be computed from the date of the judgment on appeal or review; but if not altered or amended, then from the date of the original decree (section 152). We have made no change in the provisions of the present law as to immediate execution in certain cases of ejectment, and as to execution not being stayed pending appeal in such cases (sections 155, 156).

Suits for Abatement of Rent in what Courts to be to be brought.

§ 168. An occupancy ryot is entitled to abatement of rent under the provisions of section 25; and a ryot who has held for more than three, but less than twelve, years, is entitled to claim abatement under the provisions of section 31. We have provided (section 153) that suits for abatement of rent brought by ryots of these two classes, or in other words, by any ryot who has held land for more than three years, may be instituted, (*a*) when abatement is claimed on the first or second ground specified in section 25, in the Civil Court or before the Collector; (*b*) when abatement is claimed on the third ground specified in the same section, before the Collector only: provided that no such suit shall be instituted before the Collector unless at least ten ryots join in bringing it. We have allowed ten or more ryots to join in suing for abatement of rent, if they all pay rent to the same landlord, even though their holdings are separate. These provisions are the counterpart of the provisions as to enhancement. When abatement is claimed on account of diminished powers of production or diminished price of produce, the causes in operation affect a certain number of persons, and efficiency of decision, as well as economy of judicial agency, are obtained by the cases being tried together. Suits for abatement brought by tenure-holders, undertenure-holders, and ryots holding at fixed rates of rent are to be instituted in all cases in the Civil Court. Abatement cases before the Collector are to be governed by the provisions of Chapter XV so far as they are applicable. Abatement cases in the Civil Court will be governed by the provisions of *The Code of Civil Procedure.*

Procedure.

When Execution may be had against the person or against movable or immovable property.

§ 169. We have retained (section 154) the provision of the existing law that process of execution may not be issued simultaneously against person and property; but, subject to the rule that a tenure, undertenure or occupancy holding must be brought to sale before any other process of execution can be obtained, we have allowed execution to issue against movable or immovable property, or both, thus altering the present practice under which execution can be had against the immovable property of the judgment-debtor only if satisfaction cannot be obtained against his movables. The first provision tends to prevent harassment, more especially in the case of ryots, whose incarceration in a Civil Jail prevents them from cultivating their lands. If they have movable or immovable property which can be made available to satisfy the decree, imprisonment serves no useful purpose, and is in practice seldom resorted to. If they have property which they have concealed, imprisonment occasionally brings about a settlement. If they have no property, they can, if imprisoned, apply to be declared insolvent. As to the second point, we see no reason why any distinction should be made between judgment-creditors for rent and other judgment-creditors in respect of their being permitted to proceed against movable and immovable property indiscriminately.

No appeal from District or Additional Judge, when value of suit does not exceed one hundred rupees, and no question of title has been decided.

§ 170. We have left the law of Appeal in its present state, declaring that nothing in the Bill shall be deemed to alter the law as established by Act X of 1859, so as to confer a right of appeal in any suit tried and decided by a District Judge or Additional Judge originally or in appeal, wherein the amount sued for or the value of the property claimed does not exceed one hundred rupees, if no question of right to enhance or vary the rent of a ryot or tenant, or no question relating to title to land or to some interest in land, as between parties having conflicting claims thereto, has been determined by the judgment in such suit—(section 157). We do not consider it desirable that any alteration should be made in the law, and we have here simply reproduced section 102 of VIII (B.C.) of 1869, the enactment of which has been decided by a Full Bench of the High Court not to be beyond the powers of the Bengal Council (I. L. R. 3 Calc. 151). The words "or Additional Judge" have been inserted in accordance with the decision of the High Court, that a District Judge and an Additional Judge stand in the same category as regards these appeals (13 B. L. R. 376).

Suits against Agents for money or accounts or papers—Law made applicable to all Agents.

§ 171. We have made some important changes in the law concerned with suits against agents for money or accounts or papers. We have in the first place extended these provisions so as to include not only agents who collect the rents from the tenants, but also agents who receive the rents so collected and account for them to the landlord. In large estates it is very usual for one set of *amlah* to collect the rents in the *Mofussil*, while another set at head-quarters keep the accounts, receiving the rents from those who collect them and retaining them in a treasury for disbursement as required. There has been some doubt as to whether the special provisions of the present law extend to this latter class of agents, and we have thought it desirable to remove this doubt, and make the procedure applicable to agents employed by landlords in the collection or *receipt* of rents or the management of land. The present law speaks of "suits for the delivery of accounts," and it is not quite clear what is meant. In some cases judicial officers think it sufficient to give a decree for the manual delivery of certain accounts, *e. g. jama-wasil-baki*, *baki-jai*, *&c.*, and consider it a sufficient compliance with this decree, if these accounts be handed into court. The landlord has then to find out as best he may whether they are correct or not; and, if he can prove them to be incorrect, he has to bring a second suit for the recovery of the money which is owing to him upon correct accounts. It is

Unsatisfactory nature of the remedy afforded by the law in its present state.

clear that this is a very unsatisfactory method of obtaining a remedy. In other cases the suit is valued at some imaginary sum, say, Rs. 500; and a decree is made for the delivery of the accounts *or* the payment of this sum, if they are not delivered, no attempt being made to ascertain if, on taking a proper account, this sum would be really due from the agent.

§ 172. We have endeavoured to make the remedy simple and effectual. There are, we conceive, two classes of possible cases—*first*, where the landlord knows the exact sum of money or the specific accounts or papers which his agent ought to make over to him; *second*, when in consequence of the agent not having accounted, the landlord is unable to tell what amount has been received and is to be accounted for. The first case may easily occur where there are a few tenants, each paying a considerable amount of rent. The landlord knows what documents connected with their tenancy are in the hands of his agent, and can easily ascertain from his tenants the sums paid over by them to the agent. The second case ordinarily happens when there are a number of small tenants paying each an inconsiderable sum as rent, and it would be extremely difficult to ascertain from each the exact state of his account. In many instances an illiterate ryot is himself unable to say how he stands, and he trusts entirely to the *zemindari amlah* and their accounts. Then, again, the agent may be charged with all the disbursements connected with the collections, and, until these have been correctly ascertained, it may not be possible to say what balance is due to his employer. In the first of these cases the landlord is required to state in his plaint the exact sum of money which he claims, or to describe the accounts or papers which he demands, from his agent.

Remedy provided for two classes of cases: (1) where landlord knows what money or papers he ought to receive; (2) where, in consequence of agent not accounting, he does not know

Procedure in the first class of cases.

§ 173. The second case is not so simple. We here require the landlord to set forth in his plaint the fact that he is unable to ascertain the exact sum of money or the papers, vouchers, or other documents in the hands of his agent, in consequence of such agent having neglected or refused to render proper accounts, and to pray the Court, that it will take an account from such agent and make a decree for the payment of such sum of money (if any) as may upon the taking of the account be found to be due and owing to the plaintiff, and for the delivery of such papers, vouchers or documents belonging to the plaintiff as may be found in the hands of the agent—(section 161). Upon the filing of this plaint, a summons issues to the defendant, calling upon him to show cause why he should not render a full and satisfactory account of all sums received and disbursed by him, and of all papers, vouchers or other documents which may have come into his hands in the discharge of his duties as agent —(section 162). If the defendant fails to show cause, or does not, in the opinion of the Court, show sufficient cause why he should not render such an account, the Court shall make an order requiring him to file such account in Court and shall fix a day on or before which such account shall be filed. This order, if disobeyed, may be enforced by imprisonment or by attachment of property or by both—(section 163). When the defendant files the account, the plaintiff is to be allowed a reasonable time to examine it, and make objections, if he has any such to make. The Court will then fix a day for hearing and determining such objections, and will make its decree accordingly.

Procedure in the second class of cases.

§ 174. We now come to Chapter XVIII, which contains the abbreviated Procedure which we have been able to devise for Rent Suits. If this procedure appears to any persons less summary than they could wish, and if on this account objections are advanced against it, we can only in reply state our earnest conviction of the extreme danger of summary methods of justice. In order that justice may be done, truth must be elucidated; and the elucidation of truth,

Abbreviated procedure for Rent Suits—Dangers of a so-called Summary Procedure.

especially in this country, and for reasons which we need not here dwell upon in detail, requires time and patience. Any attempt to abridge judicial inquiry by arbitrary and abnormal presumptions in favour of either party, which by precluding the production of evidence may enable Judges to arrive at rapid conclusions, is to our minds retrogressive and unsafe. The history of the judicial administration of this country for the last half century is a continuous record of the abandonment of a system of procedure under which rights were hastily and perfunctorily adjudicated upon, the person defeated and dissatisfied being left to a "regular suit" to right himself, if wronged by an irregular proceeding which too often saddled him with the burden of proof, that should have been laid on the shoulders of his adversary, and thus unfairly diminished his chance of ultimate success. We entirely agree in the wisdom which has abolished this system, we will not say, of administering justice but of choking off litigation, and we cannot recommend the adoption of any Summary Procedure for Rent Suits which would involve even a partial renewal of it.

Classes of suits to which the New Procedure is made applicable.

§ 175. At the same time there are, we think, certain classes of rent-suits, to the decision of which full justice can be done by a system of procedure shorter than the elaborate Code now in force for ordinary civil suits; and such a system we have endeavoured to devise. The classes of suits to which we think this procedure can be applied with advantage are:—

(1) suits for the recovery of arrears of rent;

(2) suits for ejectment;

(3) suits to recover possession of land;

(4) suits for damages on account of the illegal exaction of rent or cesses, or on account of the refusal of receipts;

(5) suits to compel the registration of successions to, or transfers of, tenures, undertenures or occupancy holdings.

§ 176. The points of difference between *The Code of Civil Procedure* and the procedure proposed for the above classes of rent-suits, or in other words, the particulars in which the former procedure has been abbreviated are as follow:—

Certain portions of The Code of Civil Procedure not extended

First.—The following portions of *The Code of Civil Procedure* do not extend to Rent Suits at all, viz. the sections relating to Discovery, Inspection, Interrogatories, and Affidavits; sections 380-382 as to Security for costs; sections 401-415 as to suits by Paupers; sections 430-434 as to suits by Aliens and by and against Foreign and Native Rulers; sections 470-476 as to Interpleader; sections 503-505 as to Receivers; sections 506-526 as to arbitration; sections 527-531 as to proceedings on the Agreement of parties; sections 532-538 as to Negotiable Instruments; and section 529 as to Public Charities.

Summons to be for Final Disposal.

Secondly.—The summons is to be in all cases for the final disposal of the suit, which is ordinarily to be disposed of at the first hearing—(section 173). We have laid down (section 188) precise rules as to the cases in which an adjournment may be allowed. To deny an adjournment would be in some cases tantamount to a denial of justice, but such cases are exceptional; and, if the Subordinate Courts will do their duty and District Judges see that they do it, we are satisfied that over 90 per cent. of Rent Suits can be properly disposed of at the first hearing.

No written Pleadings

Thirdly.—No written pleadings are required, save that the defendant may, if he desires, file a written statement of his defence—(section 184).

Early and effectual ascertainment of Facts and Documents Disputed.

Fourthly.—We have provided (section 190) that the Court shall upon the day of hearing ascertain from each party whether he admits or denies the allegations of fact and the documents of the opposite party, and shall record such admissions or denials. We believe that this course will in very many cases considerably reduce the quantity of evidence that has to be taken, and in some cases do away with the necessity of taking evidence at all. It is too much the habit with subordinate Judicial Officers to leave the case in the hands of the parties in its earlier stages, rousing their own attention fully only when they come to write their judgment. Facts and documents, which would be readily admitted at the first appearance before the Court, thus come to be strenuously denied, when the parties understand their bearing, are excited by the contest, advised by unscrupulous mukhtars and eager for victory regardless of the means by which it is obtained. The proceedings are thus prolonged and the time of the Court wasted in taking evidence, which ought to have been unnecessary.

Abbreviation of the Record of the Evidence.

Fifthly.—We have provided (section 192) for making a memorandum of the evidence, sufficient to give the gist and substance of what is said, but requiring less time to record than if the whole of what each witness says were taken down at full length, as must be done under the provisions of *The Code of Civil Procedure* in all appealable cases. Any particular question and answer may, however, be taken down by the Judge, if he thinks fit—(section 193).

Avoidance of complicated questions of Title

Sixthly.—We have enacted (section 169) that the Court shall not add as a party a person setting up a title adverse to the plaintiff or defendant in respect of the subject-matter of the suit; but any question of title, disputed between any such person and a party to the suit, may be decided in such suit as between the parties thereto, if the decision of such question is necessary to the proper determination of the suit. There is no greater source of delay in the decision of Rent Suits than the raising of complicated questions of title and making the decision of the Court thereupon final and conclusive. Thus in a suit brought to recover a few rupees of rent, the title to property worth a thousand rupees may be litigated, to the great detriment of the stamp revenue. It sometimes indeed happens that the decision of such a question is necessary in order to the decision of the Rent Suit. Where this is the case, it may be tried and decided, but the decision will not be a bar to the formal trial of the same question under the provisions of *The Code of Civil Procedure*—(section 223.)

Limitation of Appeal.

Seventhly.—We propose to take away appeals in suits brought for arrears of rent, in which the amount claimed does not exceed *ten* rupees and in which no question of right to enhance or vary the rent of a tenant has been determined.

§ 177. With respect to the last point, we are of opinion that the right of appeal in petty cases for the recovery of arrears of rent may well be taken away. Well aware as we are of the ideas of the people on the subject of appeal and the general dislike to the final jurisdiction of the Courts of Small Causes, we have provided two safe-guards for the class of cases in which we propose to take away the right of appeal. *First*, this final jurisdiction is to be exercised only by selected officers specially empowered by the Lieutenant-Governor; *secondly*, the District Judge is invested with a power of supervision which he can exercise, when satisfied that a failure of justice has been caused by a substantial defect or irregularity in the proceedings or in the decision.

Safeguards under which it is proposed to take away the right of appeal in petty cases

§ 178. The Code of Civil Procedure, as amended by Act XII of 1879, contains 663 sections. Of these, 393 have been extended to Rent Suits. The sections extended are the following:—13, 19, 25, 27, 32, 36 to 41 inclusive, 45, 49, 52 to 57 inclusive, 59, 60, 62, 63, 66, 67, 69, 72, 73, 74, 77 to 88 inclusive, 91 to 103 inclusive, 105 to 109 inclusive, 111, 137 to 144 inclusive, 157 to 169 inclusive, 171 to 178 inclusive, 186, 188, 191, 193, 199 to 203 inclusive, 205, 206, 210, 216, 219 to 228 inclusive, 230 to 234 inclusive, 236 to 254 inclusive, 257, 257*a*, 258, 266 to 304 inclusive, 306 to 319 inclusive, 326 to 379 inclusive, 383 to 395 inclusive, 397 to 400 inclusive, 416 to 429 inclusive, 435 to 469 inclusive, 480, 482 to 491 inclusive, 540 to 591 inclusive, 623 to 630 inclusive, 640 to 645 inclusive, 648, 651, and 652. It may be observed that the use of many of these sections, though necessary at times, will be extremely rare in the trial of Rent Cases. In order to make the Procedure Chapter as simple and as easily workable as possible, two devices have been adopted in extending these sections of *The Code of Civil Procedure* to Rent Suits—*first*, the reference to the sections extended in connection with any point is inserted in the particular place in which the operation of those sections is required, *e. g.* the sections of the Code relating to the service of summons on the defendant will be found in section 174, where provisions as to such service are required: *secondly*, the reference to the sections of the Code gives the marginal note of each or a sufficient description of its contents to enable the Judicial Officer, who has to use it, to turn to the right section at once without any risk of making a mistake.

Sections of *The Code of Civil Procedure* especially extended to Rent Suits.

§ 179. There are a few other points connected with the proposed procedure, which may usefully be noticed. And first it may happen that in an important rent suit it would be very expedient that one of the parties should be able to make use of some of those portions of *The Code of Civil Procedure*, which we have not extended, *e.g.* inspection, or discovery. We have therefore empowered the District Judge, upon application made, to direct that any particular suit shall be tried under the provisions of *The Code of Civil Procedure*, and upon such order being made the whole of such provisions shall be applicable to the trial of such suit.

District Judge may direct that any particular suit be tried under the provisions of The Code of Civil Procedure.

§ 180. We have provided (section 167) that the plaint shall, amongst other particulars, in suits concerned with tenures, undertenures, holdings or land, set forth the extent, situation, designation, and boundaries of the same, or, where the plaintiff is unable to give the boundaries, in lieu thereof a description sufficient for identification. We have required the same particulars to be inserted in the decree—(section 195, clause (*c*)). According to section 45 of *The Code of Civil Procedure* a plaintiff may join in the same suit several causes of action against the same defendant or the same defendants jointly. Claims for arrears of rent of two or more tenures, undertenures or occupancy holdings may therefore be joined in the same suit; but, as each is liable and must be brought to sale for its own arrears only, we have required the decree in any such case to show separately the

Contents of Plaint and Decree.

arrears decreed in respect of each tenure, undertenure, and occupancy holding—(section 195, clause (*d*)).

§ 181. We have substantially adopted the provisions of Act X of 1859 as to the arrest of the defendant before judgment (sections 175 to 179); but we have not allowed such arrest in suits for arrears of the rent of a tenure, undertenure or occupancy holding hypothecated for its own rent under the provisions of section 64. The defendant can be arrested only if resident within the district in which the Court is held, and if the Court is satisfied (*a*) that there are *primâ facie* grounds for believing the claim to be well-founded, and (*b*) that, if a summons be issued in the first instance, such defendant will abscond. If an arrest be obtained on insufficient grounds, the defendant will be entitled to compensation.

Arrest before judgment allowed in what cases and with what limitations.

§ 182. We have extended to Rent Suits the provisions of *The Code of Civil Procedure* as to attachment before judgment. These provisions will in certain cases form a useful and legitimate substitute for distraint, enabling the plaintiff to attach the defendant's crops through the Court. We have provided, however, that in suits for arrears of the rent of a tenure, undertenure or occupancy holding hypothecated for its own rent, there shall be no attachment before judgment, unless the plaintiff can satisfy the Court that such arrears, together with interest and costs, are not likely to be satisfied by the sale-proceeds of such tenure, undertenure or occupancy holdings (section 180). We have enacted that standing crops and other ungathered products, which have been so attached, may, notwithstanding such attachment, be reaped and gathered by the defendant, and stowed in such granaries or other places as are commonly used by him for the purpose; and, if the defendant neglects to do so, the plaintiff may cause such crops or products to be reaped or gathered and may store them in such granaries or places or in some other convenient place in the neighbourhood. We have also provided for an *ad interim* sale of crops or products which would deteriorate if kept—(section 181).

Attachment before Judgment allowed in what cases and with what limitations.

§ 183. The result of extending section 266 of *The Code of Civil Procedure* to Rent Suits is that the following movables cannot be taken in execution:—(*a*) the necessary wearing apparel of the judgment-debtor, his wife and children; (*b*) implements of husbandry and such cattle as may in the opinion of the Court be necessary to enable the judgment-debtor to earn his livelihood as an agriculturist; (*c*) the materials of houses and other buildings belonging to and occupied by agriculturists. It may be observed that these are not exempted from attachment in execution under the provisions of Act X of 1859, so that in those districts in which this Act is in force, judgment-debtors under decrees for rent are placed at a considerable disadvantage in this respect.

Ryots' implements of agriculture, plough oxen, and houses may not be taken in execution.

§ 184. The principle, borrowed from the Revenue Sale Laws, of making sub-leases and incumbrances voidable upon the sale of a tenure for arrears of rent sometimes works great hardship to innocent persons. It appears to a majority of us very desirable to prevent this hardship, if possible; and we have devised certain means which we hope will successfully accomplish this object. We have provided (section 205) that, when a tenure or undertenure is notified for sale, the amount of the decree and costs may be paid into Court by any one who has an interest which would be endamaged by the sale of such tenure or undertenure free of incumbrances. The amount so paid may be recovered, as money lent, from the person in consequence of whose default to pay rent the tenure or undertenure was notified for sale.

Hardship of avoiding sub-leases and incumbrances upon the sale of a tenure for arrears of rent.

Provisions of the Bill for preventing this hardship.

Payment into Court of the amount of the decree, by person likely to be endamaged by sale.

§ 185. The object of making sub-leases and incumbrances voidable upon the sale of a tenure for arrears of rent is, that the superior

Object of avoiding incumbrances upon

landlord's security for his rent may not be impaired. If the sub-leases and incumbrances of a tenure have not absorbed so much of the tenure-holder's profits as to render the interest left him insufficient to meet the rent which he pays to the proprietor of whom he holds his tenure; if the tenure, subject to these sub-leases and incumbrances, will sell for a sum sufficient to satisfy any decree that can be passed for arrears of the rent payable by the tenure-holder—it cannot be said that the proprietor-landlord's security for his rent has been impaired so far as to bring the case within the above object. The right of sub-letting and creating incumbrances belongs to every tenure-holder—such is the common law of the country. So long as the landlord is certain of the rent to which he is entitled, he cannot justly complain of the exercise of this right or claim to interfere with it. When, however, the exercise of the right extends so far as to endanger the landlord's rent, to impair the security for such rent afforded by the sale of the tenure by public auction, the case is altered, and the landlord may reasonably demand that these sub-leases and incumbrances be avoided, which have rendered the remaining interest of the tenure-holder an insufficient security for the rent payable by him.

a sale to secure the landlord's rent

This object not defeated, if claim for rent satisfied by sale of tenure subject to incumbrances

§ 186. In this view of the matter, we have enacted (sections 203, 206) that a tenure, undertenure or occupancy holding, about to be sold in execution of a decree for arrears of its own rent, shall first be put up to auction, subject to certain incumbrances, and, if the sum bid is sufficient to liquidate the amount of the decree and costs, shall be sold subject to such incumbrances. If the highest amount bid is not sufficient to liquidate the decree, the decree-holder, that is, the landlord, may then claim to have the tenure, &c., sold free of incumbrances. Such sale is not to be had immediately, but upon a subsequent sale-day not less than fifteen or more than thirty days afterwards; and a notification of such tenure being about to be offered for sale free of incumbrances must be posted upon some conspicuous place upon the land of the tenure. The effect of these provisions will be, that persons, who hold sub-leases and incumbrances, will not be endamaged if the bidding on the first sale-day reaches an amount sufficient to satisfy the decree, and the tenure is in consequence sold subject to incumbrances. If, on the other hand, the bidding on the first sale-day does not reach an amount sufficient to satisfy the decree, such persons will have time to protect themselves from injury by paying in the amount of the decree (which they can subsequently recover from the defaulter) and so preventing such a sale of the tenure as will avoid incumbrances.

Bill provides that tenure shall first be put up to auction subject to incumbrances and, if bidding does not reach an amount sufficient to satisfy decree, a sale may then be had free of incumbrances.

§ 187. It has appeared to us that the superior landlord ought to have notice of the creation of the incumbrances to which the above protection is afforded, and that this protection ought not to be extended to all incumbrances indiscriminately. We have accomplished this by defining the term "incumbrances" to mean and include every incumbrance, lien, sub-lease, or subordinate interest which the defaulting holder of the tenure, undertenure or occupancy holding was by law competent to create in derogation of his own interest, and which was created by an instrument in writing duly registered, a copy of such instrument being served upon the person to whom the rent of the tenure, undertenure or occupancy holding is payable. This provision will, we trust, prevent fraud, if sought to be accomplished by setting up sham incumbrances after the sale. It will also enable an intending purchaser to ascertain the real value of property about to be sold, and he will probably bid more than if he was in a state of uncertainty on this point. We have provided for incumbrances created before the commencement of the Act by instruments in writing duly registered under the law applicable to them, by allowing a copy of any such instrument to be served within six

Protection afforded only to Registered Incumbrances, of which superior landlord had notice.

months after the commencement of the Act. Mr. O'Kinealy would extend the same privilege to *unregistered* incumbrances created before the Act, which were not required to be registered by any law in force at the time of their execution; but a majority of us are apprehensive lest this might induce some persons to set up incumbrances fabricated for the purpose.

Purchaser entitled to avoid all except Registered Incumbrances, unless superior landlord gave written power to create

§ 188. With the exception of these registered incumbrances, of the creation of which the superior landlord has had notice and which are protected in the case of a sale of the tenure subject to incumbrances, a purchaser will be entitled to avoid and annul all incumbrances imposed upon the tenure by any holder thereof, his representatives or assignees, unless in the case of incumbrances allowed by law, the right of creating the same was expressly granted by the written engagement under which the tenant was originally let into possession, or by the subsequent written authority of the person who let him into possession, or of the representatives or assignees of such person—(section 210). *Khúdkasht* ryots or resident and hereditary cultivators are not, however, liable to ejectment under this rule, nor can a purchaser cancel *bonâ fide* engagements made with them, unless he can show that a higher rent would have been fairly demandable at the time when such engagements were contracted: he may, however, proceed under the provisions of the Act to enhance the rents of all other ryots. We have provided in accordance with a decision of the Privy Council, that the judgment-debtor himself or any person acting in fraudulent collusion with him for the purpose of disencumbering the tenure shall not be entitled to avoid incumbrances.

Khudkasht ryots not liable to ejectment.

Court may set aside sale when.

When sale set aside, order to be made for refund of the purchase money.

§ 189. The only other portion of the procedure to which we think it necessary to make special reference is that relating to setting aside sales. The Court may set aside a sale if (*a*) material irregularity in publishing or conducting it, and (*b*) substantial injury caused thereby are proved, and not otherwise—(section 212). When a sale is ordered to be set aside, we have provided that the order shall direct the purchase-money to be refunded, with or without interest as the Court may see fit; and that such order may be enforced as a decree for money against any person into whose hands the purchase money or any portion of it may have passed, if such person has been served with notice of the application to have the sale set aside. This will prevent the hardship to a purchaser of having to bring a suit for the recovery of his money after he has lost the benefit of his purchase.

The Bill not larger than the subject requires

§ 190. The Draft Bill, which we have the honor to submit with this Report, contains 225 sections, some of which are of considerable length, being subdivided into two or more sub-sections. Having regard to the extent of the matter, and the importance of the subject with which we have had to deal, we do not think that a Bill codifying the statute law and the case-law concerned with landlords and tenants in these Provinces can be compressed into much less space. We propose to repeal, in whole or in part, seven Regulations of the Bengal Code, four Acts of the Bengal Council, and four Acts of the Supreme Council. The seven Bengal Regulations contain 37 sections, some of which (especially in the Patni Regulation) are longer than any sections of the Bill: Act X of 1859 contains 168 sections: Act VI (B.C.) of 1862 contains 19 unrepealed sections; and Act VIII (B.C.) of 1865 contains 17 unrepealed sections. These four make a total of 241 sections, or more than the number of sections in the Bill. Again, Act VIII (B.C.) of 1869, which does not include procedure governed

by *The Code of Civil Procedure*, contains 111 sections. The Draft Bill includes—

	Sections.
Substantive Law	94
Enhancement Procedure	38
Summary Sale Procedure	14
Procedure for recovery of rents, &c.	79
Total ...	22

The North-Western Provinces' Rent Act, 1873, contains 212 sections; and an Amending Bill now before the Council contains 29 sections = total 241. We have briefly adverted to these facts, because one of our colleagues expresses a hope that, if the Bill be brought into Council, it will be made "simple and practicable by cutting out half the sections and sub-sections and all the Illustrations and Explanations." He adds:—"We know by experience that Illustrations and Explanations too often fail in their object, and instead of elucidating raise new and unforeseen difficulties and doubts as to the meaning of the text." The majority of us have not this knowledge, and, until we read this passage, were not aware of its existence. Our own experience has differently informed us. The Illustrations and Explanations in the Penal Code have, we believe, prevented many misconstructions of the text. Whatever difference of opinion there may be as to the utility of Illustrations and Explanations constructed from hypothetical cases, we concur with the modern masters of law-making, who set much value upon Illustrations and Explanations taken from cases which have actually occurred in practice.

Too much must not be expected from a measure of this kind.

§ 191. In concluding the task which has been entrusted to us, and the difficulty of which may be fairly postulated without the appearance of magnifying our duties, we indulge no undoubting confidence that, if the Bill which we have framed becomes law, it will ensure to the rural community of these Provinces a paradise of agricultural peace and prosperity, undisturbed by litigation and untroubled by famine and all the accidents to which the husbandman's life is especially subject in this country. In many recommendations we all concur, who have had different experiences in different districts and in different departments of the public service. Where our views have differed, we have felt ourselves justified in accepting after discussion a compromise which offers violence to the opinions of none. We very earnestly trust that good will come of our labours: but time and experience alone can show whether the hope will be realized. If it be beneficial that men's rights and duties be certain and definite, benefit ought to accrue from the collection in a single Act of all that concerns the rights and duties of landlords and tenants: and many provisions, such for example as those relating to Merger and those concerned with Coparceners, introduce exact rules where much doubt and consequent litigation have prevailed. In the interest of the cultivating class we have afforded protection from arbitrary and excessive enhancement of rents—we have defined the incidents of a right of occupancy and have made it a valuable property in the hands of a careful tenant—we have provided reasonable instalments of rent and secured the evidence of payment—we have restrained the harassment of honest tenants, when their landlords are coparceners and cannot agree—we have given the evicted tenant the crop on the ground sown by himself, and have allowed him compensation for any improvements which he may have made—and finally we have endeavoured to raise the standard of comfort by allowing the ryot to build himself a comfortable habitation and by giving him some share in the material progress of his country.

Provisions in the interest of Tenants.

Provisions in the interest of landlords.

§ 192. In the interest of the landlord we have provided rules for the registration of transfers of, and successions to, tenures, under-tenures, and occupancy holdings—we have allowed the tenant to be ejected who disclaims his landlord's title, a valuable sanction in a country where the person who sets up a hostile title too often hopes to support it by suborning to his side the tenants of the person in possession—we have provided definite rules for the enhancement of the rents of tenure-holders and undertenure-holders—and for the purpose of a reasonable enhancement of ryots' rents we have placed the executive agency of Government at the disposal of the zemindar, and have put him in as good a position as Government itself for the achievement of this object. Finally, we have provided the auction-purchaser, who represents an important landholding interest in this country, with the means of realizing the profit of capital invested in land. This ought to increase the value of landed property, and so benefit the landholding community. We believe that the advantages offered by the Bill to landlords are a full equivalent for anything proposed to be given to the ryots. If any think otherwise, we desire to remind them of how much more, in the opinions of some, the ryots are entitled to demand. As to the power of the Legislature to redistribute property in land at any time, when such a redistribution is required in the interests of the entire community, there can be no doubt. If such a redistribution has for its immediate result the impairment of existing interests, compensation is usually given by civilized Legislatures; and we are of opinion that this rule should prevail, if anything contained in the Draft Bill constituted a case to which the rule can be applicable. The majority of us desire, however, to say very emphatically, that in our opinion nothing contained in the Draft Bill constitutes such a case; and that all its provisions, so far as they propose to benefit the ryots, fall well within the power expressly reserved by the conditions of the Permanent Settlement—the power, that is, reserved to the Governor-General of enacting, whenever he might deem it proper, such Regulations as he might think necessary for the protection and welfare of the dependent talukdars, ryots, and other cultivators of the soil.[8]

* H. L. DAMPIER, *President.*
C. D. FIELD.
A. MACKENZIE.
J. O'KINEALY.
* MOHINI MOHUN ROY.
* PEARY MOHUN MOOKERJEE.
BROJENDRO KUMAR SEAL.

The 19th June 1880.

* These Members of the Commission sign subject to their Remarks which are appended.

[8] Clause 1, Section 8, Reg. I of 1793.

Remarks by MR. DAMPIER.

§ 1. CHAPTER XV of the Bill treats "Of Proceedings to Enhance the Rent payable in Money by Ryots having a Right of Occupancy. The sections of this Chapter as they stand drafted provide for the landlord, who has a permanent transferable interest in the land, new facilities for enhancing the rent of his occupancy ryots by a procedure before the Collector. If he wishes to enhance on the first, second, or third ground mentioned in section 22, they give him the option of proceeding either before the Civil Court as hitherto, or before the Collector according to the new procedure; if on the fourth ground (rise of prices), he can proceed before the Collector only.

§ 2. It is supposed that where the landlord wishes to proceed against a few ryots only, he will elect the Civil Court. I see no reason for assuming this. If the new procedure before the Collector becomes popular with landlords, they will probably elect it even for isolated cases. This would be going beyond the object of the present remedial measure, which is to provide a special means for enabling the landlord to overcome the resistance which is offered by combinations of ryots, it having been found that when ryots so combine the landlord is practically powerless to enforce the rights which legally and admittedly belong to him.

§ 3. Again, if the new procedure becomes popular, and its adoption depends solely on the will of the landlord, I fear that simultaneous demands will be made on the Government for agency to carry it out, which will be very embarrassing and perhaps impossible to comply with promptly. I would therefore retain in the hands of Government the power of deciding whether cases for determining the amount of rent payable by each individual shall be dealt with by the Revenue Authorities or not.

If a landlord desires the preparation of a Table of Rates of general application, he should of course apply to the Collector under sections 101 *et seq.*, but cases for determining the amount of rent payable by each ryot, whether in accordance with a Table of Rates so prepared or otherwise, I would have instituted in the first instance before the Civil Court, section 30 of the Civil Procedure Code being made use of, if necessary.

§ 4. Then, if the suits so instituted were numerous, and if the circumstances showed the existence of the special difficulty which the new procedure before the Collector is devised to meet, the suits should be transferred to the Collector. I would not leave the power of ordering such transfers in the hands of the Judge as is done by section 130 of the Bill, but in those of the Lieutenant-Governor. If on a representation from the Judge, the Lieutenant-Governor were satisfied that good reason for the transfer existed, he would order the Collector to make an Enhanced Jamabandi such as is contemplated in sections 107 *et seq.* of the Bill.

§ 5. I would, however, make an exception of the cases contemplated in Sections 112 *et seq.* in which the landlord can show that, from causes beyond his own control, he is without information as to the existing details of the estate. The hardship of these cases and the difficulties with which a purchaser is beset on acquiring a property from a hostile proprietor, who withholds papers and information, are matters of notoriety. In these cases I would allow the landlord to apply at once to the Collector to make a "Settlement Jamabandi" as contemplated in section 112.

H. L. DAMPIER.

CALCUTTA,
The 5th June 1880.

Remarks by BABOO PEARY MOHUN MOOKERJEE.

§ 1. As several of the provisions of the Draft Bill were carried by a majority of votes, and as the above Report very properly gives only such facts and arguments as support those provisions, I wish to record my views on some, at least, of the cardinal points involved in the Bill.

Report, para. 45.

§ 2. The Bill has been avowedly framed on the principle that "the land of a country belongs to the people of the country; and, while vested rights should be treated with all possible tenderness, no mode of appropriation and cultivation should be permanently allowed by the Ruler, which involves the wretchedness of the majority of the community." This is a theory, however, which assails the very foundation of private property. Whether they are the outcome of prescriptive enjoyment, or the result of acquisition by labour or money, rights of property should be scrupulously respected, and if the Ruler thinks it desirable that a vested right should be destroyed, let it be compensated for at its money value, or some other equivalent paid to its possessor. It is as reasonable to trench upon a vested right of a landholder for the good of the ryots, as to ask a ryot to carefully cultivate land for the benefit of the entire Indian community.

Preamble and section 2 of Regulation XLIV of 1793. Sections 52 and 60 of Regulation VIII of 1793.

§ 3. The Government of 1793 declared the zemindars to be "proprietors of the soil" and "landowners." With the exception of ryots who held under pottahs granted before the conclusion of the settlement, and *khudkasht* ryots, no other ryots were declared to have any right of occupancy in the land, or any right to hold land at fixed rates of rent. The landholders, on the contrary, were enjoined not to grant pottahs for a term exceeding ten years.

4, Wyman, page 247.

§ 4. In 1864 a majority of the Judges of the High Court gave it as their opinion that the right of occupancy created by section 6, Act X of 1859, was an invasion of the rights of the landholder. Mr. Justice Trevor declared it "a great infringement of the law previously existing," and Sir B. Peacock, Baboo Sumbhoo Nath Pundit, and others, suggested its abolition. The former learned Chief Justice based his recommendation on the grounds that "it interferes with the just rights of the zemindars, at least in the permanently settled districts, by vesting rights of occupancy in the ryots, which had no previous existence;" and secondly, that "it tends to perpetuate small holdings, which must ultimately become injurious to the best interests of the country." Sir R. Garth is quite as strong in his opinion on the subject—"Now, however wise and politic this provision might have been, it seems to me impossible to deny that it operated as an invasion of the landholder's rights as conferred upon him by the Permanent Settlement."

4, Wyman, page

Note dated 8th January 1880.

§ 5. The right has now been enjoyed by ryots for so long a time that the question of its abolition is at the present moment beyond the pale of discussion, but in the face of the above opinions expressed by responsible interpreters of the law, landholders have a right to ask that there should be no further encroachment on their rights. The Bill, however, provides for the extension of the right of occupancy (1) to those who have held or cultivated land under a Mukarraridar or Istemrardar; (2) to sub-ryots who have held or cultivated land otherwise than for a term, or year by year, under ryots having rights of occupancy; and, in a qualified form, (3) to ryots who have held land for three years or more, and less than 12 years.

Section 19, Explanation 3.

Ditto.

Chap. IV.

§ 6. Section 19 of the Draft Bill, which takes away the right of occupancy from Mukarraridars, Istemrardars and all ryots whose holdings have been or will be declared, under the operation of the 20 years' presumption, protected from enhancement of rent, and transfers it to their under-ryots, will be productive of great confusion.

will place the Mukarraridars at the mercy of their superior holders as regards lands which they cultivate themselves, and restrict their claim to rent from their under-ryots to a percentage of the produce much below what they get at present in several districts. The zemindars will also come in for their share of the loss. Section 20(*c*) of the Bill recognises the right of the landlord to take possession of the land of any occupancy ryot who dies leaving no heirs, but neither on the death of the Mukarraridar, nor of his under-ryot, would he be entitled to take possession of the land. In the first case the holding would escheat to Government, and in the second the land would lapse to the Mukarraridar. Section 23 (c.)

§ 7. The new provisions regarding sub-lessees find no justification in any interpretation of the present law. It has been held by the Courts that sub-lessees can acquire no right of occupancy, and it was observed by Mr. Justice L. S. Jackson in 22, W. R. 26 that "the law allows a subletting by a ryot who has a right of occupancy, though it does not permit the growth of a right of occupancy within a right of occupancy." The creation of a sub-occupancy right would cause a radical change in the position of a large class of ryots and lead to inextricable confusion in the determination of the respective rights of ryots and their sub-lessees. A ryot who has sublet a portion of the lands which comprise his holding will be a sort of middleman as regards that portion, and an occupancy ryot as regards the remainder. There is nothing to prevent the sub-lessee, when he finds that he has substantial rights in the land, from sub-letting it in his turn to a second grade of sub-lessees who, although the actual cultivators of the soil and the men whom it is intended to benefit, will have no rights at all. 19, W. R. 95. 15, W. R. 469.

§ 8. It will be equally objectionable to give a recognized status and rights to ryots who have held for more than three and less than 12 years. It will be a new and unwarrantable infringement of the rights of the zemindar. It has been an established principle in this country that ryots, who have not acquired a right of occupancy by holding or cultivating land for the full period of 12 years, must pay whatever rent is demanded of them by the landlord or quit the land. But it is now proposed that whenever a ryot has held or cultivated land for only three years, he shall acquire *quasi*-proprietary rights in the land. He has a right to claim abatement of rent in the same way as an occupancy ryot. If the landlord claims more rent than what the ryot is willing to pay, he cannot get rid of the ryot, unless he previously pays him as compensation for disturbance a sum equal to the increased rent demanded, and compensation also for houses built and works done on the land, perhaps without the landlord's knowledge or consent. Considering the price at which existing occupancy holdings are sold when they are sold by public or private sales, the compensation thus calculated will be greater than the full price of such holdings. These ryots will therefore virtually enjoy in many cases a more valuable right than existing occupancy ryots. Section 31. Section 27(*b*).

§ 9. The legal incidents which have been declared to appertain to a right of occupancy also involve encroachments on the zemindar's rights. Contrary to well-recognized custom and the law as interpreted by the Courts, a ryot has been declared entitled to erect a brick-built or other dwelling-house and out-offices, and to dig a tank on his land, without the permission of the zemindar, and also "to cut down and appropriate trees on his holding planted by himself or by any ryot from whom such holding was derived by public or private sale, gift, device or inheritance." It has been held that "a zemindar has a right to the trees grown on his land by the tenant, who, though he may enjoy the benefit of the growing timber, has no 3, I. L. R., pages 696, 781. Section 36. Section 77. Spl. W. R. 367.

power to cut the trees down." By cutting down the trees on any land, the letting value of the land is materially diminished, and the money that is required for removing the stumps and bringing the land to a culturable state is often considerable. If, therefore, after appropriating the trees, the ryot relinquishes the land, the gain is entirely on his side, and the loss entirely on the side of the zemindar. The provisions with regard to the dwelling-houses of ryots are based on incorrect premises. It has been assumed that "owing to the uncertain state of the law, many ryots entertain a *bonâ fide* belief that they may build as they please upon their land." The fact, however, is quite the reverse. A ryot, who wants to build a dwelling-house, invariably goes to the zemindar or his agent and rents a plot of *bastú* land for the purpose. He has to pay no fee unless he wishes to erect a brick-built house. He never meets with any difficulty in building his house, but he is well aware that he cannot, without the permission of the zemindar, build on his arable land and thus change it into *bastú*, which in several places yields less rent than arable land, and not always greater, as has been assumed. Ryots always protect themselves by taking perpetual leases from their landlords whenever they wish to build a substantial house or to lay out a garden. The last Administration Report shows that in 1878-79 so many as 119,015 of such leases were registered in these provinces. The provision in question is therefore altogether unnecessary, and it will be a source of great loss to the zemindar, especially by reason of the rule which lays down that the rent of *bastú* land shall not be more than 5 per centum per annum of the market value of such land. Even supposing for a moment, as has been supposed, that an occupancy holding is worth four years rent, a ryot would have simply to build a house or an out-office on a plot of arable land in order to get the rent of that plot ultimately reduced to $\frac{1}{5}$th of what he was paying. The value of an occupancy holding, however, in many places rarely exceeds one year's rent. In such places therefore the rent of occupancy holdings converted into *bastú* would be according to the proposed rule proportionately smaller. These remarks apply with necessary modification to the provision which gives a ryot the power to excavate tanks without the permission of the zemindar.

Report, para. 111.

Statistical returns, page XL.

Section 42.

Report, para. 129.

Section 39.

§ 10. The Bill, it is true, gives the zemindar the power to eject a ryot who builds a factory or other structure not required for his dwelling, but even in such cases the ryot is delared entitled to compensation for the loss sustained by him, if from his ignorance of the changed use of the land the landlord fails to give notice to the ryot within a reasonable time. In dealing with these questions, it would be well to bear in mind the remarks made by Mr. Justice Ainslie in 3, I. L. R. 784: "The statutory right of occupancy cannot be extended so as to make it include complete dominion over the land, subject only to the payment of a rent liable to be enhanced on certain conditions. The landlord is still entitled to insist that the land shall be used for the purposes for which it was granted, and although a liberal construction may be adopted, it cannot extend to a complete change in the mode of enjoyment."

§ 11. In the matter of enhancement of rent, the provision which has hitherto placed the greatest obstacle in the way of the zemindar has been left untouched. No one questions the justice of the rule which protects from enhancement of rent a holding which has been held at an uniform rate of rent from the time of the Permanent Settlement, but why exempt the ryot, the party who makes the affirmative allegation, and who is best able to prove it if it is true, from proving that the holding has been so held, and throw the burden of proving that it has not been

Section 17.

so held on the zemindar, who has no means of discharging it? The number of landholders in these provinces, who date their title from the time of the Permanent Settlement, may be counted on our fingers. With these rare exceptions, all the landholders have derived their title by public or private sales. Experience has shown that in the immense majority of enhancement suits, perhaps more than 90 per cent, they were unable to rebut the presumption which the law raises in favor of the ryot on his proving uniform payment of rent for 20 years before suit. It cannot be that in all these cases the lands were held from 1793; such a supposition would be incompatible with the well-known fact that more than one-third of the land in these provinces was waste at the time of the Permanent Settlement, and that the rates of rent in every pergunnah varied from time to time. The landholders were therefore unable to get their just dues by reason of their inability to rebut a presumption which under any circumstances, and especially when they were auction purchasers, they found it impossible to rebut. Soon after Act X of 1859 was passed, this rule of law was found to work very hard upon the zemindars, but the success with which ryots have in a majority of cases resisted enhancement of rent on some technical plea or other during the last 20 years has placed in their hands evidence which will make the law of presumption operate with double hardship upon the landholder. Nothing, however, shows more clearly the injustice of this rule of presumption than the necessity which the Commission has found of protecting the interests of Government against its operation, by providing that in "estates not permanently settled such presumption shall not operate to prevent the enhancement of rent." If Government with all its prestige and influence, and all the means and appliances which a well kept and organised system of accounts places at its disposal, has found by experience the necessity of a change in the law to protect its own interests, how much more imperative must be the necessity for an amendment of the law for protecting the interests of private landholders?

Sections 6 and 17, Exceptions.

§ 12. As regards the rates of enhancement of rent, the provisions of the existing law have been radically modified on the hypothisis "that the ruling power ought to determine the rents payable in these provinces by the ryots to the zemindars." My reading of the Regulations has, however, led me to the conclusion that the Legislature has always recognised it as an established principle in this country that it is not the ruling power, but custom, which determines the rents payable by ryots to their landlords. The Regulations of 1793 declared the zemindar entitled to get the customary or full pergunnah rate. Speaking of the protection from ejectment which ryots (evidently khudkasht) enjoy in many parts of Bengal, Lord Cornwallis says in his Minute dated the 3rd of February 1790—"Whoever cultivates the land, the zemindar can receive no more than the established rent which in most places is fully equal to what the cultivator can afford to pay. To permit him to disposses one cultivator for the sole purpose of giving the land to another, would be vesting him with a power to commit a wanton act of oppression from which he could derive no benefit." Regulation V of 1812, and all the Sale Laws, recognize the existence of customary or pergunnah rates, and the framers of Act X of 1859 did not take away the rights which the landholders enjoy in this respect. Mr. Mackenzie rightly observes in paragraph 7 of his Note dated the 6th of January last—"I hold that it (a right of occupancy) should only protect the ryot against arbitrary ejectment, and does not entitle him to hold at any privileged rate of rent." Sir Barnes Peacock remarked in his decision in *Isshur Ghose's* case—"To hold that the Legislature intended to confer rights of occupancy which did not previously exist, at rents

Report, para. 46.

2, Wyman, 190.

lower than such as could be reasonably obtained from new ryots, would be giving a construction to the Act which would render it an unjust interference with the vested rights of the landholders in the permanently settled districts, would considerably reduce the value of their property, and would defeat the expectations which at the time of the Permanent Settlement were held out to them that they would enjoy exclusively the fruits of their own good management and industry." In one of the leading decisions on the subject, the Privy Council observed that "a suit to enhance rent proceeds on the presumption that a zemindar holding under the Permanent Settlement has the right from time to time to raise the rents of all the rent-paying lands within the zemindaree, *according to the pergunnah or current rates*, unless he is precluded from the exercise of that right by a contract binding on him, or the lands in question can be brought within one of the exemptions recognised by Bengal Regulation VIII of 1793." The Government of 1793 reserved to itself, by section 8, Regulation I of 1793, the power to enact such Regulations as may be necessary "for the protection and welfare of dependent talukdars, ryots, and other cultivators of the soil," but the reservation referred, to use the words of the despatch of the Court of Directors, to "such Regulations as might be necessary to prevent the ryots from being improperly disturbed in their possession or loaded with unwarrantable exactions." It would be altogether incompatible with the letter and spirit of the Regulations which were passed simultaneously in the year 1793 to hold that that power extended to the determination of rents payable by ryots to their landlords.

Harington's Analysis, volume II, page 189.

§ 13. Following up the hypothesis which I have combated above, the Commission has suggested a provision to the effect that the enhanced rent of an occupancy ryot should not be more than one-fourth of the average annual value of the gross produce of the land. This dogmatic limitation of the zemindar's share of the produce is not only contradicted by the glaring fact that both in Bengal and Behar, when rent is payable in kind, the zemindar's share of the produce is rarely less than 50 per cent, but it is also indefensible on the grounds of justice and even of expediency. In those tracts of the country where rent is at present considerably more than 25 per cent of the value of the produce, this rule will stop enhancement of rent altogether. The argument that the landlords in those places already enjoy more profits than what they are fairly entitled to is at best specious. The profits of landlords are not necessarily large in districts in which the ratio of rent to produce is high, nor are they necessarily small where the ratio is low. It appears from the valuations of estates as determined by road cess papers, that in Beerbhoom and Hooghly, where the ratio of rent to produce is considerably more than one-fourth, the revenue is more than 45 per cent of the valuation, while in Dacca and Chittagong, where the ratio of rent to produce is less than one-sixteenth, the revenue is less than 25 per cent of the valuation of estates. The result of the operation of the proposed rule will be that in some cases, as I have already said, it will stop enhancement altogether; in others it will raise the rent in various proportions; in others again it will lead to a decennial doubling of the rents, and in all it will disturb the relative profits which the landlord and the ryot have been hitherto deriving from the land. The rule will not give the Courts any help in the decision of suits for enhancement of rent. It is easy to see by the light of the official information placed before the public during the administration of Sir Richard Temple and since, that it will be no great help to the Courts to know that the maximum limit of rent is 25 per cent of the produce, when the prevailing ratio is perhaps 5 per cent in one place and 40 per cent in another.

Section 23 (c).

Report, para. 47.

Additional report, 1878-79, page 374.

Mr. Harrison's Tables.

§ 14. Mr. Trevor observed in the GreatRent case—"As, then, the terms 'fair and equitable' seem to me to have relation to the customary rate of the country, representing a share of the gross produce calculated in money, under whatever form of expression it be designated, and as the law directs that in case of disputes the rate of rent which a ryot with a right of occupancy has paid shall be considered fair and equitable until the contrary be shown, it is a fair presumption that the rent now paid represents the customary rent in the absence of any proof to the contrary. Under this presumption, then, when the value of the produce has increased otherwise than by the agency or the expense of the ryot or the zemindar, and simply in consequence of the rise of prices, what is the principle on which the rent should be adjusted? As the rent now paid represents the customary rent, it represents, on the view which I have adopted, that proportion of the gross produce calculated in money to which the zemindar was entitled; and as the increase in the produce has arisen from circumstances independent both of the zemindar and the ryot, the zemindar is entitled to a rise in his rent proportionate to the increased value of his share of the produce." Taking into consideration all the circumstances affecting the question, the above rule offers the most equitable solution of the difficulty. It gives the landlord and the ryot shares of the produce which local custom has declared to be their proper shares, and it distributes the increased value of produce between them in the ratio in which it was always distributed. The members of the Commission agree with Mr. Trevor in thinking "that existing rents should be taken as the basis of operation," and yet, instead of trying to reduce the rule of proportion in enhancement suits into a workable form, the majority have satisfied themselves with suggesting a maximum limit to enhanced rent. It appears to me that the practical operation of the equitable principles enunciated in the judgment in the Great Rent case will be rendered easy, and the difficulties which at present beset the investigation and decision of enhancement suits will be wholly removed if, by a careful enquiry, the ratio which rent bears to produce in different districts or other local areas be determined and declared once for all, and all suits and proceedings for the enhancement of rents be decided in future on the basis of such ratios. The justice of the rule has been indirectly admitted in the Draft Bill, but it has been recommended in such a form that it will simply perpetuate the difficulties of enquiry, the difference of results in different suits, and the consequent confusion which have always attended the practical working of the rule in the form in which it has been laid down in the Great Rent case.

3, W. R., Act X, page 41.

Report, para. 47.

Section 23(*b*).

§ 15. If the rule of proportion be taken as the fundamental rule for enhancement of rent, as it has always been taken to be, there will be no necessity for the rule (1) that the enhanced rent shall not be more than double the previous rent, or for the rule (2) that after the rent of a holding has been once enhanced, there shall be no enhancement for a period of 10 years next ensuing, or for the rule (3) that if the increase of the productive powers of the land or of the price of produce has taken place otherwise than by the agency or at the expense of the landlord or the ryot, the landlord shall be entitled to only one-half of the benefit of such increase. Rules (1) and (2), although unnecessary, are comparatively unobjectionable; but by rule (3), which is as positive in its terms as rule (1), the benefit of the increase will be equitably divided in districts like Hooghly and Burdwan, but it will distribute the benefit between the landlord and the ryot in Dacca and Chittagong in a ratio which, as against the ryot, will be eight to ten times greater than the ratio in which it has been hitherto divided. The effect of all the

Section 23(*b*).

Section 10(*b*).

Section 23(*a*).

various provisions regarding enhancement of rent will therefore be that instead of a simple rule of proportion to go by, the Munsif or the Collector will have before him for his guidance a number of rules which, without introducing an additional atom of equity or justice in the determination of the question, will complicate matters infinitely more than the existing rule which they are intended to supersede.

Section 11. § 16. It has been proposed to convert all holdings of ryots which singly comprise 100 bighas or more into tenures. This proposal, although it entails some loss on the landholders, would have been harmless enough, if the maximum margin of profits which a tenure-
Section 9. holder may have for his share had not been raised to 30 per cent of the balance, which remains after deducting from rents payable to him the expenses of collecting such rents. Regulation V of 1812, section 8, fixed the share of the tenureholder's profits at 10 per cent of the gross rents collected by him, and although that law was repealed in 1859, and by oversight no new provision enacted in its
Report, para. 51. place, the Courts have continued to hold such share to be fair and
Report, para. equitable. It is admitted that tenureholders and other middlemen "are no very useful members of an agricultural community." Why then raise their share of the profits? Why do it at a great sacrifice of the interest of the zemindar?

Section 23(*d*). § 17. The clause regarding progressive enhancement, providing that a decree may direct that the rent shall increase yearly by degrees for any number of years not exceeding 5 until the limit of the enhanced rent is reached, is also open to objection. On this point I wish only to repeat what I said in my Note dated the 20th April 1880: "The idea of progressive enhancement is new and altogether foreign to the subject. When waste land is to be cultivated, one can understand a ryot wishing to rent it at a progressive jumma in consideration of the time which must elapse before the land will yield a full crop; but why should a ryot be entitled to pay even for two or three years anything less than what the Court holds to be the fair and equitable rate? It would be taking an altogether wrong view of the rights of the parties if we think that the burden of enhanced rent should be lightly and gradually thrown on the ryot. A consumer of food-grain has much better right to claim a progressive instead of a sudden rise of the price of grain. In the case of the ryot it must be assumed that there has been a steady rise of the value of produce, and that he has refused to pay amicably to the landholder the share of the increased value which he is entitled to get. Tenderness to the ryot, under such circumstances, will be wholly misplaced. It will simply give a premium to litigation, and stop for ever all amicable adjustment of rent."

Section 21. § 18. When rent is payable in kind, the share of the produce which the landlord is entitled to receive has been limited to 50 per cent. In many places, however, both in Bengal and Behar, the landlord's share is nine-sixteenths of the produce, even when the ryot does not receive from him seed, labor, or other assistance. An attempt to reduce existing rates will be not only fraught with injustice, but it will be also productive of much confusion by the disturbance of existing
Section 86. rights. I also object to the ryot in Behar being invested with the power of having rent payable in kind commuted to an annual money rent. Where rent is paid in kind there is no necessity for enhancement; both the parties get their customary share of the benefit whenever there is an increase in the value of produce. The proposed change will make litigation inevitable where the rights of the parties at present adjust themselves without any extraneous intervention.

§ 19. The provisions for the distraint of crops are very widely resorted to by landholders for the recovery of their rents. They enable them to realize their rents at the proper time, simply by the threat of

coercive measures without putting the legal machinery into action, while they save the ryot the loss of time, work and money attendant on suits for arrears of rent. The landlords have seldom the motive to abuse the power vested in them, and, as a matter of fact, the power *is* seldom abused. The heavy penalties provided for cases of abuse of the power are effectual deterrents against wanton or oppressive distraint. Whenever the power is improperly exercised, the law gives the ryot ample compensation for any losses sustained by him. The process of distraint is a mode of proceeding which has taken root in the minds of landlords, and it is regarded by them as the most effectual means for the easy and timely realization of their rents from a body of men who are known to be generally improvident, and who would be ultimately injured rather than benefited by the abolition of the process. The reasons given for its abolition are based on incorrect and insufficient information, and they do not justify a change in the law, which will be a misfortune alike to zemindar and ryot. Report, para. 4.

§ 20. The necessity for investing the District Courts with the power of appointing a Manager for the management of an estate or tenure held by two or more co-parceners, when even a single ryot, or the owner of an infinitesimal share, chooses to apply for such an appointment, has not been made out. The decision recently passed by a Full Bench of the High Court, recognizing the power of every co-parcener to have his share of the rent apportioned by a suit in Court, will remove all sources of annoyance to the ryots of joint estates and tenures, and of disputes among the co-parceners themselves. The proposal for the appointment of Managers by Court is therefore uncalled for. A similar proposition started at the time of Sir George Campbell was looked upon with disfavour by the executive and judicial officers who were consulted about it, and it was abandoned after a thorough discussion of its merits and demerits. It is certainly not desirable that the mediæval passion for superseding the independent conduct of every man's affairs by officious legislation in matters relating to land should not be revived. Section 65.

§ 21. There are some minor points on which also I am obliged to differ from the majority of my colleagues:—(1) The present law allows interest at the rate of 12 per cent on arrears of rent. The Draft Bill takes away the landlord's right to collect rent by monthly kists, and yet it makes the rate of interest in some measure discretionary with the Courts. (2) It has been no doubt held by the Courts that a slight increase of area of a holding, where the boundaries have not changed, is no ground for enhancement of rent. The Draft Bill, however, gives illustrations of the principle which, if followed, would, in a large number of cases not legitimately coming within it deprive the landlord of his right of enhancement on the ground of excess lands. It is also evident that where the rent is fixed at so much per bigha, the above principle does not apply, and there is no reason why there should be no enhancement even for a slight increase of area. On the other hand, a ryot can apply for abatement of rent on the allegation that his holding of ten bighas is found by measurement to be one cottah less than that quantity. (3) The change which the Bill seeks to introduce in the law relating to the sale of tenures for their own default is unnecessary, and I have no doubt that it will be a fruitful source of litigation. Section 56. Section 22. Section 25. Section 206.

§ 22. The discussions that were invited on the proposal for making rights of occupancy transferable showed that, while it involved a great injustice to the landholders, it was a matter of questionable expediency. The observations made on the subject by the learned Chief Justice in his Note dated the 8th of January last are so well founded on facts, and so well argued, that I shall content myself with giving extracts from it. After assuming that the creation of the right of

occupancy could be defended on grounds of equity, he pertinently asks—"If the equity to the landlord consisted in his being permanently secured a good tenant, what becomes of the equity if you allow the tenant to transfer his interest? It is hardly fair to suggest that zemindars ought not to object to the transferability of ryots' tenures, on the ground that the measure would be merely unpleasant or injurious to themselves. It strikes me that this is just the ground upon which zemindars, or any other class of men, are perfectly justified in objecting to any public measure. I can hardly conceive a greater source of irritation than for a rival zemindar to buy up a number of ryots' holdings in the middle of his neighbour's estate, and to use his influence and position, so obtained, to create disaffection and disloyalty amongst his neighbour's ryots. It seems to me impossible to contend, with any show of reason, that it is no injustice to a landlord to deprive him of the right, which he has by law, of selecting his own tenants; and I confess that I cannot view such injustice in the light of a sentimental grievance. I think it equally true, on the other hand, that to give a poor population like the Bengal ryots the means of selling or mortgaging their tenures at pleasure is a very certain means of making them improvident and unthrifty. I should have thought that the most effectual way of protecting such people, and preventing them from wasting their substance, would be to secure them a permanent interest in their property by prohibiting the alienation of it in any shape or way." If rights of occupancy be made transferable, the provision for the ejectment of occupancy ryots for arrears of rent must be, as it has been in the Draft Bill, done away with. Should therefore Government determine to give a saleable character to occupancy holdings, the zemindars have a right to expect that they should be adequately compensated for these new infringements of their rights, and that at least effective facilities will be given them for recovery and enhancement of rent.

Section 79, Explanation.

§ 23. What are the facilities and benefits which the Draft Bill proposes to give the landholders in exchange for the new encroachments upon their rights? The provisions touching the registration of transfers of tenures, undertenures and holdings by succession, gift, sale and otherwise, are perhaps the only sections in the Bill which they can look upon as an improvement on the present law, so far as regards a proper recognition of their rights in one particular. These provisions are, however, a necessary corollary to the new sections regarding the transferability of ryoti holdings. The new provisions for the settlement of rent by the Collector are of questionable benefit to the zemindar. They take away the constitutional rights of parties as to representation by Counsel and as to appeals, and place the determination of most valuable rights in the hands of the executive.

Sections 46, 54.

§ 24. Upon the whole, I think that the Draft Bill in its present form will not be nearly half so acceptable to the general body of landholders as the written and unwritten laws which now govern their relations with their ryots. For one good measure or two which we propose to offer them, we propose to curtail and annihilate their rights in fifty different directions.

PEARY MOHUN MOOKERJEE.

14*th June* 1880.

Remarks by Baboo Mohini Mohun Roy.

§ 1. I do not approve of the Draft Bill as a whole, and strongly disapprove of the many material changes which it proposes to make in the substantive law relating to rights in land. I always deprecated such changes. The relation of landlord and tenant, with reference to rights in land, is such that you cannot confer a valuable right upon one class without causing a corresponding diminution in the interest of the other. I was therefore of opinion that we ought not to make any substantial alterations in the respective rights of landlords and tenants as defined by Act X of 1859 and Act VIII (B.C.) of 1869; but that we might do a great deal for their common benefit and diminish litigation by simplifying the procedure, by simplifying the relations of the two classes, and by removing the technical difficulties and formal obstacles which now exist in the way of the exercise of their just and undoubted rights. The majority of the Official Members, who likewise formed the majority of the Rent Commission, however, held views somewhat different, and seemed to think that the line drawn by the existing law [Act X of 1559 and Act VIII (B.C.) of 1869] between the conflicting rights of landlord and tenant was not sufficiently "scientific," and that they (the majority of the Rent Commission) might, and should now, recast land-tenures and make a redistribution of the property in land between the two classes.

§ 2. There was considerable discussion and difference of opinion upon one point, *viz.* whether Act X of 1859 had altered the previously existing law to the advantage or disadvantage of the ryot. Upon this point I entertain a very clear and decided opinion, which is likewise supported by high authority. In the Minute of Sir Barnes Peacock, dated the 31st March 1864, he says: "It appears to me that Section 6 is objectionable and ought to be repealed, *first*, because it interferes with the just rights of the zemindars, at least in the permanently-settled districts, by vesting rights of occupancy in the ryots, which had no previous existence." Lord Canning, in his message conveying his assent to the Bill (Act X of 1859), said: "It had long been desirable that the important questions connected with the relative rights of landlord and tenant dealt with by the Bill should be settled; that the Bill was a real and earnest endeavour to improve the position of the ryots of Bengal, and to open to them a prospect of freedom and independence which they had not hitherto enjoyed, by clearly defining their rights and by placing restrictions on the power of the zemindars such as ought long since to have been provided."

§ 3. Such high authorities seem to be fairly conclusive upon the point. But it also seems to me that we ought not to go behind Act X of 1859. That Act has been law now nearly 20 years, the people of Bengal have become familiar with its provisions, and made their arrangements and contracts upon the footing thereof. The disquiet and the disaffection consequent on the introduction of a new law have now subsided. It often takes a considerable time for a law to settle itself and for the people to adapt themselves and to adjust their relations according to the law. The existing law relating to landlord and tenant may fairly be said to have arrived at this stage. We should now be very careful not to do any thing which may have the effect of embroiling again the two classes and bringing on another cycle of disquiet and disturbance. The Draft Bill, if passed into law without extensive alterations, is, I am afraid, extremely likely to produce this result.

§ 4. One objectionable feature of the Draft Bill, which requires especial notice, is that, striving at elaboration, its tendency has been to complicate the relations between landlord and tenant. Very little has been done in the way of simplification. I do not say that nothing has been done in this direction, but a great deal more might be done. As the Draft Bill stands at present, the simplifications effected will bear no comparison to the complications introduced. In this respect our Draft Bill has very poor claims to be considered an improvement upon Act X of 1859. One Section of the old law has been swelled into ten, and Illustrations and Explanations added in the somewhat typical form of our modern efforts at legislation. We know by experience that Illustrations and Explanations too often fail in their object, and instead of elucidating raise new and unforeseen difficulties and doubts as to the meaning of the text. If our Bill be so fortunate as to be introduced into Council, I hope care will be taken to reduce it to shape, and to make it simple and practicable by cutting out half the Sections and Sub-sections and all the Illustrations and Explanations. Some of the most questionable "improvements" are in those Sub-sections, Illustrations, and Explanations (*vide* Explanation I of Section 18, and Clause (*b*) of Section 77).

§ 5. It is not my intention to criticise all the changes which our Draft Bill proposes to make in the present law; but I shall briefly refer to some of the most objectionable ones, such as I consider to have a highly mischievous tendency or to be clear infringements of existing rights.

(*a*) *Chapter III, Section* 18.—Provisions for sub-letting by an occupancy ryot and for converting an occupancy ryot into a tenure-holder. These provisions are clear infringements of the rights of landlords, and to some extent also of the rights of occupancy ryots as against their sub-ryots, and are calculated to give rise to much litigation.

(*b*) *Chapter IV, Sections* 26 *to* 31.—Investing three-year ryots with occupancy rights in a modified form. This is a flagrant change and requires no comment.

(*c*) *Chapter VI, Sections* 37, 38, 39, *and* 40.—I do not object to Section 36 which enables a ryot to build a dwelling-house upon the land of his holding. But Sections 37, 38, 39, and 40 have a dangerous tendency, and will be productive of bitter and harassing litigation. I suppose if a ryot applies land to any purpose inconsistent with that for which it was let to him, he is a wrong-doer. There is no reason in justice why so much tenderness should be shown to him and so many artificial difficulties thrown in the way of the landlord seeking to remedy the wrong. Section 40 appears to have been framed with reference to some old rulings of our Court and is vicious in principle. It has been held in later cases that mere delay in suing does not constitute acquiescence and deprive a plaintiff of his right to relief (*vide* Indian Law Reports I, Allahabad, page 32, and X, Bengal Law Reports, page 324.

(*d*) *Chapter VI, Sections* 41 *and* 42.—This is a very dangerous "improvement" and one of a very wide range and comprehensive character. I do not object to extending the principle of occupancy right to homestead lands in villages used for dwelling purposes by artizans, shopkeepers, and other non-agricultural people. But I object to the maximum rent being fixed at 5 per cent. of the market value, which I consider to be too low. Nine per cent. would, in my opinion, be fair. As to extending the principle of occupancy right to village lands not used for dwelling purposes and to lands situated in towns (whether used for building or any other purpose), it seems to be entirely out of the question, unless wholesale confiscation of private property is intended.

(*e*) *Chapter X, Sections 65 to 67.*—The provisions for the appointment of a manager are unnecessary and will answer no useful purpose. Persons out of possession having claims to a share in property will largely resort to these provisions for the purpose of obtaining a recognition in some shape of their claims or of harassing their adversaries. In this respect, I think, the existing law is quite sufficient for all practical purposes and does not require any alteration.

(*f*) *Chapter XI, Section 77, Clause (b).*—Ryots entitled to cut trees. In the case of *Ruttonjee Eduljee Shet* (X, W. R., page 13, P. C.) the Judicial Committee of the Privy Council say: "The trees upon the land were part of the land, and the right to cut down and sell those trees were incident to the proprietorship of the land. The appellant (who was lessee under Government) must ground his title to those trees and the right to cut them down either upon this that it is a necessary incident of the lease, or, secondly, under some positive law, or, thirdly, under some custom to be incorporated in the lease, or, fourthly, under the express terms of the lease."

(*g*) *Chapter XVIII, Sections 206 and 207.*—I, as a member of the profession, ought to be grateful for this "improvement" which certainly promises a splendid crop of litigation. But it will place a serious obstacle in the way of obtaining execution of rent-decrees in cases of saleable tenures. It was remarked by Sir Barnes Peacock in one of his judgments that "in this country a plaintiff's troubles begin as soon as he obtains a decree." Indeed, our laws have provided many ingenious devices for obstructing and delaying execution. But delay in the execution of a rent-decree is far more injurious and involves greater risk of loss than in the case of other decrees. The accumulation in other decrees is simply of interest, but in the case of a rent-decree it is of interest and subsequent rents.

It is also worthy of consideration that the subordinate tenants have obtained their tenures with full knowledge of their risk and presumably paid value upon this footing. They cannot justly ask that the law should be changed for their benefit and to the prejudice of the superior landlord, or, in other words, that they should be secured against all risk, while additional obstructions and risk of loss should be thrown upon the superior landlord. The subordinate tenants have the right to salve the parent tenure and thereby protect their own interests by paying in the amount of the decree. I also think that in some cases, where incumbrances and intermediate tenures have multiplied to an abnormal extent, their extinction is urgently required, and that in such cases a sale of the superior tenure for arrears of rent proves the salvation of the property. It is stated in the Report (paragraph 15) "that in Backergunge there are as many as thirteen persons having successive interests in the land inferior to that of the proprietor or zemindar." Above all, the complications and consequent litigation which this change will produce will far outweigh any little good which it may do to certain intermediate tenants.

§ 6. In conclusion, I wish to say a few words with reference to one important point noticed in paragraph 7 of the Report. It seems to me that the suggestion that "all contracts of tenancy should be required by law to be in writing" has been discarded by the majority of the Commission without any good reason. The facts cited and arguments used in the Report go only to show that no retrospective effect should be given to such a law. I have searched in vain for a single fact or argument against its adoption in respect of new tenancies.

It is admitted that "this suggestion has been repeatedly made and on more than one occasion supported by high authority. The advisability of having such contracts in writing impressed itself at an early period upon the minds of the people of England. The first

section of the Statute of Frauds enacted that all leases made by parol, and not put in writing, should have the force and effect of leases-at-will only. The experience of the registration offices indicates that writing is commonly used in the creation of new tenancies."

But it is said that "the majority of the tenancies in Bengal and Behar depend upon custom rather than contract." This is a doubtful proposition of fact and somewhat vaguely put. But the inference drawn therefrom against the adoption of written contracts in respect of new tenancies is clearly erroneous. The law with reference to customs is, as laid down by the Privy Council in the case of Nil Kristo Deb Barmana (12 W. R., page 21, P. C.) "where a custom is proved to exist, it supersedes the general law which, however, still regulates all beyond the custom." Especial provision has been made in our Draft Bill for saving customs and customary rights (*vide* paragraph 12 of the Report). It is stated therein, "We believe that there are many local customs in this as well as in every other country well understood by the people, recognized by the landlords, and susceptible of proof in the Courts of Justice; and we think it very desirable to make it clearly understood that the Bill is not intended to interfere with any of these unless they have been expressly rescinded by, or are clearly inconsistent with, its provisions."

The area of the operation of local customs must be extremely small, and it is difficult to see how such customs can apply to new tenancies. But the enactment of a law compelling written contracts in cases of new tenancies created will not, and cannot, interfere with local customs where such are proved to exist.

The advantages of enacting a law similar to the first section of the Statute of Frauds are manifest. It will simplify the relations of landlord and tenant, render such relations more certain and less open to doubt and controversy, and greatly diminish litigation. It will scarcely be making any change in the present law. It has been held in numerous cases in our Courts that, where an ejected tenant sued to recover possession against his landlord, "it was for him to prove that he was entitled to obtain possession either by virtue of a lease granted to him by the zemindar or by virtue of a right of occupancy acquired under Section 6, Act X." The above quotation is from the judgment of Justice Dwarka Nath Mitter in the case of Ram Mohun Das (14 W. R., page 41).

§ 7. Let the right of occupancy remain; let all existing tenancies and local customs be saved; but let not new kinds of tenancy be created by statute; and let it be declared that henceforth all contracts of tenancy "not put in writing shall have the force and effect of leases-at-will only." This is simple and seems to be what will meet the present requirements of the country.

MOHINI MOHUN ROY.

The 16th June 1880.

Remarks by MR. MACKENZIE.

§ 1. I HAVE signed the Report and accepted the Bill as a whole, though there are some few points in both, of which I do not altogether approve.

§ 2. Much credit is due to Mr. Field for the manner in which, under considerable difficulties, owing to the absence latterly from Calcutta of several members of the Commission, he has succeeded in fairly embodying in the Report the views of most of us, and in expressing in his draft sections the general conclusions arrived at while we were together. The only member who has thought fit to cavil at the *style* of the work is apparently Baboo Mohini Mohun Roy, who, to our great loss, only found leisure to attend less than half of the forty-four meetings of the Commission, was seldom able when he did come to remain till the close of any meeting, was absent when many of the more important matters were discussed, and gave less aid in shaping the measure which he now criticises than any other member. Personally I regret this, because what few suggestions this gentleman favoured us with were practical and marked by much acuteness, and if he had been actively suggestive, instead of unduly reticent, we might have derived much benefit from his assistance.

§ 3. There can be no doubt that in its *main* features the Bill expresses the common conclusions of all the members, with the marked exception of the two gentlemen who represented specially the zemindary interest—Baboo Peary Mohun Mookerjea and Baboo Mohini Mohun Roy. I am afraid that the only measure likely to command their unqualified approval would be a Bill giving unlimited facilities of collection and enhancement of rent to the zemindars, and curtailing, as far as possible, the few legally recognised privileges of undertenants and ryots. Baboo Peary Mohun Mookerjea especially has been consistently opposed to making any concessions to either tenure-holders or cultivators, and has even repudiated the more liberal views of the British Indian Association, as officially expressed, on such matters as the maximum rate of occupancy rents, and the transferability of the occupancy tenure. Both these gentlemen in their minutes of dissent protest vigorously against "going behind Act X of 1859" when any benefit to tenants is likely to arise therefrom, but they both seem quite ready to set Act X aside when any consequent gain would accrue to the class which they represent I place in contrast, as some evidence of this, the following passages:—

Extract from remarks on the Bill by Baboo Mohini Mohun Roy.

"I do not approve of the Draft Bill as a whole, and strongly disapprove of the many material changes which it proposes to make in the substantive law relating to rights in land. I always deprecated such changes .....I was therefore of opinion that we ought not to make any substantial alterations in the respective rights of landlords and tenants as defined by Act X of 1859 and Act VIII (B. C.) of 1869.....It seems to me we ought not to go behind Act X."

Extract from proceedings of the Eighteenth Meeting of the Commission.

"Baboo Mohini Mohun Rai *proposed* to alter the presumption, that when a ryot's rent has not been changed for 20 years, the land has been held at that rent from the time of the Permanent Settlement.

Ayes	*Noes.*
Baboo Mohini Mohun Roy.	*All the other six members of the Commission.*
Baboo Peary Mohun Mookerjea.	

§ 4. Now, though I think it right to notice the spirit in which these dissentient members approached the subject, I do not for a moment

maintain that this fact invalidates their criticisms or disparages their arguments. They support, as they have every right to do, one side of a very vexed question. It is natural enough that they should, as landholders themselves, enunciate the highest theories of the character and extent of zemindary rights in Bengal. They make of course, and quite legitimately, the very most of the terms "proprietors of the soil" and "landowners," used in the legislation of 1793. They hold on tenaciously, and rightly, to the sheet-anchor of their school—Sir Barnes Peacock; and they are, fortunately for them, able also to refer to the present Chief Justice as having (though, so far, on the unargued case), accepted the views of the zemindary propaganda. There is evidently much to be said, therefore, for their view of the facts, and it is not at all likely to be left unsaid. The landed and wealthy classes of Bengal have powerful organs in the Press, and powerful friends both here and at Home. They are many of them very amiable persons, of great intelligence and great benevolence. Officials are glad to do them favours, and find it pleasant to be on friendly relations with them. Every prejudice arising out of Western notions of property and the relations of landlord and tenant in Great Britain is entirely on their side. It is only at the cost of much dry study of old records, old laws, and old books, and from a close and critical examination of certain apparently anomalous survivals in the rural economy of the province, that one comes to learn that there is even in permanently-settled Bengal, quite another side to the land question which is not represented in the zemindars' statement of the case; which has been affected less than is supposed by modern legislation; which concerns the interests of vast masses of unfriended peasants; and which the occurrences of recent years make it necessary once for all to bring prominently under the consideration of Government and the legislature.

§ 5. I cannot here enter into a detailed statement of the grounds upon which I, for one, have been led to hold that there is, both in law and fact, a living tenant-right in Bengal—a right, that is to say, belonging to the cultivator, limiting and restricting the proprietary rights of the zemindar, and which, though seriously damaged by illadvised legislation, has not yet been altogether destroyed. Some of these grounds will be found on record in the proceedings of the Commission, and especially in Mr. O'Kinealy's historical note. The Commission has by a majority practically endorsed that general view, though it has not seen its way to placing the matter on the simple basis suggested by me. I wish here, therefore, very briefly to repeat what my contention is, and to show that it is not after all more than the zemindars themselves would be wise to grant.

§ 6. I may remark at the outset that I have myself no special reverence for Act X of 1859. I have read all the correspondence leading up to it, and all the discussions attending its enactment, and I suppose that there never was a measure of equal moment so inadequately considered and debated. The fact is that it was devised mainly to meet acknowledged evils arising out of the summary procedure then in force for the recovery of rents, and attaching to the system of distraint; and what provisions of substantive law were incorporated in it were brought in almost haphazard, without any reference to the mass of information bearing upon them, which lay in the record-rooms of Government, and the numerous discussions and proposals of former years, which had been allowed to slide into oblivion. I have the original file before me as I write, and it is marvellous to see how little was known of byegone discussions as to ryots' rights, byegone orders of the Court of Directors to protect these, and byegone representations of Collectors as to the "unauthorized encroachments" of the zemindars. I attach to this almost the only

paper I can find among the reports on the Bill that shows any real acquaintance with the constitutional history of rural Bengal—a minute by Mr. A. Sconce; though even Mr. Sconce was not fully aware of the actual strength of the resident ryot's position. I also attach a minute by the Lieutenant-Governor, Mr. F. M. Halliday, recorded by way of instruction to Mr. Currie, the Member in charge of the Bill. It is curious to note how very near the occupancy ryots came to getting permanency of rent-rates in 1859, and how little apparently it was intended to stimulate a general enhancement of such ryots' rents. It is equally curious to learn from the papers that the Select Committee on Act X were mainly influenced in adopting the twelve years' rule of occupancy by an erroneous construction of a revenue circular of the North-West Board, which had no application whatever to Bengal. It was due, indeed, mainly to this misconception that the Act, as passed, failed to declare what the Bill, as introduced, laid down as acknowledged law—that *every* resident ryot had a right of occupancy, and that *three years'* cultivation of land conferred rights of occupancy on resident ryots even in lands not previously in their occupation, and for which they had no written lease.

§ 7. Such being the inner history of the making of Act X, it is to my mind absurd to refer to it as a sort of legal revelation, which it is heresy to supplement and sacrilege to alter. If it can be shown that the Act has failed to settle satisfactorily the questions with which it deals, let it, I say, be amended—like any other piece of imperfect legislation. That it is imperfect is proved by the vast number of conflicting decisions massed around it by the courts. It is quite a misrepresentation to say that it has anywhere 'settled' the respective rights of landlords and tenants. It has not certainly satisfied the zemindars. They have been calling loudly for its amendment in their own interests, and it is only when they are afraid of losing positions which, under its provisions, they have managed to occupy legally for the first time, that they appeal to it as a final settlement of their relations with their tenants. They have told us repeatedly that they can neither collect their rents nor enhance their rents under the Act as it stands; and they are willing enough to see the Act set aside so long as the Government confines its attention to these particular points. By all means then let us amend the law on these points; but as we are thus disturbing necessarily the existing relations of landlord and tenant in the interests of the landlords, we ought surely at the same time to see if nothing else is needed to maintain or restore the equitable balance between the parties. The Commission was, I contend, bound to enquire if the legislation of 1859 has not in some way injured the ryots as well as restricted landlords' rights.

§ 8. For my part I have no doubt whatever that it was from the earliest times an axiom in Indian Land Law that every settled cultivator was entitled to be maintained in the quiet occupation of the land he tilled, so long as he paid the established quota of land-tax to the State, or (in Bengal) to the zemindar, as under contract representing the State; and that this was a right inherent in the cultivator, and did not in any way emanate from the zemindar as sudder malguzar. Ejectment for any other cause than non-payment of the established quota of land tax I consider repugnant both to the sentiment of the people and to the whole spirit and tenor of their laws and customs. I maintain that in Bengal *every* resident ryot had a right of occupancy in his jote; and that *every* cultivator who settled down permanently to cultivate as a member of the village community became *ipso facto* a resident ryot. I hold that recognition as a resident ryot rendered such a settler liable to pay his share of the revenue assessed on his village according to the established local rates, and not at any

higher rates. I believe that it was not the intention of the legislature in 1793 to alter this, or to confer on the zemindars a power of enhancing either individual ryot's rates or general local rates at pleasure, and I consider it *almost* certain that ordinary landlords had originally under our legislation no legal power of raising the customary prevailing rates at all. *Per contra*, I admit that, as a fact, ordinary landlords, profiting by special rules made in favour of auction-purchasers and devised to protect the Government revenue, have persistently and with the sanction of the Courts (though until lately not with that of the legislature) enhanced rents arbitrarily, and that this right cannot now equitably be denied them. But, on the other hand, I hold that the ryot's position cannot equitably be altogether destroyed. He is entitled in virtue of his ancient rights, and of the reiterated orders of the Home Government to secure him those rights, to be protected against arbitrary ejectment; he is entitled to demand that his rent-rates shall be those prevailing in, or legally established for, his neighbourhood; and he is entitled so far to benefit by the intentions of the Government in 1793, as to derive from his holding not merely maintenance, but a reasonable profit. If Act X fails in any degree to secure these rights, then I say the ryot on his side can fairly claim to have it amended to that end.

§ 9. Now all that a reasonable zemindar wants is to get his rents in easily, and to be able to share in the profits accruing from the rising prices of country produce. It is entirely to his advantage to have a settled tenantry, comfortable in circumstances, and able to stand the pressure of occasional bad seasons. If he has proper facilities for realizing his rents, he can have no proper motive for claiming a right of ejecting the ryots at his pleasure. He will willingly recognize the right of every well-to-do ryot to occupy. How, then, are we to secure well-to-do ryots? The only way is by restricting the legal demand of what has now become 'rent.' If it be once admitted that the ryot has a beneficial interest in his tenure, the corner-stone of agricultural prosperity may be considered laid. At present the zemindars complain that they cannot enhance in spite of all the advantages given them by Act X, which is the first law recognizing definitely their right to enhance with reference to the value of produce. I would not myself remove any one of the practical difficulties now in their way, unless they consent once for all to recognize the ryots' beneficial interest. If they want to see their own present position improved, they must, I submit, consent to all reasonable measures which will secure the general improvement of the country. I would take from them no income which they now enjoy, but I would not give them the ready means of making more, unless they are prepared to assist in recognising and restoring the rights of the cultivators. Both zemindar and cultivator are proprietors in a sense, and each must respect the estate of the other.

§ 10. To my mind the only true insurance against famine is the maintenance, and, if need be, the creation of a substantial peasantry, such as the theory (though unfortunately not the practice) of Indian Land Law has always favoured. To secure this, then, I would have the State take into its own hands the settlement of rent-rates. I would not, I again repeat, take away from the zemindars any profits which they now enjoy, save in the few cases where these are obviously inordinate, as they certainly are where the landlord, while leaving all risks to the cultivators, seizes more than half the gross produce. But I would make it the business of the Revenue Authorities to regulate, as of old, the distribution of profits for the future; and I would protect the settled cultivators against everything like arbitrary interference from above.

§ 11. In this view I suggested to the Commission the recognition of the right to occupy at the rates established by the Revenue

Authorities, as the privilege of *every* ryot who had for three consecutive years cultivated land in a village. I took three years as a fair test of intention to become what, under the changed circumstances of the country and the arbitrary boundaries of survey villages, might reasonably be treated as the equivalent of the old resident ryot. Mr. O'Kinealy, Baboo Brojendro Kumar Seal, and in the main Mr. Harrison agreed with me. Unfortunately their views of the necessity of "upholding Act X" prevented Mr. Dampier and Mr. Field from also concurring, though I believe, apart from that, Mr. Dampier was inclined to favour the proposal. If this suggestion had been accepted, the complicated proposals for compensation for ejected ryots of three years' standing put forward by Mr. Harrison and embodied in Chapter IV of the Bill, would be unnecessary.

§ 12. Holding these views, I am of course not satisfied with the provisions of clause (*e*) of section 20 of the Bill, which authorizes the landlord and ryot to *contract* for the ejectment of the latter for breach of *any* stipulation made between them, nor with clause (*h*) of explanation 4 of section 19, which empowers the landlord to exact from an in-coming tenant a contract that rights of occupancy shall not accrue. I maintain that it is for the public good that rights of occupancy, as above explained, should be the universal rule and not the exception; and I would not allow a rule based on public policy to be upset by private contract, in making which one of the parties (the ryot) would always be at an unfair disadvantage, and compelled to subscribe to conditions which, if a free agent, he would undoubtedly repudiate. I find also that Courts of Equity at Home now-a-days decline to enforce stipulations of ejectment in cases where an award of damages would equitably meet the case.

§ 13. Another point in the Bill to which I take exception is the concluding clause of section 45. If the State through its Revenue officers is now to assess the rents payable to zemindars without interference from the Civil Courts, which are *ex hypothesi* tribunals unfit to deal with such economic cases, then it certainly should be at liberty to assess its own revenue, as from the earliest times, and until the Courts put an unforeseen construction on Act X, it always used to do. The State is more interested in imposing light assessments than any zemindar. It has, I admit, not always seen this in the past. But a great change is passing over the official mind in this respect; and at any rate the proper corrective authority in such cases is not the Civil Court, but the Secretary of State. Let us have, if necessary, a strict and well considered Settlement Law for the guidance of Revenue officers; and then we may put the Civil Courts entirely on one side, instead of merely working round them as we are driven to do in Act VIII (B.C.) of 1879.

§ 14. I am disposed generally to concur in Mr. Dampier's remarks on Chapter XV. If the Revenue authorities lay down recognised rates for the different classes of soil in a neighbourhood from time to time, and the landlord and the Courts are made to accept these in cases of dispute, nearly all that is required will be done. The old pergunnah rates will practically have become re-established. Those rates will soon become general and accepted.

§ 15. The question of sub-letting is one of great difficulty, and I am by no means certain that the solution offered in the Bill, taken with the arbitrary distinction (based upon area), drawn between tenures and holdings, is likely to find acceptance or work smoothly. But it is a plan worth considering. I have already, in Notes recorded on the proceedings, said all that I need say on the subject. I will only remark here that I still think the imposition of a *legal maximum* of rent for non-occupancy ryots would in the end have worked into the rural economy of the country, and served us a quiet, but effectual,

check upon excessive sub-letting. I know well all the objections that can be urged against this notion of a legal maximum fixed with reference to gross produce; but there is the fact that from the days of Menu the people of India are familiar with the idea, and reconciled to any inequalities involved in its application. There must always be inequalities of taxation, and we must remember that we are really dealing with what was originally not rent, but a land tax.

§ 16. I need scarcely say that, in common with the majority of the members of the Commission, I protest against Baboo Peary Mohun Mookerjea's theory of enhancement, which practically amounts to this, that when in any district an oppressive and litigious zemindar, by suing his ryots for monthly kists, and by other means of harassment, has succeeded in destroying their rights, and coercing them into paying exorbitant rents,—now *those rents* should be taken as a fresh starting point for future enhancement, even though far in excess of any reasonable maximum. Let every such zemindar keep by all means his present profits as the law has given them, and salve his conscience as best he may, but let him not expect assistance from either Government or the legislature in completing the ruin of his unhappy tenantry.

§ 17. I equally of course repudiate his idea, that if occupancy tenures are made transferable, zemindars should be "compensated for this new infringement of their rights." If such preposterous claims lead to a more general and searching enquiry as to what zemindary rights in Bengal really are, they may perhaps effect some good, though not perhaps altogether in the way contemplated by Baboo Peary Mohun Mookerjea.

18. The other points in his remarks, and in that of Baboo Mohini Mohun Roy, seem to be sufficiently met by the report of the Commission.

DARJEELING, A. MACKENZIE.

The 23rd May 1880.

APPENDIX A.

Minute by Mr. A. Sconce on the Bill to "Amend the Law relating to the Recovery of Rent in the Presidency of Fort William in Bengal,"—dated the 19th May 1858.

I TAKE it that the subject proposed for discussion and enactment in the 3rd and immediately succeeding sections of this Bill is the most important that ever was, or I may say that can be, submitted for the consideration of the Legislature. These sections present to us the first substantial attempt to redeem the pledge undertaken by the Government in Clause 1, Section 8, Regulation XVII, 1793, to "protect those classes of the people who from their situation are most helpless and to enact laws necessary for the protection and welfare of ryots and other cultivators of the soil."

The legislation proposed in this matter naturally divides itself into two general heads: first, the legal character or title of the occupancy of the ryot; and second, the rent at which he is liable to be assessed.

In the 3rd and 4th sections of the Bill the nature of a ryot's occupancy is described by different designations. We have mentioned hereditary ryots, resident ryots, and all other ryots. I am not unconscious that the character of the occupancy of a ryot is in one sense very materially determined by the rent or rate of rent which he is bound to pay; but we are all familiar with the broad distinction of permanent and temporary rights of occupancy; and it seems to me most essential to consider clearly what our language means, and to define with legal exactitude the peculiar forms of the tenures for which we legislate.

In Section 4 it is said every resident ryot has a right of occupancy in the land held or cultivated by him. In Section 3 the words hereditary ryots are used. Is there any distinction between the word resident and the word hereditary; and if there be a distinction, to what does it amount? The right assumed to be vested in a resident ryot is of the highest value, for, paying the rent due from him, his occupancy cannot be disturbed. I suppose that the word resident imports permanent residence, or, in other words, hereditary occupancy, and is the English equivalent of Khood Kusht or Kudeemee ryot as indicated in section 32, Regulation XI of 1822. The right, however named, seems to be mainly founded on prescription: and perhaps the terms 'prescriptive occupancy' best define the existent right, and afford the best guide for testing a disputed tenure by the standard which the law recognizes. The first suggestion therefore which I have to make is that the terms used in sections 3 and 4 should correspond, and that, instead of the words "hereditary" or "resident," should be substituted "having a prescriptive right of occupancy."

I do not say, however, that in using an uniform definition, the difficulties which daily arise for adjustment and adjudication are effectually solved. It may not be doubtful that a Khood Kusht ryot has a right of prescriptive occupancy, but prescription grows and is constituted by the effluxion of time, and thus an occupancy which being immature and new does not amount to a permanent right, by long recognition became eventually prescriptive. Rights, like customs, may be imperceptible in their origin and progress, which nevertheless in time we do not hesitate to characterize and to perpetuate. The last sentence in section 5 of this Bill appears intended to create a right of prescriptive occupancy in favour of a resident ryot with respect to land recently acquired by him. Possession and payment of rent for *three years*, supposing the tenant's right not to be otherwise limited by a written engagement, here create a right of occupancy. This provision, it will be seen, is confined to land newly acquired by resident ryots. Land not before held on a prescriptive tenure becomes after three years included within the older land of the ryot and subject, I suppose, to the same conditions of occupancy: and so it seems to me, as mere occupation for a limited period restricts the proprietor's right of ouster, a similar provision should be made in favour of other ryots by reason of prolonged occupancy.

I believe that the experience of all of us shows that it is in vain to look for precisely marked distinctions between the old and recent occupancies of ryots. The term Kudeemee is merely old. Khood Kusht appears to signify the occupancy of land which is peculiarly a ryot's own, and for which others can bring no claim on an equal footing. But distinctions of a broad and general kind are sufficiently noticeable. On the one hand, a Khood Kusht ryot is known by a continued occupancy; by an occupancy continued at his own will, if also by the silent sufferance of the zemindar; and on the other, a temporary occupancy is most usually marked by circumstances which are incompatible with a permanent right, such as by recent and accidental acquisition, by variable occupation, or by a lease for a limited period. I should prefer therefore to take twelve years'

occupancy, recognized by the zemindar (mainly by the receipt of rent, but possibly also by other circumstances) to constitute a right of prescriptive occupancy; except that an occupancy renewable at the discretion of the zemindar may be inferred from the express terms of a written engagement or from the general terms of a deed taken in connection with the circumstances under which the tenure originated or was continued. Where there is no written engagement, twelve years' occupancy alone will be sufficient to guarantee a permanent right, but if there be a deed without an express condition to quit, the mere termination of the lease will not import a limited occupancy unless that be inferrible from the circumstances of the case.

Section 3 of the Bill determines the principle by which ryots' lands are to be assessed. There are two scales; hereditary ryots being assessable at fixed rates, and other ryots being assessable at the ordinarily prevailing rates. No doubt it is not intended that a ryot holding land under prescriptive occupancy, who shall not have been previously liable to pay rent at an uniform rate, shall be entitled to a pottah limiting a demand which was before open to enhancement. I would say, however, that in practice, our investigations for the determination of the amount of rent for which a ryot is liable are rarely aided by the ascertainment of uniformity whether as regards the fixed rates of Khood Kusht ryots or the ordinary rates of other ryots. There is nothing so unsatisfactory as a professed enquiry into rates. In fact among ryots and tenants of all classes there is little or no uniformity; and though in the necessary nature of things, rents paid approximate in rate, it is not because a rate is followed as a standard, but because by comparing the specific assessments of individuals one with another, an average, as a matter of account, may be struck. Upon this understanding, provision, it seems to me, should be made for the regulation of the assessment of land held upon a right of prescriptive occupancy. The amount of rent in each case chargeable should be determined rather by the uniformity of previous payments than by enforcing conformity with the rent chargeable on neighbouring lands. Each man's liability should be regulated with reference to his own rights, not with reference to rights which it is not his business to maintain.

I would hold to the principle deducible from the rule inculcated in 1793. In Regulation VIII of that year, zemindars were told how they were to deal with their Khood Kusht ryots. The spirit of the permanent adjustment of the public revenue pervaded the legal relations of zemindars and tenants. The Permanent Settlement was not one-sided; permanent for the landlord and not permanent for the tenant. On the contrary the *de facto* positions of the tenants were accepted as representatives of the available assets of estates upon which, except for special cause, zemindars could not legally encroach. In support of the statement, it is scarcely necessary that I should refer to sections 51 and 60, Regulation VIII of 1793. But the thorough recognition of the then purpose of the Legislature is of immense importance, and the quotation of a familiar law may be pardoned. As to dependent talookdars it seems clear that the *status-quo* tied the hands of a zemindar. The rent payable to him before the completion of the settlement, that and no more should he continue to receive, and it was expressly stipulated that, even though the revenue due by himself should have been increased, it was not legally competent to him, except upon proof of certain contingencies, to demand an increase from talookdars. So as to Khood Kusht ryots. The rule with respect to them was that, except in proof of fraud, no increase should be demanded contrary to previous engagements, *unless it was shown that the rents paid within the three years preceding the settlement* had been reduced below the ordinary pergunnah rate. Here what is remarkable is that enhancement depended upon the reduction having been made within the *last three years*. If the rent of the ryot had been levied at an uniform amount for more than three years, the assessment could not be revised. This law seems to me to furnish our best authority for defining the fixity of rents. The rule has been in force from 1793 downwards, supposing a Khood Kusht ryot to have paid his rent for six years, the plea that the rate chargeable on him was too low could not be heard. In 1793 he was secured by this law, and the law cannot be less a protector to the ryot now. In 1793 the rule was that the assessment of land held under a prescriptive right of occupancy might be revised on proof that within three years the rent had been reduced below current rates; and the principle to which practical effect was thus given appears to be necessarily based on the admission that *the payment of an uniform rent for more than* three years established a prescriptive right to the continuance of that payment in future years. And further, I conceive that the constitutional theory of the Permanent Settlement did effectually embody permanence of assessment to the tenant as well as to the zemindar. This truth is too precious to be let sleep. It applies to other tenants as well as to prescriptive occupants to land, but it applies also to these. The existence of the tenancy of land,

distinct from that of a tenant-at-will or of temporary lease-holder, entered into the definitive basis of the settlement. The rent assets derivable from these permant tenancies were the fixed assets of the settlement by which the sudder jumma of each estate was regulated; and except upon special cause shown, it was incompetent to zemindars to enhance the rent then leviable. The contract on the part of the State enforced a contract on the part of the zemindar. One portion of the rents of an estate was assumed to be a fixed (though unknown) sum, and the limitation of the demand of the State carried with it the stipulation that the rent payable by this particular class of tenants should be adhered to by the zemindar.

The tenancy of an estate at the time of the permanent settlement was, as it is now, divisible into three broad classes. *First* may be enumerated the class described as dependent talooks. The tenures included in this general classification are very variously designated according to the local nomenclature prevalent in each district, but the nature of the tenure in all cases imports a hereditary occupancy at a definite rent. *Second* is the more subordinate class that may or may not be included in the first, the jotes of ryots holding under a prescriptive occupancy. And *third*, ryots or other tenants that held only for a time. As to the first class, zemindars were declared to have no general right of enhancement. The rent then payable by the tenant was accepted as his ultimate liability. By the special and very limited conditions defined in section 51, Regulation VIII of 1793, a zemindar might show cause for raising his demand, but without such special cause, the tenure of the tenant was unassailable. The same right is carried down to our own day by section 26, Act I of 1845. And again by section 60, Regulation VIII of 1793, as by Act I of 1845, the *existent* rights of the second class are equally respected.

It is for these reasons I say that the sudder jumma of the zemindar is not a constantly fixed and the rent of the tenant a constantly increasing, quantity. Both by law are fixed: and at seems to me it should be our most earnest duty to give effect to the spirit of the law.

There can be no difficulty as to the rent of a jotedar, holding land under a prescriptive occupancy from 1793 downwards. I do not speak only of the rate, but of the amount of rent. Rent so long paid cannot, in the spirit of the law, be open to enhancement.

The same rule should, I think, be extended to all undertenures existing at the date of the Permanent Settlement; that is, I would abrogate the power reserved under special circumstances by section 51, Regulation VIII of 1793 to the zemindar to enhance the rent of talookdars or of other tenants holding under corresponding titles. Look at our present position. It is nearely 70 years since the settlement of 1790 was concluded. Throughout this long period, the rent of the talookdar has been unchallenged. As a matter of course, so long as an estate is not sold for arrears of revenue, after such an interval, the talookdars cannot be brought into court: but painful instances come before us, in which sale-purchasers, strangers to every body, strange to Government, strange to the tenantry, press their special rights to enhancement under the law. It is life or death to the talookdar. For long past half a century he or his ancestors have paid a fixed rent, which rent entered originally into the basis of the permanent settlement: and suddenly a claim is made on him to pay three thousand rupees instead of one thousand. It is truly life or death to him. At most, under the law, a purchaser can be entitled to enhance only, if he prove that his predecessor, the zemindar of 1790 might have demanded an increase because the *special* custom of the district allowed it, or a temporary abatement had been granted, or because it was conformable to the conditions of the tenure. But the zemindar of 1790 had foregone his advantages: and after so great an interval to expose a tenant to a revival of the claim which he practically felt himself unable to enforce, is to expose him to injurious peril.

I have said that with a prescriptive jotedar of 1790 there can be no difficulty. As to prescriptive rights of occupancy of a more recent origin, it seems to me that whatever difficulty as to the right of assessment may be presented, should be solved by the law, and not left to the unguided judgment of the courts. I would propose to declare that a ryot holding land under a prescriptive right of occupancy who shall have uniformly paid, with or without a pottah, a definite amount of rent, shall not be liable to a demand for enhancement.

Resident permanently occupying ryots are not beholden to zemindars for their rights. If upon any point we are competent to exert the sacred force of common law in this country it is this. Labour and occupancy make the right of the prescriptive ryot. By Regulation VIII of 1793, the revision of a prescriptive jotedar's assessment was limited to reduction effected within three years only: for later titles, I proposed twelve years. All ryots are not prescriptive ryots: but having defined the nature of a prescriptive ryot's tenure, we should at the

same time define the interest which, by the declared principles of the law, should be assured to him.

I may not have leisure to discuss other portions of this excellent Bill, but the earlier sections form a detached subject, and to this for the present I confine myself. With respect to the temporary and limited tenures, I would only request attention to the concluding portion of section 2, which provides that no ryot shall, under any circumstances, be liable to any enhancement of rent in excess of the rates specified in section 3, that is customary pergunnah rates. Now the rule asserted in section 26, Act I of 1845, is that a zemindar may enhance "at discretion;" and as necessarily the limit of a local rate is inconsistent with a discretionary demand, the proposal in the Bill will supersede the present law.

APPENDIX B.

MINUTE.

Bill for the Recovery of Rents.

I AGREE generally with Mr. Currie as to the provisions of this Bill, and I would now transmit to him the various reports which have been made regarding it, in some of which will be found important discussions on points of principle and not a few valuable suggestions on matters of detail, especially in Mr. Samuells' report, wherein also will be seen some important remarks on the law as applicable to bhowlee tenures.

2. There is a great and very remarkable consent as to appeal among all the natives consulted. All desire an appeal, and consider any curtailment of this privilege a disadvantage and a grievance. I would yield to this undoubtedly popular feeling, giving the appeal to the Collector in cases below the value of Rs. 50, except as to matters beyond the mere questions of receipt and payment of money, on which the appeal should be to the judicial tribunal.

3. Mr. Raikes, Judge of the Sudder Court, observes that by numerous precedents since the enactment of section 26, Act I of 1845, it has been determined that an auction-purchaser may eject or enhance at discretion the rents of all tenants, except those of the description specially protected by the section in question; whereas sections 3 and 4 of the present Bill extend that protection to other classes, and thus run counter to former legislation and to rulings of the courts founded thereon. I apprehend, however, that the object of that part of the Bill was no other than that of Act I of 1845, namely, to declare and uphold the rights of khoodkasht and kudeemee ryots, which ryots I take to be the class intended by the expressions "hereditary ryots holding lands at fixed rates" and "resident ryots and cultivators." Perhaps the opportunity should be taken to define what has always needed definition, viz. the term "khoodkasht and kudeemee ryots." Mr Sconce, Judge of the Sudder Court, has suggested that instead of the terms used in sections 3 and 4 of the Bill, there should be substituted the words "ryots having a prescriptive right of occupancy;" and he would fix twelve years as the term of uninterrupted occupancy, after which a ryot should come under the description he proposes. To this I would assent believing that in doing this we shall be discharging a heavy obligation towards the ryots, long unfulfilled by our legislation. I would also use means to show that this was the definition of a "khoodkasht or kudeemee ryot," elsewhere alluded to in our code.

4. Mr. Sconce further proposes to declare the actual rents of such ryots permanent as to amount. But as to this I hesitate, believing it better to leave this to be determined by the new rent-courts, as it now is in suits in the ordinary courts for what is termed nishust-i-jumma. And in the enumeration of the kinds of suits to be cognizable by the new courts, I would distinctly insert suits for settling or fixing or enhancing rents.

5. There is some variation of opinion among the officers consulted as to the restriction put upon zemindars by section 8 of the Bill in respect to compelling the personal attendance of their ryots. Upon this I agree fully with Mr. Samuells, that although the withdrawal of this power will be severely felt by some small zemindars whose ryots have easy means of escape from their power, yet the present system leads to such grave abuses and allows of such intolerable oppression that it ought, without doubt, to be amended in the manner proposed by this Bill.

6. Nothing which is stated by any of the authorities who have reported on this Bill has altered my opinion in favour of constituting the new courts in the hands of Collectors and Deputy Collectors instead of Moonsifs. Deputy Collectors, very carefully chosen, will shortly be stationed over every district in the proportion of one to every three thanas; and, in the first instance at all events, it will only be by putting the new jurisdiction into the hands of these officers

that the essential protection and security of the ryot will be provided for. Hereafter it may be possible to use the Moonsifs in this way, but not now. And to employ the Moonsifs in administering the new law at first will be to risk all its proposed advantages.

F. J. HALLIDAY.

The 27th November 1858.

I COULD have wished for the benefit of a report from the Board of Revenue on this very important subject; but I have waited long for it and have been obliged at last to write my opinion without it. Hereafter should it when received suggest any further observations, I shall not fail to supply them.

F. J. H.

THE LANDLORD AND TENANT BILL.

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SCHEDULES.

A

BILL

TO

Consolidate and Amend the Law of Landlord and Tenant within the Territories under the Administration of the Lieutenant-Governor of Bengal.

WHEREAS it is expedient to consolidate and amend the Law of Landlord and Tenant within the territories under the administration of the Lieutenant-Governor of Bengal: It is hereby enacted as follows:—

PRELIMINARY.

1. This Act may be called "The Bengal Landlord and Tenant Act, 1880:"

Short title.

It extends to all the territories for the time being under the administration of the Lieutenant-Governor of Bengal, except the Division of Orissa and the Scheduled Districts specified in the third part of the First Schedule of "The Scheduled Districts Act, 1874[1]:" it shall be lawful for the said Lieutenant-Governor to extend the whole or any part of this Act to the Division of Orissa by a notification published in the *Calcutta Gazette*; and from the date of the publication of the said notification this Act or such part as may be specified in such notification shall have operation in the said Division.

Local extent.

It shall come into force on the day of 1880.

Commencement.

2. The enactments specified in the First Schedule hereto annexed are hereby repealed from and after the commencement of this Act. When this Act or any part of it is extended to the Division of Orissa, such of the said enactments as are in force in that Division, or, where a part only is extended, so much of them as is inconsistent with such part, shall cease to have operation in the said Division:

Repeal.

provided that—

(1) *any enactment or document referring to any Act or enactment hereby repealed shall be construed to refer to this Act or to the corresponding portion thereof:*

(2) *this repeal shall not affect*

(*a*) *the past operation of any enactment hereby repealed, nor anything duly done or suffered thereunder; nor*

(*b*) *any right, privilege, obligation or liability acquired, accrued, or incurred under any enactment hereby repealed; nor*

(*c*) *any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation or liability as aforesaid; and any such investigation, legal proceeding and remedy may be carried on as if this Act had not passed: and*

(3) *this repeal shall not revive any enactment, right, privilege, matter, or thing not in force or existing at the commencement of this Act.*

Consider Calcutta.

[1] The Jalpaigori and Darjiling Divisions.
The Hill Tracts of Chittagong.
The Sonthal Pargunahs; *see* I. L. R. 4 Calc. 222.
The Chota Nagpore Division.
The Mahals of Angul and Banki.

See N.-W. P. Act XVIII, s. 2.

Article 1 of the Digest.

3. In this Act the following words and expressions are used in the following senses, unless a different intention appears from the context :—

Definitions of terms.

"Estate" means land included under one entry in any of the General Registers of Revenue-paying Lands and Revenue-free Lands, prepared and maintained under the law for the time being in force by the Collector of a District:

Estate.

"Proprietor" means a person who as owner is solely or jointly in possession of an estate or a share of, or interest in, an estate :

Proprietor.

"Tenure" means (1) a rent-paying interest in land immediately subordinate to that of a proprietor and superior to that of a ryot; (2) a revenue-free or rent-free interest in land, when there exists no rent-paying interest in the same land between the proprietary interest and such revenue-free or rent-free interest :

Tenure.

Illustrations.

(*a*) A *patni* interest is a tenure.

(*b*) An *ijarah* or farm for a term of years is a tenure.

(*c*) A holds 120 bighas of valid revenue-free land situate within the limits of B's revenue-paying estate and not included under any entry in the General Register of Revenue-free Lands maintained by the Collector of the District under the law for the time being in force. This land is in the actual possession of ryots who pay their rents to A. The interest of A in such land is a tenure.

(*d*) B, the proprietor of a revenue-paying estate, makes a rent-free grant to A of 50 bighas of land included in such estate and in the actual possession of ryots. A, by virtue of such grant, becomes entitled to the rents payable by these ryots. A's interest in these 50 bighas is a tenure.

"Tenure-holder" means a person who as owner is solely or jointly in possession of a tenure or a share of, or interest in, a tenure :

Tenure-holder.

"Undertenure" means (1) a rent-paying interest in land subordinate to that of a tenure-holder and superior to that of a ryot; (2) a rent-free interest in land, when there exists a rent-paying interest in the same land between the proprietary interest and such rent-free interest:

Undertenure.

Where there are more undertenures than one in the same land, the undertenure immediately subordinate to that of the tenure-holder is termed an "undertenure of the first degree;" the undertenure immediately subordinate to the undertenure last mentioned is termed an "undertenure of the second degree;" the undertenure immediately subordinate to that last mentioned is termed an "undertenure of the third degree;" and so on in order :

Undertenure of the first degree.

Undertenure of the second degree.

Undertenure of the third degree.

Illustrations.

(*a*) A *dar-patni* interest is an undertenure of the first degree.

(*b*) A *se-patni* interest is an undertenure of the second degree.

(*c*) A *dar-ijarah* is an undertenure.

(*d*) B holds a *patni* tenure of 2,000 bighas of land under C, the proprietor of the Gopalpur estate. B makes a rent-free grant to A of 80 out of the 2,000 bighas. These 80 bighas are in the actual possession of ryots, who after the grant pay their rents to A. The interest of A is an undertenure.

"Undertenure-holder" means a person who as owner is solely or jointly in possession of an under-tenure, or a share of, or interest in, an under-tenure:

Undertenure-holder.

Subject to the provisions of Section 11, *"ryot" means a person who holds land, or who occupies and cultivates land, if such person or his predecessor in title was originally let into possession of such land for the purpose of cultivating it or bringing it under cultivation. A person cultivates land or brings land under cultivation within the meaning of this Definition, when the cultivation is carried on by himself, or by the members of his family, or by servants, or by hired labourers, or by persons to whom he has sublet the land or any part of it, or partly by some and partly by others of these persons:*

Ryot.

"Holding" means the interest of a ryot in the land which *he holds or occupies and cultivates, and which forms the subject of a separate tenancy:*

Holding.

"Occupancy holding" means a holding in which a ryot *or any such tenant as is mentioned in Section* 41, has a right of occupancy:

Occupancy holding.

"Under-ryot" means a person to whom a ryot has sublet his holding or a portion thereof:

Under-ryot.

"Rent" means whatever is payable or deliverable by a tenure-holder, undertenure-holder, or occupancy ryot to the proprietor, tenure-holder, or undertenure-holder possessing the interest immediately superior in the land held by him, in recognition and satisfaction of such superior interest; or whatever is payable or deliverable as a return or compensation for the use or occupation of land or for any rights of pasturage, forest rights, fisheries, or the like:

Rent.

Consider the definition f "land" in the General Clauses Act V (B.C.) of 1867.

"Land" *includes woods and water thereupon:* when applied to land cultivated or held by a ryot, it means land used or intended to be used for agricultural or horticultural purposes, or the like. In Chapter XVIII it *means (a) tenures, undertenures, and holdings; (b) land used or let to be used for agriculture, horticulture, pasture, or other similar purpose, or for dwelling-houses, manufactures, or other similar buildings; and (c) rights of pasturage, forest rights, fisheries, and the like:*

Land.

Explanation.—Bastú or homestead land is land used for agricultural purposes when it is occupied by a ryot, and together with the land cultivated by such ryot forms a single holding:

"Tenant" means a person liable to pay or deliver rent:

Tenant.

"Landlord" means a person to whom a tenant is liable to pay or deliver rent:

Landlord.

"Lease" or "Pottah" means a written instrument creating or continuing the relation of landlord and tenant, and executed by the landlord in favour of the tenant:

Lease. Pottah.

"Kabúliyat" means a written instrument creating or continuing the relation of landlord and tenant, and executed by the tenant in favour of the landlord, and includes the counterpart of a lease or pottah:

Kabúliyat.

"Collectorate" means the district to which a Collector is appointed, and does not include lands situate beyond the local limits of such district, but forming part of an estate, the revenue of which is paid into the Treasury of the said district:

Collectorate.

"Signed" includes "marked" when the person making the mark is unable to write his name; it also includes "stamped" with the name of the person referred to:

Signed.

"Judge" means the presiding officer of a Court:

Judge.

"Section" means a section of this Act.

Section.

Article 2 of the Digest.

4. Nothing in this Act is intended to affect—

Saving of custom, &c.

(*a*) any custom or customary right not inconsistent with, or not expressly or by necessary implication modified or abolished by, its provisions;

(*b*) the powers and duties of Settlement Officers as by law defined and limited;

(*c*) the provisions of any special or local law not hereby repealed either expressly or by necessary implication[1].

[1] L. R., 3 C. P. 415: 1 Ex. D. 411.

Illustration

The custom of a ryot subletting his land for a term, or from year to year, is not inconsistent with, and is not expressly or by necessary implication modified or abolished by the provisions of this Act. It is not intended that such custom should be affected by this Act.

Division of Act into Chapters and Parts.

5. This Act is divided into Parts and Chapters, as follows:—

PART I.—*The Substantive Law of Landlord and Tenant.*

Chapter I.—Of Tenure-holders and Undertenure-holders.

Chapter II.—Of Ryots entitled to hold land at Fixed Rates.

Chapter III.—Of Ryots who have held Land for Twelve years and acquired a Right of Occupancy.

Chapter IV.—Of Ryots who have held Land for Three or more, but less than Twelve, years.

Chapter V.—Of Ryots who have held Land for less than Three years.

Chapter VI.—Of the use of Land for Building Purposes.

Chapter VII.—Of Merger.

Chapter VIII.—Of the Registration of Transfers of Tenures, Undertenures, and Occupancy-holdings.

Chapter IX.—Of Rent, Instalments of Rent, Receipts for Rent, Deposit of Rent, Apportionment of rent, and Hypothecation for Rent.

Chapter X.—Of Coparceners.

Chapter XI.—Of some Miscellaneous Rights of Landlords and Tenants.

Chapter XII.—Of Special Provisions for Behar.

Chapter XIII.—Of Damages and Penalties.

Chapter XIV.—Of Limitation.

PART II.—*The Procedure in suits between Landlords and Tenants.*

Chapter XV.—Of Proceedings to enhance the Rent payable in money by Ryots having a right of Occupancy, and by Tenure-holders and Undertenure-holders.

Chapter XVI.—Of the Recovery of Arrears of Rent in certain cases by Summary Sale without Decree.

Chapter XVII.—Of Certain Special Rules of Procedure applicable to suits between Landlords and their Tenants or Agents.

Chapter XVIII.—Of the Procedure in Suits for the Recovery of Arrears of Rent, and certain other Suits.

PART I.

THE SUBSTANTIVE LAW OF LANDLORD AND TENANT.

CHAPTER I.—OF TENURE-HOLDERS AND UNDER-TENURE-HOLDERS.

Article 20 of the Digest.

Tenure or undertenure held at fixed rent since Permanent Settlement not liable to enhancement.

6. (*a*) No *tenure-holder or undertenure-holder*, who otherwise than under a terminable lease holds his tenure or undertenure at a fixed rent which has not been changed from the time of the Permanent Settlement of Bengal, Behar and Orissa, *made in the year of the Christian era one thousand seven hundred and ninety-three*, shall be liable to any enhancement of such rent.

Article 21 of the Digest.

Presumption from twenty years' holding at unchanged rent.

(*b*) Whenever it shall be proved in any suit under this Act that the rate of rent, at which any such tenure or undertenure is held, has not been changed for a period of twenty years before the commencement of such suit, it shall be presumed that such tenure or undertenure has been held at that rent from the time of such Permanent Settlement, unless the contrary be shown, or unless it be proved that *such tenure or undertenure was created*, or such rent fixed at some later period.

Article 19 of the Digest.

Exception.—In the case of a tenure or undertenure situate in an estate not permanently settled such presumption shall not operate to prevent the enhancement of the rent of such tenure or undertenure upon the expiry of a temporary settlement of the revenue, unless the right to hold such tenure or undertenure for ever at a fixed rate of rent has been expressly recognized in Settlement Proceedings by a Revenue Authority empowered by Government to make definitively or confirm Settlements.

Tenure or undertenure held since Permanent Settlement liable to enhancement only in certain cases.

7. No *tenure or undertenure* which has been held since the time of *such* Permanent Settlement is liable to enhancement save and except upon proof (1) that the landlord under whom it is held is entitled to enhance the rent thereof either (*a*) by the special custom of the district, or (*b*) by the conditions under which the *tenure or undertenure* is held; or (2) that the tenure-holder, or under-tenure-holder by receiving abatements from his rent has subjected himself to the payment of

the increase demanded, and that the lands are capable of affording it.

Explanation I.—In order to entitle a tenure-holder or undertenure-holder to the benefit of this Section, it is sufficient for him to show that his tenure or undertenure existed and could have been registered in the Collector's office at the time of the Permanent Settlement, even though it were not actually registered.

Explanation II.—An abatement of rent granted to a tenure-holder or undertenure-holder for land taken under the provisions of "The Land Acquisition Act, 1870," is not an abatement within the meaning of this Section. New.

Tenure holder or under-tenure-holder liable to enhancement for land gained by alluvion and entitled to abatement for land lost by diluvion.

8. Notwithstanding anything contained in Section 6 or in Section 7, every tenure-holder and undertenure-holder shall, in the absence of an express contract to the contrary, be liable to pay additional rent for land added to his tenure or undertenure by alluvion, and shall be entitled to abatement of rent in respect of any diminution of the area of his tenure or undertenure caused by diluvion or otherwise. Such increase or abatement of rent shall bear to the rent previously paid the same proportion which the increase or diminution of area bears to the previous area of the tenure or undertenure.

Limits of enhancement of rent of tenures and undertenures.

9. In any case in which the rate of rent of a tenure-holder or undertenure-holder is liable to enhancement, such rate may be enhanced up to the limit of the customary rate payable by persons holding similar tenures or undertenures in the vicinity; or, where no such customary rate exists *or in any case falling within the Exception to Section 6*, up to such limit *as to the Court shall appear fair and equitable; provided that in cases where no customary rate exists* the profit of such tenure-holder or undertenure-holder shall not exceed *thirty* per centum of the balance which remains after deducting from the gross rents payable to him the expenses of collecting such rents. *If such tenure-holder himself occupies any portion of the land included in his tenure or undertenure, or has made a rent-free grant of any portion of such land, a reasonable rent shall be calculated for such portions and included in the gross rents aforesaid.* As to the *forum*, see section 132. New.

Enhanced rent not to be more than double the previous rent. Enhancement may be gradual.

10. (*a*) In any case in which the rent of a tenure-holder or undertenure-holder is found to be liable to enhancement, the enhanced rent shall not be more than double the rent previously payable, and the Court may direct that the enhancement shall be gradual—that is to say, that the rent shall increase yearly by degrees for any number of years not exceeding five, until the limit of the enhancement allowed has been reached.

Rent once enhanced may not be altered for ten years.

(*b*) When the rent of a tenure-holder or undertenure-holder has been enhanced by a Civil Court under the provisions of this Act, such rent shall not be liable to alteration for a period of ten years next ensuing after the date of the final order so enhancing such rent.

Explanation.—An increase of rent on account of land gained by alluvion or a decrease of rent on account of land lost by diluvion is not an alter-

ation within the meaning of clause (b) of this Section.

New.

Person, to whom more than 100 standard bighas demised by Government or a proprietor, otherwise than for a term or year by year, to be deemed a tenure-holder within the meaning of Sections 8, 9, and 10.

11. (*a*) Notwithstanding any custom or contract to the contrary, every person, to whom more than one hundred standard bighas of land have been demised by a single demise, otherwise than for a term or year by year, by Government or by a proprietor, whether before or after the commencement of this Act, and who has obtained possession of the land so demised, shall be deemed to be a tenure-holder within the meaning of Sections 8, 9, and 10. Every such tenure, which has been held by any such person or his heir for twelve years, shall be permanent and transferable.

Person, to whom more than 100 standard bighas demised by tenureholder or under-tenureholder otherwise than for a term or year by year, to be deemed an under-tenureholder within the meaning of Sections 8, 9, and 10.

(*b*) Notwithstanding any custom or contract to the contrary, every person to whom more than one hundred standard bighas of land have been demised by a single demise, otherwise than for a term or year by year, by a tenure-holder or undertenure-holder, whether before or after the commencement of this Act, and who has obtained possession of the land so demised, shall be deemed to be an undertenure-holder within the meaning of Sections 8, 9, and 10. Every such undertenure, which has been held by any such person, or his heir, for twelve years, shall be permanent and transferable.

New.

Limit of enhancement of rent of tenure-holder or undertenure-holder mentioned in Section 11, if more than half the land demised was unreclaimed at the time of the demise.

12. If more than half the land included in any such single demise, as is mentioned in Section 11, was unreclaimed at the time of making such demise, and if the reclamation of such unreclaimed land were one of the objects of such demise, and such unreclaimed land were reclaimed accordingly, the rent of any such tenure-holder or undertenure-holder as is mentioned in Section 11, notwithstanding anything contained in Section 9, shall not be enhanced, so as to reduce his profit below twenty per centum of the balance mentioned in, and calculated according to the provisions of, Section 9; and the Court may, in any case in which such rent is enhanced, allow to any such tenure-holder or undertenure-holder by way of profit any such share of the said balance exceeding twenty per centum thereof, as to such Court may appear fair and equitable.

New.

Permanent tenures and undertenures declared heritable, devisable, and transferable.

13. All permanent tenures and undertenures are declared to be heritable, *devisable*, capable of being transferred by sale, gift, or otherwise at the discretion of the holder, answerable for his personal debts, and subject to the process of the Civil Courts, as other immovable property.

Reg. VIII of 1819, ss. 1 and 3. Article 26 of the Digest.

Legal incidents of a patni talook.

14. (*a*) A patni talook is a tenure held at a rent fixed in perpetuity, heritable, *devisable*, capable of being transferred by sale, gift, or otherwise at the discretion of the holder, answerable for the personal debts and subject to the process of the Civil Courts in the same manner as other immovable property.

(*b*) A patni tenure is not liable to be cancelled for default in payment of the rent thereof, but such

tenure may be brought to sale by public auction, and the defaulting patnidar or holder of such patni tenure is entitled, subject to the provisions of this Act, to any surplus proceeds of sale beyond the arrears of rent due upon such tenure.

Right to sublet.

(*c*) A patnidar is entitled to let out the lands composing his tenure in any manner most conducive to his interest, and any engagements entered into by such patnidar with others are legal and binding between the parties to the same, their heirs and assignees: provided, however, that no such engagement shall operate so as to prejudice the right of the proprietor to hold the patni tenure answerable for any arrear of his rent in the state in which he granted it, and free of all incumbrances resulting from the act of his tenant, the patnidar.

Explanation.—In any case in which the interest in land created by a lease is therein denominated a patni taluk or patni tenure, it shall be presumed that a tenure having the incidents specified in this Section is intended.

Provisions of Section 14 applicable, *mutatis mutandis*, to *patni* undertenures.

15. The provisions of Section 14 shall apply, *mutatis mutandis*, to the following undertenures, namely, a *patni taluk* of the second degree, which is termed a "darpatni," a *patni taluk* of the third degree, which is termed a "sepatni," and a *patni taluk* of the fourth degree, which is termed a "chahar-patni."

Chapter II.—Of Ryots entitled to hold Land at Fixed Rates.

Article 37 of the Digest.

Ryots holding land at rates not changed since Permanent Settlement to continue to hold at those rates.

16. Ryots who hold lands at fixed rates of rent which have not been changed from the time of the Permanent Settlement of *Bengal, Behar, and Orissa made in the year of the Christian era one thousand seven hundred and ninety-three*, are entitled to *continue to hold their lands* at those rates.

Explanation I.—In the case of rent payable in kind, a fixed proportion of the produce is a fixed rate within the meaning of this Section.

Explanation II.—The operation of this Section is not affected by the fact of the land having been demised to different persons, or transferred, or separated from other land which formed with it a single holding, or amalgamated with other land into one holding, if the rate of rent has not been altered thereby.

Article 38 of the Digest.

Presumption if rent of land has not been changed for 20 years before suit.

17. Whenever it shall be proved in any suit *or proceeding* that the rent at which land is held by a ryot has not been changed for a period of twenty years before the commencement of such suit, it shall be presumed that the land has been held at that rent from the time of such Permanent Settlement, unless the contrary be shown, or unless it be proved that such rent was fixed at some later period.

A similar explanation may perhaps be well appended to Section

Explanation.—Such presumption may be made even though the ryot do not plead in express terms that the land has been held from the time of the Permanent Settlement at a rent which has not been changed since that time, provided that there be nothing in his statements inconsistent with its having been so held.

Exception.—In the case of a ryot holding land in an estate not permanently settled, such presumption shall not operate to prevent the enhancement of the rent of such land upon the expiry of a temporary settlement of the revenue, unless the right to hold such land for ever at a fixed rate of rent has been expressly recognized in Settlement Proceedings by a Revenue Authority empowered by Government to make definitively or to confirm settlements.

Exception in the case of temporarily-settled estates.

New.

Ryots holding at fixed rates are liable to enhancement for alluviated land and entitled to abatement for diluviated land under the N.-W. P. Act XVIII of 1873, s. 18.

18 A ryot entitled to hold land at fixed rates shall be liable to pay additional rent for land added to his holding by alluvion and shall be entitled to abatement of rent in respect of any diminution of the area of his holding caused by diluvion. Such increase or abatement of rent shall bear to the rent previously paid the same proportion which the increase or diminution of area respectively bears to the previous area of such holding.

Ryot holding at fixed rates liable to pay additional rent for land gained by alluvion and entitled to abatement for land diluviated.

CHAPTER III.—OF RYOTS WHO HAVE HELD LAND FOR TWELVE YEARS AND ACQUIRED A RIGHT OF OCCUPANCY.

See Article 40 of the Digest.

19. Subject to the provisions of Section 11, any ryot, who for a continuous period of twelve years has as a tenant held, or has as a tenant occupied and cultivated land, and paid rent for the same, has a right of occupancy in the land so held, or occupied and cultivated by him, whether held or occupied under a lease or otherwise.

Right of occupancy acquired by holding, or occupying and cultivating for twelve years.

Illustration.

A holds and cultivates lands for eight years and pays rent for the same. In the ninth year the land is diluviated and the site submerged, and A ceases to pay rent. Seven years afterwards, land is reformed on the same site. A has not a right of occupancy in the land so reformed.

Explanation 1.—In computing such period of twelve years, the time, during which his father or any other person from whom a ryot has inherited, has held or occupied such land, may be added to the time during which the ryot has himself held or occupied; but, in case of a transfer *otherwise than by inheritance* before the completion of the twelve years, *whether with or without the consent of the landlord*, the time during which the transferrer has held or occupied may not be added to the time during which the transferree has held or occupied, *unless such landlord has expressly consented in writing that it shall be so added*

Explanation 2.—A ryot will not be precluded from acquiring a right of occupancy by the fact that the landlord under whom he has held or occupied for the whole or part of such period of twelve years had no title in the land so held or occupied; or by the fact that such landlord was a coparcener.

Explanation 3.—A right of occupancy may be acquired:—

(*a*) by a person holding or occupying land immediately under, and paying rent directly to, a *mukarraridar* or *istemrardar*;

(*b*) by a person holding or occupying land immediately under, and paying rent directly to, any such tenure-holder or undertenure-holder as is mentioned in Section 11, if such person is not himself an undertenure-holder, and if,

before he was let into possession, no other person has acquired a right of occupancy in the same land under the provisions of this Act, or of Act X of 1859, or of Act VIII of 1869 of the BengalCouncil;

(*c*) by a person holding or occupying land immediately under, and paying rent directly to, a ryot having a right of occupancy therein, if such land is held or occupied otherwise than for a term, or year by year;

(*d*) by a person holding or occupying *khamar*, *nijjote*, or *sir* land immediately under, and paying rent directly to, a proprietor, if such land is held or occupied otherwise than for a term, or year by year.

Explanation 4.—A right of occupancy may not be acquired:—

(*a*) by a proprietor in land which is a portion of his estate;

(*b*) by any such tenure-holder, as is mentioned in Section 6, 7, 8, 9, 10, 11, 12 or 13, in land, which is a portion of his tenure;

(*c*) by any such undertenure-holder, as is mentioned in Section 6, 7, 8, 9, 10, 11, 12, or 13, in land, which is a portion of his undertenure;

(*d*) by a *mukarraridar* or *istemrardar* in land in which he has a *mukarrari* or *istemrari* interest;

(*e*) by an *ijarahdar* or farmer of rents, in land which is a portion of his *ijarah*; provided that a right of occupancy otherwise duly acquired in land shall not be lost by subsequently holding such land as part of an *ijarah* or farm;

(*f*) by a person holding or occupying land immediately under, and paying rent directly-to, a ryot having a right of occupancy therein, if such land is held for a term, or year by year;

(*g*) by a person holding or occupying *khamar*, *nijjote*, or *sir* land immediately under, and paying rent directly to, a proprietor, if such land is held for a term, or year by year;

(*h*) by a tenant, who, when he was first let into possession of land by his landlord, contracted in writing with such landlord that a right of occupancy should not be acquired in such land, if such written contract has been duly registered. No contract shall in any other case debar a tenant from acquiring a right of occupancy.

Legal incidents of a right of occupancy

20. The following legal incidents shall appertain to every holding in which a right of occupancy has been acquired under this Act or any Act repealed thereby, that is to say:—

Saleable in execution of a decree for arrears of rent only.

(*a*) It shall be saleable in execution of any decree passed for arrears of the rent thereof, but shall not be saleable in execution of any other decree.

It is provided in section 64 that a landlord, who has obtained a decree, must sell before resorting to any other process of execution. The bidding at the sale is open to all—See section 208, para. (1).

Transferable by sale or gift, and devisable.

(*b*) It may be transferred by private sale or gift, and may be devised by will, and the consent of the landlord shall not be necessary to the validity of any such transfer or devise: provided

Provision for Registration of transfers and successions is made elsewhere—See Chapter VIII, ss. 48–54.

that no transfer or devise of a portion only of such holding shall be valid as against the landlord without his written consent. *A transfer under this clause is not complete until possession has been obtained by the transferree.*

Heritable according to the law of inheritance of the tenant.

(*c*) It shall be heritable *according to the law of inheritance to which the tenant is subject, but no division of the holding or of the rent shall be made so as to be binding on the landlord without his written consent.* If a ryot who has a right of occupancy in land dies, leaving no heirs and without having made a will, the landlord shall be entitled to take possession of such land.

May not be mortgaged.

(*d*) No ryot having a right of occupancy in land shall be entitled to mortgage such right or such land or any portion thereof, and any such mortgage shall be void to all intents and purposes, nor shall any Court of Justice take cognizance thereof or give effect thereto in any judicial proceeding whatever.

Ryot may not be ejected from land in which he has such right.

(*e*) No ryot may be ejected from land in which he has a right of occupancy, whether for non-payment of rent or other cause *not being a breach of a stipulation in respect of which such ryot and his landlord have contracted in writing that the ryot shall be liable to ejectment for a breach thereof. Any such ryot, who is ejected on account of a breach of any such stipulation, shall be entitled to compensation for improvements under the provisions of Sections* 29 *and* 30.

Rent of occupancy ryot payable in kind not to exceed fifty per cent. of the gross produce in the case of Staple crops. In the case of other crops, a special contract in writing may be made and enforced: if no such contract, value of twenty-five per cent. of staple crops may be recovered.

21. When the rent payable by a ryot for an occupancy holding is paid in kind, and such ryot does not receive from his landlord seed or labour or other assistance in producing the crop, such rent shall not exceed fifty per centum of the gross produce in the case of any such staple crop as is mentioned in Clause (*c*) of Section 23. In the case of crops other than such staple crops, if the landlord and tenant have contracted in writing that a certain share of the gross produce shall be paid to the landlord as rent, such contract may be enforced; but, in the absence of any such contract, the landlord shall not be entitled to recover any other or greater rent than twenty-five per centum of the average annual value of the gross produce calculated as provided in Clause (*c*) of Section 23.

Article 48 of the Digest.

Rent of ryot having a right of occupancy may be enhanced on what grounds.

22. Subject to the other provisions of this Act, a landlord is entitled to enhance the rent payable to him in money by a ryot for land in which such ryot has a right of occupancy. Such rent may be enhanced upon any one or more of the following grounds, *and not otherwise*:—

(1) on the ground that the rate of rent paid by such ryot is below the prevailing rate payable by the same class of ryots for land of a similar description and with similar advantages *in the vicinity*;

(2) on the ground that the quantity of land held by such ryot has been *shown* by measurement to be greater than the

quantity for which rent has been previously paid by him ;

(3) on the ground that the productive powers of the land held by such ryot *as compared with such powers at the time when the rent was fixed, or at any subsequent time,* have increased otherwise than by the agency or at the expense of the ryot *and from causes not merely temporary or casual;*

(4) on the ground that the *prices* of produce *in the locality, or at the usual markets, as compared with similar prices at the time when the rent was fixed or at any subsequent time,* have increased otherwise than by the agency or at the expense of the ryot, *and from causes not merely temporary or casual.*

Illustrations.

Of Ground (1).

(*a*) *A*'s paternal grandfather seventy years ago reclaimed and rendered culturable the land which *A* now holds and cultivates, and which came to him by inheritance from such paternal grandfather. *B* has for fifteen years held and cultivated land which was in a culturable state when *B* was first let into possession thereof. *A* and *B* have each therefore a right of occupancy. There is evidence that the hereditary descendant of a ryot, who being the first settler reclaimed the land, has a special privilege. *A* and *B* are not ryots of the same class.

(*b*) *A* is in possession of a holding which has descended to him from his great grandfather who held it at the time of the Permanent Settlement. B was let into possession of his holding twenty years ago. There is evidence that the descendants of ryots, who were in possession at the time of the Permanent Settlement, customarily hold at rates less by four annas in the rupee than ryots who have come into possession at a later period. *A* and *B* are not ryots of the same class.

(*c*) *A* has acquired a right of occupancy in land which he holds under, and for which he pays rent to, a proprietor. *B* has acquired a right of occupancy under the circumstances mentioned in clause (*c*) of Explanation 3 of Section 19. *A* and *B* are not ryots of the same class.

Of Ground (2).

(*a*) *A*, a ryot, holds his land at one rupee per bigha and has been paying an annual rent of Rs. 17, as for 17 bighas A measurement shows that he holds 23 bighas, and the whole of this land is of the same quality. His rent can be enhanced to Rs 23.

(*b*) *A*, a ryot, has a holding usually described in the *jama-wasil-baki* papers and the ryot's receipts as comprising 27 bigahs, and the rent paid for which is Rs. 33-12. No measurement of this holding has at any time been made, and there is no allegation that its area has been diminished by diluvion; but 15 bighas of land clearly distinguishable are shown by measurement to have been added to the holding by alluvion. This accreted land is of a better quality than any portion of the original holding, and it is shown that two rupees per bigha is the prevailing rate paid by ryots of the same class with *A* for land of a similar description and with similar advantages in the vicinity. *A* is liable to pay Rs. 30 in addition to his former rent of Rs. 33-12.

(*c*) *A* was let into possession of a holding in 1860 under a written lease, which describes the holding as comprising 37 bighas of land and gives the boundaries. The land is situated in a cultivated village, and the boundaries are ascertainable and definite. In 1880 the land within these boundaries is measured and found to be 45 bighas. *A* is not liable to pay enhanced rent in respect of the 8 additional bighas found to be within the boundaries stated in his lease.

(*d*) *A* was let into possession of a holding in 1850 under a written lease, which describes the holding as comprising 50 bighas, more or less, and gives the boundaries. The land is situate in a village which in 1850 consisted chiefly of uncleared *jangal*, and the boundaries are inexact and indefinite. In 1880 *A* is found to be in possession of 200 bighas of cultivated land, to which the description by boundaries is applicable. *A* is liable to enhancement.

As to (*c*) and (*d*) *see* IX, B L. R., 169; IV, Kent's Commentaries § 468; II, Smith, L. C. 628 Taylor on Evidence, §§. 11 4-1105.

XXII, W. R. 246: I B. L. R. A. C. 21. Hay's Rep. 1863, p. 560.

(c) *A* held and cultivated 30 bighas of land at one rupee per bigha from 1863 to 1875. The land so regularly cultivated by him up to 1875 was then bounded on the east by uncleared waste land belonging to *A*'s landlord. In 1876 *A* began to encroach upon this waste land, and in 1880 is found to be, without the acquiescence of his landlord, in possession of 20 bighas of this waste land in addition to the 30 bighas originally held and cultivated by him. *A*'s landlord may either treat *A* as a trespasser in respect of these 20 bighas, and sue to eject him therefrom and to recover from him mesne profits in respect thereof; or may accept *A* as his tenant for the 20 bighas as an addition to *A*'s original holding of 30 bighas. In the latter case *A* shall be liable to pay additional or enhanced rent for the 20 bighas of land.

Meaning of term "landlord."

Explanation I.—No person is a "landlord" within the meaning of this Section who has not—

New.

(*a*) a permanent transferable interest in the land of which the rent is payable to him: or

New.

(*b*) a farming or leasehold interest in the land of which the rent is payable to him.

Meaning of term "land"

Explanation II.—The term "land" in this Section means land used or intended to be used for agriculture, horticulture, pasture, or other similar purpose. When a landlord proceeds upon the fourth ground to enhance the rent of land used or intended to be used for pasture, such rent may be so fixed that the enhanced rate shall bear to the rate then prevailing for arable land in the vicinity the same proportion which the former rate bore to the similar rate prevailing at the time when such former rent was fixed, or at any subsequent time.

New.

Rate fixed by Collector to be deemed a prevailing rate.

Explanation III.—When a Table of Rates has been prepared and sanctioned in the manner hereafter in this Act provided, any such rate so fixed shall be taken to be a prevailing rate within the meaning of the first ground of enhancement specified in this Section.

New.

Landlord entitled to whole increment, when effected solely by his agency or at his expense—otherwise to half only.

23. (*a*) In any case in which the rent of an occupancy holding is enhanced upon the third or fourth ground specified in Section 22, if the increase of the productive powers of the land or of the price of produce has been wholly effected by the agency or at the expense of the landlord, such landlord shall be entitled to the whole of the benefit of such increase. If such increase has taken place otherwise than by the agency or at the expense of the landlord or the ryot, such landlord shall be entitled to one-half of such benefit only.

New.

Limit to enhancement upon the third or fourth ground.

(*b*) In any case in which the rent of an occupancy holding is enhanced upon the third or fourth ground specified in Section 22, the enhanced rent shall not be more than double the rent previously paid; and shall not bear a higher proportion to such rent previously paid than the increased productive powers or increased prices bear respectively to the former productive powers

or the former prices. In estimating the increased productive powers or the increased prices, the Court or the Collector shall have regard to such an average of years as under the circumstances may appear reasonable.

Calculation to be based upon a reasonable average of years.

(*c*) *In any case in which the rent of a ryot having a right of occupancy is enhanced upon the first, third, or fourth ground specified in Section* 22, *the enhanced rent shall not be more than one-fourth, or, in the case of any such ryot as is mentioned in clause* (*c*) *of Explanation* 3 *of Section* 19, *three-tenths of the average annual value of the gross produce of the land for which such rent is payable. Such average annual value shall be calculated for staple crops only, and upon the prices at harvest time of a reasonable number of years. The Board of Revenue may from time to time make, and, when made, alter, add to, and revoke rules for calculating such average annual value, and shall also determine and notify by an advertisement in the* Calcutta Gazette *what crops shall be deemed to be staple crops, for the purposes of such calculation, in any district or in any area less than a district to be described in such notification. When such staple crops have been so determined and notified for any such district or area, one year's previous notice shall be given of any alterations in such staples.*

Rent enhanced on first, third, or fourth ground not to exceed one-fourth of the average annual value of gross produce, calculated for Staple crops.

Board of Revenue to make rules for calculating average value and to determine and notify staples.

(*d*) The Court or the Collector may, if it seems expedient, in any case in which enhancement of the rent of an occupancy holding is allowed, direct that such enhancement shall be gradual,—that is to say, that the rent shall increase yearly by degrees for any number of years not exceeding five until the limit of the enhancement allowed has been reached.

Progressive enhancement may be directed.

New.

(*e*) In any case in which the rent of a ryot is found to be liable to enhancement on the fourth ground specified in Section 22, if such ryot has been paying an annual sum by way of Road Cess, Public Works Cess, or the like, the enhanced rent which such ryot shall be otherwise found liable to pay shall be reduced by an amount equal to such annual sum.

Ryot entitled to a deduction for road cess, &c.

Illustration.

A, a ryot having a right of occupancy, was paying an annual rent of Rs. 8. It is found in enhancement proceedings that this rent can fairly be enhanced on the fourth ground to Rs. 12; but, as *A* was paying four annas annually as road cess, the amount of rent which *A* will be liable to pay in future will be Rs. 12, less 4 annas, or Rs. 11-12.

24. The rent of a ryot having a right of occupancy shall not be liable to enhancement (1) when he holds under a written lease for a term certain, which has not expired; (2) *when such ryot and his landlord have contracted that such rent shall not be enhanced.*

No enhancement in certain cases of the rent of a ryot having a right of occupancy.

25. *Subject to the provisions of Clause* (*a*) *of Section* 105, *of Clause* (*a*) *of Section* 111, *and of Section* 114, a ryot having a right of occupancy is entitled, on any one or more of the following grounds and not otherwise, to an abatement of the rent payable by him in money, namely:—

Ryot having right of occupancy when entitled to abatement of rent.

(1) on the ground that the quantity of land held by such ryot has been shown by measurement to be less than the quantity for which rent has been previously paid by him;

(2) on the ground that the productive powers of the land held by such ryot as compared with such powers at the time when the rent was fixed, or at any subsequent time, have decreased from some cause beyond the ryot's control, and not merely temporary or casual;

(3) on the ground that the prices of produce in the locality or at the usual markets, as compared with similar prices at the time when the rent was fixed or at any subsequent time, have decreased from some cause beyond the ryot's control, and not merely temporary or casual.

CHAPTER IV.—OF RYOTS WHO HAVE HELD LAND FOR THREE OR MORE BUT LESS THAN TWELVE YEARS.

26. Any ryot, who for a continuous period of three or more, but less than twelve years has as a tenant held, or has as a tenant occupied and cultivated land other than *khamar*, *nijjote* or *sir* land *let on lease for a term or year by year*, shall not be evicted from such land by the landlord thereof otherwise than (*a*) for non-payment of rent, or (*b*) for a breach of some condition of his lease which expressly provides that eviction shall be the penalty of such breach, or (*c*) for refusal to pay an increased rent demanded by his landlord. Such increased rent and the grounds upon which it is demanded shall be specified in a notice which shall be served upon such ryot (*a*) in districts or parts of districts in which the Fusli or Umli year prevails, in or before the month of Jeyt; or (*b*) in districts or parts of districts in which the Bengali year prevails, in or before the month of Pous. Such grounds shall not be limited by any of the provisions of this Act

Ryot who has cultivated or held land for three years protected from arbitrary eviction.

Notice of demand of increased rent to be served on ryot.

27. (*a*) When any such ryot has been served with a notice of demand of increased rent under the provisions of Section 26, he shall be liable to pay such increased rent from the first day of the year next ensuing after the service of such notice, if he remains in possession of the land mentioned in such notice after such day.

Any such ryot served with such notice to be liable for the increased rent demanded, if he remains in possession of the land.

Any such ryot, if unwilling to pay such increased rent, may relinquish the land.

(*b*) If such ryot is unwilling to pay the increased rent demanded and desires to give up the land mentioned in the notice, he may at any time before the end of the year, in which such notice is served, give notice of relinquishment to his landlord. Such notice of relinquishment shall be served through the Civil Court, and shall, if *such landlord, within the first month of the year next ensuing after service of notice, pays to such ryot or lodges in court the compensation for disturbance provided by Section* 28, determine the tenancy of such land as between them.

Any such ryot so relinquishing his land entitled to one year's increased rent as compensation for disturbance.

28. Any such ryot, who, being unwilling to pay the increased rent demanded for the land held by him, relinquishes such land in the manner stated in clause (*b*) of Section 27, shall be entitled to receive as compensation for disturbance a sum equal to the increased rent of one year as demanded in the notice aforesaid. Such ryot, if such sum is not paid to him or lodged in Court as provided in the said clause (*b*), shall be entitled to retain possession of the land at the previous rent, or may at his option sue for such amount in the Civil Court.

Ryot who has held for three but less than twelve years, if evicted, entitled to compensation for improvements.

29. A ryot who for a continuous period of three or more but less than twelve years has as a tenant held, or has as a tenant occupied and cultivated land other than *khamar*, *nijjote*, or *sir* land let on lease for a term or year by year, shall, if evicted from such land on any of the grounds mentioned in Section 26, or if he relinquishes it under Clause (*b*) of Section 27, be entitled to receive compensation for any improvements which he may have made on such land at any time while he held or occupied it as aforesaid.

Explanation.—The term "improvements" in this Section means works by which the cultivation of land has been lastingly facilitated, or the productive powers of land have been lastingly increased, and includes—

(*a*) the erection of a dwelling-house and offices suitable for the habitation of a cultivating ryot;

(*b*) the making of tanks, wells, and other works for the storage, supply or distribution of water for agricultural purposes;

(*c*) works for the drainage of land, or for the protection of land from floods or from erosion or other damage by water;

(*d*) the reclaiming, clearing or enclosing of land for agricultural purposes;

(*e*) the renewal or reconstruction of any of the foregoing works, or alterations therein, or additions thereto;

(*f*) the planting of fruit trees.

New.

Compensation for Improvements.

In the case of a ryot who has held for *twelve years* and has therefore acquired a right of occupancy, no compensation for improvements is ordinarily required, as we have decided that his holding is to be brought to sale in execution of a decree for rent, and the price realized will include the value of the improvements. The ryot will receive the surplus sale-proceeds after the landlord's claims for rent have been satisfied. This is, however, concerned only with the case of non-payment of rent. In the possible case of eviction for breach of a condition of a lease, provision for giving compensation for improvements to a right-of-occupancy ryot has been made in clause (*e*) of Section 20.

We have decided not to make any rules for compensation for improvements made by a ryot who has not held for three years.

It remains to deal with ryots who have held for three or more than three years, but less than twelve years: and the text deals with these.

Landlord and ryot may agree as to payment of compensation. If they do not agree, Civil Court may decide. Principles of decision.

30. The landlord and the ryot may agree on the amount and mode and time of payment of the compensation mentioned in Section 29. If they do not agree, the Civil Court may upon the petition of either of them determine the amount of such compensation, and in so doing shall take into consideration the following principles :—

38 & 39 Vic. Cap 92, s. 7.

(*a*) The amount of the ryot's compensation in respect of an improvement shall be the sum laid out by the ryot on the improvement with a deduction of a proportionate part thereof for each year while the tenancy endures after the year of tenancy in which the outlay is made, and while the improvement continues unexhausted.

38 & 39 Vic Cap 92, s 11.

(*b*) In determining the amount of compensation in respect of an improvement there shall be taken into account in reduction thereof any sum reasonably necessary to put the same into good repair or condition.

Id. s 19 and *The Landlord and Tenant (Ireland) Act*, 1870.

(*c*) Any deterioration of the holding caused by the act of the ryot shall be taken into account.

Decree to be made for amount of compensation.

The Civil Court, having determined the amount of compensation, shall make a decree for the same. *Such decree, if the amount of compensation awarded thereby does not exceed fifty rupees, shall be final and conclusive.*

Three years' ryot may claim abatement, and, if landlord refuse, may relinquish land and claim compensation.

31. Any such ryot as is mentioned in Section 26 may, on the grounds mentioned in Section 25 or any of them, claim abatement of the rent payable by him in money. If the landlord of such ryot is unwilling to allow the abatement to which such ryot would be so entitled, such ryot may relinquish the land in the manner provided in Section 27, and, in this event, he shall be entitled to compensation under the provisions of Sections 28, 29, and 30. The compensation recoverable under Section 28 in any such case shall be a sum equal the unabated rent of one year.

CHAPTER V.—OF RYOTS WHO HAVE HELD LAND FOR LESS THAN THREE YEARS.

See Article 50 of the Digest

Ryot, who has held for less than three years, may be evicted at the will of his landlord, but only through the Court.

32. (1) Subject to the other provisions of this Act, no ryot who has as a tenant held, or has as a tenant occupied and cultivated, land for less than three years, whether under a written agreement or not, shall be entitled by reason of such holding or occupying to retain possession of such land against the will of his landlord: but a ryot, who does not quit of his own accord, shall not be evicted otherwise than by the action of the Civil Court.

See Articles 49 and 52 of the Digest.

Such ryot may not sue for determination of future rent or for abatement.

(2) No ryot, who has as a tenant held, or has as a tenant occupied and cultivated, land for less than three years, may maintain a suit against his landlord—

(*a*) for the determination of the rent at which he shall be entitled to continue to hold or occupy and cultivate such land; or

(*b*) for abatement of the rent previously paid by him for such land.

See Article 50 of the Digest.

33. (1) When any such ryot as is mentioned in Section 32 has been let into possession otherwise than for a term certain, or having been let into possession for a term certain has held over on the expiry of such term with the consent, express or implied, of his landlord, such ryot may not be ejected unless a notice to quit has been served upon him as hereinafter provided.

Any such ryot let into possession otherwise than for a term, or holding over on expiry of term, may not be ejected without notice to quit.

New.

(2) Such notice to quit shall be in writing and shall be served through the Civil Court (*a*) in districts or parts of districts in which the Fusli or Umli year prevails, in or before the month of Jeyt; or (*b*) in districts or parts of districts in which the Bengali year prevails, in or before the month of Pous.

Notice to quit when to be given, and how to be served.

New.

34. When a ryot, who in the case mentioned in Clause 1 of Section 33 has in accordance with the provisions of Clause 2 of the same Section been served with a notice to quit land, refuses to give up such land from the first day of the year next ensuing after service of such notice; or

Ryot served with notice to quit as provided in Section 33,

when a ryot, who has been let into possession of land for a term less than three years, refuses to give up such land upon the expiry of such term and has not the consent, express or implied, of his landlord to hold over,

or ryot holding after expiry of term of less than three years without landlord's consent,

the landlord may, within three months from the expiry of the year in which such notice was served or from the expiry of such term, sue to eject such ryot; and, in any case in which such a suit has been instituted, no time subsequent to the year in which such notice was served or subsequent to the said term shall be taken into account so as to give to any such ryot any benefit which is by this Act given to ryots, who have held, or occupied and cultivated, land for three years or any longer period;

may be sued and ejected by Court. Period of wrongful holding not to count.

and such landlord, if he obtains a decree for ejectment against such ryot, shall be entitled to recover in execution of such decree the full letting value of the land for such time as he may be kept out of possession after the expiry of such year or such term as aforesaid, together with reasonable compensation for any other damage or loss that may have been caused to him by being so kept out of possession.

Such ryot when ejected liable for full letting value of the land, and also for damages.

New
See North-Western Provinces Rent Act, XVIII of 1873, s. 21.

Ryot who has held land for less than three years, not liable to pay higher rent, unless there be a written agreement or unless a notice has been served. Notice to state grounds of enhancement.

35. (1) No ryot who has as a tenant held, or has as a tenant occupied and cultivated, land for less than three years shall be liable to pay a higher rent than that paid by him for the previous year, unless a written agreement has been entered into by him and his landlord for the payment of such higher rent; or unless a notice demanding such higher rent has been served upon him within the time provided in Clause 2 of Section 33 for the notice therein mentioned. Such notice shall set forth the grounds upon which such higher rent is claimed, but such grounds shall not be limited by any of the provisions of this Act.

See Article 51 of the Digest.

Such ryot served with such notice may relinquish land. If he do not, he is liable to pay increased rent demanded up to limit of double former rent.

(2) When a notice demanding higher rent has been served upon any such ryot as provided in Clause 1, such ryot, if he is unwilling to pay such enhanced rent, may relinquish the land before the first day of the year next ensuing after service of such notice. If he does not so relinquish the land, he shall be liable to pay the increased rent demanded by such notice from such first day of the year next ensuing: provided that he shall not in any case be liable under this rule to pay more than double the former rent.

Article 51 of the Digest.

Explanation.—When any such ryot is served with a notice to quit or pay a specified increased rent, and he elects to remain in possession of the land mentioned in such notice, the tenancy is not thereby determined, and such notice shall be treated as a notice under Clause 1.

Chapter VI.—Of the use of Land for Building Purposes.

Ryot may not use land for building or other purpose inconsistent with use for which it was let.

36 When land used or let to be used for agriculture, horticulture, pasture, or any other similar purpose is held by any such ryot as is mentioned in Section 16 or in Section 26, such ryot shall not, without the permission of the landlord of such land, use any portion thereof for building or any other purpose inconsistent with that for which it was used or let to be used as aforesaid: provided that a ryot may without such permission erect upon such land a brick-built or other dwelling house suitable for the use and occupation of himself and his family, together with such outhouses and offices as may be necessary thereto.

Rule does not extend to erection of a suitable residence.

Ryot using land for other purpose may be served with notice of objection.

37. If any such ryot begins to use any such land without the permission of the landlord thereof for building or any other purpose inconsistent with that for which it was used or let to be used as aforesaid, such landlord may serve such ryot through the Civil Court with a notice requiring him to desist from such change of the use of the land, and to restore it to its former condition, if such condition has been altered.

If ryot does not obey notice served in reasonable time, and landlord obtains injunction, ryot disobeying injunction may be ejected.

38. In any case in which such notice is served upon such ryot within a reasonable time after he began to change the use of the land, if such ryot fails to comply with the requirements of such notice,

and if such landlord having applied to the Civil Court under the provisions of *The Specific Relief Act*, 1877, obtains a mandatory injunction to restrain such ryot from changing the use of the land, and to direct him to restore it to its former condition, where such condition has been altered, then, if such ryot for one month after the date of the decree granting such injunction, or, where such decree has been made *ex parte*, after the date of service upon him of notice of such injunction, fails to obey the same, he shall be liable to be ejected by the Court from the land in respect of which the injunction was granted; he shall also be liable to pay by way of damages such sum as the Court which granted the injunction may find to be necessary to restore the land to its former condition, where such condition has been altered; and he shall not be entitled to compensation in respect of any buildings or works erected or executed upon such land.

The Draft here supposes the landlord to be on the alert and to keep himself informed of what is going on upon his property. In this case eviction is the penalty, if the ryot pertinaciously continues to do what he has no right to do.

If notice not served within reasonable time, and no evidence that landlord was earlier aware of the change of the use of the land, ryot not liable to ejectment, and entitled to compensation for loss from removing buildings, &c.

39. In any case in which such notice is not served upon such ryot within a reasonable time after he began to change the use of the land, if there is no evidence that the landlord was aware thereof for some considerable time before he took steps to have such notice served, and if the landlord obtains a mandatory injunction as aforesaid, such ryot may be compelled to obey such injunction in any manner provided in that behalf by *The Code of Civil Procedure*, but he shall not be liable to ejectment, and he shall be entitled to receive from his landlord such compensation as the Court which granted the injunction may find to be a reasonable equivalent for any loss sustained by him in consequence of his having to remove any buildings or works erected by him before he received the notice mentioned in Section 37.

The Draft here supposes the landlord to be negligent in looking after his property, and in consequence not to have given the ryot notice of objection at as early a period as he otherwise might have done, had he been diligent.

Landlord being aware and without objection allowing ryot to spend money;

40. If the landlord, being aware that any such ryot has begun to use any such land for building or any other purpose inconsistent with that for which it was used or let to be used as aforesaid, without objection allows such ryot to expend money on such building or other purpose;

or landlord serving no notice of objection for two years.

or, if the landlord fails to serve the ryot with such notice as is mentioned in Section 37 within two years after such ryot so began to change the use of the land;

such landlord shall be estopped from afterwards objecting to such changed use, and such land shall be deemed to have been let for building or such other purpose to which its use has been altered.

estopped from afterwards objecting to change of use of the land

Possession for twelve years of land let for building or other such purpose gives a right of occupancy.

41. (*a*) When land used or let to be used for building or any purpose other than agriculture, horticulture, pasture, or the like, has been in the immediate possession of a tenant, whether under or without a lease, for the full period of twelve years after the commencement of this Act, such tenant shall, in the absence of any contract to the contrary, acquire a right of occupancy in such land, and shall not be liable to be ejected.

Explanation.—The possession of the father or other person from whom the tenant inherits shall

be deemed to be the possession of the tenant, within the meaning of this rule, for the purpose of acquiring a right of occupancy.

Such interest to be heritable, transferable, and devisable.

(*b*) The interest of the person who has so acquired a right of occupancy shall be heritable, transferable, and devisable, and shall be liable to sale in execution of any decree of the Civil Court.

In default of payment of rent, land with buildings, &c, may be sold.

(*c*) If such tenant makes default in paying the rent of such land, the land together with the buildings or other works thereupon may be brought to sale in execution of a decree for arrears of such rent and shall be subject to the provisions of Section 64: provided that any such tenant may be ejected for a breach of any condition of his tenancy for which breach he is liable to ejectment by virtue of a contract between him and his landlord.

Consider procedure to be followed.

Rule for enhancing the rent of land used for building or other such purpose.

42. When a tenant has acquired a right of occupancy in any land under the provisions of Section 41, if the rent of such land has not been enhanced during the previous ten years, the landlord thereof shall be entitled from time to time to enhance such rent, so that it may be equal to the rent paid by other tenants for land in the neighbourhood having similar advantages and used for similar purposes, or so that it may be equal to five per centum per annum of the market value of such land.

CHAPTER VII.—OF MERGER.

Nemo potest esse dominus et tenens.

When same person becomes owner of an estate and a tenure therein, the tenure to be merged in the estate.

43. (*a*) When by purchase at a private or public sale, by gift, succession, or will, the proprietor of an estate becomes the owner of a tenure in such estate, such tenure shall, unless such proprietor can show that he had a contrary intention, be presumed to be merged in the proprietary interest and to be extinguished by the fact of the same person being owner of the estate and the tenure, subject, however, to the following conditions:—

Kent, vol. IV, p. 108; Woodfall, 281

(1) Such person must be owner of the estate and the tenure in the same right and at the same time.

Kent, vol. IV, p. 112.

(2) The presumption shall not arise in the case of a minor until he becomes of full age, or in the case of a person of unsound mind until he becomes of sound mind.

[1] Kent, vol. IV, pp 110, 111.
[2] 13 B. L. R., 198.

(3) Such merger shall not operate to the prejudice of any person having a lien[1] upon such tenure or of any undertenure-holder or ryot.[2]

8 and 9 Vic., cap. 106, s. 9

(4) Subject to the provisions of the law for the time being in force relating to sales of land for arrears of Government revenue, and subject to the provisions of this Act as to sales for arrears of rent without, or in execution of, a decree, such proprietor shall have

the same rights and be subject to the same liabilities which the previous holder of such tenure had or was subject to, in respect of those persons between whom and such tenure-holder the relation of landlord and tenant existed:

Proviso.

provided that when, in the case of two or more persons being coparceners, one or more, but not all, of such persons become the owners of a tenure in such estate, no merger shall take place.

Deed declaratory of intention must be registered within three months and published upon land comprised in tenure.

(*b*) Upon the expiry of three months from the date when such person so became owner of the estate and the tenure, such contrary intention may be proved in the following manner and not otherwise, that is to say, by the production of a deed declaratory of such intention and duly registered within such period of three months, and by proof that a copy of such deed was published in the manner provided in sub-clauses 4 and 5 of Clause (*a*) of Section 203 for the notification therein mentioned.

Provisions of Section 43 to apply to other cases in which the owner of a superior interest acquires an interest immediately inferior.

44. The provisions of Section 43, so far as they are applicable, shall apply, *mutatis mutandis*, to a tenure-holder acquiring an undertenure of the first degree; to an undertenure-holder of the first degree acquiring an undertenure of the second degree; and so on in order; and also to a proprietor, tenure-holder or undertenure-holder acquiring an occupancy holding, the rent of which was previously payable directly to such proprietor, tenure-holder or undertenure-holder.

New

Proprietary interest merged in paramount title, when an estate is purchased by Secretary of State for India in Council.

45. *It is hereby declared to be, and to have always been, the law in the territories under the administration of the Lieutenant-Governor of Bengal that, when the Secretary of State for India in Council acquires an estate by purchase or otherwise, the proprietary interest in the land included in such estate is merged in the paramount title of such Secretary of State, and extinguished by the fact of such proprietary interest and such paramount title meeting in the same person. The third and fourth conditions mentioned in Clause (a) of Section 43 shall apply to every such estate acquired by the Secretary of State for India in Council. Nothing contained in this section shall be construed to interfere with the operation in any such estate of Act VIII of* 1879 *passed by the Lieutenant-Governor of Bengal in Council, or of any Act for the time being in force for the recovery of Public Demands.*

Illustration.

An estate named Sultanpur is purchased by the Collector of Burdwan on behalf of the Secretary of State for India in Council at a sale for arrears of land revenue. A, B, and C are ryots holding land included in this estate, and before the sale they paid certain annual sums as rent direct to the proprietor of Sultanpur. After the sale they are liable to pay the same annual sums to the Secretary of State for India in Council, and such sums are so payable not as rent, but as land revenue.

CHAPTER VIII.—OF THE REGISTRATION OF TRANSFERS OF TENURES, UNDERTENURES, AND OCCUPANCY-HOLDINGS.

See Article 25 of the Digest.

46. Every succession to, or transfer of, a tenure or undertenure or any portion thereof, or of an occupancy holding shall within three months after such transfer or succession be registered in the *sarrishta* or Rent-Office of the landlord to whom the rent of such tenure, undertenure or occupancy holding is payable; and such landlord shall admit to registry and otherwise give effect to every such transfer or succession: provided that no landlord shall be bound to admit to registry or give effect to any division or distribution of the rent of such tenure, undertenure or occupancy holding, nor shall any such division or distribution be valid against such landlord without his consent in writing.

Tenant to register transfer of his tenure, undertenure or holding in his landlord's sarrishta. No division of the rent binding on landlord without his consent in writing.

Explanation 1.—The term "transfer" in this Section means and includes a transfer by private sale, gift, or exchange, or by sale in execution of a decree.

Explanation 2.—The term "succession" in this Section includes devolution by will or by inheritance. In the case of a succession, when there are more heirs than one, all such heirs shall be entitled to have their names registered.

See Article 27 of the Digest. Except in the case of patni taluka, the existing law does not provide for a fee upon a transfer or succession.

47 In every case of succession to, and transfer of, *a tenure, undertenure or occupancy holding*, not being a transfer by sale in execution of a decree for arrears of its own rent, the landlord thereof is entitled to a fee, which shall be paid upon the registration of such transfer or succession. Such fee shall be two per centum upon the annual rent of such tenure, undertenure or occupancy holding, provided that no such fee shall be *less than one rupee or more than* one hundred rupees. In default of payment of such fee, such landlord may refuse to register such transfer or succession.

Landlord entitled to fee on transfer of a tenure, undertenure or occupancy holding.

See Note 6, page 12 of the Digest.

48. (*a*) In every case of transfer of a tenure, undertenure or occupancy holding, not being a transfer by sale in execution of a decree, the transferrer shall cease to be, and the transferee shall become personally liable for the rent of such tenure, undertenure, or holding from and after the date of application for registry.

Effect of transfer and of registration of transfer or succession upon liability for rent.

(*b*) In every case of transfer of a tenure, undertenure or occupancy holding by sale in execution of a decree for arrears of the rent thereof, the transferree shall be personally liable for such rent from and after the date of the confirmation of such sale by the Court. The former tenant shall be personally liable for such rent up to such date.

(*c*) *In every case of transfer of a tenure, or undertenure by sale in execution of a decree, not being a decree for arrears of the rent thereof, it shall be the duty of the tenant whose interest is so transferred to give notice of such transfer to his landlord. If he gives such notice within a reasonable time, he shall cease to be, and the transferree shall become, personally liable for the rent from the date of the confirmation of the sale. If he omits to give such notice within a reasonable time, he shall remain*

personally liable for the rent until he gives notice of the transfer.

(*d*) In every case of succession to a tenure, undertenure or occupancy holding, the person succeeding shall, *upon taking possession*, be personally liable for such rent from and after the death of the previous tenant.

Consequence of non-registration of transfer other than transfer by sale in execution.

49. If in any case of transfer of a tenure, undertenure, or occupancy holding, not being a transfer by sale in execution of a decree, application for registration of such transfer is not made and the proper fee tendered within three months as provided in Section 46, the transferrer shall remain liable for the rent, and the landlord shall not be bound to recognize the transfer. Such landlord shall, however, admit such transfer to registry after the expiry of the said period of three months *upon payment of a fee of twenty per centum of the amount of one year's rent, provided that no such fee shall be less than ten rupees or more than one thousand rupees.*

See Article 29 of the Digest.

Consequence of non registration of a succession, or of a transfer by execution sale, in case of a tenure or undertenure.

50. (*a*) If in any case of succession to a tenure or undertenure, or in any case of transfer thereof by sale in execution of a decree, application for registration of such succession or transfer is not made *by all or any of the transferrees or successors*, and the proper fee tendered within three months as provided in Section 46, the landlord shall be entitled to attach and hold possession of such tenure or undertenure.

Landlord may collect rents of tenure or undertenure attached, but must account for balance after deducting his own rent, &c.

(*b*) After the attachment of such tenure or undertenure, and until such succession or transfer is registered, such landlord shall be entitled to collect the rents from the undertenure-holders or ryots, and after deducting therefrom the cost of the attachment, the expenses of collection, and the rent due to himself, he shall hold the balance in trust for the person entitled by succession or by purchase at such sale.

If collections insufficient, person entitled by succession or purchase liable for the deficiency.

(*c*) If the rents so collected from the undertenure-holders or ryots are insufficient to discharge the cost of the attachment, the expenses of collection and the rent due to such landlord, the person so entitled by succession or purchase at the execution sale shall be liable for the deficiency, and such landlord may proceed against him for the recovery of the same, subject, however, to the provisions of Section 64.

Landlord may after three months admit tenure or undertenure to registry on payment of fine.

(*d*) Such landlord shall at any time after the expiry of the said period of three months admit to registry such succession or transfer by execution sale, *upon payment of a fee of twenty per centum of the amount of one year's rent, provided that no such fee shall be less than ten rupees or more than one thousand rupees.*

See Section 23 of Mr. Mackenzie's Bill

51. If in any case of succession to a holding or in any case of transfer thereof by sale in execution of a decree, such succession or transfer is not registered within three months as provided in Section 46, *by all or any of the transferrees or successors*, the landlord shall be entitled to attach and hold possession of such holding, and may cultivate it or let it for cultivation. Such landlord shall at any time after the expiry of the said period of three months admit to registry such succession or transfer by execution sale, *upon payment of a fee of twenty per centum of the amount of one year's rent, provided that no such fee shall be less than ten rupees or more than one thousand rupees.* If the person entitled by succession or by transfer by an execution sale fails to apply for registration and to tender the proper fee before the expiry of the Fuslee or Umlee or Bengalee year, whichever prevails in his district, next ensuing after such succession or transfer, such holding shall be at the absolute disposal of such landlord.

Consequence of non-registration of a succession, or of a transfer by execution sale, in case of a holding.

See Digest, page 29, note 4, and Article 28.
For the period of limitation for such suits, see the Third Schedule, Article 16.

52. If a landlord fails or refuses to admit to registry and otherwise give effect to a succession to, or transfer of, a tenure, under-tenure or occupancy holding, in the manner provided in Section 46, the transferrer in any case of transfer by private sale, gift, or exchange, or in any case the transferee or successor may sue such landlord in the Civil Court, and if no sufficient grounds are shown why such succession or transfer should not be registered, such Civil Court shall make a decree directing the registry thereof, and may further award damages in any case in which pecuniary loss has resulted from such neglect or refusal to admit to registry and otherwise give effect to such succession or transfer.

If landlord fails or refuses to register, civil suit will lie to compel him. Damages may be awarded where pecuniary loss has resulted.

Reg. VIII of 1819, s. 5.
Article 27 of the Digest.

53. (*a*) In every case in which a patni tenure is transferred by private sale, gift or exchange, or by sale in execution of a decree, the proprietor shall be entitled to demand from the transferree substantial security to the amount of half the yearly rent payable for such tenure, and such proprietor may refuse to register such transfer until such security has been tendered and accepted.

Transferree or devisee of Patni tenure to give security to the extent of half the yearly rent.

Reg. VIII of 1819, s. 6.
Article 28 of the Digest.

Reg. VIII of 1819, s. 7.
Article 29 of the Digest.

(*b*) If in any case of a transfer such security be required and be not furnished within three months from the date of such transfer, the proprietor shall be entitled to attach and hold possession of the tenure to the exclusion of the transferree until the said security shall be furnished. The provisions of Clauses (*b*) and (*c*) of Section 50 shall apply to every such attachment.

If security be not furnished within one month, proprietor may attach the tenure.

Reg. VIII of 1819, s. 6.
Article 28 of the Digest.

(*c*) If the security tendered by any transferree is rejected by the proprietor, and such transferree is dissatisfied with such rejection, he may make an application to the District Judge for an order directing such proprietor to receive such security and register such transfer. Such District Judge, if satisfied of the sufficiency of the security tendered, may make such order, or, if not so satisfied, may make an order rejecting such

Application to District Judge, if security tendered be refused. District Judge may make order. No appeal from such order.

application. No appeal shall lie from any such order.

I. L. R. 1, Calc. 383.

54. The Board of Revenue may prescribe for any class of landlords a form in which they shall maintain a Register of all successions to, or transfers of tenures, undertenures and occupancy holdings, the rent of which is payable to such landlords, and, may make, and when made, cancel or alter Rules for the maintenance of such Register; and may further provide a penalty not exceeding fifty rupees for the breach of any such Rule. Every person concerned in any such succession or transfer shall be entitled, upon payment of a fee of four annas, to receive a copy of the entry relating thereto made in such Register. Such copy shall be signed by such landlord, or by the person who usually receives the rents on his behalf, and shall be sealed with such landlord's seal, when he commonly uses a seal.

Board of Revenue may prescribe form of Register of successions and transfers. Persons concerned entitled to copies of entries on payment of fee of 4 annas.

Consider, should this copy be made *primâ facie* evidence of the succession or transfer.

CHAPTER IX.—OF RENT, INSTALMENTS OF RENT, RECEIPTS FOR RENT, DEPOSITS OF RENTS, APPORTIONMENT OF RENT, AND HYPOTHECATION FOR RENT.

55. (*a*) Rent payable by a tenure-holder or undertenure-holder shall be paid upon such dates and in such instalments as are customary or may have been agreed upon between such tenure-holder or undertenure-holder and his landlord; and, in the absence of any such custom or agreement, upon the dates mentioned in Clause (*b*) of this Section, and in instalments fixed in the manner provided in the same clause.

Rent of tenure-holder or undertenure-holder payable in what instalments and upon what dates.

(*b*) Rent payable by a ryot shall be paid in four quarterly instalments which shall become due upon the first day of Asarh, the first day of Asin, the first day of Pous, and the first day of Cheit respectively. When any agreement has been made or any custom has existed before the commencement of this Act regulating the instalments in which such rent is payable,

Consider if this will suit Behar.

Rent of ryots payable in what instalments and on what dates.

(*a*) the amount of the instalment payable on the first day of Asarh shall be the total of the instalments payable according to such agreement or custom in the months Beisakh, Jeyt, and Asarh:

(*b*) the amount of the instalment payable on the first day of Asin shall be the total of the instalments payable according to such agreement or custom in the months Srabun, Bhadro, and Asin:

(*c*) the amount of the instalment payable on the first day of Pous shall be the total of the instalments payable according to such agreement or custom in the months Kartik, Aghun, and Pous; and

(*d*) the amount of the instalment payable on the first day of Cheit shall be the total of the instalments payable according to such agreement or custom in the months Magh, Falgun, and Cheit.

In the absence of any such agreement or custom, the portion of the whole rent which shall be paid for each quarterly instalment aforesaid shall be fixed by the Collector after such inquiry as he may deem necessary, and with reference to what he may find to be the most usual practice in the

district. Notice of the portion of rent so made payable upon the first day of Asarh, the first day of Asin, the first day of Pous, and the first day of Cheit respectively, shall be given—

by posting a copy of the Collector's order fixing such instalments at every police station in the district, and in each of the courts or offices of the following officials, that is to say, the District Judge, the Collector, the Magistrate, and all Moonsifs, Officers in charge of Sub-divisions and Sub-Registrars of Assurances in the district; and

by proclaiming such order by beat of drum at the head-quarters of the district and of every sub-division therein, and in any other places which the Lieutenant-Governor of Bengal may direct.

See Article 101 of the Digest.

What to be deemed an arrear of rent. Interest on arrears.

56. Every instalment of rent not paid or discharged *before sunset* of the day or date upon which it is payable according to the provisions of Section 55, shall be deemed to be an arrear of rent, and shall bear interest from such day or date *up to the date of any decree that may be passed therefor* at the rate of twelve per centum per annum; and such interest shall be decreed in every case in which any such arrear is recovered in any Civil Court, *unless the tenant can show that he was prevented by causes beyond his control from paying or discharging such instalment upon the day or date upon which it was payable.*

Receipts for Rent.

See Article 61 of the Digest and Section 34 of Mr. Mackenzie's Bill.

Tenant making payment to his landlord entitled to a receipt. What particulars to be inserted in such receipt. Landlord to keep counterpart.

57. (*a*) Every tenant who makes a payment to his landlord of rent, *or of any money recoverable as rent*, is entitled to obtain thereupon and without delay a written receipt for the amount paid by him. Such receipt shall specify the date of payment; the amount paid, or, where rent is paid in kind, the quantity of produce delivered; the tenure, undertenure, holding, or land in respect of which such rent or money is paid, or produce delivered; and the instalment and year on account of which such payment is admitted to have been made. The landlord shall retain a counterpart of such receipt, and similar particulars shall be inserted in such counterpart.

Tenant entitled to statement of account at close of the year. Landlord to keep counterpart.

(*b*) Every tenant shall be entitled to receive from his landlord upon the expiry of the Fusli or Umli or Bengali year, whichever prevails in his district, a statement of account showing the tenure, undertenure, holding, or land for which such tenant pays rent to such landlord; the annual rent payable therefor; the amount of rent in arrear at the beginning of such year; the payments made during the year; the portion of each payment credited to the rent of such year and the portion credited to the arrears of previous years; and the amount, if any, remaining unpaid at the close of such year. The landlord shall retain a counterpart of such statement, and similar particulars shall be inserted in such counterpart.

(*c*) Every landlord shall provide himself with forms of such receipts and statements of account, with the counterparts thereof attached. Such forms shall be bound together in books containing each not less than twenty-five such receipts or statements, which shall be numbered consecutively. Each receipt or statement and the counterpart thereof shall bear the same consecutive number.

Landlords to provide themselves with book-forms of such receipts and account-statements, and the counterparts thereof.

(*d*) Every landlord, who after six months from the commencement of this Act omits or refuses to give to any tenant on demand a receipt or statement of account containing the above particulars shall be liable to the penalty provided by Section 88.

Penalty for omitting or refusing to furnish receipt or account-statement in form prescribed.

Deposit of Rent in the Collectorate.

58. (1) Subject to the conditions specified in Section 59, a tenant may in any of the cases hereinafter mentioned deposit the rent payable by him in the Collectorate Treasury of the District, or, where there is a Sub-division, in the Treasury of the Sub-division, within which District or Sub-division the tenure, undertenure, holding, or land for and in respect of which such rent is payable, or any portion thereof is situate: that is to say—

Tenant may in what cases deposit in the Collectorate his rent which has become due.

See Article 99 of the Digest.

(*a*) when such rent was duly tendered by such tenant or his agent at the *mal kachahri* or other place where such rent was payable, and such rent so tendered was not accepted:

(*b*) when such rent is payable to coparceners jointly and such tenant was unable to obtain the joint receipt of such coparceners therefor, and no manager has been appointed by them or by the District Judge:

(*c*) when such tenant entertains a *bonâ fide* doubt as to who is entitled to receive such rent.

(2) Subject to the conditions and in the cases aforesaid, such rent may also be deposited with any Public Officer specially empowered by the Lieutenant-Governor of Bengal to receive such deposits of the rents of tenures, undertenures, holdings, and land situate within a specified area. When a Public Officer has been so specially empowered, no deposit of the rent of any tenure, undertenure, holding or land situate within such area shall be received at any Collectorate or Sub-divisional Treasury.

Public officer may be specially empowered to receive deposits of rent.

59. Such deposit of rent shall be subject to the following conditions, that is to say—

Conditions on which rent may be deposited.

(*a*) Such rent shall be deposited, in any case in which a tender has been made, within ten clear days from the *first date on which after such tender the Collectorate or Sub-divisional Treasury or Public Office, as it may be, is open, and in any other case within fifteen clear days from the first date on which after such rent fell due such Treasury or Public Office is open.*

When the Collectorate or Sub-divisional Treasury *or Public Office* is closed on the tenth day, the deposit may be made on the day on which such Treasury or Public Office re-opens.

(*b*) Such deposit shall be made by presenting a written application and with such application a written declaration in, or as nearly as possible in, the form A in the Second Schedule annexed to this Act. Such declaration shall be made by the tenant, or, if he is not personally cognizant of the facts forming the subject-matter thereof, then by a person so personally cognizant.

(*c*) The rent deposited shall be the full amount of rent due by such tenant to such landlord in respect of the tenure, undertenure, holding or land mentioned in Section 58, *and when a tender has been made, of the interest, if any, due at the time of such tender.*

Receipt to be granted under his seal by Treasury or Public Officer for rent so deposited, and to be a valid acquittance.

60. The Officer in Charge of the Collectorate Treasury or Treasury of the Sub-division *or such Public Officer as aforesaid* shall receive any deposit of rent made under any of the circumstances specified in Section 58 and in compliance with the conditions mentioned in Section 59, and shall give a receipt for the same under his official seal. Such receipt shall be and operate as a full acquittance for the rent payable by such tenant and deposited as aforesaid, in the same manner and to the same extent as if such *money had been received*

(*a*) in case (*a*) of Section 58, by the person to whom such rent was tendered;

(*b*) in case (*b*) of Section 58 by the coparceners jointly; or

(*c*) in case (*c*) of Section 58, by the claimants jointly or by the claimant entitled to the receipt of such rent.

Provision for service of notice is made in a general section applicable to service of all notices—See section 159.

Notice of the deposit to be given to the persons entitled, or claiming to be entitled, to the rent:

61. (*a*) The Officer in Charge of the Collectorate Treasury or the Treasury of the Sub-division *or such Public Officer as aforesaid* shall *forthwith have posted in a conspicuous place in his office a notification of such deposit, addressed,* according to the purport of the application made by the depositor and the declaration therewith presented, to the person entitled to receive such rent or to the coparceners or claimants aforesaid. *If no application for payment is made under Clause (b) within fifteen days after the posting of such notification, such Officer shall within fifteen days after the expiry of the said fifteen days, cause a notice of such deposit to be served upon such person, or coparceners or claimants as aforesaid.*

and rent deposited may upon their application be paid to such persons on their receipt or joint receipt, or receipt of duly appointed agent.

(*b*) Such rent so deposited may, upon an application being made to this effect *and after deducting the cost of serving any notice served under Clause* (*a*), be paid (1) to such person entitled to the same, or (2) to such coparceners upon their joint receipt, or, if a common manager be appointed on their behalf by themselves or by the District Judge, to such common manager, or (3) to such claimants upon their

joint receipt, or to any of them who has obtained a decree declaring or establishing his title. Any person to whom payment may be made in accordance with these provisions may receive such payment through a duly authorized agent.

Refund to depositor or payment at joint request of him and landlord.

(*c*) If no payment be made under Clause (*b*) for a period of three years from the date of such deposit, the amount deposited may be repaid to the depositor upon his application and on his giving back the receipt mentioned in Section 60. Such amount may at any time within such period of three years be paid, on the return of such receipt and upon the joint application of the depositor and of the person or persons entitled to payment under Clause (*b*), in any manner requested in such application.

Apportionment of Rent.

Apportionment of rent in what cases.

62. When two or more persons become separately entitled to separate portions of an area of land which forms the subject of a separate tenancy, and such portions of such area have been or can be divided by metes and bounds, such persons shall be entitled to have such rent apportioned, and after its apportionment to receive separately the shares of rent apportioned upon such portions respectively.

Apportionment how to be made.

63. Such apportionment may be made by mutual agreement between such persons and the tenant by whom such rent is payable. If such persons and such tenant cannot agree amongst themselves as to the manner in which such apportionment shall be made, the Civil Court may, upon the application of any such persons, or of such tenant, proceed to make such apportionment, and may to this end direct a measurement of the whole or any portion of such land.

Hypothecation for Rent.

New

Every tenure, undertenure, and holding to be deemed hypothecated for its own rent, which shall be a first charge thereupon.

64. Every tenure, undertenure, and occupancy holding shall be deemed to be hypothecated for the rent thereof, and such rent shall be a first charge thereupon. When such rent is in arrear, the landlord shall not be entitled to resort to any other process for the recovery thereof, until he has first brought such tenure, undertenure, or holding to sale either in a summary manner or in execution of a decree for such rent, as he is by this Act empowered in that behalf.

CHAPTER X.—OF COPARCENERS.

See Article 16 of the Digest.

District Judge may direct coparceners, who disagree, to be served with notice to show cause why they should not appoint a common manager.

65. (1) When coparceners, who jointly own an estate, tenure or undertenure, disagree as to the joint management thereof, and in consequence there has ensued or is likely to ensue,

(*a*) inconvenience to the public, or

(*b*) injury to private rights,

the District Judge may, upon the application in case (*a*) of the Collector, and in case (*b*) of any one having an interest in such estate, tenure or undertenure, direct a notice to be served upon all such coparceners, calling upon them to show cause why they should not appoint a common manager.

(2) If such coparceners fail to show such cause within *one month* after service of such notice, or if they show cause which in the opinion of the District Judge is not sufficient, such District Judge may make an order directing such coparceners to appoint a common manager. A copy of such order shall be served upon any coparcener who did not appear before it was made.

If no cause, or cause not sufficient, is shown, District Judge may make an order directing the appointment of a manager.

66. (1) If such coparceners do not within *one month* after the making of such order, or, where such order has been so served, within *one month* after such service, appoint a common manager and report such appointment for the information of the District Judge, such District Judge may,

If such order be not obeyed, District Judge may appoint manager.
Removal of manager so appointed.

(*a*) *direct that such estate, tenure, or undertenure be managed by the Court of Wards in any case in which such Court of Wards assents to undertake the management thereof: or,*

(*b*) *in any case, appoint a manager, in which event such coparceners shall be bound by such appointment.*

(2) *The Lieutenant-Governor of Bengal may appoint a person for any district to manage all estates, tenures, and undertenures to which the provisions of this Section apply, and when any such appointment has been made, such person shall be appointed manager under sub-clause* (*b*) *of Clause* (1) *by the District Judge.*

(3) *In any case in which the Court of Wards undertakes the management of an estate, tenure or undertenure under sub-clause* (*a*) *of Clause* (1), *so much of the provisions of The Court of Wards Act, 1879, as relate to the management of immovable property shall apply to such management.*

"The Court of Wards Act, 1879" to apply to management by Court of Wards.

67. In any case in which a manager is appointed under sub-clause (*b*) of Clause (1) of Section 66, the District Judge *may settle and from time to time alter the remuneration of such manager, which may be a fixed salary or a percentage of the monies collected by him as manager.* Such manager shall give such security for the proper discharge of his duties as to the District Judge shall appear reasonable and sufficient. For the purposes of management he shall have and be entitled to exercise the same powers which the coparceners jointly might but for his appointment have exercised. He shall keep regular accounts, and shall allow the coparceners or any of them to inspect and take copies of such accounts. He shall be removable by the order of the District Judge and not otherwise, and may be removed upon the application of the Collector, or any person interested in the estate, tenure, or undertenure.

Salary of manager. Manager to give security. Powers of manager. Duty to keep accounts. Removal.

68. The District Judge may at any time direct that the management be restored to the coparceners, if he is satisfied that such management will be conducted by them jointly without inconvenience to the public or injury to private rights.

Management may be restored to coparceners, if prepared to conduct it properly.

69. Except in the cases hereinafter excepted, rent payable to coparceners shall be paid upon the joint receipt of all such coparceners, or, where a manager has been appointed by them or by the District Judge, upon the receipt of such manager; and all such coparceners must be made parties to any suit brought for the recovery of arrears of any such rent. Any such suit brought by one or more coparceners and not by all, or to which all have not been made parties,[a] shall be dismissed with costs.

Rent to be paid to coparceners on their joint receipt or on that of a manager. One coparcener may not sue for his share of rent separately.

See Article 60 of the Digest.

Exception 1.—When an agreement has been made between a tenant and one or more of several coparceners with the consent of the other or others of them, that the share of rent to which such one or more coparceners is or are entitled shall be paid directly to him or them, such share of rent shall be so payable and recoverable.

Exception 1—where tenant has contracted to pay a share of the rent separately.

Exception 2.—When a tenant has usually paid to one or more of several coparceners, without objection from the other or others of them, the share of rent to which such one or more coparceners is or are entitled, such share of rent shall be so payable and recoverable.

Exception 2—where tenant has been in the habit of paying a share of the rent separately.

Exception 3.—When a coparcener is unable to obtain his share of the rent payable by a tenant in consequence of collusion between such tenant and the other coparceners, he may sue to recover his share of rent separately, and shall in such suit make such other coparceners defendants.

Exception 3—where coparcener cannot get his share of rent in consequence of collusion.

70. A coparcener may not, otherwise than conjointly with his other coparceners or through a manager appointed by all the coparceners or by the District Judge, bring a tenure to summary sale under the provisions of Chapter XVI, or measure lands in the possession or occupation of the tenants of such coparceners, or enhance the rents of such tenants, or, where a suit is necessary to effect such measurement or enhancement, maintain such suit without making such other coparceners parties thereto.

One coparcener may not bring tenure to summary sale, or measure the lands or enhance the rents of the tenants.

Chapter XI.—Of some Miscellaneous rights of Landlords and Tenants.

71. Proprietors are competent to grant leases, for any period even to perpetuity, and in any form and at any rent most convenient to the contracting parties and most conducive to their respective interests, of land which was not at the time of the Permanent Settlement held by tenure-holders, undertenure-holders or ryots, or which being so held has since that time come into the *khas* or actual possession of such proprietors, subject, however, to the other provisions of this Act and to the following conditions, and not otherwise:—

Proprietors competent to grant leases for any period, in any form and at any rent.

(1)—All engagements contracted with tenants shall be specific as to the conditions thereof and as to the amount of rent reserved.

Conditions.

[a] The practice in India is to make *pro formâ* defendants those persons who have co-existent rights with the plaintiff to sue, but who refuse to join as plaintiffs, the fact of this refusal being stated in the plaint. As to the practice in courts of equity in England, which has not been materially altered by the Rules under the Judicature Act, see *Daniell's Chancery Practice*, Vol. I, pp. 179, 186; see sections 26 and 30 of *The Code of Civil Procedure*, and consider "with the permission of the Court" in the latter section.

(2)—All impositions upon the tenants under the denomination of *abwab*, *mahtut*, and other appellations *in addition to* the actual rent *shall be deemed illegal and shall subject the person imposing them to the penalty provided by Section 87*; and all stipulations and reservations for the payment of such shall be null and void.

(3)—No person contracting with a proprietor or employed by him in the management of the collections shall take charge of the lands or collections without written authority signed by such proprietor.

A proprietor may make a grant of land free of rent, but such grant shall be binding only upon the grantor or his heirs or any person claiming through him or them.

72. A landlord may not—

Landlord may not impose abwabs on his tenants;

(*a*)—under any pretence whatever, impose on his tenants any new cess or other payment not taken into account in fixing the Government revenue, or not sanctioned by law or by ancient custom approved by the Revenue Authorities;

or compel the attendance of his tenants, or enforce payment of rent otherwise than according to law.

(*b*)—or compel the attendance of his tenants for the adjustment of their rents or for any other purpose; or adopt any means of compulsion for enforcing payment of rent other than the means provided by this Act.

Landlord bound to put and maintain tenant in possession.

73. A landlord is bound to maintain his tenant in the peaceable and quiet possession and enjoyment of the tenure, undertenure, holding or land in respect of which the relation of landlord and tenant exists between them, so long as such relation exists. This duty extends only to interruption or disturbance by the landlord or any one claiming under or paramount to him. It does not extend to interruption or disturbance by third parties.

In the case of a new letting the landlord is bound, upon the tenant's request, to put him in possession of the property demised.

Lease may not be granted for term exceeding lessor's interest.

74. A person having an interest in land is not competent to grant a valid lease of such land for a term exceeding his own interest.

Lease for term exceeding lessor's interest valid to the extent of such interest and voidable as to excess merely.

When a lease has been granted for a term exceeding the lessor's interest, such lease is valid to the extent of such interest and is voidable only as to the excess: provided that, if such lessor after granting such lease acquire such excess, such lease shall be valid for such excess between such lessor and such lessee and persons claiming under them or either of them respectively.

If a person grants a lease of land in which he has no interest to a lessee who obtains possession of such land under such lease, and if such person afterwards acquires an interest in such land, such lease shall be valid to the extent of such after-acquired interest between such lessor and such lessee and persons claiming under them or either of them respectively.

Lease granted by person having no interest valid to extent of interest subsequently acquired.

75. Subject to the provisions of Section 70 and if not restrained from so doing by express engagement with the occupants of the land, a landlord is entitled to make a general survey and measurement of all land comprised in any estate, tenure, undertenure or holding, of the rents of which he is in receipt, and is further entitled to enter upon such land for the purpose of making such survey and measurement.

Landlord entitled to make general survey and measurement, unless restrained by contract.

Illustrations.

(*a*)—A, a proprietor, grants a portion of his estate in patni to B, the patni rent payable to A being fixed at Rs. 500. The ryots, as a necessary consequence, pay their rents to B. Both A and B are entitled to make a general survey and measurement of the lands comprised in the patni lease.

(*b*)—A is the proprietor of an estate. B holds lakheraj land situated within the local limits of A's estate. A is not entitled to measure B's lakheraj land.

76. (*a*) In any case in which a measurement of land is made by order of a Civil Court or of a Collector in any suit between landlord and tenant, such measurement shall be made according to the Government measure of 14,400 square feet to one standard bigha. If the rights of the parties to such suit are regulated by any different local measure depending upon a standard pole of the pergunnah in which the land is situate, the Government measure shall be converted into such local measure for the purposes of such suit.

Measurement in suits between landlords and tenants to be made according to Government standard of measurement.

Conversion into local measure, when necessary.

(*b*) If any dispute as to the length of such standard pole arises in any suit under this Act, the Collector shall in any suit before himself, or in any suit before a Civil Court on a reference made for this purpose by such Civil Court, determine the proper length thereof. An appeal shall lie from the Collector's decision to the District Judge. If no such appeal be preferred, the decision of the Collector shall be final and conclusive.

Determination of the length of the standard pole in case of dispute.

77. (*a*)—A tenant is bound to use the land which he holds as tenant in a reasonable manner for the purpose for which it was let or has been customarily used. A ryot may not without the consent of his landlord materially alter the condition of the land held by him, so as to render it *permanently* unfit for agricultural or horticultural purposes: provided that any ryot may without such consent make any of the improvements mentioned in Section 29.

Tenant may not permanently alter condition of the land. Proviso as to improvements.

(*b*)—A ryot is entitled, *any custom to the contrary notwithstanding*, to cut down and appropriate trees on his holding planted by

Ryot entitled to cut trees planted by himself or his predecessor in title.

himself or by any ryot from whom such holding was derived by public or private sale, gift, devise, or inheritance.

Tenant not liable to transferree of landlord's interest for rent paid to former landlord without notice of the transfer.

78. No tenant shall, in any case in which his landlord's interest has been transferred, be liable to the transferree for rent which became due after the transfer and was paid to the landlord whose interest was so transferred, unless such transferree has given notice of the transfer to such tenant.

Relation of landlord and tenant in what cases determined by what occurrences.

79. Subject to the other provisions of this Act, a tenancy is determined as between the parties thereto by any of the following occurrences in the following cases respectively, that is to say—

(1)—in the case of a lease for a term—by the expiry of such term, unless the tenant holds over without objection made by the landlord or unless the tenant has a right to the possession of the land otherwise than by virtue of the lease:

By expiry of term—exception.

(2)—in the case of a lease by a landlord whose interest is for a limited time only and who has no power to create a tenancy extending beyond the period of such interest—by the expiry of the term of such interest and the determination of such landlord's possession, unless the tenant has a right to the possession of the land otherwise than by virtue of the lease:

By determination of landlord's limited interest.

Exception.

(3)—in the case of a ryot holding otherwise than under a lease for a definite term—by relinquishing the whole of the land held or cultivated by him as one holding: provided he has given notice of his intention in writing to the person entitled to the rent of such land or to his authorized agent—in districts or parts of districts where the Fusli or Umli year prevails, in or before the mouth of Jeyt—and in districts or parts of districts where the Bengalee year prevails, in or before the month of Poos—of the year preceding that in which the relinquishment is to have effect.

By relinquishment of land by ryot after notice given.

If such ryot has not given such notice and the land is not let to any other person, he shall continue liable for the rent of such land.

If the person entitled to such rent, or his agent, refuses to receive such notice, and to sign a receipt for the same, such ryot may make an application to the Court within the jurisdiction of which the lands or any portion of them are situate, and such Court shall thereupon cause the notice to be served on such person or his agent:

(4)—in the case of a non-transferable holding—by abandonment, when

By abandonment.

the tenant, having ceased to cultivate the land or pay rent therefor, has been absent from the neighbourhood for a year, and the landlord elects to treat the tenancy as determined :

By ejectment of ryot for non-payment of rent.

(5)—in the case of a non-transferable holding for which an arrear of rent is due at the end of the Bengali year or at the end of the month of Jeyt of the Fusli or Umli or Willayutti year—by ejectment from the land in respect of which such arrear is due.

No ryot shall be ejected otherwise than in execution of a decree or order of the Civil Court. The right to eject for non-payment of the rent of any one year shall be deemed to have been waived by the receipt of rent for a subsequent year :

By ejectment of farmer or lease-holder for non-payment of rent.

(6)—in the case of a farmer or other lease-holder not having a permanent or transferable interest in the land, when an arrear of rent is due and unpaid—by cancelment of the lease and ejectment of the lease-holder.

No such lease shall be cancelled and no such lease-holder shall be ejected otherwise than in execution of a decree or order of the Civil Court :

By notice to quit in certain cases.

(7)—in the case of a ryot not having a right of occupancy and not being such a ryot as is mentioned in Section 26, or of a tenant for a term holding over after the expiry of his term with the express or implied consent of his landlord—by a notice to quit as provided in Section 33.

Explanation —The institution of a suit for ejectment is not equivalent to a notice to quit.

By disclaimer when a tenant disclaims his landlord's title and sets up an adverse title.

(8)—in the case of any tenant—by disclaimer when in a suit to which his landlord is a party the tenant disclaims such landlord's title and sets up an adverse title in himself or another by matter in writing or reduced to writing by the Court under the provisions of this Act or of *The Code of Civil Procedure*, and such landlord elects within six months to treat such disclaimer as a forfeiture of the tenancy;

provided that no such forfeiture by disclaimer shall be allowed in any case in which such tenant having been let into possession by such landlord can show that such landlord's title had expired or been defeated or annulled at the time at which such disclaimer was made : or, not having been let into possession by such landlord, can show that he admitted his title as landlord under a *bonâ fide* misapprehension or mistake.

Illustration.

B, having taken from A, a proprietor, an *ijárah* of an estate from the 1st Baisakh 1271 to the last day of Cheit 1288 B.S., lets twenty bighas of land, situate in such estate, to C, a ryot, in 1272 and puts C in possession. The term of the *ijárah* being about to expire, A in Cheit 1288 gives notice to C, not to pay to B any of the rent for 1289. B sues C for the first instalment of the rent of 1289, and C in this suit denies B's title as landlord. B having subsequently obtained from A a ten years' extension of the *ijárah* seeks to eject C for so denying his title. C having shown the above facts, is not liable to be ejected.

(9)—when the landlord's estate, tenure or undertenure is sold for arrears of revenue or rent under any law for the time being in force which entitles the purchaser of such estate, tenure, or undertenure to avoid a lease or determine a tenancy, and such purchaser elects to avoid such lease or determine such tenancy.

By sale for arrears of revenue or rent when purchaser elects to determine.

Explanation.—When the relation of landlord and tenant exists between two persons in respect of any property, the non-payment of rent for such property by such tenant to such landlord shall not of itself determine such relation.

Mere non-payment of rent does not determine relation of landlord and tenant.

80. When a ryot is ejected in execution of a decree from land upon which there are, at the time of such ejectment, growing crops or other ungathered products of the earth, which such ryot, but for such ejectment, would have been entitled to reap or gather, such ryot shall, notwithstanding such ejectment, be entitled to reap or gather such crops or products, and may use the land for the purpose of tending, reaping, gathering, and removing the same; and in the event of his so doing he shall be liable to pay a reasonable rent for the time during which he uses the land as aforesaid:

See Section 32.

Ryot ejected from land entitled to the away-going crops, and to enter on land to remove them.

provided that the landlord may purchase such crops or products at a fair valuation if, when he applies for execution of his decree, he gives notice of his intention to do so. In any case in which the landlord and the ryot cannot agree as to such valuation, the Court may, upon the application of either of them, determine the value of such crops or products, and the order so determining such value shall have the force of a decree.

Landlord may, if he wishes, purchase such crops or products at a valuation to be made by Court in case of dispute.

Chapter XII.—Of Special Provisions for Behar

81. Every ryot, who on the day of is in occupation of land other than *zerat* land, and has occupied the same continuously for the three years next preceding such date, has a right of occupancy in such land which he has so occupied for three years continuously, if, during each of the twelve years next preceding such aforesaid date, he has occupied any land other than *zerat*

Ryot has right of occupancy in land held for three years, if he held any land in same estate for twelve years previously.

land in the estate in which such first mentioned land is included, or in any estate, which with such estate at any previous time formed a single estate.

Explanation :—"*Zerat*" land is land, the cultivation of which has been carried on for twelve years continuously, wholly on behalf of the proprietor and at his sole risk, with his own stock, or by his servants or by hired labourers, or partly by some and partly by others of these persons.

Ryot to have right of occupancy in land received in exchange from his landlord for land in which he had a right of occupancy.

82. When the whole or any portion of the land in which a ryot has a right of occupancy is given by him with his consent to his landlord in exchange for other land, forming a portion of the same estate, tenure, or undertenure, such ryot shall have a right of occupancy in the land received by him in exchange therefor.

Rent payable in kind not to exceed half the gross produce, and in the absence of any express stipulation to be half the gross produce.

83. When rent is payable by delivering to the landlord a certain proportion of the actual gross produce, such proportion shall in no case exceed one-half, and in any case in which there is no written agreement specifying a different proportion, shall be presumed to be one-half.

When rent is payable in kind or in money value of a portion of the crop, landlord or tenant may, in case of dispute, petition Collector to depute an officer to make an award.

84. (*a*) When rent is payable by delivering a certain proportion of the actual gross produce of the land, or by paying the equivalent money value thereof determined by an estimate or appraisement of the standing crop, or by some similar proceeding, and in order to settle the quantity of produce to be delivered, or determine the equivalent money value to be paid, it is necessary that both parties—that is to say, the landlord and the tenant—should be present together upon the land either in person or by agent, then, if such parties cannot amicably arrange to be present together upon the land for such purpose as aforesaid, or if any dispute arises between such parties as to the settlement of the quantity of produce to be delivered or as to determining the equivalent money value to be paid, in any such case either of such parties may make an application to the Collector of the district that a proper officer may be deputed to settle the quantity of produce or determine the equivalent money value aforesaid, and to make an award accordingly.

Collector to depute an officer, whose award shall be binding, unless set aside by the Civil Court.

(*b*) The Collector shall, upon any such application being made to him, depute a proper officer for such purpose. Such officer shall give to both parties reasonable notice of the time and place at which he intends to proceed to make his award, and shall at such time and place proceed to make such award accordingly, and may direct the costs thereof to be paid by the party whom he finds to be in the wrong. If either party, having received notice, fails to attend, he shall nevertheless be bound by the award made in his absence. The award when made may be acted upon at once. Either party, if dissatisfied, may institute a suit in the Civil Court to set aside such award. If no such suit is instituted, such award shall be final.

Danabandi or appraisement papers to be deposited in the Collector's office within fifteen days after the appraisement.

85. When the rent payable for land is the equivalent money value of a fixed proportion of the actual gross produce thereof, and such equivalent money value is determined by an estimate or appraisement (*danabandi*) of the standing crop or by some similar proceeding, the *danabandi* or appraisement papers shall, within fifteen days after the making of the appraisement, be lodged in the office of the Collector of the district.

Ryot or landlord entitled to have rent, payable in kind or in equivalent value of share of gross produce, commuted to an annual money rent. Principle upon which such commutation should be made Procedure for making.

86. Every ryot having a right of occupancy or the landlord of such ryot shall be entitled to have rent payable in the manner mentioned in Section 84 commuted into an annual money rent payable without direct reference to the crops produced at each harvest, but liable to enhancement under the provisions of this Act.[a] Such annual money rent shall be fixed according to the prevailing money rent payable by the same class of ryots for land of a similar description and with similar advantages in the vicinity, or, if no such prevailing rate obtains in the vicinity, then according to the average value of the landlord's share of the actual gross produce for the preceding five years, a reasonable deduction being made therefrom in consideration of the whole risk of cultivation being taken by the ryot.

The provisions of Chapter XV as to proceedings before the Collector shall, so far as they are relevant, be applicable to the settlement of annual money rents under this Section.

[a] In effecting this commutation we get a corn rent—a rent reserved in produce; and it would be easy to arrange for future enhancement of the commuted money rent by declaring that, after ten years, such money rent may be enhanced to the average price during these ten years of the same amount of produce.

Chapter XIII.—Of Damages and Penalties.

Damages for exaction by landlord from tenant of sum in excess of the rent payable.

87. Every tenant, from whom any sum of money or any portion of the produce of his land is illegally exacted by his landlord in excess of the rent lawfully payable by such tenant, shall be entitled to recover from such landlord such sum so exacted together with damages not exceeding double such sum.

See section 67, clause (d).

Damages recoverable for withholding receipts for rent.

88. Every tenant, from whom a receipt is withheld for any sum of money paid by him as rent, shall be entitled to recover from the person receiving such rent damages not exceeding double the amount so paid.

Damages for extorting payment of rent by duress

89. If payment of rent, whether the same be legally due or not, is extorted from any tenant by illegal confinement or other duress, such tenant shall be entitled to recover such damages, as may be deemed a reasonable compensation for the injury done him by such extortion. An award of compensation under this Section shall not bar or affect any penalty or punishment to which the person practising such extortion may be subject by law.

The Court may award damages not exceeding 25 per cent on rent not paid without reasonable or probable cause.

90. If in any suit brought for the recovery of arrears of rent, it shall appear to the Court that the defendant has, without reasonable or probable cause, neglected or refused to pay the amount of rent due by him,

and that he has not, on or before the date upon which such rent was payable according to the provisions of Section 55, tendered such amount to the plaintiff or his duly authorized agent, or in case of the refusal of the plaintiff or such agent to receive the amount so tendered, has not before the institution of the suit deposited such amount in the Collectorate as provided in Section 58, it shall be lawful for the Court to award to such plaintiff, in addition to the amount decreed for rent and costs, such damages, not exceeding twenty-five per centum on the amount of rent decreed, as such Court may think fit. Such damages, when awarded, as well as the amount of rent and costs decreed in the suit, shall carry interest at the rate of six per centum per annum from the date of decree until payment or realization thereof.

Explanation.—The Court may not give, in addition to damages, interest before decree upon the rent decreed.

The Court may award compensation not exceeding 25 per cent. on amount claimed to defendant improperly sued for rent.

91. If in any suit brought for the recovery of arrears of rent it shall appear to the Court that the plaintiff has instituted such suit against the defendant without reasonable or probable cause or that the defendant had duly deposited in the Collectorate, in accordance with the provisions of Section 58, the full amount which the Court shall find to have been due to the plaintiff on the date of such deposit, it shall be lawful for such Court to award to the defendant, by way of compensation, such sum, not exceeding twenty-five per centum on the whole amount claimed by the plaintiff, as such Court may think fit; and such sum, with interest at the rate of twelve per centum per annum until payment or realization thereof, shall be recoverable from the plaintiff in like manner as sums ordered to be paid by decrees of such Court.

CHAPTER XIV.—OF LIMITATION.

See Articles 76, 77, 78 and 79 of the Digest; and Section 4 of *The Indian Limitation* Act, XV of 1877.

Suits and applications in Third Schedule to be instituted and made within the time there prescribed; otherwise to be dismissed.

92. Subject to the provisions of Section 93, the suits, appeals, and applications specified in the Third Schedule annexed to this Act shall be instituted and made within the time prescribed in such Schedule for each of them respectively; and every such suit or appeal instituted, and application made, after the period of limitation so prescribed shall be dismissed, although limitation has not been pleaded.

See Digest, page 56, foot-note 6, and 4 Calc. L. R. 371.

Portions of the Indian Limitation Act applicable to such suits and applications.

93. The following portions of *The Indian Limitation Act*, 1877, shall apply to the suits, appeals, and applications mentioned in Section 92, that is to say—of Part II, the Explanation to Section 4 and Section 5; and the whole of Part III.

See Explanation to Article 78 of the Digest and the cases noted opposite thereto.

Computation of time where, until termination of litigation as to their mutual rights, landlord could not previously have sued tenant for rent.

94. When the result of litigation between any persons is such that they stand in the relation of landlord and tenant to each other and have stood in this relation while such litigation was pending, but, until their mutual rights were finally determined by such litigation, such landlord was unable to sue such tenant for rent, the period of limitation for suing for any such rent shall be computed from the termination of such litigation.

PART II.

THE PROCEDURE IN SUITS BETWEEN LANDLORDS AND TENANTS.

CHAPTER XV.—OF PROCEEDINGS TO ENHANCE THE RENT PAYABLE IN MONEY BY RYOTS HAVING A RIGHT OF OCCUPANCY, OR BY TENURE-HOLDERS OR UNDERTENURE-HOLDERS.

95. (*a*) A landlord who has a permanent transferable interest in land held by a ryot having a right of occupancy therein may, at his option and as in this Chapter hereafter provided, proceed in the Civil Court or before the Collector to enhance the rent of such ryot upon any one or more of the first three of the grounds specified in Section 22, and may proceed before the Collector only to enhance such rent upon the fourth of such grounds.

Landlord having permanent transferable interest, to proceed before what tribunal for enhancement of rent.

(*b*) A landlord, who has a farming or lease-hold interest in land held by a ryot having a right of occupancy therein, may proceed in the Civil Court, as in this Chapter hereafter provided, to enhance the rent of such ryot upon any one or more of the first three of the grounds specified in Section 22; and, if a period of not less than ten years of such interest remains unexpired, but not otherwise, he may proceed before the Collector to enhance such rent upon the third and fourth of such grounds or either of them.

Landlord having a farming or lease-hold interest, to proceed before what tribunal for enhancement of rent.

This procedure does away with the notice of enhancement and all the difficulties and technicalities connected therewith.

I.—*Proceedings in the Civil Courts.*

96. A landlord intending to proceed in the Civil Court to enhance the rent of a ryot having a right of occupancy upon any one or more of the first, second, or third grounds specified in Section 22, shall present a plaint to such Court or such Officer as it appoints in this behalf. Such plaint shall, in order to affect the rent of the following year, be presented, (*a*) in districts or parts of districts in which the Fusli or Umli year prevails, in or before the month of Baisakh; or (*b*) in districts or parts of districts in which the Bengali year prevails, in or before the month of Aughan.

Enhancement proceedings in the Civil Court to be commenced by plaint. Such plaint when to be filed, if intended to affect the rent of the following year.

97. Such plaint shall set forth the ground or grounds specified in Section 22, upon which enhancement is claimed in respect of each holding mentioned therein.

Plaint to set forth the grounds of enhancement.

(1) When enhancement is claimed on the first of such grounds, the plaint shall further state—

(*a*) the quantity of land held by the ryot, and, when such land consists of different classes, the quantity of each class;

(*b*) the rate of rent actually paid for such land or each class of such land; and

(*c*) the alleged prevailing rate which the plaintiff claims instead of the rate actually paid.

Particulars to be given when enhancement is claimed on the *first* ground.

(2) When enhancement is claimed on the second of such grounds, the plaint shall further state—

(*a*) the quantity of land for which rent was previously

Particulars to be given when enhancement is claimed on the second ground.

paid by the ryot, and, when such land consists of different classes, the quantity of each class;

(*b*) the amount of rent paid for such land and the rate or rates at which such rent was calculated for each class;

(*c*) the quantity of land in excess of that specified under (*a*) for which the plaintiff claims to receive additional rent;

(*d*) the amount of additional rent claimed for the land specified under (*c*); and

(*e*) the total rent claimed, that is to say, the total of (*b*) and (*d*).

Particulars to be given when enhancement is claimed on the third ground.

(3) When enhancement is claimed on the third of such grounds, the plaint shall further state—

(*a*) the quantity of land held by the ryot, and, when such land consists of different classes, the quantity of each class;

(*b*) the amount of rent previously paid for such land, and the rate or rates at which such rent was calculated;

(*c*) the cause and extent of the alleged increase in the productive powers of the land; and

(*d*) the enhanced rent or rates of rent which the plaintiff claims to receive in consequence of such increase.

The provisions of the Code of Civil Procedure to apply to suits for enhancement brought in the Civil Courts.

98. (*a*) The Civil Court to which any such plaint has been presented shall proceed to deal therewith in accordance with the provisions of *The Code of Civil Procedure*, and all the proceedings of such Court in the suit, so instituted by the presentation of such plaint, shall be governed by the provisions of the said Code.

Civil Court to decide all questions fairly raised between the parties

(*b*) Such Court shall have full power to decide upon the landlord's right to enhance and upon the fairness of the enhanced rent demanded, and may declare the landlord entitled to such enhanced rent or to any less rent which may be found to be fair and equitable, and shall decide all questions directly raised between the parties so as to avoid, as far as may be possible, a multiplicity of suits. In any case in which the Court decrees enhancement of rent, such enhancement shall take effect from the commencement of the Fusli or Umli or Bengali year following that in which the plaint was presented to the Court.

Illustrations.

(*a*) *A* sues to enhance the rent of *B*, a ryot having a right of occupancy, on the first of the grounds specified in Section 22, alleging that *B* holds 20 bighas of land at one rupee per bigha and pays a rent of Rs. 20; that the prevailing rate, payable by the class of ryots to which *B* belongs for land of a similar description and with similar advantages in the vicinity, is one rupee and eight annas per bigha; and therefore that *B*'s rent should be enhanced to Rs. 30. *B* pleads that he holds 15 bighas only, and denies that such prevailing rate is more than the one rupee per bigha which he pays. *A* fails to prove that the prevailing rate is one rupee and eight annas. The Court shall nevertheless decide whether *B* holds 15 or 20 bighas, and whether his rent is Rs. 15 or Rs. 20.

(*b*) *A* sues to enhance the rent of *B*, a ryot having a right of occupancy, on the second of the grounds specified in Section 22, alleging that *B* previously held ten bighas of land at one rupee and eight annas per bigha, that eight more bighas have been recently added by alluvion to *B*'s holding; and that *B* should

pay a rent of Rs. 27 instead of Rs. 15 which he previously paid. *B* denies that any land has been added to his holding by alluvion, and alleges that he previously held not ten, but fifteen bighas, and that the rate of rent was one rupee, not one rupee and eight annas. There is no satisfactory evidence of alluvion. The Court shall nevertheless try whether *B* previously held ten or fifteen bighas, and whether the rate of rent was one rupee or one rupee and eight annas.

(c) *A* sues to enhance the rent of *B*, a ryot having a right of occupancy, on the ground that the productive powers of the land held by *B* have increased otherwise than by the agency or at the expense of *B* in consequence of the construction by Government of a canal which has drained and improved *B's* land. *B* denies that the productive powers of his land have increased, and alleges that his land is not liable to enhancement as it is held at a rate, which has not been changed since the time of the Permanent Settlement. *A* fails to prove the alleged increase of the productive powers of the land. The Court shall nevertheless try whether *B's* land is held at a rate of rent which has not been changed since the time of the Permanent Settlement, and so is protected from enhancement.

II.—*Proceedings before the Collector.*

Application may be made to Collector for enhancement or settlement of rents.

99. A landlord, who intends to proceed before the Collector to enhance the rent of ryots having a right of occupancy on any one or more of the four grounds specified in Section 22, or who in the case mentioned in Section 112 desires to ascertain the particulars therein mentioned, shall make an application for this purpose to the Collector of the district, in which are situate the lands, or any portion of the lands, to the rent of which he is entitled.

Jurisdiction where lands situate in two or more districts.

When the lands are situate in two or more districts included in the division of the same Commissioner, such Commissioner, and when the lands are situate in two or more districts not included in the division of the same Commissioner, the Board of Revenue may, for any reason which appears sufficient, direct that such application be transferred to any other Collector within whose Collectorate any portion of such lands is situate; and such latter Collector shall in any such case have power to proceed as if such application had in the first instance been made to himself.

A landlord, who has made an application under this Section, is in this Chapter hereafter termed *The Applicant*. The provisions of Section 168 as to the signature and verification of a plaint shall be applicable to every such application.

Applicant may ask for—
1. A Table of Rates; or
2. An Enhanced Jamabandi; or
3. A Settlement Jamabandi.

100. The Applicant may in his application pray that the Collector shall prepare for the estate, tenure or undertenure, in respect of which the application is made, (1) a *Table of Rates*; or (2) an *Enhanced Jamabandi*; or (3) a *Settlement Jamabandi*.

Meaning of a "Table of Rates."

A "Table of Rates" means a table or schedule which exhibits the classes of land in an estate, tenure or undertenure, according to the classification usual in the locality, and the rates of rent payable for each class. When enhancement is claimed on the first or second of the grounds specified in Section 22, such Table shall exhibit the prevailing rates payable immediately before its preparation. When enhancement is claimed on the third or fourth of the said grounds, such Table shall exhibit such

prevailing rates, and shall further exhibit the enhanced rates allowed by the Collector upon such grounds respectively.

Meaning of a "Jamabandi."

A "Jamabandi" means a table or schedule which exhibits the names of the ryots in an estate, tenure or undertenure; the quantity of land or, when such land consists of different classes, the quantity of each class held by each ryot; the rate of rent previously payable for each class of land; the total rent payable by each ryot for the total land of each class held by such ryot; and the grand total of rent payable by each ryot.

Meaning of an "Enhanced Jamabandi."

An "Enhanced Jamabandi" is a Jamabandi which further exhibits—

(*a*) when enhancement is allowed on the first of the grounds specified in Section 22—the prevailing rate of rent allowed for any class of lands instead of the rate previously payable; the new total rent payable, in consequence, for all the land of such class held by each ryot; and the new grand total of rent payable by each ryot:

(*b*) when enhancement is allowed on the second of such grounds—the additional land of each class proved to be in the possession of each ryot; the new total rent payable, in consequence, for all the land of such class held by each ryot; and the new grand total of rent payable by each ryot:

(*c*) when enhancement is allowed on the third or fourth of such grounds—the enhanced rate of rent allowed for each class of land; the new total rent payable, in consequence, for all the land of such class held by each ryot; and the new grand total of rent payable by each ryot.

Meaning of a "Settlement Jamabandi."

A "Settlement Jamabandi" is a Jamabandi prepared by the Collector upon the application of a landlord, who is unable to ascertain the ryots liable to pay rent to him, the rents payable by such ryots, or the plots of land in respect of which such rents are payable by each of such ryots.

A.—*Proceedings to obtain a Table of Rates.*

Applicant for Table of Rates to present with his application a copy of the Table according to which he claims to collect rents from occupancy ryots.

101. (*a*) When *The Applicant* prays that the Collector shall prepare a Table of Rates for the estate, tenure, or undertenure in respect of which the application is made, he shall with his application present a copy of the Table of Rates which he alleges to be fair and equitable, and according to which he claims to collect enhanced rents from ryots having a right of occupancy. He shall further distinctly specify in such application the grounds upon which he claims to enhance such rents; and, in the case of the third and fourth grounds specified in Section 22, the period at which such grounds came into operation.

(*b*) The Collector shall thereupon give notice to all such ryots in the estate, tenure, or undertenure, in respect of which the application is made, and shall by such notice call upon them to appear within one month and agree to the rates specified in such copy or state their objections, if any, to such rates.

Notice to be given to ryots to assent or object within one month.

102. (*a*) If within one month after the publication or service of such notice all the ryots, whose rents *The Applicant* seeks to enhance, assent to the rates so specified, the Collector shall prepare a Table of Rates accordingly, and the provisions of Section 105 shall be applicable thereto. If all such ryots do not assent to the rates so specified, or if they or any of them appear and object to such rates, the Collector shall proceed to prepare a Table of Rates for the estate, tenure, or undertenure, in respect of which the application has been made. Upon the conclusion of his proceedings he shall draw up a statement thereof, and shall therein set forth the grounds upon which he allows or disallows the rates claimed by *The Applicants*, or any of them; or allows any lower rates in substitution thereof.

If ryots do not assent to such rates, or if they or any of them object thereto, Collector to proceed to prepare a Table of Rates—to give reasons for allowing or disallowing any rate claimed by *The Applicant*.

(*b*) The Table of Rates so prepared shall be published together with a notice intimating to *The Applicant* and the ryots that any objections, which he or they may desire to make to such Table of Rates or to any portion thereof, must be made by a written petition to be presented to the Collector within one month after such publication.

Table of Rates to be published with notice to *Applicant* and ryots that they may object.

103. If any such objections are presented, the Collector may proceed to consider the same, and may alter or amend the Table of Rates prepared by him. Upon the expiry of the said period of one month, or upon so amending or altering the Table of Rates, the Collector shall submit such Table of Rates together with his proceedings and any petitions of objection that may have been presented by *The Applicant* or by the ryots, to the Commissioner of the Division or through the Commissioner of the Division to the Board of Revenue for revision. The Lieutenant-Governor may from time to time by an order, which shall be published in the *Calcutta Gazette*, direct what cases shall be finally revised by the Board of Revenue or by a Commissioner, regard being had to the total amount of rents involved or to the area of the lands or the number of ryots affected.

Collector may upon such objections alter or amend the Table of Rates.

Collector to submit Table of Rates together with his proceedings and petitions of objection to Superior Revenue Authorities for revision.

Lieutenant-Governor to regulate powers of revision of Board and Commissioner.

104. The Board of Revenue or the Commissioner shall have full power to revise, amend, or alter in any manner which appears proper, the Table of Rates and the proceedings submitted under the provisions of Section 103, and to allow or reject in whole or in part any objection forwarded therewith, and may before passing final

Board or Commissioner to have full power to revise, amend, or alter Table of Rates, and may direct further enquiry and may hear any party interested.

orders direct and await further proceedings or enquiries in any case in which it may appear expedient to take this course. The Board or Commissioner when exercising these powers of revision may hear, but shall not be bound to hear, any person affected by the proceedings or any pleader or advocate appearing on behalf of such person.

Table of Rates to be binding for ten years, subject to variation for alluvion or diluvion.

105. (*a*) Such Table of Rates as may be finally sanctioned by the Board or the Commissioner shall be conclusive between *The Applicant* and the ryots aforesaid in all such proceedings, either in the Civil Court or before the Collector, as are mentioned in Section 106, and shall have effect in respect of the lands with which the proceedings are concerned for a period of ten years from the commencement of the year next following that in which the notice mentioned in Clause (*b*) of Section 102 was published, and thereafter, until altered by fresh proceedings under this Act: and the rates specified in such Table shall, subject to the other provisions of this Act, be deemed to be the fair and equitable rates payable for such lands by ryots who have a right of occupancy, but who are not entitled by custom or contract or special equitable considerations to hold at more favourable rates.

Certified copy of Table of Rates conclusive as to provisions of Act having been followed.

(*b*) Such Table of Rates or a certified copy thereof shall be conclusive evidence in every Civil Court that the proceedings of the Board, of the Commissioner, and of the Collector have been duly conducted in accordance with the provisions of this Act.

Applicant may enforce Table of Rates by suits in Civil Court:

106. (*a*) *The Applicant* may enforce such Table of Rates against such ryots by suit in the Civil Court, and any number of ryots not exceeding ten may be made co defendants in any such suit; or such Applicant may, at any time after three months and within one year from the date of the Table of Rates being finally sanctioned,

or may apply for an Enhanced Jamabandi after three months.

apply to the Collector for the preparation of an Enhanced Jamabandi; and the Collector shall upon such application proceed to prepare such Enhanced Jamabandi, and may for this purpose exercise all the powers which he is by this Act empowered to exercise for that purpose. If such Collector is satisfied that *The Applicant* was unable to put the Table of Rates in force in consequence of the recusant or unreasonable conduct of the ryots, he may direct that the whole of the costs of preparing such Enhanced Jamabandi shall be paid by such ryots.

Costs of preparing such Enhanced Jamabandi when ryots recusant.

Burden of proof not to be altered in consequence of preparation of Table of Rates.

(*b*) In any such proceedings in the Civil Court or before the Collector the burden of proof in respect of all matters other than the rates of rent for the classes of land specified in the Table of Rates shall lie upon *The Applicant* in the same manner as if he had in the first instance proceeded by suit in the Civil Court to enhance the rents of such ryots aforesaid.

B.—Proceedings to obtain an Enhanced Jamabandi.

Applicant for Enhanced Jamabandi to present with his application a copy of the Enhanced Jamabandi, according to which he claims to collect rents from occupancy ryots.

107. (*a*) When *The Applicant* prays that the Collector shall prepare an Enhanced Jamabandi for the estate, tenure or undertenure, in respect of which the application is made, he shall with his application present a copy of the Enhanced Jamabandi, which he alleges to be fair and equitable, and according to which he claims to collect enhanced rents from ryots having a right of occupancy. He shall further distinctly specify the ground or grounds upon which he claims to enhance the rent of each ryot specified therein; and, in the case of the third and fourth grounds specified in Section 22, the period at which such grounds came into operation. The entry of any ryot's name in such copy of the Enhanced Jamabandi shall be deemed to be an admission that he has a right of occupancy in the land shown opposite his name.

Notice to ryots to assent or object within one month.

(*b*) The Collector shall thereupon give notice to all the ryots mentioned in such copy of the Enhanced Jamabandi, and shall by such notice call upon them to appear within one month and individually assent to the entries respecting them individually in such copy of the Enhanced Jamabandi, or state their objections, if any, to such entries.

If all the ryots appear and assent to the Enhanced Jamabandi, Collector to make an order that it shall be binding upon both parties for ten years

108. (*a*) If within one month after the publication or service of such notice all such ryots appear and assent to the enhanced rates of rent claimed or to the entries concerning them individually in such copy of the Enhanced Jamabandi, the Collector shall make an order declaring such Enhanced Jamabandi binding upon *The Applicant* and the said ryots for the period of ten years from the date of such order; and, subject to the provisions of this Act as to enhancement for land gained by alluvion and abatement for land lost by diluvion, such Enhanced Jamabandi shall be conclusively binding upon such *Applicant* and such ryots for the said period of ten years, and thereafter, until altered by agreement or by fresh proceedings under this Act.

If ryots do not all appear and assent, or if they or any of them object to the rates or the entries concerning them, Collector to proceed to prepare an Enhanced Jamabandi. Any ryot may at any time assent to entries concerning himself.

(*b*) If within the said period of one month all such ryots do not appear and assent as aforesaid, or if they or any of them appear and object to the enhanced rates of rent claimed or to the entries concerning them in such copy of the Enhanced Jamabandi, the Collector shall proceed to prepare an Enhanced Jamabandi for the estate, tenure or undertenure, in respect of which the application has been made. Any ryot may at any stage of the proceedings assent by a written petition to the rates and the particulars in the copy of the Enhanced Jamabandi, so far as they concern himself, and such rates and particulars shall thereupon become binding as between him and *The Applicant*.

109. (*a*) Upon the conclusion of his proceedings, the Collector shall draw up a statement thereof, and shall therein set forth the grounds upon which he allows or disallows or alters the rates and entries in the copy of the Enhanced Jamabandi or any of them. He shall then, in accordance with his determination of these matters, prepare an Enhanced Jamabandi.

Collector to draw up statement of proceedings and set forth grounds for allowing or disallowing rates or entries in copy of Enhanced Jamabandi.

(*b*) The Enhanced Jamabandi so prepared shall be published together with a notice intimating to *The Applicant* and the ryots that any objections, which he or they may desire to make to the rates or entries in such Enhanced Jamabandi, must be made by a written petition to be presented to the Collector within one month after such publication.

Enhanced Jamabandi to be published with notice to *Applicant* and ryots that objections may be made within one month.

110. (*a*) If any objection is made by *The Applicant* or by the ryots or any of them to the rates or entries in such Enhanced Jamabandi, the Collector shall deal therewith; and, in order to satisfy himself of the correctness of such objection or otherwise, he may take such further proceedings as to him appear necessary, and may therein exercise the same powers as he was competent to exercise in the original proceedings, and he may make any order which he deems proper, either cancelling, amending, or otherwise altering any such rate or any such entry, or rejecting such objection.

Collector to deal with objections—may take further evidence before passing orders.

(*b*) Any landlord or ryot affected by such order may, if dissatisfied therewith, prefer an appeal to the Commissioner of the Division within thirty clear days; and such Commissioner may upon such appeal, after or without further enquiry, make such order as to him appears proper.

Appeal from Collector's order.

111. (*a*) If no objection is made to such Enhanced Jamabandi within the said period of one month, or, if any such objection has been made, then as soon as it has been disposed of as provided in Section 110, such Enhanced Jamabandi shall become conclusively binding between *The Applicant* and all the ryots mentioned therein, whether they or any of them have or have not appeared during the proceedings; and subject to the provisions of this Act as to enhancement for land framed by alluvion and abatement for land lost by diluvion, shall remain so conclusively binding for a period of ten years after the expiry of the said month, and thereafter until altered by agreement or by fresh proceedings under this Act. The provisions of Clause (*b*) of Section 105 shall further be applicable to such Enhanced Jamabandi.

Enhanced Jamabandi binding for ten years, if no objection made, or as soon as objection made has been disposed of. Clause (*b*) of Section 105 applicable thereto.

(*b*) No ryot who is compelled to pay rent to *The Applicant* according to such Enhanced Jamabandi shall be liable in a suit for mesne profits to any third party claiming to be entitled to such rent, but any such suit shall be maintainable against such *Applicant* solely.

Ryot compelled to pay rent to *Applicant* not liable to third party.

C.—Proceedings to obtain a Settlement Jamabandi.

Applicant for Settlement Jamabandi to state in his application the circumstances under which he is unable to ascertain the rents payable to him.

112. (*a*) When *The Applicant* prays that the Collector shall prepare a Settlement Jamabandi for the estate, tenure or under-tenure, in respect of which the application is made, he shall in his application set forth the circumstances under which he is unable to ascertain the ryots liable to pay rent to him, the rents payable by such ryots, or the plots of land in respect of which such rents are payable by each of such ryots. The Collector, if satisfied that *The Applicant* is unable to ascertain accurately the particulars aforesaid, and that, in consequence, proceedings for the preparation of a Table of Rates or an Enhanced Jamabandi would be ineffectual, shall proceed to prepare a Settlement Jamabandi and shall thereupon give notice to the ryots in such estate, tenure or under-tenure.

Notice to ryots to state particulars.

(*b*) Such notice shall call upon them to appear within one month and state the plots of land held by each of them, together with the class, quantity, and boundaries thereof, the rent previously paid for such land, and the rent which they are each of them willing to pay. Each ryot shall further state whether he claims to have a right of occupancy in the land held by him.

If ryots give particulars required of them, and *Applicant* assent thereto, Collector to prepare Settlement Jamabandi accordingly. If particulars not given, or if given and challenged, Collector shall proceed to determine what rents are payable, by what ryots, for what lands.

113. If within one month after the publication or service of such notice all the ryots appear and state the several particulars by such notice required of them, and if *The Applicant* assents to such particulars so stated, the Collector shall prepare a Settlement Jamabandi accordingly. The provisions of Clause (*n*) of Section 108 shall apply to such Settlement Jamabandi. If such ryots do not appear and state such particulars, or if such particulars having been stated by all or any of them are objected to by such *Applicant* on grounds which to the Collector appear *primâ facie* sufficient, such Collector shall proceed to ascertain and determine who are the ryots liable to pay rent to such *Applicant*, what are the lands for which such rents are payable, what rights such ryots have in such lands, and what are the rents or rates of rent, either in excess of the former rents or rates or otherwise, which *The Applicant* is entitled to receive from such ryots for such lands.

Collector to draw up statement of proceedings setting forth his determination and the grounds thereof.

114. Upon the conclusion of his proceedings the Collector shall draw up a statement thereof, and shall therein set forth his determination of the several matters mentioned in Section 113 and the grounds of such determination. He shall then, in accordance with his determination of these matters, prepare a Settlement Jamabandi. The provisions of Clause (*b*) of Section 109, and of Sections 110 and 111 shall be applicable to such *Settlement Jamabandi*.

General Provisions.

115. It shall be lawful for any number of landlords to join in an application under Section 99, subject, however, to the provisions of the said Section as to jurisdiction; and such landlords so joining may specify the proportions in which they are willing to pay the costs of the Collector's proceedings; but the Collector may, if he see fit, direct that separate proceedings be held in respect of any estate, tenure, undertenure, or specific area belonging to any *Applicant*, in which event such *Applicant* shall pay the costs of such separate proceedings.

Any number of landlords may join in an application, but Collector may direct separate proceedings.

116. In any case under Section 101, Section 107 or Section 112, the Collector may, if he see fit, before proceeding to determine or settle the matters specified, endeavour to bring about an amicable compromise of the matters in dispute between *The Applicant* and the ryots; and, if any such compromise is brought about, the Collector shall draw up a formal record of its terms, and such record shall be binding upon all persons mentioned therein.

Collector may endeavour to bring about amicable compromise. Such compromise to be binding.

117. (*a*) *The Applicant* shall from time to time, when so required by a written notice signed by the Collector, deposit such sum of money as the Collector may estimate to be necessary in order to carry on the proceedings. If *The Applicant* fails to deposit such sum within fifteen days after such notice has been served upon him, the Collector may order the proceedings to abate; or he may in his discretion receive the said sum after the said fifteen days have expired.

Applicant to deposit expenses of proceedings when required. Consequence of failing to do so.

(*b*) When there are two or more *Applicants*, who have joined under the provisions of Section 115, any one of them may deposit such sum as the Collector estimates to be necessary to carry on the proceedings in respect of his own estate, tenure or undertenure, and the Collector may carry on such proceedings, and may make an order that the proceedings do abate in respect of any estate, tenure or undertenure belonging to any *Applicant* who has failed to deposit his share of the sum required by the Collector's notice. If such *Applicants* are Coparceners, any one or more of them may, within seven days after the expiry of the said fifteen days, deposit any sum which any other of them has failed to deposit, and shall be entitled to recover any sum so deposited by a suit in the Civil Court.

Failure to deposit by some of several *Applicants* who (1) have joined under Section 115, or (2) are Coparceners.

One of two or more *Applicant* may deposit sum required and recover from defaulter.

118. In any case in which the Collector makes an order under Section 117 that the proceedings do abate, and in any case in which *The Applicant* withdraws from the proceedings without the permission of the Collector, no fresh enhancement proceedings may be instituted before the Collector or in the Civil Court in respect of the lands with which such first mentioned proceedings were

No fresh proceedings for ten years after order of abatement or after withdrawal of *Applicant* without permission.

concerned, until a period of ten years has elapsed from the date of such order of abatement or from the date on which such proceedings terminated in consequence of such withdrawal: provided that nothing contained in this Section shall be construed to prevent enhancement for land gained by alluvion or abatement for land lost by diluvion during such period of ten years.

Notice mentioned in Sections 101, 102, 107, 109, and 112 how to be published.

119. (*a*) Any such notice as is mentioned in Clause (*b*) of Section 101, Clause (*b*) of Section 102, Clause (*b*) of Section 107, Clause (*b*) of Section 109, or Clause (*b*) of Section 112, shall ordinarily be published by affixing a copy thereof, and, in any case in which a copy of a Table of Rates or of an Enhanced Jamabandi or of a Settlement Jamabandi has been filed or is directed to be published, a copy of the same at the *mál kachahri* of each village to which the lands, in respect of which the application has been made, belong, or at some conspicuous place in such village or upon such lands, and also by proclaiming with beat of drum in such village or upon such lands that such notice has been so affixed: provided that it shall be necessary to publish in each village so much only of such Table of Rates or Enhanced Jamabandi or Settlement Jamabandi as relates to the lands of such village.

Individual notice may be added to, or substituted for, general notice.

(*b*) When proceedings are taken against one ryot or a few ryots merely, or in any other case in which it appears proper, the Collector may in his discretion direct that an individual notice, containing the particulars concerning him, shall be served upon each ryot either in addition to or in substitution for the general notice in this Section provided.

Collector in his proceedings to be guided by such rules as Board of Revenue may lay down.

120. In conducting such proceedings as may be necessary in order to prepare a Table of Rates, an Enhanced Jamabandi, or a Settlement Jamabandi, the Collector shall govern himself by such Rules as may be made by the Board of Revenue for his guidance. The Board of Revenue, subject to the sanction of the Lieutenant-Governor of Bengal, may from time to time make, and when made, alter, add to, and revoke such Rules not inconsistent with the provisions of this Act, as to such Board may appear necessary in order to give effect to these provisions. Such Rules and all additions thereto, alterations and revocations thereof, shall be published in three successive issues of the *Calcutta Gazette*.

Power of Board to make, revoke, and alter rules with sanction of Government.

Collector may exercise powers of a Civil Court for summoning and examining witnesses, &c., and causing production of documents.

121. (*a*) The Collector may in his discretion at any stage of his proceedings exercise all or any of the powers of a Civil Court in respect of summoning, causing the attendance of, and examining, witnesses, whether parties to the proceedings or not, and in respect of causing the production of documents, and giving or apportioning costs: and the provisions of *The Code of Civil Procedure* applicable to these matters shall apply to a Collector exercising such powers.

(*b*) He may also in his discretion at any stage of his proceedings, with the consent of the persons interested, refer any matter to arbitration; and the provisions of Sections 506 to 522, both inclusive, of *The Code of Civil Procedure* shall apply, so far as is consistent with the provisions of this Act, to the proceedings in arbitration.

Reference to arbitration. Provisions of Code of Civil Procedure to apply.

122. (*a*) The Collector of every district shall prepare annual Lists of the Prices, at harvest time, of the staple crops mentioned in Clause (*c*) of Section 23. Such Price-Lists shall be prepared in accordance with such general directions as may from time to time be prescribed by the Board of Revenue, and shall, when prepared, be submitted to the said Board for approval or revision.

Collectors to prepare Annual Price-Lists of Staple Crops under general directions of Board of Revenue—to submit such Price-Lists to Board for approval or revision.

(*b*) Such Price-Lists for all districts and areas mentioned in the said Clause (*c*) of Section 23 shall, when approved or revised by the Board of Revenue, be published annually in the *Calcutta Gazette* under the signature of one of the Secretaries to the said Board. Any such Price-List so published shall be relevant in any proceedings under this Chapter, and shall be *prima facie* evidence of the price of such staple crops during the year and in the district or area for which it has been published as aforesaid.

Price-Lists, when approved or revised by Board, to be published in *Calcutta Gazette* and to be *prima facie* evidence of prices of staple crops.

123. (*a*) The Collector may in his discretion at any stage of the proceedings make a measurement of all or any of the lands with which such proceedings are concerned, and may make an order directing the ryots and other persons concerned to be present at such measurement. Such order shall be published in the manner provided in Section 119 for the publication of the notice therein mentioned.

Collector may make measurement, and may direct ryots to attend. Publication of notice.

(*b*) Any ryot who, after the publication of such order, fails to attend and point out his land, shall be estopped from contesting the correctness of the measurement made, or any of the proceedings held, in his absence. If after due inquiry the Collector shall be unable to make a measurement or ascertain the names of the ryots or other persons holding the lands, he may declare such lands to be at the absolute disposal of the landlord. If any ryot or other person appears within fifteen days after the Collector has recorded such a declaration and shows reasonable cause for his previous non-appearance, such Collector may, upon such terms and conditions as to him appear proper, alter or rescind his previous declaration. *If such ryot or other person does not show such reasonable cause, such Collector shall make an order refusing to alter or rescind such declaration. The provisions of Clause (b) of Section* 110, *shall be applicable to such order.*

Consequence of non-attendance.

124. The Lieutenant-Governor may invest any person with the powers of a Collector for the purposes of this Chapter; and may give such directions as appear convenient for dividing between such person and the Collector of the District the work arising under this Act. Any

Special Collector may be appointed for the purposes of this Act. Deputy Collector may act under supervision of Collector or Special Collector.

Deputy Collector may, subject to the control and supervision of the Collector of the District or of any person so invested with the powers of a Collector, exercise all or any of the powers vested in a Collector by Sections 101, 102, 103, 107, 108, 109, 110, 112, 113, 114, 115, 117, 119, 120, 121, 123, 126, 127 and 128. Such control and supervision may be exercised by such Collector or person aforesaid either of his own motion or upon petition by any person alleging himself to be aggrieved.

Appointment of Ministerial officers, &c.

125. The Collector may, subject to any rules made in that behalf by the Board of Revenue, appoint such Ministerial and other officers as may be required to make such enquiries and to do all such things as may be necessary to carry out the provisions of this Chapter. The salaries of such officers and the term of their employment shall be subject to the sanction of the Commissioner.

On termination of proceedings, Collector to draw up account of total cost—Refund of balance—Recovery of deficiency.

126. As soon as the proceedings have become final upon the Table of Rates being finally sanctioned under Section 104, or upon the disposal of the objections or appeals instituted under Sections 110 and 114, the Collector shall draw up an account of the total cost of such proceedings. If such total is less than the sum total of the amounts deposited under Section 117, the balance shall be refunded to *The Applicants* proportionally to the amount of their deposits. If such sum total exceeds the sum total of the amounts deposited, the deficiency shall be paid by *The Applicants* in the same proportion within fifteen days after service of a notice as provided in Section 117, and in default of such payment, may be realized as a Demand under the provisions of any law for the time being in force for the recovery of Public Demands.

New Act VII (B C.) of 1868.

New.

What items may be included in the cost of the proceedings.

127. The following items may be included in the account of the cost of the proceedings prepared under Section 126 :—

(*a*) the whole or a part of the salary and allowances of the Collector or Deputy Collector by whom the proceedings have been conducted. In settling the amount of this item regard shall be had to the portion of the Collector's or Deputy Collector's time occupied by the proceedings;

(*b*) the salaries of the Ministerial Officers appointed under Section 125, or where such officers have been employed in several proceedings, a part of such salaries proportionate to the portion of their time occupied by the proceedings of which the account of the cost is being prepared;

(*c*) all contingent and other expenses actually incurred in the proceedings;

Proviso.

provided that the Collector or Commissioner may in his discretion, when deciding any objection made, or appeal preferred, under Section 110 or Section 114, direct that the immediate costs thereof shall be paid by the person making such objection or preferring such appeal, or by any party to the proceedings who opposes the same.

When *Applicant* succeeds, ryots to be liable for costs. Costs not to exceed one year's enhanced rent.

128. (*a*) In any case in which an Enhanced Jamabandi has been prepared, and *The Applicant* is found entitled to enhanced rent as the result of the proceedings, the Collector may award to him costs payable by the ryots: provided that no ryot shall be liable to pay as costs a sum greater than one year's rent of his holding as settled by the enhancement proceedings. The Collector may in his discretion direct that the costs so payable by any ryot shall be paid by instalments extending over a period not longer than three years. Every such instalment shall bear interest at the rate of six per centum per annum from the date of the Collector's award until the date of realization.

Costs may be made payable by instalments

(*b*) Costs payable by a ryot under this Section, if not paid within fifteen days after the date of the award, or, where costs have been made payable by instalments, any instalment thereof not paid upon the due date, shall be recoverable in the same manner as arrears of rent.

Unpaid costs to be recoverable as arrears of rent.

129. Every person affected by the proceedings shall be entitled to a certified copy of the Collector's statement and of any Table of Rates, Enhanced Jamabandi, or Settlement Jamabandi prepared by the Collector under the provisions of this Chapter. Such copy shall be furnished to such person at his expense. A ryot shall be entitled to receive a certified copy of so much of any Jamabandi as concerns himself upon payment of a fee of four annas.

Ryots entitled to copies.

130. When any considerable number of cases has been instituted in a Civil Court by one or more landlords against ryots holding land in the same locality, and it appears to be desirable that all such cases should be disposed of by the Collector in accordance with the provisions contained in this Chapter, such Civil Court may make a recommendation in these terms to the District Judge to which such Court is subordinate; and such District Judge may, if he see fit, transfer such cases to such Collector, who shall thereupon proceed to deal with them in all respects as if an application had been made to him under the provisions of Section 99. In any case in which the Collector proceeds thereupon to make a Table of Rates, or an Enhanced Jamabandi, or a Settlement Jamabandi, he shall before so proceeding define the area to which such Table of Rates, or Enhanced Jamabandi, or Settlement Jamabandi shall be applicable.

District Judge may, on report of Civil Court, transfer to Collector any considerable number of cases instituted from same locality.

131. If the Collector of a district is of opinion that, in consequence of a serious dispute likely to lead to a breach of the peace having arisen upon the subject of rent in a considerable area of his district, it is expedient that proceedings should be taken to settle the rents payable by the ryots to their landlords within such area, he may record his reasons for entertaining this opinion, and may forward them through the Commissioner for the consideration of the Lieutenant-Governor.

Power of Collector to proceed *suo motu* for the settlement of rent, when dispute exists.

The Lieutenant-Governor, if satisfied of the expediency of taking such proceedings, may authorize such Collector to proceed of his own motion to settle such rents; and such Collector shall thereupon proceed to such settlement, and may to this end exercise the same powers as if an application had been made to him under Section 99.

III.—Proceedings to enhance the Rent payable in money by Tenure-holders and Undertenure-holders.

132. In the following cases, that is to say—

Landlord desiring to enhance rent of tenure or undertenure to proceed in Civil Court.

(*a*) in the case of a proprietor claiming to enhance the rent of a tenure-holder whose interest is immediately subordinate to that of such proprietor;

(*b*) in the case of a tenure-holder claiming to enhance the rent of an undertenure-holder whose interest is immediately subordinate to that of such tenure-holder;

(*c*) in the case of a superior undertenure-holder claiming to enhance the rent of an undertenure-holder whose interest is immediately subordinate to that of such superior undertenure-holder;

(*d*) in the case of a landlord claiming under the provisions of Section 18 to enhance the rent of a ryot entitled to hold land at fixed rates;

(*e*) in the case of a landlord claiming under the provisions of Section 42 to enhance the rent of such land as is specified in Section 41;

such proprietor or tenure-holder or superior undertenure-holder or landlord shall present a plaint to the Civil Court or such officer as it appoints in this behalf. Such plaint shall in order to affect the rent of the following year be presented (*a*) in districts or parts of districts in which the Fusli or Umli year prevails, in or before the month of Paisakh; or (*b*) in districts or parts of districts in which the Bengali year prevails, in or before the month of Aughrun. The provisions of Section 98 shall be applicable to every such plaint so presented to a Civil Court.

Plaint when to be presented in order to affect rent of following year.

CHAPTER XVI.—OF THE RECOVERY OF ARREARS OF RENT IN CERTAIN CASES BY SUMMARY SALE WITHOUT DECREE.

Reg. VIII of 1819, Preamble and s 8, cl. 1. Article 135 of the Digest.

133. Subject to the provisions of Section 70, and to the other provisions of this Chapter, proprietors of revenue-paying estates are entitled to apply in the manner hereinafter provided in Sections 134 and 135 for periodical sales of *patni* tenures and other tenures upon which the right of selling or bringing to sale for an arrear of rent has been specially reserved by stipulation in the engagements interchanged on the creation of such tenures. The exercise of this power is not confined to cases in which the stipulation for sale may have been unrestricted in regard to time, but applies equally to tenures held under engagements stipulating merely for a sale at the end of the year.

Proprietors entitled to apply for summary sale of certain tenures.

134. (*a*) On the first day of Baisakh, that is, at the commencement of the following year from that of which the rent is due, any such proprietor may present a petition to the Collector[a] containing a specification of any balances that may be due to him on account of the expired year from all or any holders of tenures of the nature described in Section 133.

First sale may be applied for on 1st Baisakh.

Reg. VIII of 1819, s. 8, cl. 2. Article 136 of the Digest.

[a] Act XXXIII of 1850, which dispensed with the petition to the Civil Court.

(*b*) Such specification of the balances due shall then be stuck up in some conspicuous part of the Collector's kachahri, with a notice that, if the amounts claimed be not paid before the first of Jeyt following, the tenures of the defaulters will on that day be sold by public sale in liquidation. If the first of Jeyt fall on a Sunday or holiday, the next subsequent day not a holiday shall be selected instead.

Specification of balances due to be stuck up at Collector's kachahri, with notice of sale in default of payment.

(*c*) A similar notice shall be stuck up at the sadr kachahri of the *proprietor* himself, and a copy or extract of such part of the notice as applies to the individual case shall be by him sent to be similarly published at the kachahri at which the business of the tenure is transacted, or at the principal town or village upon the land of the tenure of the defaulter. The *proprietor* shall be exclusively answerable for the observance of the forms above prescribed.

Similar notice to be stuck up at proprietor's sadr kachahri and a further notice to be published on the land.

(*d*) The copy or extract of such part of the notice as applies to the individual case shall be served by a single peon, who shall bring back the receipt of the defaulter or of his manager for the same, or, in the event of inability to procure this, the signatures of three substantial persons residing in the neighbourhood, in attestation of the notice having been brought and published on the spot.

Reg. VIII of 1819, s. 8, cl. 2. Article 137 of the Digest.

Service, and attestation of service, of notice directed to be published on the land.

If the people of the village object or refuse to sign their names in attestation, the peon shall go to the kachahri of the nearest Munsif, or if there is no Munsif, to the nearest thana, and there make voluntary oath of the same having been duly published, a certificate to which effect shall be signed and sealed by the said officers and delivered to the peon.

Explanation.—Service upon the defaulter personally of the copy or extract of such part of the notice as applies to the individual case is not a sufficient substitute for publication at the kachahri or at the principal town or village upon the land of the tenure.

(*e*) If it shall appear from the tenor of the receipt or attestation in question that the notice has been published at any time previous[a] to the fifteenth of the month of Baisakh, it shall be a sufficient warrant for the sale to proceed upon the day appointed.

[a] I. L. R. 1 Calc. 175.

135. On the first day of Kartik[b] in the middle of the year the *proprietor* shall be at liberty to present a similar petition to the Collector with a statement of any balances that may be due on account of the rent of the current year up to the end of the month of Asin, and to cause

Second or mid-year sale may be applied for on 1st Kartik.

Reg. VIII of 1819, s. 8, cl. 3. Article 138 of the Digest.

[b] Note that this will be a month after the rent is due according to section 55.

Sale to take place if arrear to date equal one-fourth or more of the annual rent.

similar publication to be made of a sale of the tenures of defaulters to take place on the first of Aghan, unless the whole of the advertized balance shall be paid before the date in question, or so much of it as shall reduce the arrear, including any intermediate demand for the month of Kartik, to less than one-fourth or a four-anna proportion of the total demand of the proprietor according to the kistbandi, calculated from the commencement of the year to the last day of Kartik.

Reg. VIII of 1819, s. 14, cl. 1. Article 139 of the Digest.

Sale not to be stayed unless arrear claimed be lodged.

136. (*a*) If the balance claimed by the *proprietor* on account of the rent of the tenure remains unpaid *at sunset of the day next preceding* the day fixed for the sale of such tenure *under Section* 134 *or Section* 135, the sale shall be made without reserve, in the manner provided in Sections 140 and 141. *Save as provided in Section* 137 *and in Section* 138, *such sale shall not* be stayed or postponed on any account unless the amount of the demand *has been paid or* lodged *before sunset of the day next preceding the day of sale as aforesaid.*

Now.

Explanation.—The balance claimed by the proprietor may be paid to such proprietor or to his agent having authority to receive it, or may subject to the rules for the receipt of money in Government Treasuries, be lodged in the Treasury of the Collector having jurisdiction under the provisions of Section 146.

But suit will lie for its reversal.

(*b*) It shall, however, be competent to any party desirous of contesting the right of the *proprietor* to make the sale, whether on the ground of there having been no balance due or on any other ground, to sue such *proprietor* for the reversal of the same, and upon establishing a sufficient plea to obtain a decree with full costs and damages.

Purchaser to be made party to such suit.

(*c*) The purchaser shall be made a party to any such suit, and, upon making a decree for reversal of the sale, the Court shall be careful to indemnify him against all loss at the charge of the *proprietor* or person at whose instance the sale may have been made.

Illustrations.

In the following cases a sufficient plea is established.—

(*a*)—A, a *patnidar*, sues for the reversal of the sale, of his *patni* tenure on the allegation that no notice was stuck up in a conspicuous part of the Collector's kachahri, as required by clause (*b*) of Section 134, and this allegation is found to be true.

(*b*)—A, B, and C, joint owners of a *patni* tenure sue for the reversal of the sale of such *patni* tenure on the allegation that no copy or extract of the notice was published at the kachahri or at the principal town or village upon the land as required by clause (*c*) of Section 134. This allegation is found to be strictly true, although it appears that a copy of the notice was served on A and B personally.

In the following case a sufficient plea is not established.

(*c*)—A, a *patnidar*, sues for the reversal of the sale of his *patni* tenure on the ground that no copy or extract of the notice was published at the kachahri or at the principal town or village upon the land, as required by clause (*c*) of Section 134. It is found that the copy or extract of the notice was published in the manner required by this clause; but that the peon did not bring back the receipt of the defaulter, or of his manager, or of three substantial persons residing in the neighbourhood

as required by clause (*d*) of the same Section, nor did he, as required by the same Rule, make a voluntary oath before the nearest Munsif, or at the nearest thana, that the copy or extract had been duly published.

Reg. VIII of 1819, s. 14, cl. 2. Article 140 of the Digest.

Defaulter may apply for summary investigation before sale.

137. (*a*) In any case in which a tenure-holder contests the proprietor's demand of an arrear as specified in the notice advertised, such tenure-holder shall be competent to apply for a summary investigation at any time within the period of notice. The proprietor shall then be called upon to furnish his kabuliyat and other proofs at the shortest convenient notice, in order that the award may, if possible, be made before the day appointed for sale.

But sale not to be stayed, unless amount of rent claimed be deposited.

(*b*) Such award, if so made, will of course regulate the ulterior process; but if the case be still pending, the lot shall be called up in its turn notwithstanding the suit; and, if the proprietor or his agent in attendance insists on the demand, the sale shall be made on his responsibility, nor shall it be stayed or the summary suit be allowed to proceed, unless the amount claimed *or its equivalent in Government securities* be *then* lodged *or has been previously lodged*, by the tenure-holder contesting the demand; and if such deposit be not made, the alleged defaulter shall have no remedy but by a regular action for damages, and for a reversal of the sale.

Omission to ask for investigation not to preclude action.

(*c*) The omission to apply for a summary investigation under this Section shall not preclude the tenure-holder from bringing such regular action.

Reg. VIII of 1819, s. 13, cls. 1 and 2. Article 35 of the Digest.

Undertenure-holders enabled to protect themselves from avoidance of their undertenures upon sale of the tenure;

138. In order to give undertenure-holders of the first degree an opportunity of protecting themselves against damage by the avoidance of their undertenures upon the sale of the tenure, the following rules have been enacted:—

by paying in the amount for which the tenure is about to be sold;

(1) Any one or more of such undertenure-holders may, when the tenure is advertised for sale, pay into the Collectorate treasury or to the officer conducting the sale the amount for the realization of which the tenure is about to be sold; and, on such payment being made, the sale shall be stayed.

or by lodging money antecedently to meet arrears.

(2) Any one or more of such undertenure-holders may lodge money antecedently for the purpose of eventually answering any demand that may remain due on the day fixed for the sale of the tenure; and, should the amount lodged be sufficient, the sale shall not proceed, but after making good to the proprietor the amount of his demand, any excess shall be paid back to the person who lodged it.

Article 36 of the Digest.

Procedure if amount lodged be rent due from under-tenant

139. (*a*) In any case in which an undertenure-holder has paid money under Section 138 in order to protect his undertenure, if the amount so lodged be *wholly or partly* rent due by such undertenure-holder to the holder of the tenure about to be sold, the same shall be stated at the time of making the deposit, and the amount *or so much thereof as may be necessary* shall be

Reg. VIII of 1819, s. 13, cls. 3 and 4: Act VIII (B.C.) of 1869, s. 62: Act VIII (B.C.) of 1865, s. 6: 4 B. L. R. F. B. 77.

carried to the account of the tenant lodging it, *in satisfaction of* any claim of rent that may at the time be pending, or be thereafter brought forward against him by the proprietor of the advertised tenure on account of the year or months for which the notice of sale may have been published.

Procedure if amount lodged be an advance from private funds.

(*b*) If the person making such a deposit in order to stay the sale of the tenure shall have already paid the whole *or part* of the rent due from himself, so that the amount lodged is *wholly or partly* an advance from private funds and not a disbursement on account of the said rent, such deposit *or the balance which remains after satisfying any claims to rent under Clause (a)* shall not be carried to credit in, or set against, future demands for rent, but shall be considered as a loan made to the holder of the tenure preserved from sale by such means, and the tenure so preserved shall be the security to the person making the advance, who shall be considered to have a lien thereupon in the same manner as if the loan had been made upon mortgage; and he shall be entitled, on applying for the same, to obtain immediate possession of such tenure in order to recover the amount so advanced from any profits belonging thereto.

Defaulting tenure-holder must pay total sum advanced with interest, if he wants to recover his tenure.

(*c*) If the defaulting tenure-holder shall desire to recover his tenure from the hands of the person who, by making the advance, has acquired such an interest therein and entered on possession in consequence, he shall not be entitled to do so, except upon repayment of the entire sum advanced with interest at the rate of twelve per centum per annum up to the date of possession having been given as above, or upon exhibiting proof in a regular suit to be instituted for the purpose, that the full amount so advanced with interest has been realized from the usufruct of the tenure.

Reg. VIII of 1819, s. 10. Article 141 of the Digest.

140. (*a*) At the time of the sale the notice previously stuck up in the kachahri shall be taken down, and the lots shall be called up successively in the order in which they may be found in that notice. A person shall attend on the part of the proprietor with a particular statement of the payments made up to the day of sale on account of the balance of each advertised lot, together with the receipt or certificate mentioned in Clause (*d*) of Section 134. No lot shall be put up to sale until the statement produced shall have been inspected, and the existence of a balance for the year ascertained therefrom, nor until the receipt for the notice shall have been read, the observance of which forms shall be recorded in a separate proceeding to be held upon each lot sold.

Lots to be sold in order. Proprietor's agent to be present with account and receipt for notice.

Kistbandi to be produced at second mid-year sale.

(*b*) If the sale be of the description provided for in Section 135, the kistbandi of the defaulter shall likewise be produced in order that it may be seen that the balance remaining unpaid exceeds a four-anna proportion of the demand up to the date of sale; nor shall the sale take place unless this be ascertained.

(*c*) The proprietor shall be exclusively responsible for the correctness and authenticity of the papers to be thus exhibited, nor shall the Collector or other Officer making the sale be answerable in any respect except for its fairness and publicity, and for the observance of the rules prescribed for his guidance in this Chapter.

Proprietor exclusively responsible for correctness of papers, &c.

141. (*a*) The sale shall be conducted in public by the Collector of land revenue within whose Collectorate the lands comprised in the tenure are situate. The tenure shall be sold to the highest bidder, and every one not the actual defaulter shall be free to bid, not excepting the person in satisfaction of whose demand the sale may be made, nor the undertenants of the defaulter. Fifteen per cent. of the purchase-money shall be paid immediately the lot is knocked down, and the officer conducting the sale shall be competent to refuse to accept a bid or to knock down a lot to any bidder, unless he has assurance to his satisfaction that the amount required to be deposited is in hand for the purpose, or will be produced within two hours.

Act VIII (B.C.) of 1865, s 3. Article 142 of the Digest.

Sale to be held by Collector in public kachahri: procedure to be observed at sale.

Reg. VIII of 1819, s 9.

(*b*) If the fifteen per cent. be not paid, or an equivalent amount in Government securities be not lodged within two hours of the sale, the lot shall be re-sold on the same day; and if the remainder of the purchase-money be not paid by noon of the eighth day, notice shall be given of re-sale on the following day, that is, on the ninth from the first sale, by proclaiming the same by the beat of drum through the bazar of the Sadr Station of the district, after which the lot shall be re-sold at the appointed time at the risk of the first purchaser, who shall forfeit the advance of fifteen per centum already made, and be further answerable for any sum in which the proceeds of the second sale may fall short of the antecedent one. Such deficiency shall be levied by the process for the execution of decrees of the Civil Courts.

Resale if 15 per cent. not deposited, &c.; or if remainder of purchase money not paid. Deposit forfeited in latter case.

(*c*) The forfeited deposit of fifteen per centum shall be applied to defray the expenses of the sale, and the surplus shall be credited to Government.

Act XXV of 1850 s. 2.

Forfeited deposit how applied.

142. (*a*) Every tenure, that may be disposed of at a public sale under the rules contained in Sections 138 to 141 inclusive for arrears of rent due on account of the same, is hereby declared to be sold free of all incumbrances that may have accrued upon it by the act of the defaulting proprietor, his representatives or assignees, unless the right of making such incumbrances was expressly vested in the holder by a stipulation to that effect in the written engagements under which the said tenure was held.

Reg. VIII of 1819, s 11. Article 143 of the Digest.

Tenure declared to be sold free of incumbrances created by act of defaulter.

(*b*) No transfer by sale, gift, or otherwise, no mortgage or other limited assignment, shall be permitted to bar the indefeasible right of the pro-

No transfer, mortgage, &c., valid against proprietor unless he have consented thereto.

prietor to hold the tenure of his creation answerable, in the state which he created it, for the rent, which is in fact his reserved property in the tenure, except such transfer or assignment has been made with a condition to that effect under express authority obtained from such proprietor.

All leases granted by defaulter are cancelled by sale.

(*c*) In like manner, upon the sale of a *tenure* for arrears, all leases originating with the former *tenure-holder*, if creative of a middle interest between the resident cultivators and *such tenure-holder*, must be considered to be cancelled, except the authority to grant them have been specially transferred. The possessors of such interests must consequently lose the right to hold possession of the land and to collect the rents of the ryots, this having been enjoyed merely in consequence of the defaulter's assignment of a certain portion of his own interest, the whole of which was liable for the rent:

Exception in favour of *bond fide* engagements with ryots.

provided that nothing contained in this Section shall be construed to entitle the purchaser of a tenure to eject a khúdkasht ryot or resident and hereditary cultivator, or to cancel *bond fide* engagements made with such tenants by the late incumbent or his representative, except it be proved in a regular suit to be brought by such purchaser for the adjustment of his rent, that a higher rate would have been demandable at the time such engagements were contracted by his predecessor. *Subject to these provisions any such purchaser shall be entitled to proceed under the provisions of this Act to enhance the rent of the ryots holding land in the tenure purchased by him, but no ryot shall be liable to ejectment otherwise than as provided in this Act.*

Reg. VIII of 1819, s. 15, cl. 1. Article 144 of the Digest.

Certificate to be given to purchaser on payment of full amount of purchase-money.

143. (*a*) The purchaser, as soon as he has paid the full amount of the purchase-money, shall receive from the officer conducting the sale a certificate of such payment.

(*b*) Such purchaser may then proceed with such certificate to procure a transfer of the tenure to his name in the kachahri of the proprietor, and upon furnishing security, if required, to the extent of half the annual rent, he shall receive the usual order for possession, together with a notice to the ryots and others to attend and pay their rents henceforward to him.

Zemindar bound to put him in possession.

(*c*) The proprietor shall also be bound to furnish access to any papers connected with the tenure purchased that may be forthcoming in his kachahri; and should he in any manner delay the transfer in his office or refuse to give the orders for possession, notwithstanding that good and substantial security shall have been furnished or tendered on requisition, the new purchaser shall be entitled to apply direct to the Collector,*

Act VIII (B.C.) of 1865, s. 3.

Purchaser's remedy, if zemindar refuse or delay to put him in possession.

and he shall receive an order for possession, and shall be put in possession of the land by an officer deputed by the Collector for that purpose in the same manner, as possession is obtained under a decree of Court: provided, however, that if the delay be on

account of the proprietor contesting the sufficiency of the security tendered, the rule contained in Clause (*c*) of Section 53 shall be observed.

Reg. VIII of 1819, s. 15, clauses 2 and 3. Article 145 of the Digest.

Procedure in case of opposition to purchaser by defaulter or persons claiming under him.

144. (*a*) When the new purchaser proceeds to take possession of the lands of his purchase, if the late incumbent himself or the holders of under-tenures or assignments derived from such late incumbent, and intermediate between him and the actual cultivators, attempts to offer opposition or to interfere with the collections of such new purchaser from the lands composing his purchase, the latter shall be at liberty to apply immediately to the Collector[b] for the aid of the public officers in obtaining possession of his just rights.

[b]Act VIII (B.C.) of 1865, s. 3.

Collector to issue Proclamation.

(*b*) A Proclamation shall then issue under the seal and signature of the Collector,[b] declaring that the new incumbent having by purchase at a sale for arrears of rent due to the proprietor acquired the entire rights and privileges attaching to the tenure of the late tenure-holder in the state in which it was originally derived by him from the proprietor, he alone will be recognized as entitled to *collect the rents from the ryots and others*, and no payments made to any other individual will on any account be credited to such ryots or other tenants in any suit for rent or on any other occasion whatever when the same may be pleaded.

Procedure in case of continued opposition by defaulter or his under-tenants.

(*c*) If the late incumbent or his late tenants continue to oppose the entry of the new purchaser notwithstanding the issuing of such a proclamation, or if there is reason to apprehend a breach of the peace on the part of any one, the aid of the Police Officers shall be given to the new purchaser on his presenting a written application for the same; and in the event of any affray or breach of the peace occurring, the entire responsibility shall rest with the party opposing the lawful attempt of the purchaser to assume his rights.

Reg. VIII of 1819, s. 17, clause 1.

Rules for disposal of the sale-proceeds

145. The following rules shall be observed in disposing of the proceeds of the sale, that is to say—

Reg. VIII of 1819, s. 17, clause 2.

One per cent. to be credited to Government.

(1) One per centum shall first be deducted from the net proceeds realized and shall be carried to the account of Government, for the purpose of meeting the expense of any extra establishments which it may be necessary to maintain for carrying into effect the provisions contained in Sections 133 to 144 inclusive.

Reg. VIII of 1819, s. 17, clause 3.

Zemindar's claim for rent to be next satisfied: proviso.

(2) The balance on account of which the sale may have been made shall next be made good in full (with interest and all charges incurred in bringing the tenure to sale) to the proprietor or other person to whom the same may be due: provided, however, that no former balances beyond those of the current year (or of that immediately expired, if the sale be at the commencement of the following year), shall be included in the demand to be thus satisfied. Such antecedent balances, if the proprietor have omitted to recover them by summary sale at the time, shall be regarded as personal debts of the

individual tenure-holder, and can be recovered only in the same manner as other debts by a regular suit in Court.

Reg. VIII of 1819, s. 17, clauses 4, 5, and 6.

Balance to be sent to Government treasury to meet claims of persons endamaged by sale.

(3) Any excess that may remain after satisfying the demand of the proprietor shall be sent by the officer conducting the sale to the Government treasury to be held in deposit to answer the claims of the undertenure-holders of the first degree, or of others who by assignment of the defaulter may be at the time in possession of a valuable interest in the land composing the tenure sold, or any part of it.

See Article 35 of the Digest.

Undertenure-holders free to sue for price of their interest or compensation.

(4) It shall be competent to any one conceiving himself to possess such an interest as is mentioned in Clause 3, to bring forward his claim to the price he may have paid for the same, or for a just compensation for the loss sustained by him in consequence of the sale, by instituting a regular suit

Award of Court if plaintiff's claim found equitable.

(5) If the Court on investigation considers the plaintiff's claim to be an equitable one, the Court shall award to the claimant either the price he may have originally paid, or the value of the interest at the time of sale, or any other amount that may be deemed just and equitable under all the circumstances If there be more claimants than one, payment shall not be made from the deposit until the whole of the claims be settled; and in case the value assessed upon the whole should exceed the amount in deposit, such amount shall be divided proportionately, and the remainder stand as a personal debt against the defaulter, to be realized from him by the usual process for the execution of decrees.

Suit not to lie if undertenure-holder be himself in arrear at time of sale.

(6) No undertenure-holder of the first degree or other possessor of an assigned interest upon the land of the tenure sold, who may be holding under a stipulation for the payment of an annual amount in the way of rent, shall be entitled to recover compensation for the loss of such undertenure or assignment upon its becoming cancelled by sale of the tenure, except after exhibiting proof that the whole amount of the rent demandable from himself has been paid or lodged for the purpose *before* the sale.

Reg. VIII of 1819, s. 17, cl. 7.

Defaulter entitled to sale-proceeds, if no claims, or after claims have been satisfied.

(7) If no claims upon the balance of the sale-proceeds are brought forward by any undertenants or assignees within the period of two months from the date of sale, or if the amount claimed by those who may have sued do not equal the entire deposit, the defaulter whose tenure may have been sold shall be at liberty to petition the Court for the amount so held in deposit or for the excess thereof, as the case may be, and he shall receive a certificate under the seal of the Court of there being no claims to afford ground of detention for the whole or any part of the deposit, and, upon exhibiting such certificate to the Collector, the amount set free thereby shall be paid to his receipt. In the same manner, upon executing a decree passed in favour of any undertenants or assignees, they shall receive certificates under the seal of the Court, declaring

the amount adjudged to them out of the deposit; and upon exhibiting these certificates, the amount shall be paid severally to their receipts by the Collector.

Substitution of Government securities for cash in deposit.

(8) It shall be competent to any party interested in a deposit to withdraw the whole or any part thereof, on substituting Government securities bearing interest in lieu of the money so held in deposit. Such securities shall be taken at the rate of discount or premium of the day, as shown by the *Government Gazette* last received. Reg. VIII of 1819, s. 17, cl. 8.

Rules for the exercise of jurisdiction in summary sales by the Revenue authorities.

146. The exercise of jurisdiction by the Revenue authorities under Sections 133 to 145 inclusive shall be regulated by the following rules :— Article 147 of the Digest.

(1) If the lands included in the tenure be all situate in one Collectorate, the Collector of such Collectorate shall conduct the sale and otherwise exercise jurisdiction. Act VI of 1863, s 1.

(2) If the lands included in the tenure be situate in two or more Collectorates, the Collector, in whose Collectorate the greater portion of such lands is situate, shall conduct the sale and otherwise exercise jurisdiction. Act VI of 1863, s. 1.

(3) In any case in which a Collector entertains any doubt as to whether the lands or the greater part of them are situate within his Collectorate, he shall report the case for the order of *the Commissioner* or the Board of Revenue. *When the lands are situate in two or more districts included in the division of the same Commissioner, such Commissioner, and when the lands are situate in two or more districts not included in the division of the same Commissioner, the Board of Revenue, may order the Collector* to proceed in the matter; and such order shall be conclusive upon the question of jurisdiction. Act VI of 1863, s. 2.

(4) *Subject to such rules as may be made in that behalf by the Board of Revenue, a Deputy Collector may be authorized by a Collector to conduct sales or otherwise exercise jurisdiction under this Chapter.*

Chapter XVII.—Of certain Special Rules of Procedure applicable to suits between Landlords and their Tenants or Agents.

Code of Civil Procedure to apply to suits between landlords and their tenants or agents.

147. Save as in this Act is otherwise provided, *The Code of Civil Procedure* shall apply to all suits brought for causes of action arising between landlords and their tenants or agents; and all proceedings in such suits before and after decree shall be governed by the provisions of the said Code. Article 173 of the Digest.

Special Register of such suits to be kept in every Court.

A special Register of such suits shall be kept by every Civil Court in the manner prescribed by Section 58 of the said Code.

Suits between landlords and their tenants or agents where to be instituted.

148. The cause of action in all such suits shall be deemed to have arisen within the local limits of the jurisdiction of the Civil Court, which would have jurisdiction to entertain a suit for the recovery of the land in respect of which the relation of landlord and tenant or the agency exists between the parties. Article 174 of the Digest.

See Article 168 of the Digest.

Surburakars and tehsildars of khas estates may sue and be sued in their own names.

149. All suits arising out of the relation of landlord and tenant, which may be brought by or against landlords, and all such suits against agents as are mentioned in Section 160 may be brought (*a*) by and against Managers appointed under "The Court of Ward's Act, 1879;" and (*b*) by or against sarbarakars or tehsildars of estates held under the immediate management of the Revenue Authorities, whether such estates are the property of private persons or of the Secretary of State for India in Council. *All such suits shall be conducted or defended in the name of the Secretary of State for India in Council, or in the names of private persons to whom such estates belong.*

See Article 169 of the Digest.

Naibs or gomashtahs, thereto specially empowered, to be Authorized Agents in cases arising out of the relation of landlord and tenant.

150. (*a*) Every naib or gomashtah thereto specially empowered by a written authority under the hand of his employer shall for the purposes of all such suits as are mentioned in Section 149, be deemed to be the Recognized Agent of such employer within the meaning of Sections 36, 37, and 38 of *The Code of Civil* sale by *Procedure*, notwithstanding that such employer may be within the local limits of the jurisdiction of the Court in which any appearance, application, or act is made or done by such naib or gomashtah. Any such suit shall, nevertheless, be instituted and conducted in the name and on behalf of such employer.

Notice may be served upon, or money or fees tendered to Naib or Gomashtah instead of landlord.

(*b*) *Every notice which may under any of the provisions of this Act be served upon, and every sum of money or fee which may under any of the provisions of this Act be tendered to, a landlord, may be served upon, or tendered to, any naib or gomastah of such landlord empowered in the manner and for the purpose mentioned in Clause* (*a*)*; and such service or tender shall be as effectual as service upon, or tender to, such landlord himself.*

Suit by landlord or tenant to determine conditions of tenancy.

151. Every landlord shall be entitled to maintain a suit against any ryot, the rent of whose holding is payable to such landlord, and, *subject to the provisions of Section* 32, every ryot shall be entitled to maintain a suit against his landlord for the determination of all or any of the following matters, that is to say:—

(*a*) the quantity of land held by such ryot:

(*b*) the amount of annual rent payable for such land:

(*c*) the class to which such ryot belongs, that is to say, whether he is a ryot entitled to hold at fixed rates, or is a ryot having a right of occupancy, or has held and cultivated his land for three or more years within the meaning of Sections 32, 33 and 34.

The plaint in any such suit shall state the allegation of the plaintiff as to each of such matters respectively. No such suit shall be dismissed merely because the plaintiff fails to prove exactly the allegations made in his plaint.

Article 93 of the Digest. Act VIII (B.C.) of 1869, s. 52; Act X of 1859, s. 78.

Claim for ejectment or cancelment of lease how to be put forward.

152. A landlord desiring to eject a ryot or to cancel a lease on account of non-payment of arrears of rent may sue for such

ejectment or cancelment, and for recovery of the arrears in the same suit, or he may sue for such ejectment or cancelment, producing an unexecuted decree for arrears of rent as evidence of the existence of such arrears. In all such suits the decree shall specify the amount of the arrears and if such amount, together with interest and the costs of the suit, be paid into Court within fifteen days from the date of the decree, execution shall be stayed. *If the Court is closed on the fifteenth day, such amount may be paid in on the day upon which the Court re-opens.*

Stay of ejectment on satisfaction of decree within 15 days.

Explanation 1.—The judgment-debtor is entitled to the benefit of this fifteen days' rule, even though the lease contains a stipulation that it shall be void upon one or more instalments of rent falling into arrear, or upon the breach of any other condition as to payment of rent therein contained.

12 B. L. R. 439 (P C.): B. L. R. F. B. 972.

Explanation 2.—If the original decree is altered or amended on appeal or review, the fifteen days shall be computed from the date of the judgment on appeal or review. If on appeal or review the original decree be not altered or amended, the fifteen days shall be computed from the date of such original decree.

Marsh. 471.

23 W. R. 50.

153. A suit for abatement of the rent payable by a ryot who has as a tenant held, or has as a tenant occupied and cultivated, land for more than three years, may be instituted,

Suit for abatement of rent to be instituted by ryot before what tribunal.

(1) when abatement is claimed on the first or second ground specified in Section 25, in the Civil Court or before the Collector;

(2) when abatement is claimed on the third ground specified in Section 25, before the Collector only:

provided that no such suit shall be instituted before the Collector unless ten ryots at least join in bringing the same. Ten or more ryots may join in bringing any such suit, if the rent of all the land in respect of which the suit is brought is payable to the same landlord, although the holdings of such ryots are separate.

(*b*) A suit for abatement of the rent payable by a tenure-holder or under-tenure-holder, or by a ryot holding at fixed rates and entitled under Section 18 to abatement of rent on account of diluvion, shall be instituted in the Civil Court.

Suit for abatement by tenure-holder or under-tenure-holder or mokarraridar to be instituted in the Civil Court.

(*c*) The provisions of Section 98 shall be applicable to every suit for abatement instituted in the Civil Court; and the provisions of Chapter XV, so far as they are relevant, shall be applicable, to every suit for abatement instituted before the Collector.

Procedure in such suits.

154. Subject to the provisions of Section 64, process of execution in any such suit as is mentioned in Section 149 may be issued against either the person or property of the judgment-debtor, but such process shall not be issued simultaneously against both his person and property. Process of execution against the property may be issued against either the movable or immovable property, or against both.[b]

See Article 172 of the Digest.

Process of execution may be issued against person, or property, but not against both.

[b] This alters the present law—see Articles 151, 167, and 172 of the Digest, and 1 B. L. R. A. C. 217.

Article 177 of the Digest: Act VIII (B.C.) of 1869, s. 53.

Court to issue immediate execution in certain cases of ejectment, &c.

155. When in a suit brought by a landlord to eject a ryot liable to ejectment under the provisions of this Act, or to eject a farmer or other tenant holding only for a limited period after the determination of his lease or tenancy, or an agent after the determination of his agency or to enforce any attachment or ejectment expressly authorized by any Regulation or Act, the Court passes a decree in favour of the plaintiff, no application for execution in the form provided in Section 235 of *The Code of Civil Procedure* shall be necessary, but such Court shall forthwith, upon the plaintiff depositing in Court the necessary expenses, make an order for delivery of possession in execution of the decree: provided, however, that in cases to which Section 152 is applicable, no such order shall be made until after the expiration of fifteen days from the date of the decree.

Article 178 of the Digest. Act VIII (B.C.) of 1869, s. 54.

In such cases, execution not to be stayed, pending appeal.

156. It shall not be lawful for the Court to entertain an application for stay of execution of the order mentioned in Section 155 pending an appeal, and no person, who shall have been evicted under any such order, shall be restored to possession so long as the decree under which such order was issued shall remain unreversed.

Article 179 of the Digest. This reproduces Act VIII (B.C.) of 1879, s. 102, which has been held by a Full Bench of the Calcutta High Court not to be *ultra vires* of the Bengal Legislative Council (I. L. R. 3 Calc., 151).

No appeal from any decree of a District Judge or any Additional Judge for money below Rs. 100, unless right to enhance rent or title to land be determined by judgment.

157. Nothing contained in this Act shall be deemed to alter the law as established by Act X of 1859 passed by the Governor-General in Council, so as to confer a right of appeal in any suit tried and decided under the provisions of *The Code of Civil Procedure* or of Chapter XVIII of this Act by a District Judge or Additional Judge originally or in appeal, if the amount sued for or the value of the property claimed does not exceed one hundred rupees, and if no question of right to enhance or vary the rent of a ryot or tenant, or no question relating to title to land or to some interest in land as between parties having conflicting claims thereto, has been determined by the judgment[b] in such suit.

13 B. L. R., 376.

[b] 15 B. L. R. 111.

Illustration.

21 W. R., 36 · 23 W. R. 297.

A sues B for the rent of certain land. B pleads that the rent of the land is payable to C, and not to A. C is not made a party to the suit, which is decreed against B. No question relating to a title to land or to some interest in land as between parties having conflicting claims thereto is determined by the judgment in this suit.

Article 180 of the Digest.

Review of judgment not admissible after 30 days.

158. No application for a review of a judgment or order passed in any such suit as is mentioned in Section 149 shall be received by a Civil Court other than the High Court of Judicature at Fort William in Bengal, after the expiration of thirty days from the date of such order or judgment.

Notice or summons not specially provided for to be served under the provisions of *The Code of Civil Procedure* for service of summons on defendant.

159. Any notice or summons, which it is necessary to issue under this Act, and for the service of which no special provision is made, shall be served under the provisions contained in Section 174 for service of summons on a defendant.

Suits against Agents.

Suits for money or accounts or papers against agents employed in collection or receipt of rents or management of land.

160. When an agent employed by a landlord in the collection or receipt of rents or the management of land neglects or refuses to deliver to such landlord any money, accounts or papers which have come into or have been in his hands in the course of such employment, or neglects or refuses to render a proper account of his receipts and disbursements, such landlord may sue such agent in the Civil Court.

Note the effect of the words in brackets. The provisions of the existing law do not apply to *amlah* who do not collect the rents from the tenants, but who receive them from those who collect.

Landlord may sue for exact sum or specific accounts or papers when known.

When such landlord is able to ascertain the exact sum of money or the specific accounts or papers in the hands of such agent, he shall state such sum or describe such accounts or papers in his plaint.

As, for example, when an account has been rendered and a balance struck.—See 20 W. R. 309.

When exact sum or specific papers not known in consequence of agent not having rendered proper accounts, landlord may ask that Court take an account.

161. When such landlord is unable to ascertain the exact sum of money or the papers, vouchers or other documents in the hands of the agent in consequence of such agent having neglected or refused to render proper accounts, such landlord shall set forth this fact in his plaint and may pray that the Court take an account from such agent and make a decree for the payment of such sum of money, if any, which upon taking such account may be found to be due to such landlord, and for the delivery of such papers, vouchers or other documents as may be found to be in the hands of such agent.

It is the duty of every agent to keep and render proper accounts—*See* Story on Agency, p.p. 235-236.

162. The provisions of *The Code of Civil Procedure* shall be applicable to every plaint presented under Section 160 or Section 161; but, in the case of any such plaint as is described in Section 161, the summons to the defendant issued under Section 64 of the said Code shall call upon such defendant to show cause why he should not render a full and satisfactory account of all sums received and disbursed by him, and of all papers, vouchers or other documents which may have come into his hands in the discharge of his duties as agent.

See Story's Equity Jurisprudence, Vol. I, p. 465 and following pages; and 24 W. R. 70.

Summons to defendant to require him to show cause why he should not render accounts.

If defendant fail to show cause or do not show sufficient cause, Court shall make an order that a proper account be filed, and shall fix a date by which it shall be filed. Such order how enforced.

163. If such defendant fails to show cause or does not, in the opinion of the Court, show sufficient cause why he should not render such full and satisfactory account, the Court shall make an order requiring such defendant to file such account in Court and shall fix a day on or before which such account shall be so filed. Such order may be enforced in the manner provided in Section 260 of *The Code of Civil Procedure*.

See Section 121 of the Oudh Act, XIX of 1868.

Plaintiff to be allowed time to examine account filed, and object. Day to be fixed for hearing objections. Decree to be made after hearing.

164. When such defendant files such account, the Court shall allow the plaintiff a reasonable time to examine it and file objections thereto, if he desires to make any such objections, and shall then fix a date upon which such Court shall proceed to hear such objections, if any, and to examine such account. If upon such hearing it appears that the plaintiff is not entitled to any sum of money or to any

papers, vouchers, or other documents in the hands of the defendant, such suit shall be dismissed. If it appears that the plaintiff is entitled to a sum of money or to any such papers, vouchers, or other documents, a decree shall be made for the payment or delivery thereof, and such sum of money, papers, vouchers or other documents shall be specified in such decree.

CHAPTER XVIII.—OF THE PROCEDURE IN SUITS FOR THE RECOVERY OF ARREARS OF RENT, &C., AND CERTAIN OTHER SUITS.

Procedure contained in this Chapter to be followed in certain suits, when relation of landlord and tenant is admitted or proved.

165. When the relation of landlord and tenant is admitted or proved to subsist between the parties, the Procedure contained in this Chapter shall apply to the following suits, that is to say—

(1) to suits for the recovery of the rent of land situated outside the local limits of the ordinary original jurisdiction of the High Court of Judicature at Fort-William in Bengal:

(2) to suits for ejectment from any such land:

(3) to suits brought to recover possession of any such land:

(4) to suits for damages on account of illegal exaction of rent or cesses, or on account of the refusal of receipts:

(5) to suits brought under Section 52 to compel the registration of successions to, or transfers of, tenures, undertenures, or occupancy holdings.

District Judge may direct any such suit to be tried under the ordinary provisions of *The Code of Civil Procedure*.

Provided that it shall be competent to the District Judge, upon the application of any party thereto, to direct that any such suit shall be tried according to the provisions of *The Code of Civil Procedure*, and upon such order being made the whole of such provisions shall be applicable to the trial of such suit.

The Plaint, &c.

Plaint to be presented to Civil Court of lowest grade competent to try suit.

166. The suit shall be instituted by presenting a plaint. Such plaint shall be presented to the Civil Court of the lowest grade competent to try such suit.

Place of suing how determined when there are different local limits of jurisdiction.

If the land mentioned in Section 148 is situate within the limits of different districts or within the limits of a single district, but within the jurisdiction of different courts, the provisions of Section 19 of *The Code of Civil Procedure* shall be applicable.

While such suit is pending, no subsequent suit to be entertained for same subject-matter between same parties.

While a suit so instituted is pending, no court shall receive or try another suit instituted for the same relief between the same parties, or parties under whom they or any of them claim, and in which the matter in issue is directly and substantially in issue in the suit so previously instituted.

Particulars to be contained in plaint.

167. The plaint must contain the following particulars:—

(*a*) the name of the Court in which the suit is brought;

(*b*) the name, description, and place of residence of the plaintiff;

(*c*) the name, description, and place of residence of the defendant;

(*d*) a simple concise statement of the claim;

(*e*) the date, when the cause of action arose;

(*f*) a demand of the relief prayed for; and

(*g*) in suits concerned with tenures, undertenures, holdings, or land, the extent, situation, designation, and boundaries of the same; or, where the plaintiff is unable to give the boundaries, in lieu thereof a description sufficient for identification.

See Article 185 of the Digest.

The provisions of Section 49 of *The Code of Civil Procedure* as to the language of the plaint shall be applicable.

Article 187 of the Digest. Section 51 (as amended) of The Code of Civil Procedure.

Plaint to be signed and verified.

168. (*a*) The plaint shall be signed by the plaintiff, and in any case in which he has employed a pleader by such pleader. It shall also be verified at the foot by the plaintiff or by some other person proved to the satisfaction of the Court to be acquainted with the facts of the case: provided that if the plaintiff by reason of absence or for other good cause is unable to sign the plaint, it may be signed by any person duly authorized by him in this behalf.

The provisions of Section 52 of *The Code of Civil Procedure* as to the contents and signature of the verification shall be applicable.

Rejection, amendment, return, and admission of plaints.

(*b*) The provisions of Sections 53, 54, 55, 56, and 57 of *The Code of Civil Procedure* as to rejecting, amending, and returning plaints shall, so far as they are relevant, apply to plaints presented under Section 166. When any such plaint is admitted, the Court shall cause the particulars mentioned in Section 167 to be entered in the Register prescribed by Section 147. Such entries shall be numbered in a separate series for each year according to the order in which plaints are admitted.

Parties, &c.

Substituting, dismissing, and adding of parties.

169. The provisions of Section 27 of *The Code of Civil Procedure* as to substituting or adding a plaintiff for, or to, a plaintiff suing, and the provisions of Section 32 of the same Code as to dismissing or adding parties, shall be applicable to all suits instituted and tried under the provisions of this Chapter: provided that the Court shall not add as a party to any suit tried under the procedure contained in this Chapter a person setting up a title adverse to the plaintiff or defendant in respect of the subject-matter of the suit: but any question of title disputed between any such person and a party to the suit may be decided in such suit as between the parties thereto, if the decision of

Person claiming adversely to the landlord or tenant, who are parties to the suit, not to be added as a party.

such question is necessary to the proper determination of the suit.

Illustration.

A, a proprietor, sues B, a ryot, for the rent of a holding, and files in court a kabuliyat alleged to have been executed for such holding by B in his favour. B denies the execution of the kabuliyat, and pleads that his holding forms part, not of A's estate, but of the estate of X, a neighbouring proprietor. X appears, makes a similar allegation, and desires to be made a party to the suit. The Court shall not make X a party to the suit, but shall confine itself to the question of the genuineness of the kabuliyat.

Provisions of *Code of Civil Procedure* as to joinder of causes of action, transfer of suits, and employment of recognized Agents and Pleaders made applicable to suits under this Chapter.

170. The following provisions of *The Code of Civil Procedure* shall be applicable to all suits instituted and tried under the provisions of this Chapter, that is to say,

Section 45 as to the joinder of causes of action;

Section 25 as to the transfer of suits; and

Section 36, Clauses (*a*) and (*b*) of Section 37, Sections 38, 39, 40, and 41 as to the employment of Recognized Agents and Pleaders.

Documentary Evidence, &c.

Certain provisions of *The Code of Civil Procedure* as to the production, &c., of documentary evidence made applicable to suits under this Chapter.

171. The following provisions of *The Code of Civil Procedure* as to the production, admission, rejection and return of documentary evidence shall be applicable to all suits instituted and tried under the provisions of this Chapter, that is to say—

Section 59 as to the production of any document upon which plaintiff sues, and the delivery of such document or a copy thereof, and as to a list of the documents relied on by plaintiff as evidence:

Section 60 as to stating in whose possession or power a document is:

Section 62 as to production of shop-books and marking or returning entries therein:

Section 63 as to inadmissibility of documents not produced when plaint is filed:

Section 137 as to Court sending for papers from its own records or from other Courts; provided that any such affidavit as is mentioned in the said Section 137 may be made by a *mukhtar* or by any person acquainted with the facts:

Section 138 as to documentary evidence being in readiness at the first hearing:

Section 139 as to the effect of the non-production of documents:

Section 140 as to the Court receiving documents and rejecting irrelevant or inadmissible documents:

Section 141 as to placing documents on the record, as to marking and filing proved documents, and as to entries in books:

Section 142 as to marking and returning rejected documents:

Section 143 as to the Court ordering documents to be impounded; and

Section 144 as to the return of documents admitted in evidence.

Proceedings preliminary to Hearing.

172. When the plaint has been registered under Section 168, a summons may be issued to each defendant to appear and answer the claim on a day to be therein specified—

Issue of summons to defendant. Appearance how to be made.

Article 191 of the Digest. C. C. P., Section 64.

(*a*) in person, or

(*b*) by a pleader, duly instructed and able to answer all material questions relating to the suit, or

(*c*) by a pleader, accompanied by some other person able to answer all such questions.

Every such summons shall be signed by the Judge or such officer as he appoints, and shall be sealed with the seal of the Court: provided that no such summons shall be issued when the defendant has appeared at the presentation of the plaint and admitted the plaintiff's claim.

Personal appearance of parties.

The provisions of Sections 66 and 67 of *The Code of Civil Procedure* as to the personal appearance of a plaintiff or defendant, and of Section 69 of the same Code as to fixing the day for the appearance of the defendant, shall apply to all cases instituted and tried under this Chapter.

173. The summons shall be for the final disposal of the suit. It shall direct the defendant to produce any document, the production of which is required by the plaintiff, or upon which such defendant may desire to rely in support of his defence. It shall further instruct the defendant to bring his witnesses on the day specified, if they are willing to attend without summons, or, if they are not so willing, to have summons served upon them in sufficient time to enable them to be present on such day.

Summons to be for final disposal of case, and to direct defendant to produce documents and witnesses.

Article 192 of the Digest. C. C. P., Sections 68, 70, and 71.

174. The following provisions of *The Code of Civil Procedure* shall be applicable to all suits instituted and tried under the provisions of this Chapter, that is to say—

Provisions for service of summons on defendant.

Articles 193, 194, 195, and 196 of the Digest.

Section 72 as to delivery of summons for service on defendant:

Section 73 as to mode of service:

Section 74 as to service on several defendants, except the proviso:

Section 77 as to service on agent in charge of immovable property:

Section 78 as to service on adult male member of defendant's family:

Section 79 as to person served signing an acknowledgment:

Section 80 as to procedure when defendant or other person refuses to sign the acknowledgment or cannot be found:

Section 81 as to endorsement of time and manner of service:

Section 82 as to examination of serving officer and substituted service:

Section 83 as to the effect of substituted service:

Section 84 as to fixing time for appearance, when service is substituted:

Section 85 as to service of summons when defendant resides within jurisdiction of another Court and has no agent to accept service:

Section 86 as to service within the Presidency Town:

Section 87 as to service on defendant in jail:

Section 88 as to procedure, if jail be in a different district:

Section 91 as to substitution of a letter for a summons:

Section 92 as to the mode of sending such letter:

Section 93 as to process being served at the expense of the party issuing it:

Section 94 as to notices and orders in writing being served as summonses; and

Section 95 as to postage:

provided that if, in any suit for arrears of the rent of a transferable tenure, undertenure or holding, service of summons on the defendant cannot be effected in accordance with the above provisions, the Court may direct that a copy of such summons be posted up in some conspicuous place upon the land included in such tenure, undertenure or holding, and that this shall be deemed a good and sufficient service.

See Article 197 of the Digest; and Sections 477, 478, C. C. P.

Arrest of the defendant before judgment allowed in certain cases, but not in case of tenure, undertenure or occupancy holding hypothecated for its own rent.

175. If in any such suit as is mentioned in Clause (1) of Section 165 the plaintiff presents with his plaint an application for the arrest of the defendant before judgment, on the ground that, if a summons be issued in the first instance, such defendant will abscond instead of appearing to answer the claim, the Court shall examine the plaintiff or some one on his behalf acquainted with the facts and shall inspect the documents, if any, produced by the plaintiff, and if it is satisfied—

(*a*) that the defendant is resident within the district in which such court is held;

(*b*) that there are *primâ facie* grounds for believing the claim to be well-founded; and

(*c*) that if a summons be issued in the first instance, the defendant will abscond instead of appearing to answer the claim;

Article 176 of the Digest.

the Court may issue a warrant for bringing the defendant before it to show cause why he should not give security for payment of the amount claimed by the plaintiff: provided that no such warrant shall be issued in a suit for arrears of rent of any such tenure, undertenure or occupancy holding as is mentioned in Section 64.

Article 198 of the Digest.

Time for return of warrant. Notice to be served on defendant when arrested.

176. When any such warrant is issued, the Court shall fix a reasonable time for the return thereof, and the officer entrusted with the service shall at the time of arresting the defendant deliver to him a notice containing the particulars of the claim, and requiring the defendant, if he contest the same, to bring with him any document upon which he may intend to rely in support of his defence.

Article 199 of the Digest.

Procedure when defendant is arrested and brought before the Court under warrant.

177. In any case in which a defendant is arrested under any such warrant, he shall be brought with all convenient speed before the Court, and the Court may, if it thinks fit, and if the defendant fails to show cause to the contrary, require him to give security for payment of the amount claimed by the plaintiff, and, in default of such security being given, may commit such defendant to the Civil Jail to be there detained until he shall furnish such security or deposit such sum as the Court may order: *provided that the defendant may at this stage apply to be declared an insolvent, in which event the provisions of Chapter XX of the Code of Civil Procedure shall be applicable.*

The provisions of Section 480 of *The Code of Civil Procedure* as to an application by a surety to be discharged shall be applicable to any case in which security is given by the defendant: and the provisions of Section 482 of the same Code as to subsistence allowance shall be applicable to any case in which the defendant is committed to the Civil Jail.

Article 200 of the Digest.

Procedure if warrant of arrest cannot be served upon the defendant.

178. If the defendant cannot be arrested under the warrant, the Court may on the application of the plaintiff either postpone the case for such period as it may think proper to enable such plaintiff to apply for another warrant, or may forthwith issue a proclamation, to be affixed in the Court-house and at the residence of the defendant, fixing a day for the hearing of the case, which shall not be less than ten days from the date of the publication of such proclamation at the residence of the defendant. If the defendant shall appear in pursuance of the proclamation, he shall be dealt with as provided in Section 177.

Compensation for arrest obtained without reasonable cause.

179. If it shall appear to the Court that the arrest of the defendant was applied for without reasonable cause, the Court may in its decree award to such defendant such sum as it may deem a reasonable compensation for any injury or loss caused by reason of such arrest or of his detention in jail during the pendency of the suit.

Article 202 of the Digest.

Provisions of *The Code of Civil Procedure* as to attachment before judgment to apply to suits for arrears of rent.

180. The provisions of Sections 483 to 491 (inclusive) of *The Code of Civil Procedure*, relating to attachment before judgment and compensation for improper attachments, shall be applicable to all such suits as are mentioned in Clause (1) of Section 165: provided that, in a suit for the recovery of arrears of rent due on account of a tenure, undertenure or occupancy holding to which the provisions of Section 64 are applicable, no such attachment before judgment shall be directed unless the plaintiff can satisfy the Court that such arrears, together with interest and costs of the suit, are not likely to be satisfied by the sale proceeds of such tenure, undertenure, or occupancy holding.

See Article 111 of the Digest.

Standing crops, &c., attached may be reaped, gathered, and stored by defendant, or, if defendant neglect, by plaintiff.

181. Standing crops and other ungathered products, which have been attached under Section 180 may, notwithstanding such attachment, be reaped and gathered by the defendant, and may be stored in such granaries or other

places as are commonly used by him for the purpose. If the defendant neglects to do so, the plaintiff may cause such crops or products to be so reaped or gathered and may store them in such granaries or places as aforesaid or in some other convenient place in the neighbourhood.

See C. C. P., s. 498.

Ad interim sale of crops or products which cannot be kept without deterioration.

The Court may, on the application of any party to the suit, order the sale by any person named in such order, and in such manner and on such terms as it thinks fit, of any such crops or products which cannot be stored and kept without deterioration or loss.

Article 214 of the Digest.

Provisions as to the summoning and attendance of witnesses.

182. The following provisions of *The Code of Civil Procedure* relating to the summoning and attendance of witnesses shall be applicable to all suits instituted and tried under the provisions of this Chapter, that is to say—

Section 159 as to summons to attend to give evidence or produce documents:

Section 160 as to expenses of witnesses being paid into Court on applying for summons, and as to the scale of such expenses:

Section 161 as to tender of expenses to witnesses:

Section 162 as to procedure where insufficient sum is paid in, and where witness is detained more than one day:

Section 163 as to time, place, and purpose of attendance being specified in the summons:

Section 164 as to summons to produce document:

Section 165 as to power to require persons present in Court to give evidence:

Section 166 as to the manner of serving summons:

Section 167 as to time for serving summons:

Section 168 as to attachment of property of absconding witness:

Section 169 as to withdrawal of attachment, if witness appears:

Section 170 as to procedure, if witness fails to appear:

Section 171 as to Court of its own accord summoning strangers to suit as witnesses:

Section 172 as to persons summoned to give evidence being bound to attend:

Section 173 as to when such persons may depart:

Section 174 as to consequences of non-attendance, and of refusal to give evidence or produce documents:

Section 175 as to procedure when witness absconds:

Section 176 as to when persons are not bound to attend in person to give evidence:

Section 177 as to consequence of refusal of party to give evidence when called on by the Court; and

Section 178 as to rules relating to witnesses being applicable to parties summoned.

Appearance of Parties.

Provisions as to the appearance of the parties and consequence of non-appearance.

183. The following provisions of *The Code of Civil Procedure*, relating to the appearance of the parties and the consequences of non-appearance, shall be

applicable to all suits instituted and tried under this chapter, that is to say—

Section 96 as to appearance of parties on day fixed in summons for defendant to appear and answer:

Section 97 as to dismissal of suit where summons not served in consequence of plaintiff's failure to pay the fee for issuing it:

Section 98 as to dismissal of suit if neither party appear: Article 203 of the Digest.

Section 99 as to its being in such case competent to plaintiff to bring a fresh suit, or to Court to restore the suit to the file:

Section 100 as to the procedure, if plaintiff only appears: Article 205 of the Digest.

Section 101 as to the procedure where defendant appears on day of adjourned hearing and assigns good cause for previous non-appearance: Article 206 of the Digest.

Section 102 as to the procedure where defendant only appears: Article 204 of the Digest.

Section 103 as to decree by default against plaintiff being a bar to a fresh suit:

Section 105 as to the procedure in case of non-attendance of one or more of several plaintiffs:

Section 106 as to the procedure in case of non-attendance of one or more of several defendants:

Section 107 as to the consequence of non-attendance, without sufficient cause shown, of party ordered to appear in person:

Section 108 as to setting aside a decree *ex parte* against a defendant: and

Section 109 as to no decree being set aside without notice to opposite party.

184. The defendant may, if he desires to do so, file a written statement of his defence. No other written statement shall be filed by either of the parties or received by the Court: provided that the Court may at any time call for a written statement and fix a time for presenting the same. *See* Article 208 of the Digest.

Defendant may file written statement of defence. No other written statement, unless called for by the Court.

185. The following provisions of *The Code of Civil Procedure* as to payment of money into Court shall be applicable to all suits instituted and tried under the provisions of this Chapter, that is to say— *See* Articles 170, 171, and 219 of the Digest.

Provisions as to payment of money into Court and interest on money so paid in, and as to set off.

Section 376 as to deposit by defendant of amount in satisfaction of claim:

Section 377 as to notice of deposit to plaintiff:

Section 378 as to interest on sum deposited not being allowed to plaintiff after receipt of notice:

Section 379 as to procedure where plaintiff accepts deposit as satisfaction in part or in full; and

Section 111 as to set-off of ascertained sum legally recoverable.

186. The Court may of its own motion or upon the application of either party to the suit direct a local investigation in any case in which it deems fit. The provisions of Sections 392, 393, 397, 398, 399, and 400 of

Court may direct a local investigation.

The Code of Civil Procedure shall be applicable to every such investigation.

C. C. P., s. 155.

187. If either party fails without sufficient cause to produce the evidence on which he relies, the Court may at once pronounce judgment.

Judgment at once, if either party fails without sufficient reason to produce his evidence.

Adjournments.

188. The hearing of the suit may be adjourned to a future day to be named in the order of adjournment in the following cases, that is to say—

Hearing of suit may be adjourned in what cases.

Article 212 of the Digest.

(1) when either party is not present in person, and his Pleader or the person mentioned in Clause (*c*) of Section 172 is unable to answer a material question relating to the case, which the Court is of opinion that the party ought to answer and is likely to be able to answer, if present in person:

(2) when the Court, after proceeding as provided in Section 191, is of opinion that the parties are at issue upon some question upon which it is necessary to hear further evidence:

Article 215 of the Digest.

(3) when either party for sufficient reason, which shall be recorded by the Court, requires time for the production of evidence or for any other purpose.

In case (1) the Court shall direct the party to appear on the day to which the hearing is adjourned. In case (2) the Court shall frame an issue for trial at the adjourned hearing. In all cases the Court shall make such order as it sees fit with respect to the costs of the adjournment:

Costs of adjournment.

C. C. P., s. 56.

Provided that, when the hearing of evidence has once begun, the hearing of the suit shall be continued from day to day until all the witnesses in attendance have been examined, unless the Court finds the adjournment of the hearing to be necessary for reasons to be recorded by the Judge with his own hand.

Hearing to be continuous.

Article 217 of the Digest.

189. The provisions of Section 157 of *The Code of Civil Procedure* as to the course to be pursued if the parties fail to appear on the day to which the hearing is adjourned, and of Section 158 of the same Code as to the Court proceeding to decide the suit notwithstanding that either party fails to produce his evidence shall be applicable to all suits instituted and tried under the provisions of this Chapter.

Course to be pursued, if parties fail to appear or produce their evidence at the adjourned hearing.

The Hearing.

Articles 208 and 209 of the Digest. Sections 117, 118, and 128 of C. C. P.

190. When both parties appear, in the manner directed in the summons or subsequently by the Court, upon the day appointed for the hearing or adjourned hearing, the Court shall—

When both parties present, Court to ascertain and record whether each admits or denies the allegations of fact and documents of the opposite party.

(1) ascertain from the defendant or his pleader, (*a*) whether he admits or denies the allegations of fact made in the plaint; (*b*) when he has not filed a

written statement or the statement filed by him is insufficient, what allegations of fact he makes in reply to the plaint:

(2) ascertain from the plaintiff or his Pleader, whether he admits or denies the allegations of fact made by the defendant:

(3) ascertain from each party or his Pleader, whether he admits or denies the genuineness of any document produced by the opposite party.

The Court shall record such admissions and denials.

C. C. P., Sections 118, 119. Digest, Articles 208 and 209

191. The Court may then examine orally any party appearing in person or present in Court, or any person able to answer any material questions relating to the suit, by whom such party or his pleader is accompanied; and may, if it thinks fit, put in the course of such examination questions suggested by either party.

Oral examination of party or person able to answer material question.

The substance of such examination shall be reduced to writing by the Judge and shall form part of the record.

Substance of examination to be reduced to writing and form part of the record.

C. C P., Section 181.

192. The evidence of the witnesses in attendance shall be taken orally in open Court in the presence and hearing and under the personal direction and superintendence of the Judge.

Witnesses to be examined in open Court, in presence and hearing of Judge.

New; but see C. C. P., Section 189.

It shall not be necessary to take down such evidence in writing at full length; but the Judge, as the examination of each witness proceeds, shall make a memorandum of what he deposes, sufficient to give the gist and substance of his evidence. Such memorandum shall be written by the Judge with his own hand and in his own language, or, if English is not his own language and he is able to make such memorandum in English, then in the English language. It shall further be signed by him and shall form part of the record.

Evidence of witnesses in what manner to be recorded.

C. C. P, Section 190.

If the Judge be rendered unable to make a memorandum as above required, he shall cause the reason of such inability to be recorded, and shall cause the memorandum to be made in writing from his dictation in open Court. Every memorandum so made shall form part of the record.

Judge, rendered unable to make memorandum, to cause it to be made from his dictation.

193. The following provisions of *The Code of Civil Procedure* shall be applicable to all suits tried under the provisions of this Chapter, that is to say—

Some provisions of *The Code of Civil Procedure* as to mode of recording evidence made applicable.

Section 186, as to any particular question and answer being taken down:

Section 188, as to remarks upon the demeanour of witnesses:

Section 191, as to power to deal with evidence taken down by Judge removed before conclusion of suit; and

Section 193, as to power of Court to recall and examine a witness.

See Digest, Article 211.
C. C. P., s. 198.

194. After proceeding in accordance with the provisions of Sections 190, 191, 192, and 193, after considering the documents admitted or proved on behalf of each party, and after hearing any arguments which may be addressed to it by the parties or their Pleaders, the Court shall pronounce judgment in open Court usually at once, but, if this is not possible, then on some future day of which due notice shall be given to the parties or their Pleaders. The following provisions of *The Code of Civil Procedure* shall be applicable to all suits instituted and tried under this Chapter, that is to say—

Judgment when to be pronounced. Provisions of *Code of Civil Procedure* applicable thereto.

Section 199 as to power to pronounce judgment written by Judge's predecessor:

Section 200 as to the language of the judgment:

Section 201 as to translation of the judgment:

Section 202 as to dating, signing, and correcting the judgment:

Section 203 as to contents of judgments of Courts other than Courts of Small Causes:

Section 219 as to judgment directing by whom costs are to be paid:

Section 220 as to power of Court in the matter of costs:

Section 221 as to costs being set off against any sum admitted or found to be due; and

Section 222, so much only as relates to interest on costs.

195. (*a*) The following provisions of *The Code of Civil Procedure* shall be applicable to the decree, that is to say—

Provisions as to the decree, its contents, &c.

Section 205, as to the date of the decree, and the Judge signing it:

Section 206, as to the contents of the decree, and power to amend it:

Section 210, as to payment by instalments: and

Section 216, as to a set-off.

(*b*) A decree for money may direct that the amount decreed shall carry interest *not exceeding* six per centum per annum, until such amount is realized.

Interest on amount of decree.

(*c*) A decree in any of the suits mentioned in clause 1, 2, 3 or 5 of Section 165 shall contain the particulars mentioned in clause (*g*) of Section 167.

Decrees in certain suits describe the land.

(*d*) A decree for arrears of the rent of a tenure, undertenure, or occupancy holding and also for arrears of the rent of any other tenure, undertenure, or occupancy or other holding shall show separately the arrears decreed in respect of each tenure, undertenure, or occupancy holding to which the provisions of Section 64 are applicable.

Decree to show separately arrears decreed in respect of each tenure, undertenure, or occupancy holding liable to sale for its own arrears.

196. Certified copies of the judgment and decree shall be furnished to the parties on application to the Court and at their expense.

C. C. P., s. 217.

Parties entitled to certified copies of judgment and decree.

Execution of Decrees.

General Provisions.

197. Application for execution shall be made by the decreeholder, or his pleader. Such application shall be in writing unless it is made at the time when judgment is pronounced, in which case it may be made verbally, subject, however, to the provisions of Section 201.

See Article 223 of the Digest.

Application for execution by whom to be made —to be in writing unless made when judgment is pronounced, in which case it may be made verbally.

198. The following provisions of *The Code of Civil Procedure* shall be applicable, so far as they are relevant, to the execution of decrees in suits instituted and tried under the provisions of this Chapter, that is to say—

Provisions of *The Code of Civil Procedure* applicable to the execution of decrees in suits under this Chapter.

Section 223 as to the Court by which the decree may be executed :

Section 224 as to the procedure when the Court desires that its own decree shall be executed by another Court :

Section 225 as to such other Court filing without proof the copies of decree, &c., transmitted :

Section 226 as to execution of the decree by the Court to which it is sent :

Section 227 as to execution by High Court of decree transmitted by other Court :

Section 228 as to powers of Court to which decree is sent for execution, and as to appeal from orders passed in execution :

Section 239 as to Court to which decree is sent staying execution :

Section 240 as to requiring security from, or imposing conditions on, judgment-debtor in such cases :

Section 241 as to liability of judgment-debtor or his property discharged under Section 239 to be retaken :

Section 242 as to order of Court which made decree or of Appellate Court being binding on Court to which decree sent :

Section 230, Clause 2, as to the discretion of the Court to refuse execution at the same time against person and property :

See Article 172 of the Digest.

Section 231 as to application for execution by joint decreeholder :

Sections 232, and 233 as to application for execution by transferee of decree, but only when such transferee is also the transferee of the decreeholder's interest in the tenure, undertenure, holding or land for arrears of the rent of which such decree has been passed :

Section 234 as to application for execution against representatives of deceased judgment-debtor :

Section 243 as to stay of execution pending suit between decreeholder and judgment-debtor :

Section 244 as to questions to be decided by Court executing decree :

Section 246 as to cross-decrees :

Section 247 as to cross claims under the same decree :

Section 248 as to notice in certain cases to show cause why decree should not be executed :

Article 225 of the Digest.

Section 249 as to procedure after issue of notice:

Article 224 of the Digest.

Section 250 as to when warrant is to issue:

Section 251 as to date, signature, seal, delivery and time for return of warrant:

Section 252 as to decree against representative of deceased for money to be paid out of deceased's property:

Section 253 as to decree against surety:

Section 254 as to execution of decrees for money, but subject to the provisions of Section 64 of this Act:

Section 257 as to modes of paying money under a decree:

Section 257A as to agreements to give time to judgment-debtor and for satisfaction of judgment-debt:

Section 258 as to payment to decreeholder:

Article 226 of the Digest. Section 268, C. C. P.

199. If the decree be for the ejectment of a ryot from land, or for restoring a ryot to the possession of land, such decree shall be executed by delivering the possession of such land to the party to whom it has been adjudged by the decree, or to such person as he appoints to receive delivery on his behalf, and, if need be, by removing any person bound by the decree who refuses to vacate such land.

Mode of executing decree for ejectment of ryot or for restoring ryot to possession.

Article 227 of the Digest. Section 264, C. C. P.

200. If the decree be for the ejectment of a tenure-holder, undertenure-holder, or other person from land in the occupancy of a tenant or other person entitled to occupy the same, or for restoring a tenure-holder, undertenure-holder, or other person to the possession of land in the occupancy of a tenant or other person entitled to occupy the same, such decree shall be executed by affixing a copy of the execution-warrant in some conspicuous place on the land, and by proclaiming to the occupant by beat of drum, or in such other mode as is customary, at some convenient place, the substance of the decree:

Mode of executing decree for ejecting, or restoring to possession a tenure-holder, undertenure-holder, or other person in possession of land occupied by tenant.

provided that, if the occupant can be found, a notice in writing containing such substance shall be served upon him, and in such case no proclamation need be made.

Procedure for the Sale of Tenures, Undertenures, and Holdings in Execution of Decrees for their own Rent.

See Section 64 of this Bill.

201. When a decree has been made wholly or partly for arrears of rent due for a tenure, undertenure, or occupancy holding, the first application for executing such decree in respect of such arrears shall, if in writing, contain, and, if made orally, be supplemented as soon as convenient by a written statement containing the following particulars, that is to say—

Form of application for execution of a decree for arrears of rent of a tenure, undertenure, or occupancy holding.

(*a*) the number of the suit;

(*b*) the names of the parties;

(*c*) the date of the decree;

(*d*) the amount of rent decreed;

(*e*) the amount of costs decreed;

(*f*) whether any appeal has been preferred from the decree;

(*g*) a sufficient description of such tenure, undertenure, or occupancy holding, containing the area and boundaries, as far as known;

(*h*) the annual rent of such tenure, undertenure, or occupancy holding.

Copy of entry in Register prescribed by Section 54, to be filed with application.

In any case, in which such Register as is prescribed by Section 54 is kept, there shall with such application or written statement be filed a copy of so much of such Register as relates to such tenure, undertenure, or occupancy holding.

Article 151 of the Digest.

202. When such application or written statement has been presented in due form, the Court shall make an order for the sale of such tenure, undertenure, or occupancy holding. If such application is not in due form, the Court may allow it to be amended or may reject it without prejudice to a fresh application in proper form.

If application in proper form, Court shall direct sale of tenure, undertenure, or occupancy holding. If not in proper form, may be amended or rejected.

Article 152 of the Digest.

203. (*a*) When an order for the sale of such tenure, undertenure, or occupancy holding has been made under Section 202, notice of the sale so ordered shall be given in the following manner, that is to say—

Notice of sale of tenure, undertenure, or occupancy holding how to be published.

(1) by posting up in the court-house of the Court aforesaid, a notification containing the particulars specified in Section 201, and announcing that such tenure, undertenure, or occupancy holding will be sold on a date to be stated therein:

(2) by posting up a similar notification in the kachahri of the Collector of the District:

(3) when the decree is not executed by the District Judge, by posting up a similar notification in the Court-house of the District Judge:

(4) by posting up a similar notification on some conspicuous place upon the land of such tenure, undertenure, or occupancy holding:

(5) by posting up a similar notification upon some conspicuous place in the town or village nearest to which such tenure, undertenure, or occupancy holding is situate.

(*b*) Such notification shall further announce that such tenure, undertenure, or occupancy holding shall first be put up to auction subject to the registered incumbrances specified in Section 206, and shall be sold subject to such incumbrances, if the sum bid is sufficient to liquidate the amount of the decree and costs: and that otherwise it may, if the decree-holder so desire, be sold free of all incumbrances *on a subsequent day of which due notice will be given.*

Notification to state that sale shall be subject to incumbrances, if sum bid satisfy decree, otherwise that sale may be made free of incumbrances.

(*c*) The date of the sale shall be so fixed that it shall be not less than twenty days from the date on which the notification is posted up as required by paragraph (1) of clause (*a*) and shall not fall on a holiday.

Date of the sale how to be fixed.

Or shall we say, before it is knocked down?

204. The amount of the decree, including the costs decreed, together with the costs incurred in order to the sale, may be paid into Court at any time before such tenure, undertenure, or occupancy holding is put up for sale and the bidding commences. The sale shall not be stayed unless such amount is so paid into Court, or unless the decreeholder makes an application in writing to this effect on the ground that the decree has been satisfied out of Court. In any such case no application for any further execution of the decree shall be received.

Sale to be stayed only by payment into Court of amount of decree with costs; or by confession of satisfaction by decreeholder.

See Articles 153 and 154 of the Digest.

205. The amount of the decree and costs mentioned in Section 204 may be paid into Court by any of the following persons, that is to say—

What persons may pay the amount of the decree and costs into Court, so as to stay the sale.

(*a*) by the judgment-debtor;

(*b*) by any one who alleges that he and not the judgment-debtor is the duly registered owner of the tenure, undertenure, or occupancy holding notified for sale, and produces a copy of such Register as is prescribed by Section 54 in support of such allegation;

(*c*) by any one who has an interest in, or lien upon, such tenure, undertenure or occupancy holding;

(*d*) in the case of a tenure, undertenure or occupancy holding being notified for sale, by any one having an interest which would be endamaged by the sale of such tenure, undertenure or occupancy holding free of incumbrances.

Article 35 to the Digest.

Any person who pays money into Court under Clause (*c*) or (*d*) shall be entitled to sue for the amount so paid as money lent, and to recover the same from the person in consequence of whose default to pay rent *or in consequence of whose wrongful act* the tenure, undertenure or occupancy holding was notified for sale.

Person paying money into Court under clause (*c*) or (*d*) may sue defaulter for the same as money lent to him.

L. R. 1, I A. 189.

In the case of a tenure in respect of which the right of selling or bringing to sale has been specially reserved by stipulation in the engagements interchanged on the creation thereof, the provisions of Sections 138 and 139 shall further be applicable.

Sections 138 and 139 applicable in the case of certain tenures.

206. Upon the day appointed for the sale, such tenure, undertenure, or occupancy holding shall first be put up to auction, subject to incumbrances, that is to say, so as that the purchaser shall not be entitled to avoid any incumbrance created by the judgment-debtor or his predecessor in title; and, if the bidding reaches a sum sufficient to liquidate the amount of the decree and costs including the costs of sale, such tenure, undertenure, or occupancy holding shall be sold subject to such incumbrances.

Tenure, undertenure, or holding to be first put up to sale subject to incumbrances, and sold, if bidding cover amount of decree and costs.

Explanation.—The term "incumbrances" in this Section means and includes every incumbrance,

Meaning of "incumbrances."

lien, sub-lease, or subordinate interest which the defaulting holder of the tenure, undertenure, or occupancy holding was by law competent to create in derogation of his own interest, and which was created by an instrument in writing duly registered, subject to this condition that a copy of such instrument have been served upon the person to whom the rent of such tenure, undertenure, or holding is payable. Every Registering Officer shall, when required, cause any such copy to be served on any such person in the manner provided in Part VII of *The Indian Registration Act*, 1877, for the service of summons. In the case of incumbrances created before the commencement of this Act by instruments in writing duly registered under the law applicable thereto, such copy may be served at any time within six months after such commencement. The purchaser at a sale under this Section shall be entitled to proceed within one year *after he has knowledge of the same* to avoid and annul every incumbrance, lien, sub-lease, or subordinate interest other than those above defined and specified.

If bidding does not cover amount of decree and costs, and decreeholder desires a sale free of incumbrances, such sale may be ordered upon an adjourned date.

207. (*a*) If the bidding does not reach a sum sufficient to liquidate the amount of the decree and costs as aforesaid, and if the decreeholder thereupon desires that such tenure, undertenure, or occupancy holding shall be sold free of incumbrances, the Officer holding the sale shall at his request withdraw such tenure, undertenure, or occupancy holding from the auction, and shall publicly intimate that it will, *unless the said amount be paid into Court*, be put up to auction and sold free of incumbrances upon some future sale-day not less than fifteen or more than thirty days afterwards. A Notification to the same effect shall be posted up with all convenient despatch on some conspicuous place upon the land of such tenure, undertenure, or occupancy holding. Upon such latter mentioned sale-day such tenure, undertenure, or occupancy holding shall be put up to auction and sold free of incumbrances.

If no bid, decreeholder to be required to bid.

(*b*) If no bid is made for such tenure, undertenure, or occupancy holding when put up to auction under Clause (*a*) the decreeholder shall be required to bid, and, if he refuses to do so, he shall not be entitled to proceed to execute the decree against the person or other property, movable or immovable, of the judgment-debtor.

Article 242 of the Digest.

208. The following Rules shall be applicable to every sale made under Section 206 or Section 207.

Rules applicable to sales under Section 206 or Section 207.

(1) The sale shall be by auction upon the day *or adjourned day* appointed and notified as provided in Section 203, *or Clause* (*a*) *of Section* 207, *or, if this be not convenient, upon the following open day*. The decreeholder and all persons other than the defaulter may bid.

Article 213 of the Digest.

(2) The tenure, undertenure, or occupancy holding shall be knocked down to the highest bidder, and he shall be required to deposit immediately twenty-five per centum of the amount of his bid. In default of such deposit, the tenure, undertenure, or occupancy holding shall be put up again and sold forthwith upon

the same day, or, if this be not convenient, upon the following open day; *and if the price realized is less than the amount bid by the person who failed to deposit twenty-five per centum of his bid, the difference may be recovered from such person under the law for enforcing the payment of money in satisfaction of a decree for arrears of rent.*

Article 244 of the Digest.

(3) The balance of the purchase money shall be paid up before sunset of the eighth day from that on which the sale took place, such sale-day being reckoned as one of the eight, or, if the eighth day be a holiday, then on the first open day. If such balance be not so paid, the deposit shall be forfeited to Government; the tenure, undertenure, or occupancy holding shall be resold under Clauses (1) and (2); the purchaser, who failed to make good the balance as aforesaid, shall forfeit all claim to such tenure, undertenure, or occupancy holding, or to any part of the sum for which it may be subsequently sold; and, if such sum be less than the price bid by such purchaser, the difference may be recovered from him under the law for enforcing the payment of money in satisfaction of a decree for arrears of rent.

Articles 156 and 245 of the Digest.

Sale to be confirmed when price paid. Certificate to be given to the purchaser. Officer to be deputed to put him in possession.

Code of Civil Procedure, s. 316.

209. (*a*) When the whole of the purchase money has been paid, the Court shall confirm the sale, if there be no valid reason to the contrary; and shall grant a Certificate stating the name of the person who at the time of sale is declared to be the purchaser, and the date of such sale. Such purchaser shall, if required, produce and show such Certificate when applying for registration under the provisions of Section 46. If the purchaser makes application to such effect, and if he deposits the necessary costs, the Court shall depute an officer to put him in possession of the tenure, undertenure, or occupancy holding, and to notify the fact of the purchase to the ryots and other persons whom it may concern.

Article 245 of the Digest. Consider whether a certain time, say three months, should not be fixed for making this application.

Benami purchaser not recognized.

(*b*) The provisions of Section 317 of *The Code of Civil Procedure* shall apply to every certified purchaser under Clause (*a*).

Article 155 of the Digest.

Purchaser under Clause (*a*) of Section 207 to acquire tenure, undertenure, or occupancy holding free of all incumbrances not made under written authority of landlord.

210. The person who purchases a tenure, undertenure, or occupancy holding under the provisions of Clause (*a*) of Section 207 shall be entitled to proceed within one year to avoid and annul all incumbrances imposed thereupon by any holder thereof, his representatives or assignees, unless, in the case of incumbrances allowed by law, the right of making the same was expressly granted by the written engagement under which the holder was originally let into possession, or by the subsequent written authority of the person so letting into possession, his representatives or assignees:

Proviso. Khoodkasht ryots or resident and hereditary cultivators may not be ejected.

provided that no such purchaser may eject *Khoodkasht* ryots or resident and hereditary cultivators, or cancel *bonâ fide* engagements made with such ryots or cultivators except it be proved in a regular suit brought by such purchaser for the adjustment of the rent, that a higher rent would have been fairly demandable at the time when such engagements were contracted:

provided also that no such incumbrances may be avoided in any case in which the purchaser is the judgment-debtor or a person acting in fraudulent collusion with him for the purpose of disencumbering the tenure, undertenure, or occupancy holding.

Incumbrances may not be avoided, if judgment-debtor or person colluding with him purchase.

Subject to these provisions any such purchaser shall be entitled to proceed under the provisions of this Act to enhance the rent of the ryots holding land in the tenure, undertenure or occupancy holding purchased by him; but no ryot shall be liable to ejectment otherwise than as provided in this Act.

Purchaser may enhance rents according to law; but may not eject save as provided in this Act.

211. The following Rules shall be observed in disposing of the proceeds of the sale, that is to say—

Article 246 of the Digest.

Rules for disposal of the sale proceeds.

(1) There shall first be paid to the decree-holder the costs incurred by him in bringing the tenure, undertenure, or occupancy holding to sale.

Costs of sale to be paid first.

(2) There shall in the next place be paid to the decree-holder the amount due to him under the decree, in execution of which the sale was made.

Amount due under the decree to be next satisfied.

(3) If there remains a balance after these sums have been liquidated, there shall be paid to the decree-holder therefrom any rent which may have become due to him for such tenure, undertenure, or occupancy holding after the date upon which the latest arrear recovered by the decree became due: provided that the decree-holder shall not under this rule recover any rent which he might have included in the suit in which he obtained such decree: and provided also that in no case shall he obtain rent for more than six months after the date of the final decree. If the judgment-debtor dispute the decree-holder's right to receive such rent, the Court shall determine such dispute, and such determination shall have the force of a decree.

New.

If balance remains, rent which fell due after the arrears recovered by the decree may be paid therefrom.

(4) If there remains a balance after the liquidation of the rent mentioned in Clause 3, such balance shall be paid to the judgment-debtor upon his application.

Article 246 of the Digest.

Balance, if any, after liquidating such rent, to be paid to the judgment-debtor.

212. (*a*) The judgment-debtor may apply to the Court to set aside the sale on the ground that there was a material irregularity in publishing or conducting it, and that he has sustained substantial injury by reason of such irregularity: and the Court may set aside such sale, if material irregularity and such substantial injury are proved, and not otherwise.

Articles 247 and 248 of the Digest, and see Code of Civil Procedure, s. 311.

Sale may be set aside only if material irregularity and substantial injury are proved.

Consider question of appeal.

(*b*) In any case in which a sale is ordered to be set aside, the order shall direct that the purchase money be refunded to the purchaser with or without interest, as the Court in its discretion may see fit; and such order may be enforced by the Court as a decree for money against any person into whose hands such purchase money or any portion thereof may

Article 249 of the Digest Code of Civil Procedure, s. 315.

Order setting aside sale to direct refund of the purchase-money, and may be enforced as a money decree.

have passed, if such person have been served with notice of the application made under Clause (*a*).

When judgment-debtor obtained possession, Court may take an account.

(*c*) [If such purchaser has received possession of the tenure, undertenure or occupancy holding, the Court may take an account of any rent paid by him to the landlord of such tenure, undertenure or occupancy holding, and also of any rents or profits received by him, and may make an order directing the payment of any balance found thereupon to be due to the person entitled to receive the same. Such order shall have the force of a decree: provided that the taking of such account shall not be permitted to delay the restoration of the judgment-debtor to possession.]

Articles 167 and 172 of the Digest; Section 354, C. C. P.

Cases in which decree may be enforced by attachment and sale of movable and immovable property and by arrest and imprisonment of judgment-debtor.

213. In the following cases, that is to say,

(1) when a tenure, undertenure, or occupancy holding has been sold in execution of a decree for arrears of rent due in respect thereof, and the amount of such decree has not been satisfied by the proceeds of such sale:

(2) when a decree has been made for arrears of rent due in respect of land not forming a tenure, undertenure or occupancy holding:

(3) when a decree has been made for damages on account of the illegal exaction of rent or cesses, or on account of the refusal of receipts:

(4) when a decree has been made for costs:

the decree may be enforced by any or all of the following methods, that is to say (*a*) by the attachment and sale of the movable property of the judgment-debtor; (*b*) by the attachment and sale of the immovable property of the judgment-debtor; (*c*) by the arrest and imprisonment of the judgment-debtor.

Attachment and Sale of Movable and Immovable Property.

Provisions of *The Code of Civil Procedure* as to attachment and sale of movable and immovable property applicable to the execution of decrees in suits instituted and decided under this Chapter.

214. The following Sections of *The Code of Civil Procedure* shall be applicable to the execution of decrees in suits instituted and decided under the provisions of this Chapter, that is to say—

Section 236 as to application for attachment of immovable property being accompanied with inventory:

Section 237 as to particulars when application is for attachment of immovable property:

Section 238 as to when application must be accompanied by extract from Collector's Register:

So much of Section 245 as provides that, in case of a decree for money, the value of the property attached shall as nearly as may be correspond with the amount of the decree:

Section 266 as to property liable to attachment and sale in execution of a decree:

Section 267 as to power of Court to summon and examine persons as to property liable to be seized:

Section 268 as to attachment of debt, share, and other property not in possession of judgment-debtor:

Section 269 as to attachment of movable property in possession of the defendant; and rules for maintenance of attached live stock:

Section 270 as to attachment of negotiable instruments:

Section 271 as to seizure of property in houses and zenanas:

Section 272 as to attachment of property deposited in Court or with Government Officer:

Section 273 as to attachment of decree for money; and of other decrees; and as to decree-holders giving information:

Section 274 as to attachment of immovable property:

Section 275 as to withdrawal of attachment after satisfaction of decree;

Section 276 as to private alienation of property after attachment being void:

Section 277 as to Court directing coin or currency notes attached to be paid to party entitled:

Section 278 as to investigation of claims to, and objections to attachment of, attached property, and postponement of sale:

See Articles 237, 238, and 239 of the Digest.

Section 279 as to evidence to be adduced by claimant:

Section 280 as to release of property from attachment:

Section 281 as to disallowance of claim to release of property attached:

Section 282 as to continuance of attachment subject to claim of incumbrancer:

Section 283 as to saving of suits to establish right to attached property:

Section 284 as to power of Court to order property attached to be sold, and proceeds to be paid to person entitled:

See Article 240 of the Digest.

Section 285 as to property attached in execution of decrees of several Courts:

Section 286 as to sales by whom conducted and how made:

Section 287 as to proclamation of sales by public auction:

Section 288 as to indemnity of Judges:

Section 289 as to mode of making proclamation:

Section 290 as to time of sale:

Section 291 as to power to adjourn sale, and stop sale on tender of debt and costs, or on proof of payment:

Section 292 as to officers concerned in execution sales not bidding for, or buying, property sold:

Section 293 as to defaulting purchaser being answerable for loss by resale:

Section 294 as to decreeholder not bidding for, or buying, property without permission; and as to amount of decree being taken as payment when he purchases:

Section 295 as to proceeds of execution-sale being divided rateably amongst decree-holders, with proviso where property is sold subject to mortgage:

Section 296 as to rules concerning negotiable securities and shares in Public Companies:

Section 297 as to payment for movable property sold:

Section 298 as to sale of movable property not being vitiated by irregularity, but person injured being competent to sue:

Section 299 as to delivery of movable property actually seized to purchaser:

Section 300 as to delivery of movable property to which judgment-debtor is entitled subject to lien:

Section 301 as to delivery of debts and of shares in Public Companies:

Section 302 as to transfer of negotiable instruments and shares:

Section 303 as to vesting order in case of other immovable property:

Section 304 as to sales of immovable property:

Section 306 as to deposit by purchaser of immovable property:

Section 307 as to time for payment in full:

Section 308 as to procedure in default of payment:

Section 309 as to notification on re-sale of immovable property:

Section 310 as to co-sharer of a share of undivided immovable property having preference in bidding:

Section 311 as to sale of immovable property not being set aside unless there be (1) material irregularity, and (2) substantial injury:

Section 312 as to effect of objection being allowed or disallowed:

Section 313 as to power to apply to set aside the sale:

Section 314 as to confirmation of sale:

Section 315 as to return of price to purchaser, if sale be set aside:

Section 316 as to certificate to purchaser of immovable property:

Section 317 as to benami purchaser not being recognized:

Section 318 as to delivery of immovable property in the occupancy of judgment-debtor:

Section 319 as to delivery of immovable property in the occupancy of a tenant:

Section 326 as to Court having power to authorize Collector to provide for satisfaction of decree otherwise than by sale of immovable property:

Section 327 as to Local Government making rules for sales of land in execution of decrees for money:

Section 328 as to procedure in case of obstruction to execution of decree:

Section 329 as to procedure in case of obstruction by judgment-debtor or at his instigation:

Section 330 as to procedure when obstruction continues:

Section 331 as to procedure in case of obstruction in good faith by claimant other than judgment-debtor:

Section 332 as to procedure in case of person dispossessed of property disputing right of decree-holder to be put into possession:

Section 333 as to orders passed under Sections 331 and 332 having the force of decrees and being subject to appeal :

Section 334 as to resisting or obstructing purchasers in obtaining possession of immovable property : and

Section 335 as to obstruction by a claimant other than defendant.

Of Arrest and Imprisonment.

Order for committing to, or detaining in, jail a judgment-debtor arrested before judgment, who fails to satisfy the decree.

215. If the judgment-debtor, having given security for his appearance under the provisions of Section 177, is present before the Court, or if he has been committed to jail under the provisions of the same Section, the Court may, upon the application of the decree-holder and upon his depositing subsistence-money in accordance with the provisions of Section 339 of *The Civil Code of Procedure*, make an order, subject to the provisions of Section 216, that such judgment-debtor, unless he at once pays the amount of the decree, be committed to, or detained in, Jail. If no such application is made and the judgment-debtor is in jail, he shall be released upon the expiry of three clear days after judgment being pronounced.

Execution may be had against surety, who fails to deliver judgment-debtor into custody.

216. If the judgment-debtor, having given security for his appearance, is not present when judgment is pronounced, and the surety fails to deliver him into custody when required so to do, process of execution may be taken out against the surety in the same manner as if a decree for the amount due by the debtor had been passed against such surety.

Certain Sections of *The Code of Civil Procedure* as to arrest and imprisonment applicable to the execution of decrees under this Chapter.

217. The provisions of the following Sections of *The Code of Civil Procedure* shall be applicable to the execution of decrees in suits instituted and decided under the provisions of this Chapter, that is to say—

Section 336 as to place of judgment-debtor's imprisonment ; arrest in houses ; and release upon payment :

Section 337 as to warrant of arrest directing judgment-debtor to be brought up :

Section 338 as to scales of subsistence allowances :

Section 339 as to deposit of judgment-debtor's subsistence-money :

Section 340 as to subsistence-money being added to the amount of the decree :

Section 341 as to the release of the judgment-debtor :

Section 342 as to the term of imprisonment : and

Section 343 as to endorsements on warrants.

Miscellaneous Provisions of The Code of Civil Procedure, applicable to suits under this Chapter.

Certain Chapters and Sections of *The Code of Civil Procedure* applicable generally to suits under this Chapter.

218. The following Chapters and Sections of *The Code of Civil Procedure* shall be applicable to all suits instituted and tried under the provisions of this Chapter, that is to say—

Chapter XX, as to Insolvent Judgment-Debtors :

Chapter XXI, as to the Death, Marriage, and Insolvency of Parties:
Chapter XXII, as to the Withdrawal and Adjustment of Suits;
Chapter XXV, as to Commissions, except Section 396:
Chapter XXVII, as to suits by or against Government or Public Officers:
Chapter XXIX, as to suits by and against Corporations and Companies:
Chapter XXX, as to suits by and against Trustees, Executors, and Administrators:
Chapter XXXI, as to suits by and against Minors and Persons of Unsound Mind:
Chapter XXXII, as to suits by and against Military Men: and
Chapter XLIX, Miscellaneous, Sections 640, 641, 642, 643, 645, 648, 651, and 652.

Of Appeals.

Appeals from Original and Appellate decrees to be governed by the provisions of *The Code of Civil Procedure.*

219. Subject to the provisions of Section 157 of this Act, the provisions of Chapter XLI of *The Code of Civil Procedure* as to appeals from Original Decrees, and the provisions of Chapter XLII of the same Code as to appeals from Appellate Decrees, shall be applicable to all suits instituted and decided under the provisions of this Chapter.

Jurisdiction of the Bengal Council to enact this section may be derived from clause 2 of Section 4 of *The Code of Civil Procedure* as amended by Act XII of 1879, and read clause 4 of Section 6 of Act XI of 1865 with sections 15 and 52 of the same Act.

No appeal in suits for arrears of rent in which the amount claimed does not exceed ten rupees.

District Judge to have power of revision.

220. Notwithstanding anything contained in Section 219, no appeal shall lie in any suit brought for arrears of rent, in which the amount claimed does not exceed ten rupees, and in which no question of right to enhance or vary the rent of a tenant has been determined, when such suit has been tried and decided by a Munsif or other Judicial Officer specially empowered by the Lieutenant-Governor of Bengal to exercise final jurisdiction under this Section. The District Judge may call for the record of any case so decided, and, if he is satisfied that a failure of justice has been caused by a substantial error, defect or irregularity in the proceedings or in the decision, he may pass such orders as shall to him appear proper. Such orders shall be final.

Appeals from orders governed by the provisions of *The Code of Civil Procedure.* Provisoes.

221. The provisions of Chapter XLIII of *The Code of Civil Procedure* as to appeals from orders shall be applicable to all suits instituted and tried under the provisions of this Chapter; provided that no appeal shall lie against the order of a District or Additional Judge in any such suit as is mentioned in Section 220.

Review of Judgment.

Review of judgment to be regulated by the provisions of *The Code of Civil Procedure.*

222. Subject to the provisions of Section 158 of this Act, the provisions of Chapter XLVII of *The Code of Civil Procedure* as to review of judgment shall be applicable to all suits instituted and tried under the provisions of this Chapter.

Res Judicata: proviso.

223. The provisions of section 13 of *The Code of Civil Procedure* shall be applicable to all

suits instituted and tried under the provisions of this Chapter: provided that the decision in any such suit of a question concerning the title to, or any interest in, immovable property shall not be a bar to the trial of the same question in any suit tried under *The Code of Civil Procedure* and not under the provisions of this Chapter.

Articles 182 and 252 of the Digest.

Discretion to issue process free of charge.

224. If in any case a Civil Court is satisfied that a party is unable to pay the cost of any necessary process in any suit instituted or pending under this Chapter, it may direct such process to be served free of charge.

See Act IV of 1876.

Revenue Agent may in Munsif's Court do any act which may be done by a pleader.

225. Any thing which may be done by a Pleader under the provisions of this Chapter or under any of the provisions of *The Code of Civil Procedure* mentioned herein, may be done in any case instituted in the Court of a Munsif by any such Revenue Agent as is mentioned in the proviso to Section 10 of Act XVIII of 1879.

THE FIRST SCHEDULE.

(*See Section* 2.)

Number and year.	Subject of Act.	Extent of repeal.
	Regulations of the Bengal Code.	
VIII of 1793 ...	A Regulation for re-enacting, with modification and amendments, the rules for the Decennial Settlement of the Public Revenue payable from the lands of zemindars, independent talukdars, and other actual proprietors of land in Bengal, Behar, and Orissa, passed for those Provinces respectively on the 18th September 1789, the 25th November 1789, and the 10th February 1790, and subsequent dates.	Sections 51, 52, 53, 54, 55, 64 and 65.
XII of 1805 ...	A Regulation for the settlement and collection of the Public Revenue in the zillah of Cuttack, including the pergunnahs of Puttespore, Kummardichour and Bagrae, at present included in the zillah of Midnapore.	Section 7.
V of 1812 ...	A Regulation for amending some of the rules at present in force for the collection of the Land Revenue.	Sections 2, 3, 4, 26 and 27.
XVIII of 1812 ...	A Regulation for explaining Section 2, Regulation V, 1812, and rescinding Sections 3 and 4, Regulation XLIV, 1793, and Sections 3 and 4, Regulation L, 1795, and enacting other rules in lieu thereof.	Preamble and Sections 2 and 3.
VIII of 1819 ...	A Regulation to declare the validity of certain Tenures and to define the relative rights of Zemindars and Patni Talukdars, also to establish a process for the Sale of such Taluks in satisfaction of the zemindar's demand of rent, and to explain and modify other parts of the system established for the collection of Rents generally throughout Bengal.	The whole Regulation.
I of 1820 ...	A Regulation for providing that all Sales of certain Taluks, made answerable by sale for arrears of the zemindar's rent, shall be conducted in the mode prescribed by Regulation VIII, 1819, for the sales therein described.	The whole Regulation.
XI of 1825 ...	A Regulation for declaring the rules to be observed in determining claims to lands gained by Alluvion or by Dereliction of a River or the Sea.	In clause 1 of Section 4, from and including the words "nor if annexed to a subordinate tenure" to the end of the clause.

Number and year.	Subject of Act.	Extent of repeal.
	Acts of the Bengal Council.	
VI of 1862 ...	An Act to amend Act X of 1859 (to amend the law relating to the Recovery of Rent in the Presidency of Fort William in Bengal).	The whole Act.
VIII of 1865 ...	An Act to amend the law for the Sale of such Undertenures as by the title-deeds or established usage of the country are transferable by sale or otherwise for the recovery of rent due in respect thereof.	The whole Act.
IV of 1867 ...	An Act to explain and amend Act VI of 1862, passed by the Lieutenant-Governor of Bengal in Council, and to give validity to certain judgments.	The whole Act.
VIII of 1869 ...	An Act to amend the Procedure in suits between Landlords and Tenants.	The whole Act.
	Acts of the Governor-General in Council.	
XXV of 1850 ...	An Act for the Forfeiture to Government of Deposits made on incomplete sales of land under Regulation VIII, 1819, and Act IV, 1846.	So much as is unrepealed.
XXXIII of 1850 ...	An Act for amending the forms necessary for the Sale of Patni Tenures in Bengal.	The whole Act.
VI of 1853 ...	An Act relating to Summary Suits for arrears of rent, to Sales of Patni Taluks and other saleable tenures, and to Sales of land in satisfaction of Summary Decrees for rent.	The whole Act.
X of 1859 ...	An Act to amend the law relating to the Recovery of Rent in the Presidency of Fort William in Bengal.	The whole Act.
XI of 1859 ...	An Act to improve the law relating to Sales of land for arrears of Revenue in the Lower Provinces under the Bengal Presidency.	In Section 55, the words "except distraint."

THE SECOND SCHEDULE.

(See Section 59.)

FORM A.

I, A. B., &c., do solemnly declare that I [*or C D., when the tenant A. B. is not personally cognizant,*] am in possession of [*describe the tenure, undertenure, holding or land, giving the area and boundaries when possible*] the annual rent of which is [*state amount*], and that such rent was payable to E. F. up to [*date of last payment made*], and that on the [*date on which rent fell due*] there became due in respect of such [*tenure, undertenure, holding or land*], the sum of , and that no other or further rent is due in respect of such [*tenure, undertenure, holding or land*], and I further solemnly declare that

[*in case (a) of section* 58]

I did on the [*date*] at [*give the name of the mal kachahri or other place where the rent is payable*] in the presence of [*give the names of two persons at least who were present at the tender*] tender the said sum of to [*give the name of the person to whom tender was made, who should be the landlord or his agent having authority to receive or who usually receives the rent*], and that the said would not accept the said sum and give me a receipt for the same. *Or*

[*in case (b) of section* 58]

That the said E. F. died on the [*date*], and that G. H., I. J., and K. L. are his heirs and are coparceners, and they have not appointed a common manager, nor has any such common manager been appointed by the District Judge, and that they were not ready to give me, nor could I obtain from them their joint receipt for the said sum of . *Or*

[*in case (c) of section* 58]

That the said E. F. died on the [*date*] and his estate is claimed by his widow G. H., and also by one I. J., who alleges himself to be the adopted son of the said E. F., but G. H. denies the validity of the said adoption, and that the said G. H. and the said I. J. have each warned me [*or* C. D.] not to pay rent to the other claimant, and I [*or* C. D.] am [or is] in reasonable doubt as to which of the said two claimants is entitled to the rent.

THE THIRD SCHEDULE.

(*See Section 28*)

PART I.—*Suits.*

Description of Suit.	Period of Limitation.	Time from which period begins to run.
1. To set aside an award under Clause (*b*) of Section 84.	One month ...	The date of the award.
2. Under Clause (1) of Section 145 by an under-tenure-holder for price of interest avoided by sale, or for compensation.	Two months ...	The date of the sale.
3. When a deposit of rent has been made under the provisions of Section 58 for the recovery of arrears of rent which fell due before the date of such deposit.	Six months ...	The date of service of notice of the deposit under Section 52.
4. Under Clause (8) of Section 79 to enforce a forfeiture for disclaimer.	Six months ...	The date of the disclaimer.
5. For damages on account of the illegal exaction of rent.	One year ...	The date of the illegal exaction.
6. For damages on account of the extortion of rent by confinement or other duress.	One year ...	The date of the extortion.
7. For damages on account of the excessive demand of rent.	One year ...	The date of the excessive demand.
8. For damages on account of the illegal exaction of any unauthorized cess or impost.	One year ...	The date of the illegal exaction.
9. For damages on account of the refusal of receipts for rent.	One year ...	The date of the refusal.
10. For abatement of rent of tenure-holder, undertenure-holder or ryot holding at fixed rates under Clause (*b*) of Section 153.	One year ...	The date of the commencement of the cause which entitles to abatement.
11. For abatement of the rent of a ryot having a right of occupancy on the ground of the area of his holding having been diminished by diluvion.	One year ...	The date of the diminution, or, where it is gradual, the completion thereof. A suit may be instituted at any time while such gradual diminution is going on.
12. For abatement of the rent of a ryot having a right of occupancy on the ground that quantity of land has been proved by measurement to be less than quantity for which rent previously payable.	One year ...	The date of the measurement.
13. For abatement of the rent of a ryot having a right of occupancy on the ground that the value of the produce has been decreased by any cause beyond his power.	One year ...	The date of the operation of such cause, *or* the date of the fall in price.
14. For abatement of the rent of a ryot having a right of occupancy on the ground that the productive powers of the land have been decreased by any cause beyond his power.	One year ...	When the operation of such cause becomes known.
15. To eject any tenure-holder, undertenure-holder or ryot on account of any breach of a condition in respect of which there is a contract expressly providing that ejectment shall be the penalty of such breach.	One year ...	The date of the breach.

PART I.—*Suits.*—continued.

Description of Suit.	Period of Limitation.	Time from which period begins to run.
16. By the purchaser of an estate, tenure or undertenure, sold for arrears of revenue or rent, to avoid a tenure, undertenure, or other tenancy or subordinate interest, in any case in which he is entitled to avoid the same.	One year ...	The date after confirmation of the sale upon which such purchaser first has knowledge of the existence of such tenure, undertenure or other tenancy or subordinate interest.
17. *By a ryot against his landlord to recover the possession of a holding from which such ryot has been illegally ejected by such landlord, in any case not governed by Section 9 of The Specific Relief Act*, 1877.	*One year* ...	*The date of dispossession.*
18. *By a transferree or successor against a landlord under Section 52 to compel him to admit to registry a succession to, or transfer of, a tenure, undertenure or occupancy holding.*	*One year* ...	*The date of the express or implied refusal.*
19. For the recovery of arrears of rent when no deposit of rent has been made under the provisions of Section 58.	Three years ...	The last day of the Bengal year, or the last day of the month of Jeyt of the Umlee or Fuslee or Willaitee year in which the arrear claimed became due.
20. *By a tenure-holder or undertenure-holder against his landlord to recover the possession of a tenure or undertenure from which such tenure-holder or undertenure-holder has been illegally ejected by such landlord, in any case not governed by Section 9 of The Specific Relief Act*, 1877.[1]	*Three years* ...	*The date of dispossession.*
21. For determination of the conditions of tenancy under Section 151.	At any time during the tenancy.	The commencement of the tenancy.
22. For the recovery of money or papers in the hands of an agent, or to compel an agent to account under Section 160 or 161.	At any time during the agency or within one year after the determination thereof.	The receipt of the money or papers by the agent.
23. Like suit where person having right to sue has, by means of fraud, been kept from knowledge of the receipt of any such money by the agent, or where fraudulent account has been rendered by agent.	One year ...	The time when the fraud first became known to the person having the right to sue, provided that in no case shall there be allowed more than three years from the termination of the agency.
24. For apportionment of rent under Section 68.	At any time during the tenancy.	

PART II.—*Appeals.*

Description of Appeal.	Period of Limitation.	Time from which period begins to run.
25. From any decree or order under this Act to the Court of a District Judge.	Thirty days ...	The date of the decree or order appealed against.
26. From any order of a Collector under this Act to the Commissioner.	Thirty days ...	The date of the order appealed against.

[1] See 7 W. R. Civ. Rul. 186: 21 W. R. 53, 121, 251: and 23 W. R. 400.

PART III.—*Applications.*

Description of Application.	Period of Limitation.	Time from which period begins to run.
27. Under clause (*a*) of Section 212 to have a sale set aside.	Thirty days ...	The date of the confirmation of the sale.
28. Under clause (*c*), Section 53, for an order directing a proprietor to receive security tendered by transferree or devisee of a patni tenure.	Three months ...	The date of the express or implied rejection of such security.
29. By a purchaser under clause (*a*) of Section 209 to be put in possession of a tenure, undertenure, or occupancy holding purchased by him.	Three months ...	The date of the confirmation of the sale.
30. For the execution of a decree or order made under this Act, *or any Act repealed by this Act, and* not being a decree for a sum of money exceeding Rs. 500, exclusive of any interest which may have accrued after decree upon the sum decreed, but inclusive of the costs of executing such decree. When the judgment-debtor has by fraud or force prevented the execution of the decree within the three years, the Court may allow a further period not exceeding one year.	Three years ...	1. The date of the decree or order; or 2. where there has been an appeal, the date of the final decree or order of the Appellate Court; or 3. where there has been a review of judgment, the date of the decision passed on the review.
31. For the execution of a decree for a sum of money exceeding Rs. 500 calculated as in Article 30.	The time provided by The Indian Limitation Act, 1877.	As provided in The Indian Limitation Act, 1877.

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APPENDIX.

PROCEEDINGS OF THE COMMISSION.

APPOINTMENT OF A COMMISSION TO CONSIDER THE QUESTION OF AMENDING THE RENT LAW OF BENGAL.

No. 832—337LR, dated Calcutta, the 3rd April 1879.

From—A. MACKENZIE, Esq., Secy. to the Govt. of Bengal, Revenue Department,
To—The Secy. to the Govt. of India, Dept. of Revenue, Agriculture, and Commerce.

THE nature and scope of the Bill "to provide for the more speedy realization of arrears of rent and to amend the law relating to rent," now pending before the Bengal Legislative Council, were fully explained to the Government of India in my letter No. 3060, dated 11th December last. A copy of the Bill in the form in which it was introduced, and of the statement of objects and reasons, is now enclosed for readier reference. Since that time the measure has been much discussed, not only by the officers of Government and others to whom it was specially referred, and by the Select Committee of Council appointed to report upon it, but also in the public press, Vernacular and English, and a great mass of valuable suggestions has been brought together which it has not yet been found possible to arrange and digest.

2. I am now directed to forward, for the consideration of the Government of India, a copy of the Bill as preliminarily amended by the Select Committee, together with their Report on the same, and to invite attention to the remarks made in paragraph 14 of that Report. It will be seen that the Committee urge very strongly the propriety of taking up the revision of the Rent Law of Bengal in a much more comprehensive manner than was contemplated at first by this Government. The Lieutenant-Governor, it will be remembered, in view of the loud and constant complaints put forward by the zemindars as to the difficulty under the present law of collecting even undisputed rents, was anxious to provide them at an early date with a reasonably summary procedure to enable them to overcome the passive resistance of their ryots, provided that the ryots' tenure was at the same time so protected and strengthened as to obviate any fear of their being made to suffer unduly in the process. It is found, however, almost impossible to frame a procedure which shall be perfectly fair to both parties, and yet afford such special facilities to the zemindar as he seeks to secure. The procedure provided in the amended Bill is now declared by the zemindars to be so carefully guarded as to be practically of little use to them, and they have by their recognized organs expressed themselves ready to postpone their demand for a special procedure if only the whole subject of the rent law can be brought under adequate and detailed revision. It may indeed be found that if the substantive law of landlord and tenant can be put upon a more clear and intelligible basis, if the difficulties that have attended the working of the law of 1859 are duly considered and removed, and if the *ordinary* Rent Procedure is made more simple and expeditious, the necessity for having any special or summary procedure will not continue to be felt.

3. The Lieutenant-Governor finds that the suggestions of the Select Committee in this respect have the entire support of the Board of Revenue and of all the more experienced Revenue Officers in Bengal, as well as of the native community. It is felt certainly that the task is one of considerable magnitude and difficulty, in which it is impossible confidently to anticipate success, but the general opinion is that the attempt should once for all be made.

4. The Lieutenant-Governor believes that the best mode of dealing with the subject will be to appoint a small official Commission of experienced revenue and judicial officers, who should, in the first place, prepare a careful analysis and digest of the existing Rent Law as set forth in the Acts relating to that subject, and in the decisions of the courts since the passing of Act X of 1859. All the conflicting decisions of the courts, and all the omissions in the Acts themselves, would thus be brought clearly into view. The Commission would then consider the suggestions for amendment that have been put forward of late years, and endeavour to prepare a draft Bill embodying such additions to the substantive law, and such improvements in the law of procedure, as may commend themselves to their judgment. The Bill with the report of the Commission would be published and circulated, and subjected to close scrutiny. The opinions of High Court Judges and of the divisional and district officers, judicial and executive, would be sought for and collated. The public would have every opportunity given it of being heard upon the subject; and eventually a measure based upon the results of this free discussion and deliberation might be introduced into the local Council with the sanction of the Government of the India.

5. In considering the composition of the proposed Commission, the Lieutenant-Governor has felt it incumbent upon him at the present time to avoid as much as possible the creation of special appointments, but it will be necessary that one member of the

Commission should have his hands free of other duties to enable him to find time to prepare, under the instructions of his colleagues, the Digest and draft Bill. For this duty the Lieutenant-Governor would select Mr. C. D. Field, LL.D., Judge of Burdwan, than whom no one could be better fitted for the task. Mr. Field would be placed on special duty, receiving his present pay and allowances, and a junior officer would be appointed temporarily to act for him. The acting allowances of this officer would be the only extra charge to Government, and this can easily be met from the ordinary provision for administration in the provincial estimates. The members of the Commission would then be—

(1) Hon'ble H. L. Dampier, Member of the Board of Revenue.
(2) „ J O'Kinealy, Legal Remembrancer.
(3) Mr. C. D. Field, LL.D., Judge of Burdwan, on special duty.
(4) „ H. L. Harrison, Secretary to the Board of Revenue
(5) Baboo Brojendro Kumar Seal, Subordinate Judge of the 24-Pergunnahs.*

6. I am to solicit the early approval of the Governor-General in Council to these arrangements. It is most desirable that the Commission should begin work at once.

No. 973—393LR, dated Calcutta, the 18th April 1879.

From—A. MACKENZIE, Esq., Secretary to the Government of Bengal, General Department,

To—The HON'BLE H. L. DAMPIER, Member of the Board of Revenue.

I AM directed to forward for your information a copy of a letter No. 832—337LR, dated the 3rd instant, to the address of the Government of India, in the Revenue, Agriculture, and Commerce Department, proposing the appointment of a Commission to consider the question of amending the general Rent Law of these provinces and (if possible) frame a Bill which might form the basis of future legislation on that subject.

2. The Lieutenant-Governor has been informed by telegram that His Excellency the Governor-General in Council has approved of the appointment of the Commission, and of Mr. Field's deputation on special duty, in the manner suggested in my letter, for a period of four months. Arrangements will be made to relieve Mr Field as soon as possible, and on his arrival in Calcutta, I am to request you will, as President of the Commission (to which office the Lieutenant-Governor is pleased to appoint you) call the members together and arrange with the least possible delay the plan of working most likely to secure the objects in view. The Assistant Secretary to this Government in the Legislative Department will be *ex-officio* Secretary to the Commission.

3. All papers recorded either in the Legislative or Revenue Departments of this Government, bearing upon the question of the amendment of the Rent Law, will be made available to the Commission on its calling for them. The report and proceedings of the Behar Rent Committee, which have recently been received by Government, will be specially referred to it. The Hon'ble Judges of the High Court will also be asked to give any assistance that they can to the Commission in the way of furnishing it with any minutes or reports of the Judges or of subordinate judicial officers which might, in the opinion of the Court, be unobjectionably given, and assist its deliberations.

4. I am to request that the Commission will keep a formal record of its proceedings and inform Government in the Revenue Department from time to time of the progress made, and of the general character of any proposed modifications of the law that may commend themselves to its members.

MINUTES OF THE PROCEEDINGS OF THE COMMISSION APPOINTED TO CONSIDER THE AMENDMENT OF THE RENT LAW OF BENGAL.

THREE preliminary meetings of the Rent Commission were held at the office of the Assistant Secretary to the Bengal Government, Legislative Department, on the 26th of April, the 17th and the 24th of May 1879.

At these meetings Mr. Field laid before the Commission the lines upon which he proposed to prepare a Digest of the existing Rent Law. His plan was to incorporate the whole of the statute-law and case-law; and to take Stephen's *Digest of the Criminal Law of England* as his model. This plan was agreed to: and Mr. Field then prepared a list of the Regulations and Acts and parts thereof concerned with the subject of landlord and tenant. This list was considered, and it was resolved that the Settlement Law should not be incorporated with the Digest, and that the Digest should deal with agricultural rent only, including in that term the rent of *bastu* land.

A letter was addressed to the High Court asking the Judges to direct all Moonsifs to make out a list of all sales of land for Rs. 1,000 or less in execution of decrees and of the purchasers at such sales for the year 1878-79.

A letter was also addressed to the Inspector-General of Registration asking for returns of sales of land registered during 1878-79, the value of which was not more than Rs. 1,000.

The Commission then adjourned pending the completion of Mr. Field's Digest.

* NOTE.—Mr. A. Mackenzie and Baboos Peary Mohun Mookerjee and Mohini Mohun Roy were subsequently added to the Commission; the first on the 2nd December 1879, and the two latter on the 15th idem.

The Digest was completed and submitted to Government with letter No. 14, dated 19th August 1879.

It was widely circulated, and opinions were invited from a large number of persons official and non-official. During this interval some Members of the Commission were absent on leave. On their return, and on receipt of the opinions invited, the Commission resumed their sittings on the 9th December 1879.

Fourth Meeting of the Rent Commission.

Tuesday, the 9th December 1879.

PRESENT:

THE President; Messrs. Field, O'Kinealy, Harrison, and Mackenzie; and Baboo Brojendro Kumar Seal.

1. THE returns of the District Judges showing the sales of tenures and occupancy rights in each district were laid before the Commission, together with an abstract of them prepared by Mr. Field.

2. The opinions elicited by the letter of the Bengal Government calling for opinions on the Digest were also laid before the Commission with a *précis* of their contents prepared by Mr. Field.

3. The first question which arose in connection with this correspondence was whether the new Bill should, in respect of form and arrangement, follow the lines of Act VIII (B.C.) of 1869, and Act X of 1859, or whether the plan of the Digest was preferable.

The advantage of adhering to the old form was pointed out; but it was remarked that in view of the thorough revision of the law contemplated it was better to adopt as far as possible a more scientific form, placing the substantive law before the law regarding procedure, and as the Digest has been prepared on this principle, it would be better to adopt it in the draft Bill

4. The second question discussed was, how far the wording of the old law should be adhered to. Mr. Mackenzie urged the importance of retaining words and clauses the meaning of which had in many cases been authoritatively determined after much litigation. Mr. O'Kinealy fully concurred in this, citing an instance of the inconvenience and expense entailed by verbal alterations. Mr. Field, on the other hand, was of opinion that some change in the phraseology, especially of the substantive law, would be occasionally necessary: (1) for the sake of uniformity; (2) in order to incorporate in the draft Bill the changes agreed upon by the Commission; (3) in order to clear up doubtful points arising out of judicial decisions; but that these points should indicate the limits of alteration.

Eventually it was resolved that the onus would lie on Mr. Field of justifying each departure from the language of the Acts now in force. Mr. Field accepted this view.

5. The Digest was then taken up article by article, and the preliminary chapter containing definitions occupied the Commission for the remainder of the sitting.

6. It was agreed that the definitions could only be settled provisionally, as objections to many definitions might come to notice in discussing subsequent articles.

7. The definition in the Digest of 'estate' was agreed to with a verbal alteration.

8. The word 'holds' was considered too vague as applied to 'proprietor' and the definition was altered. A discussion arose as to whether the words declaring the Government a 'proprietor' in the case of estates belonging to Government should be retained. Mr. O'Kinealy pointed out that there was no doubt of the law on this point, and that the words were open to many objections. The were retained pending further consideration. (They were afterwards struck out, *see* p. 7.)

9. It was pointed out that the definition of tenure was defective as not including a rent-free holding. Mr. Field undertook to draft a new definition. It was understood that a tenure was not intended to include a fishery, but the point was reserved for future consideration.

10. The definition of 'tenure-holder' was agreed to, and it was resolved to omit 'taluk' and 'talukdar.' The definition of 'undertenure' to be re-drafted in accordance with that of 'tenure.'

11. 'Ryot.' Some discussion arose in regard to the definition of this word, and it was found impossible to agree upon any definition until other important principles had been decided. No definition of the digest was retained for the present.

12. 'Rent.' Attention was drawn to the definition in the North-Western Provinces Land Act which was so worded as to include service rendered.

It was considered best not to deal with 'service tenures,' and the definition was retained.

13. The definition of 'land' was objected to, especially as regards its effect on 'bastu' land. Eventually the wording of the definition was altered, as also that of the explanation, and the illustrations were omitted; but it was agreed that the matter could not properly be considered till the principles on which the Bill should deal with bastu lands had been agreed upon.

14. The definition of 'lease' as including parol contracts was objected to, and attention drawn to the inconsistency of limiting 'pottah' to a written lease, but allowing 'kabulyut' to be the counterpart to a verbal lease.

Eventually it was agreed to define 'lease' and 'pottah' as alternative terms.

15. The definitions of 'collectorate,' 'kabulyut,' and 'year' were agreed to, and those of person' and 'month' omitted as unnecessary.

16. Article 2 was then discussed, and it was agreed to leave out clause (*a*) defining the effect of the Digest on contracts as open to objection.

17. The meeting then adjourned to Thursday, the 11th, at 3½ P.M.

Fifth Meeting of the Rent Commission.

Thursday, the 11th December 1879.

PRESENT:

THE President; Messrs Field, O'Kinealy, Harrison, and Mackenzie; and Baboo Brojendro Kumar Seal.

1. MR. FIELD laid before the Commission the preliminary chapter of the draft Bill as modified in accordance with the Resolutions of the previous meeting.

It was resolved to postpone its consideration to the following meeting, to allow the members an opportunity of examining it at their leisure.

2. Mr. Harrison drew attention to the inconveniences entailed by the method of taking up the Digest article by article. Important questions had constantly to be postponed, as it was uncertain how subsequent principles would be decided. The discussions were consequently infructuous. It would be better to decide the chief principles first.

The President was disposed to concur in this view.

3. Some considerations were raised in favour of the method of going through the Digest, but on Mr. Field observing that Sir H. Thring's advice was to settle principles first, and it was evident that a good many principles would come up for reconsideration and discussion, the proposal was adopted.

4. It was arranged that Mr. Field would alter the Digest so as to incorporate in it the amendments agreed upon, and omit such portions as were considered unnecessary, and that the Digest thus converted into a *quasi*-draft Bill would then be considered section by section.

5. The questions raised in the correspondence on the Digest were then considered as in the order in which they occurred in the *précis*.

6. *Qestion* (*a*).—As to the arrangement of sections in the draft Bill. This was disposed of at the last meeting.

7. *Question* (*b*).—As to what portions of the Digest should be embodied in the draft Bill. This was considered, and it was generally agreed—

(1) To omit all provisions relating to the Certificate Procedure, or any other exceptional procedure in favour of Government or the Court of Wards, for the recovery of rent and other dues.

(2) To omit the law relating to ghatwali and other service tenures, specifically saving such laws when necessary.

(3) To retain in the draft Bill the provisions of the patni law (Regulation VIII, 1819).

Some discussion arose as to the retention of the articles embodying Act X of 1859. It was suggested that the draft Bill ought not to be encumbered with a duplicate procedure, and *per contra* that Act X when in force should not be interfered with.

Mr. Mackenzie observed that if practicable such a procedure for rent suits ought to be laid down as would be applicable in all courts, both those in which Act X is in force and those in which Act VIII (B.C.) of 1869 is in force; and if this were done, any further special incorporation of Act X in the draft Bill would be unnecessary. The Commission had first to settle the procedure and then to see what limitations might have to be imposed on its several adoptions.

This view was agreed to.

It was also agreed that a uniform procedure should be adopted for the sale of all tenures and undertenures in execution of decrees for arrears of rent, and that the provisions of the patni sale law should be followed with the necessary modifications.

8. Mr. Ravenshaw's suggestion, to require landlords to keep a detailed rent-roll, and to furnish ryots with a copy of the entries affecting them, was then considered.

Mr. Field looked upon the proposal with favour. He would require a court-roll to be kept up, similar to the court-roll of copy-holders in England, to take the place of the existing accounts—jumma-wasil-baki papers, &c. These accounts containing all necessary details should be written up as the transactions occurred, and the ryot should be entitled to a copy of all entries affecting him on payment of four annas. This copy would serve all the purposes of a pottah and of receipts. As regards the enforcement of the rule, the penalty should be not to let the zemindars sue for rent if they do not comply.

Mr. O'Kinealy considered that this new proposal would have no more effect than the existing system. It was only giving another name to zemindari accounts.

Mr. Field thought it would be useful as a record of actual transactions, and referred to what now takes place in court in rent cases.

Mr. Mackenzie did not see any advantage in the proposal: it was absurd to attempt by legislation to introduce a correct system of book-keeping or to compel all rent-receivers, however petty, to adopt it. On whatever principle a zemindar's books were kept, a court would always have to consider the weight to be attached to them as evidence with reference to the circumstances of the case and the proof of their correctness.

The President stated the views which he believed to be held by Mr. Ravenshaw, viz. that every zemindar should be bound to lodge his complete accounts in the Collectorate within three months of the end of the year showing how each ryot stands, in default of which they are not to be allowed to sue. He (the President) thought the putwari in his semi-official character was absolutely useless. The zemindar's amlah were quite as trustworthy. If such accounts were to be lodged at all to be of any value, they must be lodged in the custody of the Collector.

Mr. Mackenzie referred to section 34 of his Bill for the more speedy realization of arrears of rent, which he considered went as far as advisable or necessary. To insist on zemindars filing accounts with the Collectors would be to revive a system that necessarily broke down from its own weight. In the Bill accepted by the Select Committee last session, the point of accounts was dealt with thus. The person chiefly interested in getting correct accounts was the ryot. Every ryot knew what a receipt was, and the Bill simply entitled him to demand from his landlord a receipt in a particular form which was calculated to give the ryot all the protection he needed.

Mr. O'Kinealy and Mr. Harrison concurred.

Baboo Brojendro Kumar Seal concurred, but thought that it might be prescribed to keep all such accounts as are kept in bound books.

The President remarked that the sense of the meeting seemed to be against the law insisting on zemindars keeping their accounts in any prescribed form; the proposal seemed impracticable.

After some further remarks it was agreed to require counterfoil receipts to be given as in section 34 of Mr. Mackenzie's Bill, and not to legislate further on the subject of keeping accounts.

9. Mr. Taylor's suggestion, to protect tenants of homestead lands from ejectment under certain conditions, was then considered. This re-opened the question of bastu lands, and the extent to which they should be provided for in the draft Bill.

Mr. Field thought the Act should apply to them except in matters of enhancement and rights of occupancy, in respect of which separate provisions would be necessary.

Mr. Harrison drew attention to a proposal made in the correspondence to provide for all bastu lands, except such as are included in Calcutta or municipalities under Act V (B.C.) of 1876.

Mr. Field would deal with all land out of Calcutta, and quoted a decision of Garth, C. J., which had not been accepted by the natives as according to their views and usages. This decision made it desirable to deal with the matter.

Mr. O'Kinealy was in favour of exempting large towns, such as Patna and the Suburbs of Calcutta.

Mr. Field would frame the Bill in such a way as to make it applicable to all land out of Calcutta, whether homestead or agricultural, and mentioned instances which occurred within his experience in Moorshedabad and Burdwan. Perhaps a landlord desiring to eject should give compensation if he stood by and allowed a house to be built.

It was then decided that Mr. Field should draft sections for inclusion in the Bill in accordance with his views for future consideration.

10. It was agreed that Mr. Harrison should, in communication with the President and Mr. Field, draw up and circulate a list of points to be considered at the next and at each subsequent meeting.

11. Article 3 of the Digest was then considered, requiring courts to refuse to exercise jurisdiction where the relationship of landlord and tenant was not established.

Mr. Mackenzie proposed to omit the article as unnecessary.

Mr. Field observed that the article provided for a point commonly occurring.

Mr. O'Kinealy was of opinion that the section did not represent the law.

12. Mr. Field demurred to this, but admitted that as drafted it might lead to error, and that the position of the section might be well altered. He thought that the special procedure should apply only to cases in which the relation of landlord and tenant exists. Finally, this question was allowed to stand over.

13. The meeting adjourned to Saturday, the 13th, after Council Meeting.

Sixth Meeting of the Rent Commission.

Saturday, the 13th December 1879.

PRESENT:

THE President; Messrs. Field, O'Kinealy, Harrison, and Mackenzie; and Baboo Brojendro Kumar Seal.

1. MR. FIELD read from his notes the general principles that were agreed to at the last meeting.

2. The preliminary chapter as re-drafted by Mr. Field was then considered.

3. Mr. Field agreed to omit all reference to Government in the definition of 'proprietor.'

4. A few other verbal alterations were made, and Mr. Field's proposal to add a fifth section dividing the Bill into parts and chapters was agreed to.

5. The points proposed for discussion at this meeting were then considered.

6. *To make the doctrine of "merger" applicable to all tenures and undertenures of the several degrees.*

Mr. O'Kinealy was against the proposal. He pointed out that there was no such doctrine strictly speaking, and during the last hundred years the principle had met with no favour in English courts of law or equity, and further, that the common law did not run in the mofussil. If the doctrine of merger were introduced, it would only drive the people to evade it as was done in England.

Baboo Brojendro Kumar Seal was also opposed to the proposal.

The President and Mr. Harrison pointed out the great abuses which now prevailed in many estates, especially in the Sunderbuns, where tenants created undertenures in their own favour to the detriment of the landlord. In one settlement it had been gravely proposed to the Board to allow a settlement-holder some 50 per cent. collection expenses for collecting rent from himself in four or five different capacities.

Mr. Field considered the present state of the law a fruitful source of fraud, and cited a flagrant case within his own personal experience as Judge of Burdwan.

Baboo Brojendro Kumar Seal thought that any legislation on the subject would be easily evaded by creating or purchasing the undertenures in favour of relatives.

Mr. O'Kinealy pointed out that the merger of an undertenure of the first degree in a tenure would cause all the undertenures of lower degrees to lapse as having nothing to rest upon.

Mr. Field replied that this consequence could easily be guarded against in drafting.

Eventually it was decided to draft the Bill in such a manner as to make it clear that the undertenure should merge in the tenure or superior undertenure, except when the holder made it evident by definite acts that it was his intention to keep the subordinate tenure alive. Further consideration of the subject was postponed till the draft section should come before the Commission.

7. *Resignation of permanent tenures.*—Mr. Harrison proposed to allow the holder of a permanent tenure or undertenure to resign it. Some objection was raised to this, and he urged that on grounds of expediency it was very undesirable to compel a patnidar to continue paying for a patni which his zemindar would not sell and would not allow him to resign.

Mr. Mackenzie and Mr. O'Kinealy considered that the difficulty would be sufficiently met by requiring the superior landlord to sell the tenure before having recourse to any other remedy.

The President and Mr. Harrison accepted this, provided the section was so worded as to make it quite clear that the zemindar must not merely put the tenure or undertenure up to sale, but either find a purchaser or purchase himself, before resorting to any other remedy.

8. *Escheats.*—The question of a tenure or undertenure escheating to Government or the superior landlord was then referred to. It was considered undesirable as well as *ultra vires* to alter the present law, which is quite clear in favour of the escheat to Government.

9. *Limitation.*—The proposal to assimilate the principles of limitation as regards rent suits to those of the general limitation law, as proposed in foot-note 6 to Article 78 of the Digest.

Mr. Mackenzie drew attention to section 6 of Act XV of 1877, which only saves the special limitation in rent suits in respect of the period for institution, and not as regards disability and other incidents.

Mr. O'Kinealy said the law had been so settled since 1877, and Baboo Brojendro Kumar Seal pointed out that the question had been definitely decided in a case in the Calcutta Law Reports, Vol. iv., p. 371. This made it clear that the ordinary provisions of the Indian Limitation Act already applied to all rent suits.

Mr. Field admitted this, pointing out, however, that this decision had been published since the Digest had been written.

The President observed that this decision involved one result which he could not accept, viz. that a minor on coming of age might sue for rent for the whole period of his minority; and that even at an enhanced rate, if his father had served a notice of enhancement shortly before his death; the exclusion of the time of lunacy would have the same effect. From the nature of the case, ryots' rents were payable by a poor man year by year out of the produce of the year. With reference to this characteristic of this particular kind of due or debt, he did not think that the law ought to allow it to accumulate under any circumstances. If the manager of the minors' or disqualified proprietors' estates neglected their duty in realizing rents as they fell due, as soon as the estate passed into the hands of a qualified proprietor he would have his remedy against the managers for mismanagement.

In connection with this decision, the question as to the powers of the Commission to propose alterations in Acts of the Government of India passed subsequent to the Indian Councils Act was brought under discussion; was the Commission to make such recommendations as seemed best to it for the amelioration of the Rent Law, or only such recommendations as it would be within the powers of the Bengal Council to give effect to?

The President stated that on this point it was the wish of the Lieutenant-Governor that they should so frame the draft Bill as to admit of its being passed by the Bengal Council. This, however, did not debar the Commission from making special recommendations on important questions involving the amendment of an Act of the Government of India, and this was precisely one of the questions in which this would be necessary. It would be intolerable to allow a minor on coming of age to re-open all questions connected with the payment of rent during his minority, extending perhaps over 21 years.

Baboo Brojendro Kumar Seal suggested that a distinction should be drawn between the case of minors who had or who had not a legal guardian.

It was then agreed that Mr. Field should draft a section providing for limitation in the matter of ordinary rent suits running against minors, lunatics, and idiots, and that in reporting to Government attention should be drawn to the fact that this would entail an alteration in the Indian Limitation Act.

10. *Distraint.*—On the proposal to abolish the law of distraint altogether, the President doubted whether this was feasible.

Baboo Brojendro Kumar Seal would retain the law but improve it.

Mr. Mackenzie, Mr. Field, Mr. O'Kinealy, and Mr. Harrison, were, however, in favour of abandoning distraint altogether. What zemindars valued was not distraint as authorised by law, but an altogether illegal form of distraint. If they got a reasonably rapid procedure for recovering rent, they would not need distraint. The resolution of the majority to abandon the law of distraint altogether as proposed by the Behar Indigo Planters' Association was adopted, and it was subsequently noticed that the Behar Rent Committee had made a similar recommendation by a majority of ten to four.

11. *Fractional shares and claims.*—It was agreed to give legislative effect to the ruling that no tenant is bound to pay the rent of the same holding to two or more landlords claiming fractional shares, unless by special contract or usage he has abandoned his right.

Also to facilitate the appointment of a manager of joint undivided estates by the civil court in cases of dispute, especially meeting the case of such appointment being desired by the tenants.

12. *Deposits of rent.*—Mr. Mackenzie expressed a doubt on administrative grounds, whether any extension of the privilege of the deposit of rents ought to be sanctioned.

It was pointed out, however, that this difficulty would be met by modifying the scale of fees so as to enable an efficient rent-deposit department to be organized, whenever the privilege was largely resorted to.

Eventually it was agreed to extend the privilege of depositing to the cases of coparceners refusing joint receipts and of disputed claims to the title to collect rent, and also to transfer the work of receiving deposits to the Collectors as proposed in Mr. Mackenzie's Bill.

13.—*Instalments of rent.*—On this point it was agreed to accept the principles contained in section 33 of Mr. Mackenzie's draft Bill, as regards the fixing kists days for the payment of rent and disallowing interest on instalments falling due intermediately.

14.—*Suits for pottahs and kabulyats.*—It was agreed to abolish suits for pottahs and kabulyats and to substitute a simple form of suit for the determination of the conditions of the tenancy.

15.—*Registration of transfers.*—It was also resolved to make the law uniform regarding the obligation to register all transfers of tenures, undertenures, and occupancy rights so far as made transferable in the landlord's sherishta. It was, however, noticed that the Behar Indigo Planters' Association had raised an objection to this as interfering with any proposal for cheapening the registration of such tenures in public registry offices.

The next meeting was adjourned to Wednesday, the 17th instant, at 11.

Seventh Meeting of the Rent Commission.

The 17th December 1879.

PRESENT:

THE President; Messrs. Field, O'Kinealy, Harrison, Mackenzie; Baboo Brojendro Kumar Seal, and Baboo Peary Mohun Mookerjee.

1. The first question that came under consideration was that of bastu lands outside the city of Calcutta. Mr. Field laid before the meeting an outline of the principles on which he proposed to draft.

Mr. O'Kinealy contended that, before a question of this kind was discussed, the case-law on the subject ought to be laid before the Commission. It was most desirable to see how the law at present stood as hitherto interpreted by the courts. He cited a few of the cases on the subject—1 Agra, F. B., 115; 3 N.-W. R., 282; 16 W. R. 103; 2W.R. (Act X), 40; Act XI of 1859.

The importance of examining the case-law on the subject was generally admitted; but as there was no reason to suppose that it would present the question in a new aspect, it was agreed to go on with the present discussion, Mr. Field undertaking to draw up a Note on the subject analysing the cases when laying the draft sections before Commission.

2. The first proposal was, that land used for let for purposes of agriculture, horticulture, pasture, and the like may not, without the consent of the landlord, be used for building purposes.

The President asked what "building purposes" would include. A ryot's house should not come under this, it being an appurtenance to the jote.

Mr. Field certainly would not preclude the ryot from building a house for the purpose of carrying on the cultivation of his land, but he ought not to be permitted to lease it out as a building site to other ryots or to the general public.

Mr. O'Kinealy said that the practical question was, what is the remedy of the landlord if a ryot changes the nature of his holding? For his own part he would allow the ryot to convert his holding into building ground, and in fact do anything that did not destroy the value of his holding and so injure the reversion, e.g. he might dig a tank.

Mr. Harrison asked whether this principle should be extended to a variety of purposes over which large zemindars were usually supposed to exercise control, e.g. to setting up a hât or building a serai.

Baboo Brojendro Kumar Seal considered that it would do no harm to the landlord as he might then enhance the rent. He referred to the difficulties in which the ryots were placed in the well-known cases of *Pete Das* and *Prasunno Kumari*.

Mr. Mackenzie contended that the only sound and true principle was that the tenant should not do anything to endanger his landlord's security for the rent. However the land was treated, the landlord should not be in a worse position than before. He would allow an occupancy ryot (as he understood that the Commission was now considering the case of ryots with a right of occupancy) to do anything he liked with his holding as long as he did not diminish its rent-paying value to the landlord.

Mr. O'Kinealy concurred in this view.

Baboo Peary Mohun Mookerjee dissented altogether. He considered that it would encroach materially on the customary rights of zemindars. The present tendency of the courts is in every way to protect a ryot who has once been allowed to build, and therefore his right to do so required to be jealously watched. If the rate of bastu land in an estate were Rs. 10 a beegha, a zemindar would be materially injured if a ryot who had acquired a holding for the purpose of cultivation, and therefore at perhaps Rs 2 a beegha, might, after obtaining a right of occupancy, convert it into bastu land and lease it to other ryots at Rs. 5 a beegha

Mr. Field would not allow a ryot who held land used or intended to be used for agricultural purposes to apply it to other uses, and thereby pocket benefits that might accrue from causes to which he contributed nothing, as for instance, from the making of a railway. The zemindar has always regarded these extra advantages as part of his profits, and the ryot has not been allowed to appropriate them. He put the case of building land in the neighbourhood of Calcutta and other places which has risen enormously in value.

Mr. Mackenzie repeated that the true issue was, may not an occupancy ryot (questions of enhancement apart), so long as the security for the rent is safe, do what he likes with the land, or is such a ryot only to be permitted to sow crops? The zemindar has, no doubt, a certain property in the soil, but not an exclusive property as in England, and it was not equitable that he should be allowed to debar the ryots from converting their land to more profitable purposes. He should be allowed to do nothing to injure the landlord's security—but whether any particular form of user did this or not was a question of fact. He should not be specially barred from building or from anything else.

Mr. Harrison thought Mr. Mackenzie had put the question very fairly, but he could not at all concur with him.*

He quite agreed with those who thought that the acquisition of occupancy rights by genuine cultivators should be in every way encouraged, but it was an indispensable corrollary to this that rights thus acquired should not be converted to other purposes, opposed to what the zemindar considered to be his interest.*

* Mr. Harrison subsequently expressed an opinion that the view now taken by Mr. Mackenzie did not appear to be consistent with the provisions of the Bill as presented by the Select Committee to the Legislative Council. The principle of that Bill was that an occupancy right was intended for the benefit and security of actual cultivators, and on that ground it was expedient to facilitate its acquisition in every way, and even not to allow the cultivator to contract himself out of his right. But the case was altogether altered if a cultivator, after acquiring his right as such, might then use it to the annoyance of the zemindar in a variety of other ways, e.g. if the zemindar had a thriving hât, the ryot might, at the instigation and backed by an opposing zemindar, set up a rival hât on his occupancy holding.

Mr. Field then framed the following proposition: —

"That the occupancy ryot be not allowed without his landlord's permission to use land for building purposes or other purposes different from those of agriculture and the like."

Ayes.	*Noes.*
Baboo Peary Mohun Mookerjee.	Mr. O'Kinealy.
Mr. Harrison.	Baboo Brojendro Kumar Seal.
,, Field.	Mr. Mackenzie.
The President.	

Mr. O'Kinealy desired that his counter-proposition should be recorded, viz. :—

"That an occupancy ryot be allowed to use his land as he thinks fit, provided that he does not diminish the value of his holding as security for his landlord's rent."

3. The next proposition was, that a tenant might be ejected if, after receiving notice of his landlord's objection, he persisted in using the land for building purposes, &c.

Mr. O'Kinealy thought it would suffice if the tenant were liable to be sued for damages.

Mr. Field pointed out the difficulty of obtaining damages from a ryot, and after a brief discussion all the members, except Mr. O'Kinealy, agreed to ejectment as the remedy, if a ryot in the face of his landlord's objection persisted in so using the land.

4. The next proposition was that a landlord be allowed twelve years to prefer an objection.

Mr. O'Kinealy would substitute one year.

Mr. Mackenzie suggested two years as sufficient (with reference to seasons, &c.) to give the landlord a complete opportunity of seeing whether the ryot was altering the character of his tenure.

With the exception of Baboo Peary Mohun Mookerjee all agreed that the landlord should not have more than two years' time to object. The Baboo would prefer twelve years.

It was also agreed that the time should run "from the conversion or changed use;" Baboo Brojendro Kumar Seal suggesting "from the commencement of operations towards the conversion, &c."

5. The fourth proposition, to allow a landlord objecting as above within two years to eject *without* compensation if his objection was made within a reasonable time, was agreed to.

6. As regards the fifth proposition, requiring a landlord to give compensation if he failed to object within a reasonable time, or knowingly stood by and allowed the ryot to expend money on the conversion of the holding. Mr. O'Kinealy urged that if a zemindar stood by and allowed a tenant to build he ought not to be entitled to object.

Mr. Mackenzie agreed that if a landlord knowing his tenant to be building did not object, he should be presumed to have given permission and should not be allowed to eject.

Mr. Harrison did not object to the principle, but apprehended that it would not work well in practice. Whenever a zemindar objected within the two years, the plea would always be advanced that he had 'knowingly stood by.' So vague a question mainly depending on inferences would admit of any amount of evidence of a conflicting and unsatisfactory character, the decision of which would often depend on the sympathies of the presiding officer.

The President also thought that as it would always be in the power of the ryot to place such knowledge beyond doubt by serving a notice on his landlord or even by sending him a registered letter, the knowledge of the zemindar ought not to be inferred unless the ryot could produce some tangible evidence of this kind.

Mr. Field, however, agreed with Mr. O'Kinealy and Mr. Mackenzie, and on going to the vote, as to whether the "landlord should lose his remedy if he were found to have 'knowingly stood by' even though he objected within the two years," there were—

For.	*Against.*
Mr. Mackenzie.	The President.
„ Field.	Mr. Harrison.
„ O'Kinealy.	Baboo Peary Mohun Mookerjee.
Baboo B. K. Seal.	

Mr. O'Kinealy's proposal was therefore agreed to.

It was also understood that all the above proposals referred to occupancy ryots only. In the case of holders of tenures or undertenures, the rights of the tenants would depend on the conditions of their tenancy.

7. The next question was whether 12 years' occupancy of land, used or let for building purposes— *a*) without a lease, (*b*) with a lease having no term, (*c*) after expiry of the term— should confer a right of occupancy, the land together with the buildings thereon being subject to sale for arrears of rent.

Baboo Peary Mohun Mookerjee opposed this. The courts had always held against it and he would not alter the law. He pointed out that the property would all pass to tenants and no landlord in that case would care to make improvements. He thought the rent of building land should not follow the rule of agricultural holdings.

Baboo Brojendro Kumar, admitting this view of the law, would change it and give a right of occupancy in land devoted to building purposes, when the contract did not interdict the acquisition of such a right.

The President asked what distinction there was as regards this policy between agricultural and building lands. If the land was originally leased for building purposes, it was as desirable to protect the tenant as if he was a cultivator.

Mr. Mackenzie was of opinion that the law should lay down the general principles by which building, as well as agricultural holdings, should be regulated; but he would draw a distinction as regards the liberty of contract in the two cases and allow it to come into play much more freely as regards building land. He would permit a landlord to prescribe any terms he pleased in leasing building land, and would permit him to bar by contract the acquisition of a right of occupancy in such lands. In default of such contract, however, he thought the right of occupancy ought to accrue even in building land.

The sixth proposition was then put to the vote and carried, the President and Baboo Peary Mohun Mookerjee voting against it.

It was also agreed that the 12 years might be made up by holding the land part of the time for purposes of agriculture and part for purposes of building.

8. The seventh proposition was to allow enhancement up to neighbouring rates when the right of occupancy had been acquired. If no evidence of neighbouring rates be available, then the landlord might enhance to such a point as to give ten per cent. upon the market value of the land.

An objection was raised to the difficulty of ascertaining market value; but as this difficulty already existed in the Land Acquisition Act, and had been practically surmounted, the words were allowed to stand.

Mr. Mackenzie then objected that ten per cent. on the market value was too high. Land was a very favourite investment, and six or even five per cent. would suffice.

Mr. O'Kinealy concurred, but he would reduce it to four per cent., which was higher than the rate of interest on Government securities.

Mr. Harrison agreed with Mr. O'Kinealy. The full proprietary right in land would always fetch twenty, often more than twenty, years' purchase. In the case in point, the tenant having an occupancy right, the landlord was assumed not to possess the full proprietary right represented by the market value; four per cent. on the market value would therefore be ample.

Baboo Peary Mohun Mookerjee would retain ten per cent.

The majority of the Commission was in favour of fixing five per cent. for the present. The amount could be reduced hereafter if it was found on enquiry that the prevailing ratio of building ground-rent to market value was less than 5 to 100.

The President would leave out altogether the reference to "neighbouring rates." Mr. Field, however, would retain the words, but agreed to make it optional with the landlord to proceed with reference to neighbouring rates or market value.

9. It was then agreed that such of the above provisions as modified the law be not retro-active, and that such as re-affirmed the existing law be retro-active.

10. The next subject for discussion was whether the draft Bill should contain provisions for the apportionment of the rent of tenants, on the division by transfer or otherwise of the superior tenure or undertenure.

A distinction was drawn between the case of a specific and a fractional division of the superior tenure.

Mr. O'Kinealy opposed making such division obligatory on the tenant in any case. It was not fair to him to require him to pay rent to different landlords when he had acquired an integral holding, and the principle was not in accordance with the present law of partition. The sense of the Commission was, however, in favour of requiring apportionment in certain cases, and it was agreed that Mr. Field should draft definite sections for consideration.

11. It was next considered whether it was advisable to frame a more precise rule for the relinquishment of a tenancy by abandonment.

Mr. O'Kinealy was against making any change in the law on this head. He would make it a matter of evidence; if the abandonment was proved, the contract could be rescinded by the landlord. This was the present law. There was always an agreement in such a case between landlord and tenant.

Baboo Peary Mohun Mookerjee thought some more precise rule was needed. He put the case of a ryot and his family going away, and the zemindar letting the land to another ryot. What was the law if the ryot afterwards turned up and sued for the land, denying that he had abandoned it?

Mr. Field pointed out that the zemindar might, in case of abandonment before the sowing season, lose the rent of a part of the year.

It was finally agreed that, in the case of saleable holdings, the landlord should proceed to a sale, the difficulty of not finding an absconded ryot being got over by a notice on the land; and that in the case of non-saleable holdings, the landlord should have the discretionary power of accepting a verbal relinquishment, and of treating a year's abandonment as a rescission of the contract of tenancy.

12. The next subject discussed was whether a tenant should forfeit his tenancy by denying his landlord's title. Mr. Field contended for the equity of this doctrine, but would limit it to cases where the disclaimer appeared upon the record.

Mr. O'Kinealy was of opinion that the section in the Digest stated the law too widely. A tenant might deny the title of the landlord's transferree, even though he had paid rent to him, if he had paid such rent by mistake, and in fact the title of any one except that of the landlord who had put him in possession of his holding. This view was accepted.

13. The elucidation of the law as to suits against agents for the recovery of money on accounts was next considered.

Mr. Mackenzie was inclined to omit all reference to this subject. The present law worked well. Mr. Field and the President dissented altogether. It was very necessary to make such suits a reality instead of, as at present too often, a farce.

It was agreed that Mr. Field should draft on this basis.

14. The Commission then adjourned to Tuesday, December 23rd, at 11 A.M.

Eighth Meeting of the Rent Commission.

Tuesday, the 23rd December 1879.

PRESENT:

THE President; Messrs. Field, Harrison, O'Kinealy, Mackenzie; and Baboos Brojendro Kumar Seal and Peary Mohun Mookerjee.

1. THE desirability of protecting undertenures on the sale for arrears of rent of the superior tenure or undertenure was first considered.

The President remarked that the first question for decision was one of principle. Was it expedient to endeavour to protect undertenures when the holder of the superior tenure defaulted? It involved a radical change in the law, the present policy of which was to be found in the patni sale law.

Mr. Field saw no reason for altering the present law: it had already been agreed upon provisionally to adopt the patni sale procedure for all sales of tenures and undertenures.

Baboo Brojendro Kumar Seal would allow the purchaser to avoid such incumbrances as mortgages; but the patni law went further than this, and he would modify it to some extent.

Mr. O'Kinealy denounced the present system as one for legalizing fraud. By it a man could create incumbrances and realize their value. He could then default and receive their value over again by giving the purchaser an unencumbered title, leaving the injured party to the risk of a suit. He would not admit that the policy of the present law was to refuse protection to undertenures. Even under the patni law an undertenant might pay the rent and save his undertenure, and for some years past the tendency of all legislation had been to widen the circle of protection. He thought the principles of the revenue law should be followed, and that undertenures should not be invalidated more than was necessary.

Mr. Field thought that cases of undertenures being intentionally and unfraudulently invalidated were very rare. When a sale was made with the express object of avoiding undertenures, the Privy Council had ruled it illegal.

Mr. Mackenzie would give protection to undertenants, but would allow the purchaser of the superior tenure to enhance if the rent were shown to be insufficient. He would also protect tenures, the deeds of which had been registered before sale.

The general sense of the Commission (Mr. Field and Baboo Peary Mohun Mookerjee dissenting) was in favour of protecting undertenures so far as this could be done without endangering the reserved rent of the landlord, and also without exposing the purchaser to the risk of having a variety of private and unknown encumbrances brought forward as soon as the sale was completed.

The President suggested that protection must be restricted to registered undertenures, and asked whether any system of registration in the sherishta of the superior tenureholder would be a sufficient security against fraud.

Mr. O'Kinealy would require registration of undertenures in the Collector's office. The purchaser would only give the full value, if he had the means of knowing the incumbrances on the property. The seller would get what was fair, namely the value of his property incumbered as it might be, and should not be allowed to repudiate his own acts. The only person really deserving of consideration was the landlord.

Mr. Harrison remarked that all undertenures of above Rs. 100 must be already registered, and registration of all deeds affecting immovable property might not improbably be ere long made compulsory.

Mr. Mackenzie pointed out that this would only meet the case of future creations. Undertenures already in existence, created by unregistered deeds, could not be registered now under any circumstances, and some means must be devised to enable such of them as were *bonâ fide* to be protected.

It was then agreed that all registered undertenures should be protected at a sale for arrears of rent, provided the purchase money covered the arrear; and that Mr. Field should draft sections to give effect to this principle, and devise the most practical means of giving existing undertenure-holders an opportunity of protecting themselves.

2. The suggestions were then discussed—(1) whether in the event of the sale not realizing the arrear, the tenure or undertenure should be then and there again put up to sale, or the sale be postponed; (2) whether the undertenants should have any privilege of pre-emption at the amount of the arrear without the right of avoiding undertenures. It was considered unnecessary to allow the undertenant any more privileges. He could, if he wished it, be present at the first sale and run up the price to the equivalent of the arrear, and if he omitted to do so, he could still attend at the second sale and secure the tenure fetching such a price as would enable him to recover the value of his rights that would be avoided.

As regards (1) Baboo Brojendro Kumar Seal was opposed to a postponed second sale. There ought to be one sale only, as under the present law. To allow a resale under certain circumstances with different rights to the purchasers would bring in confusion. Purchasers would not know whether they were buying the property subject or not subject to incumbrances.

The President dissented altogther from this view. Holding the sales on the same day would create confusion, and postponing the sale would prevent any doubt.

It was then agreed upon to have a postponed sale if the first sale did not realize the arrears with costs, and also to make the sale postponable at the request of the landlord only. If the landlord was content to purchase the tenure with its incumbrances for less than the arrear, he might do so. The question was raised whether in that case he could recover the balance of the arrear from the tenure-holder. The tenure-holder might plead that had the sale been postponed his liability would have been cleared off, and therefore if the landlord elected not to apply for postponement, he should have no further remedy.

Mr. O'Kinealy and Mr. Harrison, however, argued that the defaulter could have no equitable ground to complain. The small price would be entirely due to his own action in encumbering his holding. The view was accepted.

3. The proposals of the Behar Commission with regard to putwaris were then brought forward, but it was considered expedient to reserve all the special Behar proposals for subsequent discussion. It was resolved that no provisions of the Bill, so far as it relates to Bengal, should depend on the retention of putwaris.

4. The proposal of Mr. Browne, Judge of Patna, to require courts decreeing rights of occupancy to order the exchange of pottahs and kabulyuts specifying boundaries, was next considered.

Mr. O'Kinealy thought this was already provided for by the existing law; the boundaries, or a sufficient description of the land, must appear in the plaint.

The President, however, thought it would be a great advantage to require their specification in the decree itself so as to make it complete; otherwise the plaint and all the subsequent proceedings might have to be examined to enable a person to know precisely the extent of the decree.

This was agreed to. It was also resolved at Mr. Mackenzie's instance to omit all reference to an interchange of pottahs and kabulyuts as quite superfluous. The decree would suffice.

5. As regards illegal cesses, it was not considered necessary to take further action against them, and therefore the proposal to prescribe a special procedure in the Collector's court to make the law against illegal cesses more operative was negatived.

6. Resolved that the law contained in article 59 of the Digest was sufficient for insuring the ryot peaceable possession; and Mr. Finucane's proposal, that the landlord should guarantee him possession against all comers, as a condition of claiming rent from him, was not accepted.

7. The question of the ejectment of non-occupancy ryots was next discussed, and it was generally agreed to remove all doubt as to the obligation of ejecting non-occupancy ryots only through the courts.

8. It was then proposed to prescribe that notice of ejectment should be served on the ryot through the court and not less than three months before the close of the year at the end of which he is to be ejected.

Mr. Mackenzie thought the notice should be served by the zemindar as in the patni law and not through the court.

Mr. Field was also of opinion that the landlord would do this much better than the court.

Mr. Harrison and Baboo Peary Mohun Mookerjee strongly advocated service through the court; otherwise the ryot would always deny the notice and a wider door would be opened to false evidence.

The members then voted as follows:—

Service through the court.	*Service through the zemindar.*
Baboo P. M. Mookerjee.	Mr. O'Kinealy.
Mr. Harrison.	„ Mackenzie.
Baboo B. K. Seal.	„ Field.
The President.	

9. Resolved, after some discussion, that the notice should be served on the ryot three months before the close of the year at the end of which he was to be ejected, and that he might come in at any time during that period to prefer an objection.

10. Resolved also, that if he failed to do so, the landlord should be allowed to apply to the court to give effect to the ejectment.

11. The question, however, remained for disposal whether, if the landlord served his notice in due course, and no objection was raised by the ryot, the latter should incur any penalty for not surrendering the land, and thereby compelling the landlord to have recourse to the court again.

Mr. Field suggested for consideration whether a ryot who held over after notice to quit should not be liable to pay double rent, as in England.

Messrs. Mackenzie and O'Kinealy would prefer reasonable compensation, and saw no reason why a different rule should prevail in the case of landlord and tenant to that in other cases.

This view was agreed to, as was a suggestion that if the landlord did not apply to the court within three months after the close of the year, he should be held to have waived the notice and condoned the continued occupation.

12. The question was then discussed whether the absence of any objection on the part of the ryot within the three months should disentitle him to contest a subsequent ejectment.

Mr. Field said that a ryot remaining in possession without right after the service on him of a notice to quit was a trespasser,—was in the position of any other person wrongfully holding immovable property,—and that the landlord should be left to the same remedy against him as was open to any other person wrongfully kept out of the possession of land. If it turned out that the ryot had no right which was not determined by the notice to quit, he would be liable for mesne profits and costs.

Mr. O'Kinealy would certainly give the ryot an opportunity of objecting. If at the end of the three months, or indeed after dispossession, the ryot appeared and showed that he had not received notice, he must be heard. The proposed limitation was not practicable. Moreover, before Act X of 1859, no ryot could be ejected at the bidding of the landlord, nor indeed by a summary suit unless for arrears of rent, and even after decree a khoodkasht could escape by paying the amount due, and Act X of 1859 had not really changed the law, though

the courts had put a wrong construction on some of its provisions. In support of his contention he referred to—

2, Harrington's Analysis, 185, 189.
S. D. A., 1839, p. 514.
Circular Orders, S. D. A., 76.
Colebrooke's Sup. Dig., Arts. 69, 70, pp. 253, 266.
Reg. VIII, 1819, secs. 18, 19, 20.

It was therefore absolutely necessary to give the ryot an opportunity of appearing before ejectment.

13. It was generally agreed that, if the ryot refused to surrender possession, the landlord must resort to the court, and the court must hear the ryot before deciding. But much difference of opinion was elicited upon the question whether a ryot not having a right of occupancy should be liable to ejectment upon a mere notice at the will of his landlord.

It was finally settled that, as the subject had not been proposed for discussion, but had risen in the course of the debate, it should be deferred for more mature consideration at the next meeting, the President expressing an opinion that those who were opposed to allowing the landlord to eject at his discretion a non-occupancy ryot, and who would therefore reverse the doctrine enunciated by the High Court for many years past, ought to propose clear and definite limitations to this right. He could not support any vague and purely negative views leaving the whole question in anarchy and confusion. The term "resident cultivator," to whom such privileges were to be conceded, should be very carefully defined.

14. Resolved, as to the right of the ryot to the way-going crop at the time of ejectment, to adopt the rule made for the North-Western Provinces by Act XVIII, 1873, section 42, and for Oudh by Act XIX, 1868, section 46.

The Commission then adjourned to Tuesday, the 30th of December.

Ninth Meeting of the Rent Commission.

Tuesday, the 30th December 1879.

PRESENT:

THE President; Messrs. Field, Harrison, O'Kinealy, and Mackenzie; and Baboos Brojendro Kumar Seal and Peary Mohun Mookerjee.

THE President observed that he understood the first question to be considered was—should any privileged rights be extended to any class of ryots to which they were not now attached by existing law? He believed that at present a non-occupancy ryot was not protected against ejectment by his landlord; if a scheme could be devised by which the zemindar could practically secure the share of the increased value of produce which in theory was admitted to be his right rent, he would consent to extend the privileges of the ryots, but not otherwise.

Mr. Mackenzie held that under the old law all khoodkasht or resident ryots were protected against arbitrary ejectment. Act X had substituted for the khoodkasht class a class of statutory occupancy ryots, and in so doing had done injustice to many khoodkasht tenants. He would leave all occupancy ryots in the enjoyment of any privileges awarded them by Act X of 1859, but would modify the law, as regards non-occupancy ryots, by not allowing a landlord to eject them if they had shown an intention of permanently settling by cultivating land for three years or upwards, so long as they paid their rent; he would only allow a landlord arbitrarily to eject any ryot from lands which he had cultivated for less than three years.

The President and Mr. Harrison were of opinion that, put in this way, the proposal was deserving of careful consideration. It would probably be impracticable to confer privileges on the khoodkasht ryot as such, without any reference to the duration of his occupancy; but the definite limit of three years made the proposal feasible. The question would still remain was, on what grounds the rent of such a ryot could be enhanced?

Mr. Mackenzie, Mr. Field, and Mr. O'Kinealy had prepared papers on the meaning of the term khoodkasht ryot, and the circumstances under which he could be ejected; these were read to the meeting, Mr. Mackenzie and Mr. O'Kinealy contending that what constituted a khoodkasht was merely his admission to the village and his intention to settle; while Mr. Field was of opinion, though it may have been otherwise at the time of the permanent settlement and for some years afterwards, yet in later times some length of occupation and residence came to be regarded as essential to create the status of a khoodkasht ryot.

After some further discussion as to the precise meaning and status of khoodkasht ryots, the President observed that they were nearly all agreed that at the time of the permanent settlement the khoodkhasht ryots meant ryots residing in the village; but the effect of subsequent legislation regarding their status seemed open to a great diversity of opinion. He proposed therefore to consider the question entirely on grounds of present expediency and of what they might think best for the country in an altered state of things from what prevailed when many of the old Regulations referred to were enacted.

Mr. Mackenzie said that the definition of occupancy ryot in Act X was supposed by some persons to be exhaustive. But this was not intended. Existing rights, such as local customs with shorter periods of prescription, were not interfered with by Act X, and it was a mistake to suppose that the Act had made a clean sweep of these. He had looked round for a principle that might be followed in giving legislative recognition to these customary rights,

and had come to the conclusion that prescription would after all be the most satisfactory test. Though prescription was not the only method of establishing rights, it was always recognized as a reliable mode of proof. There were many difficulties in defining a khoodkhasht ryot, and he would take a reasonable term of prescription as evidence of intention of permanent cultivation. He accordingly proposed three years—a term which Mr. Scoone in 1859 had declared to have the effect, in Chittagong at any rate, of establishing an occupancy right. The question then would be, what privileges these ryots were to enjoy, and should the twelve-year ryots have higher ones? He was opinion that before Act X of 1859 the zemindar was not legally entitled to enhance, except in relation to the average rates in the neighbourhood; but all ryots not specially privileged were bound to pay at those rates if the zemindar demanded it.

The law should distinguish between the cases in which the zemindar's cause of action affected only individual ryots and those in which he claimed a general increase on general grounds.

He should be at liberty to sue *individuals* on the ground that they were paying less than the rates in force for the neighbourhood, or that they held land for which they were not paying rent at all. But the question remained, how should he proceed when he sought to enhance the rates of a village or tract?

There were two possible methods of effecting this. He might proceed either by collective suit in the civil courts, or by appealing to the Government to settle his estate. If the former course was thought best, rules should perhaps be laid down in the law for the guidance of the courts; but these were not so necessary if the latter alternative should find favour with the Commission. The general result in either case would be a reversion to the old principle of pergunnah, or rather perhaps now-a-days of village rates, to which all ordinary rents should conform.

It would be very difficult to lay down hard-and-fast rules for ascertaining this standard rate; and on the whole he was inclined to leave it to the discretion of the settling officer and the revenue authorities, always requiring them to show reasons justifying their conclusions in each case.

Mr. Mackenzie has since embodied his views in a note, a copy of which is attached.

The President quoted from a note to Harrington's Analysis to the effect that "no rule of adjustment could be discovered."

He then proposed an intermediate mode of procedure to that of resettling a village in detail, man by man, viz. to have the village rates declared by the settlement officer after an enquiry as to what should be the prescribed rates. This would be a less cumbrous proceeding, and exceptional cases might be taken into court.

After some discussion as to how litigation might be discouraged, Mr. Mackenzie remarked that, while an estate was under rent settlement, the courts should not interfere, but that afterwards they might proceed as usual. They would have the Collector's finding as to rates, and should be bound to apply it in the absence of special reasons for going below it. Perhaps, however, it would be best that the Collector should try all cases arising out of his enquiry, compelling the institution of these within a reasonable time.

Mr. Mackenzie suggested that the Commission should consider whether it would be desirable to lay down in the law any general rule for limiting rent. It might be possible to fix a maximum limit for the actual cultivator to pay to his immediate landlord. This would help to discourage sub-letting, which he now thought it was impossible to prohibit directly. We might perhaps say that no cultivator should pay more than half the gross produce. This should be not a principle for the settlement officer to follow, but an ultimate standard for maximum rents in extreme cases.

This proposal generally found favour, but Baboo Peary Mohun Mookerjee thought it would lead to no conclusion. He quoted instances from the Chinsurah and Hooghly districts, where the rent was above half the produce. The gross revenue represented half the value of the produce of the district. If a small share of the produce were taken as a standard of full rent, this would lead to much injustice.

The President observed that he had always advocated the definition by rule of thumb of the share of the produce which a zemindar was fairly entitled to demand from a full-rate ryot; but he never said that the same proportion was to be prescribed for the whole of Bengal. He would fix different rates for different districts, or tracts of country, after full enquiry.

Mr. Field expressed a fear that if, for the classification of ryots in the existing law, a new classification be now substituted, the result will be a fresh crop of litigation—a fresh period of disturbed and uncertain ideas as to rights.

The President would for the present postpone the question of altering the prescriptive period necessary to create an occupancy ryot. If he could be satisfied that what had been proposed was workable in practice, he would vote for it. He would submit to the Commission an outline for sections to give effect to the principle that a zemindar who wished to enhance generally should apply to the Collector and pay for it. The Collector should settle the rates first, and enquire as to what was a fair rate for several classes of land under ordinary crops.

The Commission then adjourned to Wednesday, the 7th January 1880.

Tenth Meeting of the Rent Commission.

Wednesday, 7th January 1880.

PRESENT:

THE President; Messrs. Field, Harrison, O'Kinealy, and Mackenzie; Baboos Brojendro Kumar Seal and Peary Mohun Mookerjee.

1. THE propositions drafted by the President and Mr. Field upon the subject of enhancement of occupancy ryots were considered.

The first question was as to what landlords should enhance other than proprietors, tenure-holders, and undertenure-holders, and whether the right to enhance should be limited to landlords having a permanent transferable interest, a life interest, or at least a twenty years' farm with an unexpired term of ten years.

Mr. O'Kinealy was not in favour of class legislation, and considered that as a matter of principle the right of enhancement ought not to be restricted in the manner proposed. If it were intended to restrict the right, the restrictions should not depend on the nature of the landlord but should be common to all. Whoever occupied the place of the landlord should be allowed to exercise this right.

Mr. Harrison contended that the evil effect of unprincipled enhancement by ticcadars who had no permanent interest in the welfare of the ryots was so great, that the right ought to be taken from them.

Baboo Peary Mohun Mookerjee said a zemindar might farm his estate to a speculator in order to get a bonus from him, and the speculator would then harrass the ryots. He thought a landlord before enhancing ought to have a ten years' unexpired term.

Baboo Brojendro Kumar Seal also thought it objectionable to allow the zemindar to empower speculators to enhance, but considered that there was no reason why persons deriving their power from the zemindar should not have the right to enhance if the zemindar for his own benefit had given them the authority to enhance.

The President was of opinion that no ijaradar who had less than ten years of his farm unexpired should be in a position to take advantage of the general provisions for raising rent. He thought that a zemindar who contemplated enhancement should not be allowed to get rid of the trouble and responsibility of doing so in a fair and considerate way by handing over the estate to a temporary speculator for the avowed purpose of his immediately beginning a course of enhancement. If a farmer took a lease for less than eleven years, he should not take it with the intention of running up the rents.

Mr. Mackenzie would not limit the right to enhance to any particular class of landlord, but would prefer to protect the ryots by limiting and regulating the process of enhancement open to all landlords.

Mr. Field would omit all reference to a twenty-years' term, limiting the right of enhancement by farmers and lessees to those cases in which ten years of the original term were unexpired.

The President then put the question as follows:—Shall any restriction on the right of enhancement be put upon a landlord having a temporary interest as distinguished from one with a permanent interest?

The members then voted:—

Ayes.	*Noes.*
Baboo P. M. Mookerjee.	Mr. Mackenzie.
Mr. Field.	Baboo Brojendro Kumar Seal.
Mr. Harrison.	Mr. O'Kinealy.
The President.	

The President then proposed that any landlord should be permitted to enhance who had a ten-years' time to run, omitting all reference to this being part of a larger term.

This was agreed to.

2. After some discussion as to whether pasture lands should be subject to enhancement, the President proposed that land used for pasture should be subject to the rules for enhancement and that illustrations should be drafted to prevent the law being misunderstood.

This was agreed to.

3. The first ground of enhancement discussed was—

(1) that the rate of rent paid by such ryot is below the prevailing rate payable by the same class of ryots for land of a similar description and with similar advantages in the places adjacent.

Mr. Field proposed to substitute for "prevailing rate" the words "rate commonly paid" stating the difficulties that had arisen in deciding what a "prevailing rate" meant. The other members of the Commission did not, however, consider that the alteration, involving as it did a change in terms that had now become well known, was desirable.

Mr. Field proposed that a rate fixed by the Collector in the manner determined below should, for the purposes of this clause, be considered a rate prevailing within the tract settled, even though rent had not actually been paid at that rate. This was agreed to.

Mr. Field proposed that the words "in the vicinity" should be substituted for "in the places adjacent."

This was agreed to.

It was proposed to substitute for "land of a similar description and with similar advantages" the words "land of the same class according to the customary classification." The majority were, however, opposed to this proposal, thinking that a sufficient case had not been made out for changing the language of the law.

4. The second ground of enhancement discussed was—

(2) that the quantity of land held by such ryot has been proved by measurement to be greater than the quantity for which rent has been previously paid.

A question was raised whether it was necessary to provide in the Bill for the case of a lease of specified area within specified boundaries where it afterwards was found that the area within those boundaries was much larger. It was agreed, however, that it had better be left to the courts to determine whether in each case the essential condition was the area or the boundaries.

5. The third and fourth grounds of enhancement agreed upon were to the following effect:—

(3) That the productive powers of the land held by such ryot, as compared with such powers at the time when the rent was fixed, or at any subsequent period, have been increased otherwise than by the agency or at the expense of the ryot;

(4) That the prices of produce now prevailing in the vicinity as ascertained on an average of normal years, is higher than such prices similarly ascertained prevailing at some previous time since the rent was fixed.

Mr. Mackenzie referred to Bengal Act VIII of 1879 as a precedent.

It was agreed, after some discussion, that on grounds (1), (2), and (3) the zemindar should have the option of proceeding to enhance either before the Collector or in the civil court; but that on ground (4) he should proceed before the Collector only; enhancement by recourse to the civil court being intended to meet the case of enhancing the rents of one or more individual ryots on grounds applicable to their holdings only, and proceedings before the Collector being intended to meet the case of a general enhancement on general grounds.

6. It was generally agreed that some hard-and-fast line should be applied to check the amount of enhancement. Mr. O'Kinealy, however, would not limit enhancement on grounds (1) and (2), but only on grounds (3) and (4). Mr. Harrison, too, disapproved of a maximum limit under heads (1) and (2), as in the case of an occupancy right being acquired in chur lands originally leased for a mere quit-rent, the maximum rent would be most inadequate.

It was finally agreed that "the enhanced rent shall not be more than double the old rent on grounds (3) and (4), and when the enhanced rent is to the old rent in a higher ratio than three to two, the increase may be made progressive" (*russudee*).

Mr. O'Kinealy was in favour of enacting that the increase in the latter case *must* be made progressive. It was, however, agreed to leave this discretionary with the court or Collector. It was also agreed that "in the case of enhancement under (2), (3), and (4), the proportionate increase of the rent of a ryot having a right of occupancy shall not in any case be higher than the ascertained proportionate increase of area, productive power, or price, respectively." Mr. Field thought (2) and (3) might be omitted as being by necessary inference contained in the rule itself; but the President and Mr. Mackenzie opposed the omission, and the clause was left as above.

7. It was then proposed that the comparison under heads (3) and (4) should not be carried back further than 12 years.

Mr. O'Kinealy and Mr. Harrison were very strongly opposed to this. They contended that it would be unfair to the ryots as well as zemindars. It would drive a zemindar to frequent enhancements, and bear heavily on those landlords who were best entitled to consideration, viz. those who only enhanced rents after long intervals. The periods for comparison must be left to the Collector settling the rates, the years selected for comparison being normal years at or near the time when rates were previously fixed. The proposal was abandoned.

The Commission adjourned to the following Friday.

Eleventh Meeting of the Rent Commission.

Friday, the 9th January 1880.

PRESENT:

THE President; Messrs. Field, Harrison, O'Kinealy, and Mackenzie; Baboos Brojendro Kumar Seal, Peary Mohun Mookerjee, and Mohini Mohun Roy.

1. THE subject of enhancement was resumed and the fifth proposition on the printed paper was considered. The first point was as to what notice should be served when a landlord sought to enhance by proceedings before the Collector.

Baboo Brojendro Kumar Seal thought that each ryot should be served with a separate notice.

Mr. O'Kinealy was of opinion that no notices were necessary.

Mr. Field remarked that a preliminary notice was in accordance with the custom of the country, and served to prepare the ryot for what was coming. He thought that, before the Collector actually commenced proceedings, the ryot should exactly know what was claimed from him and have a fair opportunity of agreeing or otherwise. He would thus be protected from being harrassed. The zemindar ought to put in complete jummabundi, and the ryot would then have every facility for objecting or agreeing.

Baboo Mohini Mohun Roy pointed out that no notice was required by the Chota Nagpore Landlord and Tenant Act, 1879.

Mr. Mackenzie approved of the Chota Nagpore procedure. The Collector ought not to be tied down to any particular form of notice or manner of service. The zemindar himself might be required to put in any particulars, but the Collector should not be bound to serve notice in any particular way.

Mr. Harrison concurred with Mr. Mackenzie; it was desirable to avoid the risk of the proceedings being declared invalid *ab initio* owing to some technical defect of form.

The President was of opinion that when a zemindar had to enhance a whole village, he should be bound to give notice through the Collector in some form or other of what he demanded from each ryot, so that every one might know the precise claim made upon him. The ryots who came in and agreed should have their costs. The grounds of enhancement and the specification demands might be posted up together, but the notice should state specifically what was demanded of each ryot.

In the discussion that ensued, some of the members of the Commission assumed that the action of the Collector was to depend upon the discretion of the revenue authorities. Mr. Field on this stated that he had not understood that the Collector's action was to be discretionary. If the Collector were not bound to proceed upon an application made to him, the result would be that all enhancement on the fourth ground would depend upon the will of the revenue authorities, seeing that it had just been settled that proceedings to enhance on this ground should not be had in the civil court. The existing right to proceed on this ground in the civil court might not be worth much, as the present law was practically unworkable. Still the zemindars might object to have this absolute right taken away, when the substitute offered them depended for its exercise on the consent of the revenue authorities.

After some discussion it was agreed that the zemindar should have as absolute a right of putting the Collector in motion as he now has of setting in motion the civil court. It was further agreed that in his application to the Collector he should set forth his grounds of enhancement, and when he claimed to enhance on any of the first three grounds, that he should with his application file a jummabundi showing his enhanced demand upon each tenant. That this jummabundi should be served through the Collector by a general notice, and each ryot might have a copy of the entry affecting him on payment of four annas. If on the publication of this jummabundi the majority of the ryots agreed to the landlord's terms and only a few opposed, it might not be worth while for him to go further before the Collector; he might then start cases *de novo* against the recusants individually in the civil court, abandoning the proceedings before the Collector.

Mr. Mackenzie thought that the zemindar should bear a portion of the costs of the enquiry. As to settling individual rents, a general *nirikh* would in the first instance be enough. The Collector could afterwards, if necessary, be asked to apply this *nirikh* to individual cases, and then a general notice might issue.

Mr. Field agreed to draft sections to the above effect.

3. Baboo Peary Mohun Mookerjee thought the ryots should pay costs of the jummabundi. He thought the difficulty would not be removed unless a more definite mode of declaring a fair and equitable rate was laid down. The mode proposed was complicated and as impracticable as the existing law. Some instructions as to how the inquiry was to be made should be specifically laid down, and the local classifications of land should be recognized.

The other members of the Commission, however, did not consider this desirable, and the President, while considering it most desirable, feared that the idea must be abandoned as impracticable. The draft sections would provide as far as necessary for taking evidence, and the superior revenue authorities would supervise the proceedings as in the case of resettling a Government estate.

4. Mr. Field then proposed to allow the Collector to intervene and fix rates *suo motu* in the event of disputes dangerous to the peace, providing, however, as a safeguard that when the Collector proposed to act in any case, he should first record his reasons and submit them to the Board or Government, taking no action until he had received superior sanction.

Mr. O'Kinealy and Mr. Harrison questioned the necessity of this. It was introducing a novel principle, and the necessity for it should be very fully established. Moreover, the subject had already been legislated for in Regulation V of 1812. Mr. Field's proposal as guarded by him was agreed to.

5. Mr. Field then pointed out that when it was settled that farmers with an unexpired term of less than ten years might not enhance, a distinction was expressly made between enhancement of individual tenants' rent through the civil court and general enhancement by the Collector. Were farmers to be debarred from both these alternatives?

It was agreed that the right of enhancing the rents of individuals by notice and suit in the civil court ought not to be restricted. The restrictions should only extend to setting in motion the new jurisdiction vested in the revenue officers.

6. The question was then raised whether, when the Collector had fixed the rates of rent, an appeal should be allowed, and, if so, whether to the Commissioner or to the Board. It was after some discussion agreed that the proceedings should in all cases be submitted for revision by the superior revenue authorities according to such rules as the Board might lay down. Two months should be allowed to any person interested to object to the Collector's rates, and the Collector should send up with the proceedings all objections preferred within that time.

The costs of determining the general rates were to be borne by the landlord, but in applying these rates to individual cases, if it was found necessary to resort to the Collector a second time, he should pass such orders regarding the costs of the further proceedings as might seem equitable, subject to the limit that no individual ryot could be called upon to pay as costs more than one year's rent at the enhanced rates.

7. The rates when settled (it was agreed) should stand good for ten years, except in cases of diluvion or alluvion.

8. It was also agreed that there shall be no enhancement when there is a written lease for a term certain, or where the parties have contracted against enhancement.

The Commission adjourned to the following Tuesday.

Twelfth Meeting of the Rent Commission.

Tuesday, the 13th January 1880.

PRESENT:

THE President; Messrs. Field, Harrison, O'Kinealy, and Mackenzie; Baboos Brojendro Kumar Seal, Peary Mohun Mookerjee, and Mohini Mohun Roy.

Mr. Mackenzie was unable to remain after 3-30, and therefore the transferability of ryots' holdings was briefly discussed, and the Commission adjourned to the following Friday.

Thirteenth Meeting of the Rent Commission.

Friday, the 16th January 1880.

PRESENT:

THE President; Messrs. Field, Harrison, O'Kinealy, and Mackenzie; Baboos Brojendro Kumar Seal, Peary Mohun Mookerjee, and Mohini Mohun Roy.

1. The subject of the method of enhancing the rent of tenure-holders liable to enhancement was first considered.

2. The President pointed out that a difficulty would be experienced by a zemindar who was equitably entitled to an enhanced rent owing to the intervention of tenure-holders between him and the ryots. He was only in direct relations with the tenure-holders; and if the latter would not enhance the rent of the ryots, how was the landlord to prove what was a fair and equitable rent to be paid by them? Accepting the principle which had already been adopted by the Legislature, that the tenure-holder was entitled to 10 per cent. profit on his collections, how was the zemindar to prove what the tenure-holder's collections should reasonably be, unless he could set some machinery in motion to ascertain what the ryots ought to pay him? Rents so ascertained would not be binding against the tenure-holder unless the tenure-holders chose to enforce them; but the tenure-holders should be made parties to the Collector's proceedings as they would benefit by having the rates determined. The costs of the proceedings should fall on the landlords and not on the tenants as before agreed to; but the tenure-holders being regarded as parties should bear their share in these.

Mr. O'Kinealy was not aware that there was any difficulty, as the law now stood, in getting enhanced rent from undertenure-holders.

Baboo Peary Mohun Moorkerjee observed that the present law was a dead letter so far as it rendered tenures liable to enhancement. In Hooghly and Burdwan there were no tenures which were liable to enhancement.

Mr. Field said the important question was—Were they to empower the superior landlord to compel the *mesne* landlord to proceed to enhance the rents of the ryots?

Mr. O'Kinealy would enhance on the lines of the old regulations as explained by the Privy Council. He had never heard that they were unfair or defective, and he would not innovate upon them.

Mr. Harrison contended that the provisions of the present Regulations were far too vague and indefinite: and if a Bill, such as that which was being drafted, became law, some elucidation of the principles on which tenure-holders could be enhanced was absolutely necessary, as we were creating a new and large class of statutory tenure and undertenure-holders. He took the case contemplated by section 18 of Mr. Mackenzie's draft Bill—

An occupancy ryot with the zemindar's consent sublets for twelve years, making his sublessee thereby an occupancy ryot and himself becoming a tenure-holder. If the new tenure-holder were to collude with the new occupancy ryot never to raise his rent, the zemindar would lose all power of enhancement.

Mr. Mackenzie thought that under the circumstances the zemindar ought to lose the power as he gave his consent to subletting with his eyes open.

The President could not concur. He thought the law required to be made definite. Speaking from cases within his own knowledge, he said that at present the law was so uncertain that people were forced to litigate, as they could not otherwise ascertain their rights. Some procedure should be devised for the zemindar's enhancement of the tenure-holder.

Baboo Mohini Mohun Roy thought that the present allowance of 10 per cent. was sufficiently definite.

Baboo Brojendro Kumar Seal said that this was only in the absence of a customary rate. In many cases the tenure-holder was entitled by custom to a much larger profit than 10 per cent.

Mr. Harrison said that this did not remove the difficulty as to reaching the ryots. In large tracts of country—Orissa, Midnapore, Chota Nagpore, and elsewhere—it was customary to collect through village headmen under the designation of jotedars, joto-mundles, mundles, surburakars, &c. All these men under the new Bill would become tenure-holders, and it would be impossible to refuse a zemindar all rights of enhancement except in concert with these middlemen.

After some further discussion it was resolved to adopt article 23 of the Digest altered to the following effect :—

"In any case in which the rent of a dependent talookdar or other person possessing a permanent transferable interest in land intermediate between the proprietor and the ryot is liable to enhancement, such rent may be enhanced up to the limit of the customary rates payable by the holders of similar tenures in the neighbourhood; and where no such customary rates exist, up to such a limit as that his profit shall not exceed 10 per centum on his receipts after deducting the expenses of collection.

Mr. O'Kinealy agreed as this was the existing law.

It was also agreed that in no case shall such rent be enhanced to more than double the old rent.

It was then further settled that in order to ascertain what were the receipts of the mesne landlord, the superior landlord might move the Collector to determine the rents payable by the ryots as he might do if directly in receipt of rent from them.

Mr. Field observed that a superior landlord in proceeding against a tenure-holder might or might not make the ryots parties. Where the ryots were not made parties, he ought to go to the Civil Court only, and the costs should follow the result. When the superior landlord proceeded against both the mesne landlord and the ryots, Mr. Field thought the superior landlord should be permitted to go to the Civil Court in those cases in which the person in receipt of rent from the ryots could go to the Civil Court.

Mr. O'Kinealy pointed out that the superior landowner having no cause of action against the ryots his suit against them would be dismissed.

A majority of the Commission, however, dissented from Mr. Field's view, and it was resolved that the superior landlord when he wished to have the rents payable by the cultivators determined should be required to go to the Collector in all cases.

It was also resolved, Baboo Peary Mohun Mookerjee dissenting, that when the superior landlord proceeded against the tenure-holder in the Civil Court, notice should be necessary; and that when he proceeded before the Collector, the apportionment of costs should be left to the Collector's discretion.

Mr. Harrison remarked that there was on point which was still left unsettled. It had been arranged that a landlord moving the Collector should apply in the first instance to have the *rates* fixed, leaving the parties to adjust the rents on that basis. But there was a great difference in a zemindar's position who was in immediate contact with his ryots and one who approached them through middlemen. In the case of middlemen it was no use for the zemindar to get the rates fixed; what he required was a jummabundi of rents payable by ryots. He would not be in a position to settle with the tenure-holder until the rents of the ryot were determined. In the case of a middleman therefore the application to the Collector must usually be to determine rents, and even in the event of there being no middleman, it would often be to the interest of the landlord to get the rents determined at once—that is to say, in cases where he knew that the ryots would not come to terms. The check upon needlessly applying for a jummabundi would be the augmented costs. This was agreed to, and it was resolved that it should be optional for the zemindar to apply for rates or for a jummabundi at once both in the cases of there being a middleman and no middleman.

5. Mr. Field's draft sections dealing with the use of land for building purposes were next considered.

These sections were considered subject to what might be settled hereafter about agricultural improvements.

All, with the exception of Baboo Peary Mohun Mookerjee, approved of a ryot being allowed without his landlord's permission to erect upon his land a dwelling-house for the use and occupation of himself and his family.

It was resolved that a zemindar whose ryot after notice continued to use the land illegally for general building purposes might apply for an injunction; and in the event of the Court granting the injunction, and of the ryot defying the Court, he might apply for ejectment. But there should be no ejectment save for disobeying the injunction of the Court.

It was also resolved that if no notice was given to the ryot, and there was no evidence of the zemindar's knowledge, the ryot should be entitled to compensation in the event of his being required to restore the land to its former condition.

It was agreed that a zemindar who allowed a house to be built should be permitted to claim rent at the same rate as for building sites.

6. The Commission adjourned to the following Friday.

Fourteenth Meeting of the Rent Commission.

Friday, the 23rd January 1880, 3 P.M.

PRESENT:

THE President; Messrs. Field, Harrison, O'Kinealy, and Mackenzie; Baboos Brojendro Kumar Seal and Mohini Mohun Roy.

1. It was resolved that Mr. Field's proposed sections on *merger* should be adopted with the alteration that, unless a proprietor of an estate who becomes the owner of a tenure in such estate signifies by registration and notification through the Collector that he has a contrary intention, the tenure shall be presumed to be merged.

2. It was then proposed that the time for acquiring the right of occupancy created by Act X of 1859 and Act VII (B.C.) of 1869 shall not be reduced from twelve to three years.

Ayes.	*Noes.*
The President.	Mr. O'Kinealy.
Mr. Field.	Baboo Brojendro Kumar Seal.
,, Harrison.	Mr. Mackenzie.
Baboo Mohini Mohun Roy.	

The Commission adjourned till the following Tuesday.

Fifteenth Meeting of the Rent Commission.

Tuesday, the 27th January 1880, 3 P. M.

PRESENT:

THE President; Messrs. Field, Harrison, O'Kinealy, and Mackenzie; Baboos Brojendro Kumar Seal, Peary Mohun Mookerjee, and Mohini Mohun Roy.

The following propositions were carried:—

1. That a ryot who has held his land for three years, but for less than twelve years, shall not be evicted otherwise than (*a*) for non-payment of rent, or (*b*) breach of an express condition of his lease, or (*c*) refusal to pay enhanced rent demanded of him; and if evicted on ground (*c*) he shall be entitled to compensation.

Ayes.	*Noes.*
The President.	Baboo Peary Mohun Mookerjee.
Mr. Harrison.	,, Mohini Mohun Roy.
,, O'Kinealy.	Mr. Field.
,, Mackenzie.	
Baboo Brojendro Kumar Seal.	

2. That the measure of this compensation shall be the annual enhanced rent demanded.

Carried unanimously, Baboo Peary Mohun Mookerjee not voting.

3. That one year's enhanced rent shall be allowed as compensation.

Carried unanimously, Baboo Peary Mohun Mookerjee not voting.

4. That a landlord shall have the right in every case to sell the statutory right of occupancy in execution of a decree for arrears of rent accruing upon the land in respect of which such right exists.

Carried unanimously.

5. That in those cases in which the landlord can now eject for non-payment of rent, he shall not be allowed to exercise this right of ejectment as well as the right of sale.

Ayes.	*Noes.*
The President.	Baboo Peary Mohun Mookerjee.
Mr. Harrison.	,, Mohini Mohun Roy.
,, O'Kinealy.	
,, Mackenzie.	
,, Field.	
Baboo Brojendro Kumar Seal.	

6. That the landlord may at his option proceed to bring the right of occupancy to sale *or* proceed against the person, movable property, *or* other immovable property, of the judgment-debtor.

Carried unanimously,

7. That the bidding at the sale of the right of occupancy shall be open to all persons without restriction.

Ayes.	*Noes.*
The President.	Baboo Peary Mohun Mookerjee.
Mr. Harrison.	,, Brojendro Kumar Seal.
,, Field.	
,, O'Kinealy.	
,, Mackenzie.	
Baboo Mohini Mohun Roy.	

8. That a ryot having a right of occupancy shall not be allowed to mortgage it.

Carried unanimously.

9. That the statutory right of occupancy shall be transferable by private sale without the landlord's consent in those cases in which it is not now so transferable.

Ayes.	*Noes.*
The President.	Baboo Peary Mohun Mookerjee.
Mr. O'Kinealy.	,, Mohini Mohun Roy.
,, Mackenzie.	Mr. Harrison.
,, Field.	
Baboo Brojendro Kumar Seal.	

The Commission adjourned till the following Friday.

Sixteenth Meeting of the Rent Commission.

Friday, the 30th January 1880, 3 P. M.

PRESENT

THE President; Messrs. Field, Harrison, O'Kinealy, and Mackenzie; Baboos Brojendro Kumar Seal, Peary Mohun Mookerjee, and Mohini Mohun Roy.

The following propositions were discussed and settled:—

1. That all tenures, under-tenures, holdings transferable by custom, and the statutory right of occupancy shall be hypothecated for the rent thereof, and that such rent shall be a first charge thereupon.

Carried unanimously.

2. That the landlord having obtained a decree for arrears of rent due upon any such tenure, undertenure, transferable holding, or land in which a right of occupancy has been acquired, shall be bound to bring such tenure, undertenure, &c., to sale in execution before taking out execution against the person, movable property or other immovable property of the judgment-debtor.

Carried unanimously. [N. B.—The resolution of the last meeting on this point was thus deliberately reversed].

3. If, when any such tenure, undertenure, transferable holding, or right of occupancy is put up to sale in execution, no bid is made, the landlord shall bid, and, failing to do so, shall not be entitled to take out execution against the person, movable property or other immovable property of the judgment-debtor.

Carried unanimously.

4. The landlord may, upon grounds similar to those upon which *attachment before judgment* is allowed by the Code of Civil Procedure, procure the attachment of any other immovable property of the judgment-debtor pending the sale of the tenure, undertenure, transferable holding, or right of occupancy.

Carried unanimously.

5. When a tenure, undertenure, transferable holding, or right of occupancy has been sold in execution, and after satisfying the decree executed, there remain surplus proceeds of the sale, the landlord shall out of such surplus sale proceed be paid any rent of such tenure, undertenure, &c., which has accrued after the last arrear recovered by the decree: provided that such landlord shall not so recover any rent which he could have included, but did not include, in his original claim for rent, and provided also that not more than six months' rent which fell due after the date of the final decree, shall be so recovered. In case of a dispute as to payment, the Court shall decide.

Carried unanimously.

6. When a landlord serves upon a ryot not having a right of occupancy a notice requiring him to quit or pay a specified increased rent, such ryot, if he do not quit, shall be liable to pay the increased rent specified in such notice up to the limit of double the former rent.

Carried, Messrs. O'Kinealy and Field dissenting.

7. No provision shall be made for giving compensation for improvements to ryots who have held for less than three years.

Carried unanimously.

8. Draft sections shall be prepared providing compensation for improvement in the case of ryots evicted after holding for three or more years, but less than twelve years.

Carried, Baboos Mohini Mohun Roy and Peary Mohun Mookerjee dissenting.

The Commission adjourned till 3 P.M. on the following Tuesday.

Seventeenth Meeting of the Rent Commission.

Tuesday, the 3rd February 1880, 3 P.M.

PRESENT:

The President; Messrs. Field, Harrison, O'Kinealy, and Mackenzie; Baboos Brojendro Kumar Seal, Peary Mohun Mookerjee, and Mohini Mohun Roy.

MR. FIELD'S draft of sections dealing with the enhancement of money rents was taken up and part of it considered.

As regards ground 4, it was contended that the words "otherwise than by the agency or at the expense of the ryots" be omitted, as a general increase in prices of produce could never be due to the agency of the ryots of a small local area. It was, however, pointed out that the ryots might combine to dig a canal or construct a road, and Mr. Mackenzie drew attention to a passage—pages 180-81—of the Administration Report of 1871-72, which showed that Sir George Campbell had distinctly contemplated this contingency, and had justified the imposition of the cess on the ryots on the ground that they would thereby obviate their liability to enhancement so far as due to all improvements connected with the road cess.

Mr. Harrison then contended that, in the face of this declaration, it was absolutely indispensable that the Commission should plainly state their views as to whether payment of the cesses was to obviate liability to enhancement. It should be decided one way or the other, and not left to be fought out at enormous expense in the courts. He thought the

principle of allowing such payment to obviate liability to enhancement was unsound, and as the case of ryots combining to construct a canal or road was not one likely to occur, and, if it occurred, would only have an infinitesimal influence on prices of neighbouring markets, he would omit the words altogether. This was, however, negatived.

Mr. Field expressed an opinion that it would be wiser not to legislate on the subject at all. He doubted if it could ever be shown that a rise of prices in any locality was solely due to public works carried out by the proceeds of local taxes, or, where such rise was due to several causes, how much was due to this particular cause. If any rule were made by the Legislature on such a mixed subject, the fair rule would be that a rise of prices due to works carried out by local taxation should afford neither a ground of enhancement to the zemindar nor an answer to enhancement to the ryot. To enact that the ryot, who has paid a moiety of the cost of such works, may not plead that they were carried out, and the rise of prices so brought about partly at his expense, while the zemindar is in no way debarred from benefiting in his enhancement claims by such a rise so brought about, was to give the zemindar the full benefit of the taxes paid by him and to deny to the ryot the benefit of the taxes paid by him; nay, it was a further injustice, for it gave the zemindar the benefit of the taxes paid by the ryot.

Messrs. Mackenzie and O'Kinealy concurred in Mr. Field's view.

Mr. Harrison then proposed to add an illustration to ground No. 4 so as to make it clear that contribution to road cess and public works cess was not to be a ground of exemption from liability to enhancement.

Ayes.	*Noes.*
The President.	Mr. Mackenzie.
Mr. Harrison.	„ O'Kinealy.
Baboo Peary Mohun Mookerjee.	„ Field.
„ Mohini Mohun Roy.	Baboo Brojendro Kumar Seal.

The proposition was carried by the President's casting vote.

Mr. Field requested Mr. Harrison to draft the precise words in which he would frame his illustration before the next meeting, and Mr. Harrison agreed to do so.

With reference to Explanation I (*b*), Baboo Mohini Mohun Roy proposed—

That no restriction should be put on the right of farmers and ijaradars to enhance.

Ayes.	*Noes.*
Mr. O'Kinealy.	The President.
„ Mackenzie.	Mr. Field.
Baboo Mohini Mohun Roy.	„ Harrison.
	Baboo Peary Mohun Mookerjee.
	„ Brojendro Kumar Seal.

The Commission adjourned till the following Friday.

Eighteenth Meeting of the Rent Commission.

Friday, the 6th February 1880.

PRESENT:

The President; Messrs. Field, Harrison, O'Kinealy, and Mackenzie; Baboos Brojendro Kumar Seal, Peary Mohun Mookerjee, and Mohini Mohun Roy.

ARTICLES 37 to 40 of the Digest were discussed.

It was agreed that in Article 37, for the words "permanent settlement of such province," the words "permanent settlement of Bengal, Behar, and Orissa made in 1793" should be substituted.

Baboo Brojendro Kumar Seal suggested for consideration whether it would not be proper to substitute a fixed period of 60 years for one which constantly increased as years rolled by. It was anomalous that the very law which absolutely protected a ryot from enhancement in 1859, on the ground of his having held at a uniform rate for a period of *sixty-six years*, should not give similar protection to his neighbour in 1820, though he paid at a uniform rate for more than *eighty years*. Under the law, if the zemindar mortgaged his estate to a ryot and did not choose to redeem within 60 years, he would lose his right to receive any rent from any ryot. The majority were, however, against this suggestion being adopted.

It was also agreed to adopt the proposal of Mr. Smith, Officiating Commissioner of Orissa, to the effect that in temporarily settled estates all rights to hold at fixed rates beyond the terms of the sanctioned settlement be disallowed, unless such right has been expressly sanctioned by the authority competent to sanction the permanent settlement of the estate.

Baboo Mohini Mohun Roy proposed to alter the presumption that, where a ryot's rent has not been changed for 20 years, the land has been held at that rent from the time of the Permanent Settlement.

Ayes.	*Noes.*
Baboo Mohini Mohun Roy.	The President.
,, Peary Mohun Mookerjee.	Mr. Harrison.
	,, Field.
	,, O'Kinealy.
	,, Mackenzie.
	Baboo Brojendro Kumar Seal.

"Ryot," it was proposed, should be defined as one who cultivates land with his own hands, or through a member of his family, or by hired labour, or at whose sole risk the crop is grown.

It was also proposed that the payer of rent in kind shall not be regarded as the ryot, unless the person to whom he pays rent possesses a permanent and transferable interest in the soil, or is a farmer.

Both these propositions were carried unanimously.

The following proposition was carried, Mr. O'Kinealy and Baboo Brojendro Kumar Seal dissenting, and Mr. Mackenzie not voting:—

That an occupancy ryot shall not, except under special circumstances, be allowed to sub-let.

The following proposition was carried unanimously:—

That if an occupancy ryot does sub-let, he shall be held to have transferred to his lessee his right of occupancy in the lands sub-let; if these lands do not amount to the whole of the ryot's holding, the persons to whom he sub-lets shall be jointly and severally liable with him to the zemindar for the rent.

The Commission adjourned till the following Tuesday.

Nineteenth Meeting of the Rent Commission.

Tuesday, the 10th February 1880.

PRESENT:

The President; Messrs. Field, Harrison, O'Kinealy, and Mackenzie; Baboos Brojendro Kumar Seal, Peary Mohun Mookerjee, and Mohini Mohun Roy.

MR. FIELD'S sections on the enhancement of money rent were further discussed.

It was agreed to adopt Mr. Harrison's proposal that, when rent is enhanced upon the fourth ground, the Collector shall deduct from the increment to which the landlord would otherwise be entitled the amount payable by the ryot as cesses at maximum rates on his former rent.

Illustration.—A, the landlord, proves that prices have increased 50 per cent. since B's rent was fixed at Rs. 8. B's rent is therefore enhanceible to Rs. 12, but he is already liable to pay Rs. 8-4 for rent and cesses. Only Rs. 3-12 will therefore be added to his rent, making his new rent Rs. 11-12, on which amount he will also be liable to pay cesses according to law.

Baboo Peary Mohun Mookerjee expressed his dissent from the latter part of the proposition and proposed that, inasmuch as the road cess went to the maintenance not only of roads which communicated with marts and trading towns, but also of roads which improved the means of communication within the villages themselves, not more than half the amount of road cess payable by a ryot should be deducted from the enhanced rent. This proposition, however, was not agreed to by the other members.

It was at first agreed that the Bill shall provide forms of notice of enhancement, containing substantially the same particulars as mentioned in section 24; but, on further consideration of the whole subject, it was settled, upon the suggestion of Baboo Mohini Mohun Roy, that notices of enhancement served through the Court should be done away with, and that if the parties cannot agree to the enhanced rent, the first step by way of having notice served from the Court shall be the filing of a plaint, and that this plaint shall be filed one month sooner than the present enhancement notice is served, so as to give time for service of summons about the same time as the notice was formerly served, that is, that the plaint shall be filed four months from the end of the year in order to affect the rent of the year next ensuing.

In discussing the enhancement procedure, which is to apply only to ryots having a right of occupancy, it was agreed that the entry of a ryot's name in the *jamabandi* filed by the zemindar with his plaint shall be deemed an admission on his part that such ryot has a right of occupancy in the land specified opposite his name.

It was agreed that the table of rates prepared under Rule (*b*), section 28, shall be binding on the Civil Courts.

The Commission adjourned till the following Friday.

Twentieth Meeting of the Rent Commission.

Friday, the 13th February 1880, 3 P.M.

PRESENT:

The President; Messrs. Field, Harrison, O'Kinealy, and Mackenzie; and Baboos Brojendro Kumar Seal, Peary Mohun Mookerjee, and Mohini Mohun Roy.

MR. FIELD'S sections on the enhancement of money rents were further discussed and settled.

The Commission adjourned till the following Tuesday.

Twenty-first Meeting of the Rent Commission.

Tuesday, the 15th February 1880, 3 P.M.

PRESENT:

The President; Messrs. Field, Harrison, O'Kinealy, and Mackenzie; and Baboos Brojendro Kumar Seal, Peary Mohun Mookerjee, and Mohini Mohun Roy.

MR. FIELD'S sections on occupancy ryots were considered.

It was proposed that if a ryot transferred his land before the completion of the twelve years with the sanction of his zemindar, the time during which the transferrer has held may not be added to the time during which the transferree has held.

Ayes.	*Noes.*
Mr. O'Kinealy.	The President.
„ Field.	Mr. Harrison.
Baboo Brojendro Kumar Seal.	„ Mackenzie.
	Baboo Peary Mohun Mookerjee.
	„ Mohini Mohun Roy.

It was then settled that such time may be added if the landlord expressly consent in writing to its being added.

It was proposed that a zemindar may, by a contract duly registered at the time of the commencement of the tenancy (and not otherwise), provide against a ryot acquiring a right of occupancy.

Ayes.	*Noes.*
The President.	Mr. Harrison.
Mr. Field.	„ O'Kinealy.
Baboo Brojendro Kumar Seal.	„ Mackenzie.
„ Peary Mohun Mookerjee.	
„ Mohini Mohun Roy.	

It was agreed that a right of occupancy should be heritable according to the ordinary law of inheritance.

It was proposed that an occupancy ryot be liable to ejectment for breach of a stipulation in respect of which such ryot and his landlord have contracted in writing.

Ayes.	*Noes.*
The President.	Mr. O'Kinealy.
Mr. Field.	„ Mackenzie.
„ Harrison.	
Baboo Brojendro Kumar Seal.	
„ Peary Mohun Mookerjee.	
„ Mohini Mohun Roy.	

The Commission adjourned till the following Friday.

Twenty-second Meeting of the Rent Commission.

Friday, the 20th February 1880.

PRESENT:

The President; Messrs. Field, Harrison, O'Kinealy, and Mackenzie; and Baboos Brojendro Kumar Seal and Peary Mohun Mookerjee.

CONSIDERABLE discussion took place upon a suggestion of Mr. Harrison's that the actual cultivator should in every case be treated as the occupancy ryot, occupancy ryots who had sub-let being coverted into middlemen.

Mr. Field's sections dealing with occupancy ryots were further considered.

Mr. Mackenzie proposed—

(*a*) That any ryot having a right of occupancy at the time of the commencement of the Act shall be at liberty to sub-let his lands to a sub-ryot, but the rent payable by such sub-ryot shall not in any case be more than *ten* per centum above the rent payable by such ryot to his landlord.

(*b*) That no sub-ryot existing at the time of the commencement of the Act shall be at liberty to claim under this rule any abatement of rent actually paid by him at such time; but every such sub-ryot shall be protected against arbitrary ejectment by his landlord so long as he pays such rent.

Ayes.	*Noes.*
The President.	Mr. Field.
Mr. O'Kinealy.	,, Harrison.
,, Mackenzie.	
Baboo Brojendro Kumar Seal.	
,, Peary Mohun Mookerjee.	

It was then proposed that the principle of Mr. Mackenzie's propositions so carried be extended to all occupancy ryots, whether their rights accrued before or after the passing of the Bill.

Ayes.	*Noes.*
Mr. Harrison.	The President.
,, O'Kinealy.	Mr. Field.
,, Mackenzie.	
Baboo Brojendro Kumar Seal.	

Baboo Peary Mohun Mookerjee did not vote.

The Commission adjourned till the following Tuesday.

NOTE.

Mr. Field subsequently drew up the following statement of his reasons for dissenting from Mr. Mackenzie's proposition.

He did not see his way to accepting it as a solution of the real difficulty. Let A be the proprietor, B be the ryot, and C the sub-ryot. The question is whether B or C shall pay according to the table of rates—shall pay what may be called Occupancy Rates. Under the proposed rule B will pay them, and C will pay ten per centum more. Thus there will be a double standard of rent; and under the influence of an increasing population, and the competition engendered thereby, the tendency will be towards the higher rent. B is a middleman. Now to improve and secure the position of the actual cultivator is a wise object of legislation for an agricultural community in a country like this, where manufacturing enterprize or the pursuits of commerce afford but a small field of employment for those whose lot is dissevered from the cultivation of the soil. In such a community men like B are the drones of society, and the creation of such a class ought not to be encouraged. To encourage it is not to promote the object of wise legislation. If the actual cultivator has an hereditary lien on the land upon which he is born; if the possession and occupation and cultivation of the soil for a brief period of years is, according to the arguments addressed to the Commission, sufficient to call this dormant but inherent lien into activity and life, it is difficult to see why the son of the soil who holds and cultivates land under a *middleman* should be in a worse position than his brother who holds and cultivates under a *zemindar*. Is there anything in the position or antecedents of the middlemen which entitles them to be dealt with less tenderly than the zemindars? It is said not to be politic that zemindars should let their lands as they please. Can it be argued for any good reason that it is politic that middlemen should do so? Mr. Field believed that to carry this proposed rule will be to lose sight of the true policy which ought to be borne in view, that is to raise the *status* and secure the position of the actual cultivator: he would, in order to effectuate this policy, benefit the actual cultivator wherever he found him, whether holding under a zemindar or under a middleman. If the proposed rule is carried into effect in the case that had been brought to the notice of the Commission it is material to see what the effect will be. B now pays eight annas per *bigha* to A, and receives Rs. 3-8 per bigha from C. Under the new procedure B's rent may be enhanced to double its present amount, *i.e.* to one rupee per bigah. Now B cannot in future take from any new sub-ryot more than one rupee plus one-tenth = Re. 1-1-9½ per bigha. No harm will be done to B, it is said, because C and his fellows will not be entitled to have their rents reduced from Rs. 3-8 to Re. 1-1-9½: but can it be doubted that C and his fellows will throw up their land in order to take land in the vicinity at about a third of the rent they were previously paying? The result will be that more than two-thirds of B's rental will be transferred from him to his tenants. Mr. Field has not much sympathy for middlemen; and in carrying out the policy he has mentioned if the interests of the actual cultivators and those of the middlemen come into conflict so that either must suffer, he would prefer that the interests of the middlemen shall suffer rather than those of the cultivating ryots. But the above result will be a confiscation of existing interests, which legislation would scarcely be warranted in carrying into effect. To legislate for the future is one matter, but to interfere with vested rights is another—is a course that can be justified only upon the strongest grounds, and such grounds are here wanting.

The proposed rule will knock on the head the *bhag-jote* system, which is customary more or less in every district in Bengal.

On the other hand, to treat C as the occupancy ryot—as the person liable to pay the occupancy rates—will be a consistent effectuation of the policy already mentioned. It will avoid the confusion and disadvantages of a double standard of rent and two grades of

cultivators. If C's rent remain unchanged, the new Act will not injuriously effect A and B by altering their present position to their disadvantage. Then if C's rent is enhanced under the new procedure, there will be an increment to be divided. Let that increment be divided in the proportion in which A and B now share what C pays in the shape of rent, or in any other proportion that is fair and reasonable. A gets no increase under the existing law. He will be better off under the new Act by so much as his share of the increment amounts to. He cannot justly complain that he is not allowed to pocket the whole of the increment, for he cannot justly ask the Legislature to ignore the fact that the existence of a middleman necessitates the division of what can properly be taken from C as rents between two persons, instead of one getting the whole. It is contrary to the true principle of the well-being of an agricultural society that a number of middlemen should exist between the actual cultivator and the proprietor. The wisest method to discourage such an injurious condition of affairs is so to legislate that the rent of all cultivators shall be as nearly as possible equal, excepting of course allowed and recognized exceptions, and that this rent shall be divided amongst all who stand above the cultivating class, the shares being less as the number of sharers is greater. To allow the creation of intermediate interests, to force down the cultivator, to alter his position for the worse, is to introduce a wedge into the centre of the system which will in course of time force it in pieces.

Mr. Mackenzie records the following note explanatory of his suggestion adopted by the Commission :—

"The great difficulty which I feel in connection with this question of sub-letting by ryots is the fact that all over the country such sub-letting is practised, and has always been practised, and that it is clearly recognized by the existing law. We have before us no *tabula rasa* either in the country or in the Statute book, and I cannot myself understand how those members of the Commission, who at the outset objected to correct even the demonstrable errors of Act X, on the ground that, right or wrong, it was now law, can calmly propose to revolutionize the whole agricultural society of Bengal by sweeping away a provision of Act X which *does* recognize an existing fact.

"I do not for a moment imagine that the suggestion now provisionally adopted by the Commission is free from all objection. The whole question is involved in extreme difficulty, and any attempt at its solution must be put forward with diffidence by any person who has really tried to realize those difficulties. My present position may be explained thus :—

"I am desirous of doing all I can for the actual cultivator. I would do all I can to prevent rackrenting of every sort. I think it very undesirable that a ryot should by sub-letting to rackrented korfa ryots convert himself into a mere middleman. But, as a matter of fact, I find that men recognized as *ryots*, entered as such on the jummabundis of the zemindars and subordinate talookdars, do sub-let in this way, and I do not believe that any Legislature can by a stroke of the pen change the whole face of the country. If we are to endeavour to get rid of sub-infeudation of this objectionable sort, we shall only succeed by accepting patent facts, shaping our proposals so as to fit into these, and giving by law an impulse and a *tendency* in the direction which we wish to see things take. We may do what we fairly can to *discourage* this sub-letting, we cannot ignore it or change its character all at once.

"Hence I demur to the proposal that every korfa who has held 12 years shall be deemed to be the occupancy ryot of the future, the present occupancy ryot being simultaneously and *instanter* converted into a middleman. In the first place I suspect that the result of this would be that, in the greater part of the lands now sub-let to korfas, we should a year after the Act was passed have no occupancy ryots at all. There is no permanency whatever in the existing arrangements of ryots with their korfas. The latter are men of the lowest class, having no idea of fixity in their fields, and who will probably not be able to prove a 12 years' holding under any circumstances. It is, moreover, a very strong measure to say that holding during years in which the law distinctly declared that korfa ryots could *not* acquire occupancy rights shall now be held to have given such rights. If, on the other hand, korfa ryots are only now to *begin* to acquire such rights, and to take 12 years to get them, it again seems to me probable that not an occupancy ryot will eventually be found on the lands below the so-called new middlemen (*now* sub-letting occupancy ryots). It will be the easiest matter in the world to prevent the right accruing.

"Again the process of converting the korfas at large into occupancy ryots, however it is carried out, will have the most disastrous effect upon the rents of existing occupancy ryots who till their own fields. Where the rent of a cultivating occupancy ryot is now Re. 1, that of a korfa is probably Rs. 3 or even more. It is not proposed to reduce the rate actually paid by the korfa, now made an occupancy ryot. In the course of a few years the rates of the two classes of occupancy ryot (old and new) must tend to assimilate, and we shall have the rents of existing occupancy ryots forced up to what are now recognized as korfa rackrents. (I find in fact that Mr. Field distinctly contemplates that the Collector should take the *korfa* rate as the basis of his table of rates. This, I consider, would be certain to raise an agrarian revolution in many parts of Bengal, and I am tempted to say rightly so.)

"Then suppose the *new* occupancy ryot again sub-lets and makes *himself* a middleman, either the rent of the actual cultivator must be pushed higher and higher, or the profits which the zemindar and superior talookdars either actually receive or might fairly expect legally to make must be cut into for no fault of theirs. To call the lowest man, being the actual cultivator, an occupancy ryot, will not console *him* much for having to pay an

impossible rent, or reconcile the zemindar to a reduction of his profits or a diminution of his powers of enhancement.

"It appears to me that the best way of stopping sub-infeudation, of discouraging sub-letting, and of encouraging and strengthening the position of the actual cultivator is to impose a legal maximum limit on rents. This can be done, I think, without upsetting the whole fabric of agricultural society, and in a way to give a stimulus to all the tendencies we desire to advance.

"I propose therefore, as a general rule, to treat as ryots the existing occupancy ryots, recorded as such in the jummabundis of the zemindars and recognized middlemen, and to say that they *may* sub-let to korfa ryots; but I would limit the rent demandable from a korfa ryot to a fixed percentage over the occupancy rate as determined by the Collector in our table of rates or as actually paid by the existing occupancy ryot. I think it is perfectly certain that the occupancy ryot's rate will always be such as to divide between him and his landlord the net profits of cultivation. It will be always very far from a rackrent. If there is any doubt of this, we must make sure of the point by legislation, and I shall return to this later on. Then if the percentage over this, payable by the korfa is reasonable, the korfa also, being the actual cultivator, will hold at a reasonable rent and be placed in an improved condition. (At the President's suggestion the percentage embodied in the resolution of the Commission is 10 per cent. I do not accept that as a final settlement of this particular point.)

"This being the proposal in its crudest form, we are met at once by the fact that probably all existing korfas are paying higher rents than those demandable under the rule. To reduce those rents summarily would be hard on the occupancy ryots. This is no doubt a difficulty, but there are difficulties everywhere. The best solution seems to me to be this. The existing korfas hold either as tenants-at-will from year to year, or under engagements for very limited terms. They must be bound to carry out their engagements; and I would encourage them to renew those engagements on existing terms by protecting them from arbitrary ejectment so long as they pay those rates, giving them in fact sub-occupancy rights good against the occupancy ryot, but not against his landlord. If, however, the korfa does not renew his engagement at the old rates, then the occupancy ryot would of course be able to recover no higher rent than our rule allows, if he chooses again to sublet. But he has thus laid upon him the strongest possible inducement to take the cultivation into his own hands, and to employ his korfas as hired labourers, paying them sufficient wages. I believe this would, in most cases, be for the good of the korfas themselves and for the general good of agriculture.

"Now, having thus stated the nature of the propositions adopted by the Commission, and the theory underlying them, I must go on to say that I am prepared to admit that they do not cover all the ground. This question of sub-letting is very complex. The proposals meet sufficiently well the case of the ordinary occupancy ryot, such as he is to be found in the greater part of Bengal, *i.e.* the man with a moderately sized holding, not much more than sufficient for the support in comfort of one family and its belongings of all sorts. It does not meet the case of the reclaiming jotedar, small capitalist, who having taken up *as ryot* originally a considerable tract of land settles other sub-ryots on it, and so by their agency brings it into cultivation and eventually ceases himself to be anything more than a rent-receiver. The incompleteness of our rent law has made it this man's interest, and the interest of his landlord also to classify him still *as a ryot*. On the one hand, this classification deprived the cultivators under him of all rights (other than customary rights); while on the other hand, the landlord was able to enchance his rents as those of a ryot without encountering the difficulties met with in enhancing the rents of a talookdar. In fact, however, such men are small talookdars, and ought to be treated as such. The question is how to define or distinguish them.

"I am inclined to transplant a principle from Regulation XIX of 1793, and to treat all tenures exceeding *one hundred beeghas* in area as differing in *quality* from those below that area. Any man holding over one hundred beeghas is almost certainly not a cultivator himself or likely to become one. I think we might very well say that any person now classed as an occupancy ryot, who holds over one hundred beeghas of land and does not himself cultivate the *whole* of it, shall be held to be an undertenure-holder. I would give the occupancy right to the actual cultivator under him, and if there is a sub-ryot below this last, I would apply our sub-ryot rules to that case. This would probably be found to meet the cases of the Rungpore jotedar and of the howladars.

"We should have to consider how to meet questions of existing rents, enhancement, and adjustment of rents; but I do not see insuperable difficulties in the way.

"Here, again, I submit that my proposal is in practical accord with existing circumstances.

"Then I must go further and say that I think the law should lay down a maximum standard of rent for occupancy ryots. I would not allow an occupancy ryot's rent to be enhanced to an amount which would be in excess of a sum equal to the value of one-fourth of the gross produce of his lands (as estimated by the Collector), if such lands were under the ordinary crop of the district. (Of course I would not allow existing rents to be *lowered* in any districts.) This standard limit of one-fourth might very well be made the object of the Collector's enquiries when he is called upon to draw up a table of rates. In the application of it to individual cases, it would be open to any ryot to show that he was by the rule of proportion entitled to a *lower* rate. The rule that rents could only be doubled once in ten

years would prevent any violent and sudden disturbance of rents in districts where the landlord now only gets a small portion of the gross produce."

If this rule were adopted, then I think the rate of the korfa or sub-ryot might, as a maximum, be 20 per cent. in excess of the occupancy rates.

I would prohibit sub-letting by sub-ryots under any circumstances.

I should like the Commission to consider whether some provision could not be made for registering existing occupancy ryots in the zemindar's sherishta, and for registering as tenures holdings over one hundred beeghas.

"I desire, however, again to submit to the Commission that, while such a registration is desirable and necessary, it will only be brought about by our making it not the landlord's interest to refuse it or neglect it. If occupancy ryots are to have favoured rates, no landlord will admit them to registration if he can help it. If all permanently settled ryots are to pay the *same* rates (as I hold they should), they should *all* be protected against arbitrary eviction, and that is all that, in my opinion, a right of occupancy conveys.

"The proposals which I have from time to time submitted on this ryot question all hang together, as I venture to think, in a way that almost demonstrates the soundness of the theories underlying them. If the Commission will only come down to the recognition of occupancy rights as the *general rule*, it will, I believe, get rid safely of many complications that have already made our project of law such as we can have hope to get passed."

Mr. O'Kinealy notes that he would have voted in favour of Mr. Harrison's proposal, which he understood to be to give all cultivators a right to remain on the land as long as they paid according to the table of rates fixed by the Collector, provided Mr. Harrison could have protected the present occupancy royts from being rackrented. If all cultivators were turned into occupancy ryots and nothing further done, then the experience of the past left no doubt on his mind but that the rates paid by korfa ryots would in the course of a few years be looked upon as occupancy rates, and the result would be widespead rackrenting. On the other hand, Mr. Mackenzie's proposal gave nothing more to middlemen, took nothing from their ryots, protected the resident ryots in their acknowledged right to sub-let, and reduced the evil arising from this right to a minimum. He felt bound to vote for it. He did not understand that Mr. Field had put forward any scheme; but as he now understands the scheme now put forward, it is a proposal to benefit the ryot and save the middlemen from confiscation—a scheme where nobody loses and everybody gains—he does not understand how this can be done.

Twenty-third Meeting of the Rent Commission.

Tuesday, the 24th February 1880, 3 P.M.

PRESENT:

Messrs. Field, O'Kinealy, and Mackenzie; Baboos Brojendro Kumar Seal and Peary Mohun Mookerjee.

MR. FIELD'S paper on the proposed special procedure for rent suits was discussed and settled.

It was agreed that the procedure of Act X, 1859, should be followed generally, and that any improvements suggested by the Civil Procedure Code should be incorporated by reference.

The Commission adjourned till the following Friday.

Twenty-fourth Meeting of the Rent Commission.

Friday, the 27th February 1880, 3 P.M.

PRESENT:

The President; Messrs. Field, O'Kinealy, and Mackenzie; Baboos Brojendro Kumar Seal and Peary Mohun Mookerjee.

A DISCUSSION took place on Mr. Mackenzie's proposals of the preceding Friday, but nothing was definitively settled.

The Commission adjourned till the following Tuesday.

Twenty-fifth Meeting of the Rent Commission.

Tuesday, the 2nd March 1880, 3 P.M.

PRESENT:

The President; Messrs. Field, O'Kinealy, and Mackenzie; Baboos Brojendro Kumar Seal and Peary Mohun Mookerjee.

AFTER much discussion the following scheme was sketched out and reserved for future consideration:—

1. That holders of lands over 100 beeghas in extent (being occupancy ryots) be allowed to sub-let in the same manner as occupancy ryots holding less than 100 beeghas, and subject to the same restrictions, their korfas being treated in the same way as the korfas of small holders.

2. But when an occupancy ryot holding over 100 beeghas can show that his tenure was originally of the nature of a junglebooree tenure, *i.e.* that he came on the land as a

reclaiming capitalist, he shall be exempt from these rules. His rent shall not, in that case, be more than 10 per cent. of the gross produce, and the rents of his undertenants of all grades shall be regulated by the custom of the district, if any such custom can be clearly established, or shall be enhanced only in the same ratio as the rent of the reclaiming tenant who holds direct from the proprietor.

3 That no sub-ryot of any grade shall be liable to pay more than the value of 30 per cent. of the gross produce.

4. That the maximum rent of the ordinary occupancy ryot be equal to 20 per cent. of the gross produce.

5. That the rent of the korfa tenant of an occupancy ryot be not more than half as much again as the occupancy rate, subject to the above limit of 30 per cent.

6. That the Collector shall determine the value of the gross produce of each of the classes of land within selected local areas, and declare those values, which will at once regulate the fixed maximum rents, and form the table of rates for those areas.

7. That a zemindar shall be at liberty to enhance any ryot's rent up to those rates, *subject to the other limitations laid down in the law*, unless the ryot can show that he is entitled to hold at a lower rate.

8. Existing rents not to be lowered in any case on account of the table of rates.

The Commission adjourned till the following Friday.

Twenty-sixth Meeting of the Rent Commission.

Friday, the 5th March 1880, 3 P.M.

PRESENT:

The President; Messrs. Field, O'Kinealy, and Mackenzie; Baboos Brojendro Kumar Seal, Peary Mohun Mookerjee, and Mohini Mohun Roy.

MR. FIELD'S sections relating to coparceners were discussed.

It was agreed by all, except Baboo Peary Mohun Mookerjee, that in the case of disagreement between coparceners as to the management of their estate, tenure, or undertenure, the District Judge shall only interfere upon the application of the Collector or of some person interested.

Baboo Peary Mohun Mookerjee contended that no manager should be appointed except on the application of a coparcener or coparceners owning more than a 12-anna share in the property.

The following proposition was carried, all the members of the Commission voting for it except Mr. Field:—

That where there shall have been a general manager appointed by the Government for any district, the Government being hereby authorized to appoint the same, all estates, tenures, and undertenures shall be placed under his management.

It was agreed by all the members, except Mr. O'Kinealy and Baboo Brojendro Kumar Seal, that an arrear of rent shall bear interest at the rate of 12 per centum per annum.

It was pointed out by Baboo Brojendro Kumar Seal that, by the use of the words "*shall be liable* to interest at 12 per centum" in section 21 of Act VII (B.C.) of 1869, the Legislature evidently intended to give a discretionary power to the Courts in the matter of awarding interest (Marshall's Reports 278, 1 W. R. 154, 6 B. L. R. 120), and he contended that the law on the subject ought not to be changed.

It was proposed that a tenant may deposit rent payable by him in the collectorate when he entertains a *bonâ fide* doubt as to who is entitled to receive the same, even though no dispute exist as to the right to receive it.

This was carried, Mr. Field, Baboos Peary Mohun Mookerjee and Mohini Mohun Roy objecting to the omission of any reference to a dispute existing.

The Commission adjourned till the following Tuesday.

Twenty-seventh Meeting of the Rent Commission.

Tuesday, the 9th March 1880, 3 P.M.

PRESENT:

The President; Messrs. Field, O'Kinealy, and Mackenzie; Baboos Brojendro Kumar Seal, Peary Mohun Mookerjee, and Mohini Mohun Roy.

IT was agreed that every tenure, undertenure, and occupancy holding should be deemed to be hypothecated for its own rent, and that such rent should be a first charge thereon; but that all words should be omitted providing that, in the event of such tenure, &c., being sold in execution of a decree obtained by a person other than the landlord, such landlord should be entitled to priority of payment before other creditors in respect of any rent that might be due to him.

Mr. Field's sections on the registration of transfers and limitation were discussed and settled.

The Commission adjourned till the following Friday, but was subsequently further adjourned till Tuesday, the 16th March.

Twenty-eighth Meeting of the Rent Commission.

Tuesday, the 16th March 1880, 3 P. M.

PRESENT:

The President; Messrs. Field, Mackenzie, and O'Kinealy; Baboos Brojendro Kumar Seal, Peary Mohun Mookerjee, and Mohini Mohun Roy.

THE following proposition was carried unanimously:—

That holders of land over 100 beeghas in extent (being occupancy ryots) be allowed to sub-let in the same manner as occupancy ryots holding less than 100 beeghas and subject to the same restrictions, their korfas being treated in the same way as the korfas of small holders.

The following proposition was carried, Baboos Peary Mohun Mookerjee and Mohini Mohun Roy dissenting:—

That when an occupancy ryot holding over 100 beeghas can show that his tenure was originally of the nature of a junglebooree tenure—that is, that he came on the land as a reclaiming capitalist—he shall be exempt from the rules now laid down. His rent shall not in that case and in the absence of contract be more than ten per cent. of the gross produce, and the rents of his undertenants of all grades shall be regulated by the custom of the district, if any such custom can be clearly established, or shall be enhanced only in the same ratio as the rent of the reclaiming tenant who holds direct from the proprietor.

The following propositions were carried, Mr. O'Kinealy and Baboo Peary Mohun Mookerjee dissenting:—

That when a ryot or sub-ryot pays rent in kind, the maximum rent recoverable shall be one-half of the gross produce; and that when a ryot pays a money rent, the maximum rent recoverable from the ryot shall be 40 per cent. of the value of the produce.

The following proposition was carried unanimously:—

That the maximum rent of the ordinary occupancy ryots be equal to 25 per cent. of the gross produce.

It was understood that all the above propositions might be subsequently, if necessary modified.

The Commission adjourned till Friday, the 19th March 1880.

Twenty-ninth Meeting of the Rent Commission.

Friday, the 19th March 1880, 3 P.M.

PRESENT:

The President; Messrs. Field, Mackenzie, and O'Kinealy; Baboos Brojendro Kumar Seal, Peary Mohun Mookerjee, and Mohini Mohun Roy.

THE consideration of the scheme sketched out at the meeting of the 2nd of March last was resumed.

It was agreed to leave to the revenue authorities the determination of the gross value of produce, proceeding as far as possible on a reasonable average of years and upon prices in the locality.

It was suggested that the rent of special crops be regulated by a maximum percentage of increase, but this point was left for final settlement hereafter.

Proposition No. 7 of the 2nd March was carried, the limitations therein referred to being (1) new rent not to be more than double the former rent; and (2) that increase may be progressive, and the word "entitled" being deemed to mean "entitled by contract or custom."

It was also agreed that existing rents should not be lowered in any case on account of the table of rates.

The report of the Behar Rent Committee was then taken up and its recommendations considered.

The proposal to enforce the filing of zemindari accounts by dismissing rent suits unless the plaintiff file with the plaint a definite receipt of his yearly accounts, or otherwise satisfactorily prove that his accounts have been duly filed in the rent-roll office was negativated.

The proposal to prevent loose sheets of papers, such as jamabundis, jamawasilbakis, &c., being considered "books kept in the regular course of business" and so being admissible as evidence was also negavated.

It was resolved not to make the interchange of pottahs and kabuliyats compulsory.

Mr. Browne's recommendation that a Court which decrees rights of occupancy shall compel interchange of pottahs and kabuliyats, specifying the boundaries of the fields in which such rights are decreed, was considered to be sufficently met by what the Commission have already settled regarding the particulars to be given in plaints and decrees.

The proposal as to the use of counterfoil receipts is in accordance with the resolution of the Commission for Bengal, but it was not thought necessary to give a form for receipts.

"Head IV" of the Behar Committee's report on "the cheapening of registration" was held not to come within the purview of the Rent Commission.

The Commission adjourned till the following Tuesday.

Thirtieth Meeting of the Rent Commission.

Tuesday, the 23rd March 1880, 3 P.M.

PRESENT:

The President; Messrs. Field, Mackenzie, and O'Kinealy; Baboos Brojendro Kumar Seal and Peary Mohun Mookerjee.

THE report of the Behar Committee was taken up and the remaining portion of it considered.

With respect to "Head V," page 6, it was resolved that all ryots in Behar shall be deemed to have a right of occupancy in any land, other than *zerat* land, of which they are in possession on the [*date to be fixed hereafter*], if they have held such land for the three years next preceding such date, and if they have for twelve years next preceding such date held as ryots *any* land in the estate of which such land forms a part, or in any estate which with such former estate at any time formed a single estate.

It was further resolved that this rule shall apply in future.

It was agreed to accept the definition of *zerat* land given at page 7 of the Behar report, *i.e.* land continuously cultivated by the proprietor or co-sharer for twelve years with his own stock, or by his servants, or by hired labour at his expense.

It was agreed that when a ryot exchanges his land or any part of it, he shall have the same right in the land which he gets in exchange as he had in that which he gave in exchange.

As to the ejectment of non-occupancy ryots (p. 7, para. 16), it was resolved that this subject must be treated for Behar as for Bengal. A similar resolution was arrived at on the following points, viz. compensation for improvements (p. 7, para. 17); transferability of occupancy rights and presumptions in favour of ryots (Head VI, p. 8); distraint (Head VII, p. 8); enhancement (Head VIII, p. 9); demand of illegal cesses (Head IX, p. 9); summary procedure (Head XI, p. 10); settlement by Collectors in disputed cases (Head XII, p. 11); instalments (clause 1, para. 25, p. 12); measurements (clause 2, para. 25, p. 12); specification of boundaries, &c., in plaints (clause 3, para. 25, p. 12); and deposits of rent (clause 4, para. 25, p. 12).

On the subject of payment of rent in kind (Head X, p. 10), it was resolved to adopt the recommendations contained in clauses *(a)* and *(b)* of para. 23. The recommendation contained in clause (*c*) of the same paragraph was rejected. The recommendation contained in clause (*d*) was adopted with the following additions—"less a fair deduction in consideration of the ryot taking the whole risk, and allowing for land now usually left uncultivated." For the commutation of rents in kind into money rents, it was resolved that the same machinery should be used as for making a table of rates. The recommendation contained in clause (*e*) of the same paragraph was adopted with the following modifications—strike out the last five words; insert "not more than" between "to" and "half," and make the rule apply to all cases, whether a written agreement exists or not.

The propositions contained in clauses (*a*), (*b*), and (*c*) of para. 29 (p. 12) were rejected.

It was resolved to make provision for the away-going crop in the case of rejected tenants in Bengal and Behar.

The Commission adjourned till the following Tuesday.

Thirty-first Meeting of the Rent Commission.

Tuesday, the 30th March 1880, 3 P.M.

PRESENT:

The President; Messrs. Field, Mackenzie, and O'Kinealy; and Baboos Brojendro Kumar Seal and Peary Mohun Mookerjee.

THE subject of enhancement was discussed.

The Commission adjourned till the following Friday.

Thirty-second Meeting of the Rent Commission.

Friday, the 2nd April 1880, 3 P.M.

PRESENT:

The President; Messrs. Field, Mackenzie, and O'Kinealy; and Baboos Brojendro Kumar Seal, Peary Mohun Mookerjee, and Mohini Mohun Roy.

THE subject of enhancement was again taken up and discussed.

The Commission adjourned till the following Tuesday.

Thirty-third Meeting of the Rent Commission.

Tuesday, the 6th April 1880, 3 P.M.

PRESENT:

Messrs. Field, Mackenzie, and O'Kinealy; and Baboo Peary Mohun Mookerjee.

THE Digest was considered, and it was resolved—

(1) to omit the following Articles and the matter of them, viz. 3, 4, 5, 7, 8, 9 in part; 11, 14, 15, 17, 18, 30, 31, 34, 41, 42, 48, 54, 56, 67, 70, 71, 72, 73, and 74;

(2) to retain the following Articles with certain amendments, viz. 6, 9 in part; 12, 24, 32, 33, 39, 47, 57, 58, 59, 62, 63, 64, 65, 66, 68, 69, and 98.

The Commission adjourned till the following Friday.

Thirty-fourth Meeting of the Rent Commission.

Friday, the 9th April 1880, 3 P.M.

PRESENT:

The President; Messrs. Field and Mackenzie; Baboos Peary Mohun Mookerjee and Mohini Mohun Roy.

MR. FIELD'S draft of procedure, segment II, was taken up and considered, and sections 136 to 149 were settled.

Baboo Mohini Mohun Roy proposed that this procedure for sale without decree should be extended to give all proprietors and tenureholders the right to sell all tenures and under-tenures respectively. This proposal was not approved. His proposal that the mofussil notice of sale should be served through the Court was also negatived.

The Commission adjourned till the following Friday.

Thirty-fifth Meeting of the Rent Commission.

Friday, the 16th April 1880, 3 P.M.

PRESENT:

The President; Messrs. Field and O'Kinealy; and Baboo Peary Mohun Mookerjee.

MR. FIELD'S note on enhancement was discussed, but not definitively. Articles 13, 75, and 83 of the Digest were settled; and sections 150 to 164 of the Procedure draft were discussed and settled.

The Commission adjourned till the following Tuesday.

Thirty-sixth Meeting of the Rent Commission.

Friday, the 23rd April 1880, 11 A.M.

PRESENT:

The President; Messrs. Field and O'Kinealy; and Baboo Peary Mohun Mookeejee.

MR. FIELD'S Draft of Procedure (Segment III) was taken up and discussed, and sections 165 to 224 were settled.

It was agreed that in section 175 (arrest of defendant before judgment in certain cases) the words "such defendant being resident within the district in which the suit is instituted" should be inserted.

Mr. O'Kinealy was in favour of substituting the sections of the Civil Procedure Code regarding arrest before judgment for the proposed sections relating to arrest, as this was the law in force since 1869; but a majority preferred Mr. Field's draft with a slight modification.

It was agreed that affidavits under section 137 of *The Code of Civil Procedure* might be made in rent cases by the plaintiff, his pleader, or any person acquainted with the facts.

Mr. O'Kinealy thought section 180 (making applicable the provisions of *The Civil Procedure Code* relating to attachment before judgment) unnecessary, the land being already hypothecated for the rent by section 54; but Mr. Field pointed out that there might be suits for the rent of land not so hypothecated.

Mr. O'Kinealy would have the provisions of section 206 (relating to the sale of tenures, &c., subject to their incumbrances) retroactive as regards previous incumbrances, whether registered or not, but majority of the Commission agreed to make it retroactive as regards registered incumbrances only if a copy be served within six months after the Act comes into operation.

The Commission adjourned till the following Tuesday.

Thirty-seventh Meeting of the Rent Commission.

Tuesday, the 27th April 1880, 11 A.M.

PRESENT:

The President; Messrs. Field and O'Kinealy; and Baboo Peary Mohun Mookerjee.

MR. FIELD'S Draft Procedure (Segment IV) was taken up and considered.

It was agreed to omit the proviso at the end of section 03 to the effect that, in the case of a non-transferable holding, the landlord may at his option accept a verbal relinquishment.

Mr. Mackenzie wrote that he would prohibit the landlord absolutely from taking any thing but rent from his tenants, and Baboo Peary Mohun Mookerjee opposed the permitting revenue authorities to have any voice in determining the validity or otherwise of ancient customs by virtue of which landlords might claim other payments.

The following points were determined:—

1.—A section to be inserted declaring the right of a ryot to cut trees planted by himself or his predecessors.

2.—The Bill not to apply to Orissa in the first instance, but to empower the Lieutenant-Governor so to extend it if necessary.

3.—All notices to be served in accordance with the provisions of the Civil Procedure Code in section 174 of the Draft.

4.—The sale of an occupancy holding for arrears of rent to avoid all sub-leases, Mr. O'Kinealy and Baboo Peary Mohun Mookerjee dissenting.

The Commission adjourned *sine die*.

Thirty-Eighth Meeting of the Rent Commission.

Tuesday, the 25th May 1880, 11 A. M.

PRESENT:

The President, Messrs. Field and O'Kinealy, and Baboo Peary Mohun Mookerjee.

The paper of propositions submitted by the President and Mr. Field to the other members of the Commission was taken up and considered, together with Mr. Mackenzie's remarks on the same.

The first question was as to what persons should be deemed tenure-holders within the meaning of sections 8, 9, and 10 of the Bill. The President and Mr. Field had proposed that—

(1) "every person let into possession of a single lot, including more than 50 standard bighas of land by a proprietor [or by Government in a khas mehal], before or after the commencement of this Act, should be deemed such a tenure-holder."

Mr. Mackenzie wrote that he was doubtful as to the propriety of an area-test of status, but that if such was to be an absolute test, the figure of 50 bighas seemed to him far too low. He proposed that where a person held lands as to part of which he might be considered a tenure-holder, and as to part a ryot, it should be left to the courts to settle his status on a consideration of the general circumstances and character of his tenure *as a whole*; making it a *presumption* that if the area of the whole was more than 100 bighas, the holder was a tenure-holder, and if it was under that amount, that he was a ryot.

The President said that, the chief point was to prevent a person possessing more than 100 bighas being considered a ryot.

Mr. Field was of opinion that, a tenant holding less than 100 bighas, should be allowed to contract as he chose, but that if he held more than 100 bighas, he should be considered a tenure-holder.

Mr. O'Kinealy would not allow such contracts.

Eventually it was agreed that the President's and Mr. Field's proposition as stated above should stand, with the substitution of "100" for "50,"—any contract to the contrary notwithstanding—in respect of lands let either before or after the commencement of the Act.

It was also agreed that persons let into possession of less than 100 bighas might be ryots or tenure-holders as they chose to arrange by contract.

The next proposition agreed to was that—

(2) "every person let into possession of a single lot, including more than 100 standard bighas of land by a tenure-holder or undertenure-holder, before or after the commencement of this Act, should be deemed to be an undertenure-holder within the meaning of sections 8, 9, and 10 of the Bill."

The third proposition carried was as follows:—

(3) "No such tenure-holder as is mentioned in proposition (1), no such undertenure-holder as is mentioned in proposition (2), and no *mukarraridar* or *istemrardar* can acquire a right of occupancy in land which is part of his tenure or undertenure."

The fourth proposition considered was that—

(4) "Any such tenure-holder or undertenure-holder shall be entitled to more favourable rates than those mentioned in section 9 if not less than three-fourths of the land was unreclaimed at the time of the original letting into possession, and such letting into possession was for the purpose of reclamation."

Considerable discussion arose as to the words "not less than three-fourths."

Mr. O'Kinealy was against any exact proportion being stated, and would compensate a tenant according to the amount expended. If a tenant who reclaimed three-fourths was entitled to more favourable rates, he did not see on what principle a tenant reclaiming less than three-fourths could be refused all compensation. The present section would not meet the case of a tenant spending large sums in keeping up embankments. Indeed, as it stood, the tenant might claim more favourable rates, although he had never spent a rupee on reclamation.

Mr. Field proposed to substitute the words "more than one-half," and this was eventually agreed to.

(5) "Section 9 as it now stands takes account only of the gross rents payable to the tenure-holder or undertenure-holder; but account should also be taken of land occupied and cultivated by him, or granted *rent-free* by him. A reasonable rent should be estimated for all such land taken into account."

This was agreed to.

(6) "Having regard to the actual rents now paid, we think that 10 per cent. of the net collections is not enough for the profit of the tenure-holder or undertenure-holder. We have carefully examined this point, and we think that the court should be allowed to give what is fair and equitable, provided that (*a*) in the case of a reclaiming lease-holder (*jangalburi talukdar*) not less than (say) twenty per cent. of the net collections shall be given, and (*b*) in the case of other tenure-holders and undertenure-holders not more than (say) thirty per cent. shall be given."

This was agreed to, Baboo Peary Mohun Mookerjee objecting to thirty per cent. as an encroachment on the rights of zemindars.

(7) "The following persons shall be deemed to be ryots capable of acquiring a right of occupancy:—

(*a*) every person holding immediately under any such tenure-holder as is mentioned in proposition 1, or under any such undertenure-holders as is mentioned in proposition 2, and who is not himself an undertenure-holder, if before such person was left into possession no other person has acquired a right of occupancy in the same land under the provisions of this Act, or Act X of 1859, or Act VIII (B. C.) of 1869:—

(*b*) every ryot holding immediately under a *mukarraridar* or *istemrardar*."

These clauses were agreed to, Baboo Peary Mohun Mookerjee suggesting that the last proposition should be modified, as he did not think a mukarraridar who let his land should lose his right of occupancy.

(8) "One person only can have a right of occupancy in land at the same time."

This was negatived: and it was resolved to retain the present law, under which a ryot, holding land under a right-of-occupancy ryot, can acquire a right of occupancy in such land, if let otherwise than on a lease for a term or year by year.

(9) "As a necessary consequence of the previous propositions, a right of occupancy may be acquired by 'holding' merely without *cultivating*, and the present draft Bill must be amended accordingly."

This was agreed to.

(10) "The Act to be silent about *sub-letting*, neither prohibiting nor authoritatively recognizing the practice by ryots."

Mr. Field undertook to add an Illustration to section 4 of the Bill, showing that the customary right of a ryot to sub-let is not intended to be affected by the provisions of the new Act.

The following proposition was carried, Baboo Peary Mohun Mookerjee dissenting:—

(11) "The operation of the enhancement provisions in the present draft Bill shall be subject to the following rules:—

(*a*) the enhanced money rent of an occupancy ryot shall not exceed 25 per cent. of the average annual value of the gross produce:

(*b*) such annual value shall be calculated upon staple crops only. Board of Revenue to declare staples for areas, and to make rules for calculation."

Mr. O'Kinealy proposed that the maximum rent of a non-occupancy ryot should be fixed.

Ayes.	*Noes.*
Mr. O'Kinealy.	Mr. Field
,, Mackenzie.	Baboo Peary Mohun Mookerjee.
	The President.

The proposition was therefore negatived.

(12) "The rent in kind of an occupancy ryot, who receives no assistance in the way of seed, labour, &c., from his landlord, shall not exceed 50 per cent. of the gross produce in the case of staple crops. In the case of special crops, the parties may make a special contract. In the absence of such special contract, the courts shall not give more than 25 per cent. of the average annual value of the gross produce of staple crops."

This proposition was agreed to, Mr. O'Kinealy preferring that the rent in question should not exceed 40 per cent., and Mr. Mackenzie, that the courts should give a percentage of increase in the former rent in the latter case.

The President and Baboo Peary Mohun Mookerjee thought this rule should not disturb existing rents, but the other members of the Commission were in favour of it operating on existing rents.

(13) "In order to facilitate the enhancement and abatement of rents on the ground of rise or fall of *prices* it is proposed—

"that the Collector of every district shall prepare annually and publish in the Gazette average price lists of the staple crops for suitable areas."

The areas, it was suggested, might be settled by the Board of Revenue upon the recommendation of the Collector. The prices of certain fixed marts should be taken, the same marts being always adhered to. The price of production in the field where it is grown varies according to the distance of the usual market, and the necessary cost of carriage thereto. The price in different markets varies according to their proximity to larger markets or the port of export and the facilities for carriage thereto. By taking always the prices of the same markets, the normal variation as affected by external and general, as distinguished from the local and particular, causes, is more likely to be obtained.

(14) It was also proposed that "the Gazette copy of these price list, should be made relevant—admissible as evidence—in cases between landlords and tenants concerned with the enhancement or settlement of rents:

"that to secure uniformity, the Board should be empowered to make rules for the preparation of these price lists, and should have a power of revision."

These propositions were agreed to.

(15) "Increase of the productive powers of the land may be brought about (1) by the agency or at the expense of the ryot; or (2) by the agency or at the expense of the landlord; or (3) without the agency or expense of either, by external causes. In the *first* case the ryot is not liable to enhancement. In the *second* and *third* cases he is liable, but the present law gives the whole increment to the landlord. It would be equitable to give the whole increment to the landlord in case (2); and in case (3) to divide the increment, share and share alike, between the landlord and tenant."

Messrs. O'Kinealy and Mackenzie would give the ryot two-thirds in case (3).

A majority, however, decided that the landlord and tenant should each have one-half.

The last proposition agreed to was—

(16) "In the case of an increment due to rise of prices only, the present law gives all the increase to the landlord. It is proposed to divide it between the landlord and tenant, giving a moiety to each."

The draft Bill, as amended up to the 8th May 1880, was then considered, section by section. The first 25 sections were settled.

Mr. O'Kinealy objected to section 17, viz,—

"(*e*) No ryot can be ejected from land in which he has a right of occupancy, whether for non-payment of rent or other cause not being a breach of a stipulation in respect of which such ryot and his landlord have contracted in writing that the ryot shall be liable to ejectment for a breach thereof."

A majority of the members of the Commission, however, resolved that it should stand.

The Commission adjourned till the following day.

Thirty-ninth Meeting of the Rent Commission.

Wednesday, the 26th May 1880, 11 A.M.

PRESENT:

The President; Messrs. Field and O'Kinealy; Baboo Peary Mohun Mookerjee.

Sections 26 to 45 inclusive, of the draft Bill, as amended up to 8th May 1880, were considered and settled.

Mr. O'Kinealy enquired if the meaning of section 32 was that every ryot who had held land for less than three years might be ejected, whether it was customary for him to be ejected or not; as if so, he entirely objected to this section.

Mr. Field replied that, such provision was intended to be subject to any custom to the contrary which might be proved under section 4 of the Bill. In order to prevent possible misapprehension, he, in deference to Mr. O'Kinealy's view, undertook to introduce into the section the words "subject to the other provisions of this Act."

Mr. O'Kinealy wished it to be recorded that he objected to the whole of Chapter VI, dealing with "the use of land for building purposes." A majority decided that it should stand.

In section 42, which permits a landlord to enhance an occupancy tenant under certain circumstances so that the rent may be equal to five per cent. of the market-value of the land, Baboo Peary Mohun thought this percentage too low, and desired that the maximum might be twenty per cent.

This proposal was not agreed to by the other members of the Commission.

Mr. O'Kinealy thought Chapter VII "of Merger" unnecessary, and likely to cause difficulties. The other members were in favour of its retention.

The Commission adjourned till the following Friday.

Fortieth Meeting of Rent Commission.

Friday, the 28th May 1880, 11 A.M.

PRESENT:

The President; Messrs. Field and O'Kinealy; Baboo Peary Mohun Mookerjee.

The draft Bill was again taken up and considered, and Chapters VIII, IX, X, XI, XII, XIII and XIV (Sections 46 to 92 inclusive and Section 94), were settled.

The Commission adjourned till the following Monday.

Forty-first Meeting of the Rent Commission.

Monday, the 31st May 1880, 11 A.M.

PRESENT:

The President; Messrs. Field and O'Kinealy; Baboos Peary Mohun Mookerjee and Mohini Mohun Roy.

The draft Bill was further considered, and the whole of Part II, except Chapter XV, (i.e. Sections 133 to 225 inclusive) was settled.

In Chapter XVI, it was agreed that the zemindar should be bound to receive the arrears of rent of a tenure up to sunset on the day preceding the day of sale of such tenure for its own arrears, subject, however, to the rules made by the proper authorities for the receipt of money. It was further agreed that no tender of money after sunset on such day should stop the sale.

Mr. Field and Baboo Mohini Mohun Roy were in favour of allowing tenure-holders up to noon of the day of sale to tender arrears, but the majority of the Commission voted against this proposal.

Mr. O'Kinealy disapproved of the definition of "incumbrances" in section 206, on the ground that it did not include incumbrances made by unregistered as well as registered instruments before the commencement of the Act. The definition as drafted was retained, in accordance with the opinion of the majority.

Baboos Peary Mohun Mookerjee and Mohini Mohun Roy thought that a purchaser should be allowed twelve years to avoid and annul incumbrances on tenures sold for arrears of Government revenue. After the discussion it was settled in accordance with the opinion of a majority, that the limitation should be three years from the date of such incumbrances coming to the purchaser's knowledge.

Mr. O'Kinealy wished to record his vote against arrears of rent carrying interest at the rate of twelve per centum per annum.

The Commission adjourned till the following Wednesday.

Forty-second Meeting of the Rent Commission.

Wednesday, the 2nd June 1880, 11 A. M.

PRESENT:

The President; Messrs. Field, O'Kinealy, and Baboo Peary Mohun Mookerjee.

Baboo Brojendro Kumar Seal's notes on Chapter XVIII (Procedure) of the Bill were discussed.

The Baboo proposed that any suit might be tried according to the provisions of the Civil Procedure Code upon consent of parties.

A majority of the Commission, however, disapproved the proposal.

In section 205 the Baboo thought that anybody, without restriction, should be allowed to pay into court the amount of decree and costs awarded, but a majority of the Commission preferred the section as it was drafted.

In section 206 (Explanation), the Baboo and Mr. O'Kinealy thought, against the opinion of a majority of the Commission, that when the tenure is mortgagable without the zemindar's consent, there was no reason why any condition should be specially made, as the zemindar would be competent to sell free from incumbrances.

Section 210, first proviso. The Baboo and Mr. O'Kinealy would leave out the word "resident," but a majority of the Commission were in favour of retaining it.

Section 211, (3). The Baboo objected to not more than six months' rent after final decree being given. He thought that complicated questions might arise, which could not well be settled in the Execution Department, and that the landlord ought to be left to a regular suit. Mr. O'Kinealy wished to record his objection to this section, on account of 12 per centum interest being made compulsory.

A majority of the Commission were in favour of the section standing as drafted.

A discussion afterwards took place as to the application of the table of rates to the third and fourth grounds of enhancement.

The Commission adjourned till the following day.

Forty-third Meeting of the Rent Commission.

Thursday, the 3rd June 1880, 11 A.M.

PRESENT:

The President; Messrs Field and O'Kinealy; Baboos Peary Mohun Mookerjee and Mohini Mohun Roy.

Mr. Field's draft Report on the proceedings of the Commission was taken up and a portion of it settled.

The Commission adjourned till the following day.

Forty-fourth Meeting of the Rent Commission.

Friday, the 4th June 1880, 11 A.M.

PRESENT:

The President; Messrs. Field, O'Kinealy, and Baboo Peary Mohun Mookerjee.

Mr. Field's draft Report was again taken up and finally settled.

The Commission adjourned *sine die*.

NOTES AND PAPERS CONSIDERED BY THE COMMISSION AND REFERRED TO IN THE REPORT AND PROCEEDINGS.

From—F. M. Halliday, Esq., Commissioner of Patna, dated 8th March 1879, with report, &c., of the Behar Rent Committee.

With reference to your letter No. 1122, dated 7th September 1878, I have the honor to submit herewith the report of the committee appointed to consider the question of the rent-law for Behar, together with minutes of the committee's proceedings. The report has been signed by the majority of the committee, but appended are also copies of the following:—

I.—Letter from Mr. Browne, the Judge of Patna. Mr. Browne has assented to the report, but desires that the suggestions contained in his letter may be laid before Government.

II.—Letter from Mr. T. M. Gibbon, containing his remarks dissenting from the resolutions of the Committee.

III.—Second letter from Mr. T. M. Gibbon, on the subject of the Behar Landholders' Association memorial, recently submitted to Government.

IV.—Letter from Baboo Hurbuns Sahai, a member of the committee.

V.—Letter from Baboo Joy Perkash Lall, a member of the committee.

2. From the notes of the proceedings it will be seen that, in anticipation of the meeting, Messrs. Worsely and Finucane had each drafted a Bill for consideration of the committee; copies of these I beg to enclose for the information of Government, as there is much in both Bills worthy of note, though the committee, as will appear, for reasons given in the minutes of proceedings, considered it advisable eventually not to adopt either the one Bill or the other as the basis of discussion at the meetings held at Sonepore.

3. Owing to the absence of Mr. Hodgkinson in Burmah, his signature to the report has not been obtained.

REPORT OF THE BEHAR RENT COMMITTEE.

We, the committee appointed to consider the subject of the proposed Rent-Law for Behar, beg to submit the following report:—

1. The objects which it is sought to effect are the enactment of an effective and simple procedure to enable the ryot—

Summary of points at which amendments of rent-law proposed.

(*a*) to maintain his rights of occupancy when acquired;

(*b*) to hold his land subject to fixed conditions of tenure;

(*c*) to be certified exactly of the amount which he will have to pay annually;

(*d*) to resist illegal distraint;

(*e*) to have at hand a trustworthy record of demands and payments.

All the suggestions contained in the papers which have been referred for our consideration, aim at improving the existing machinery for attaining these ends. The points at which it is proposed to strengthen and improve this machinery will be successively indicated under the following heads:—

(1) To improve the system of zemindari accounts in connection with the obligations imposed on putwarees.

(2) To encourage or render compulsory the interchange of pottahs and kabooliyats.

(3) To insist on the use of counterfoil receipts.

(4) To cheapen registration.

(5) To discourage disintegration of old and new holdings, whether by amalgamation or otherwise.

(6) To allow occupancy rights to be transferable by sale, and to create certain presumptions of law in favour of the ryot.

And for the other purposes in view, it is proposed—

(7) To simplify and amend the law of distraint, and to make illegal distraint, or restraint of crops, specially punishable.

(8) To limit the right to enhance, and make illegal enhancement punishable.

(9) To make the demand of illegal cesses punishable.

(10) To recognise and provide by law for the system of payment in kind which obtains largely in the province.

And to those may be added—

(11) The provision of a summary procedure, as in the Bengal Bill, for the recovery of undisputed arrears of rent.

(12) The empowering of Collectors to effect a settlement in certain disputed cases.

2. We propose to enumerate the amendments and alterations in the present law which we think best calculated to effect the objects stated in the preceding paragraph. It will, we trust, be found that the changes which we propose confer no novel rights upon the ryots; that they impose no novel obligations on zemindars; that they for the most part merely declare and define the existing law, and that they are strictly consistent with the fullest recognition of the rights which were conferred by the Permanent Settlement on all parties concerned.

No novel rights created or obligations imposed. Amendments chiefly declarations of existing law.

HEAD I.—IMPROVEMENT IN THE SYSTEM OF ZEMINDARI ACCOUNTS.

3. Under this head we propose—

First, to make it obligatory on landholders to file annually in the Collectors' or other public office, such accounts as the local Government may direct. These accounts should contain not less than the following particulars:—

Filing of accounts in Collectors' offices.

(1) The serial number of each ryot.

(2) The name of each ryot

(3) The area of land held by each ryot, and of the portions thereof of which rent is payable in cash and in kind.

(4) The details of each separate annual demand on each ryot, and the total thereof.

It is held by some of us that ryots, by taking copies of these accounts, can be certified of the areas of their holdings, the rates claimed, and the annual demand upon them; others of us are of opinion that any such extracts would, in practice, have to be repudiated by the ryot. For reasons which we give further on in this report, we do not see our way to enforce by any new legislation the interchange of any specific form of pottahs and kabooliyats. We propose therefore to adhere to the existing general declaration, that the terms on which land is held ought to be reduced to writing. But we consider it impossible to forecast any form of lease or counter-lease which shall sufficiently meet the requirements of every case. We trust that extracts from the accounts which we propose to have filed will practically serve the purpose of pottahs, without compelling the parties to have recourse to that litigation to which the compulsory interchange of leases and counterparts would give rise. Extracts from the accounts thus filed will also help the ryot to prove his occupancy rights and to maintain them when acquired. We propose that the filing of these accounts should be enforced by dismissing rent-suits, unless the plaintiff file with the plaint a deposit receipt for his yearly accounts, or unless he otherwise prove to the satisfaction of the court that such accounts have been duly filed in the rent-roll office.

Secondly.—Under this head we also propose to exclude from evidence loose sheets of paper produced from the putwarees' or zemindars' sherista, such as jummabundees, jumma-wasil bakees, and other papers of that kind. Under the present law such documents should not, we think, be received in evidence. Being written in loose sheets, any number of them may be fabricated to suit the exigencies of any particular case; and as they are written by the putwaree and produced from his sherista, it will be manifest that they are generally fabricated to suit the party who can offer the putwaree the highest bribe. The result is that

Exclusion from evidence of loose sheets of paper.

the too frequent course of a rent-suit in Behar resolves itself into a prolonged, and often irrelevant, wrangling over a chaotic mass of jummabundee papers. The moonsif endeavours to grope his way as to how far, if at all, this or that set of jummabundee papers is not an utter fabrication by some putwaree not present in court to be examined touching those papers—a question which the moonsif need never have allowed to be raised if he had but excluded these papers, as being, under the circumstances, not admissible for the court to refer to, much less to explore. We are unable to see how these loose sheets of paper can be admitted in evidence at all, unless it be held that they are "books kept in the regular course of business." (Evidence Act, section 34.) Such a theory is a manifest absurdity to anybody who has had practical knowledge of the loose scraps of paper now filed in the courts as putwarees' accounts. We therefore propose to draw the attention of the civil courts to the inadmissibility in evidence of these loose sheets of paper, by distinctly declaring that they are not books kept in the regular course of business within the meaning of section 34 of the Evidence Act. Of course such documents, though not books, are yet admissible under section 159 of the Evidence Act, in order to refresh the memory of the particular putwaree who wrote them. In practice, we believe that they are not received under this section. It frequently happens, owing to the power hitherto exercised by ticcadars and zemindars in Behar of dismissing and appointing putwarees at their pleasure, that papers written by one putwaree are produced by his successor, who has no personal knowledge of their contents, and are received as being evidence *per se*. Under any circumstances it is objectionable that putwarees' papers, as now compiled, should continue to be admitted on a record on the same footing as a Government map.

4. *Putwarees.*—We do not deem it desirable to incorporate the law relating to putwarees with the rent-law. A separate draft Bill regarding putwarees has been submitted for our consideration. That Bill involves the imposition of a "putwarees' cess," to which a majority of us are, under present circumstances, opposed. We have therefore no suggestions to offer with regard to putwarees. We are, however, of opinion that the putwaree should be made (*first*) either a *bonâ fide* public servant paid by the State—a village record-keeper and nothing more; or (*secondly*) that he should be made entirely a zemindaree servant, liable to dismissal at the pleasure of his master, the landholder. The present system, under which the putwaree is nominally a public servant, but is in reality the zemindars' paid servant, we are unanimous in condemning.

Head II.—Compulsory interchange of Pottahs and Kabooliyats.

Compulsory interchange of leases and counterparts considered.

5. The next point referred to us for consideration is the encouragement, or the rendering compulsory, of the interchange of pottahs and kabooliyats. This is a subject which in our opinion is beset with considerable difficulty. We are aware that it is a condition of agricultural prosperity that the terms on which cultivators hold their lands should be defined and stable, and not arbitrary and precarious. The legislative enactments of our Government have, from the earliest period of our rule, over and over insisted in emphatic terms that agriculture, the great resource of this country, should be carried on with reasonable certainty, and that the contract between the rent-receiver and rent-payers shall be reduced to writing. On this subject we have caused a *précis* to be drawn up, tracing the rise and progress of formal lease deeds. It will be found in the appendix to this report.

6. Taking up this subject at 1859, we have to observe that Act X of 1859, and Act VIII of 1869 (section 2), declare that every ryot is *entitled* to receive a pottah from the person to whom the rent of the land cultivated by him is payable. The tender of such a pottah entitles the rent-receiver to a kabooliyat in conformity with the terms of the pottah.

It appears that while under the old regulations landholders were *bound* to tender pottahs in prescribed forms, failing in which they were liable to be non-suited with costs, more recent laws and regulations leave it to some extent optional with them to tender pottahs or not as they think fit, and merely declare that the ryots are entitled to pottahs. These the ryots can now obtain by regular suit, but only with an amount of delay and expense which has practically rendered the privilege a nullity.

Notwithstanding these repeated and peremptory injunctions, pottahs not granted.

7. We believe we may safely say that, notwithstanding the repeated and peremptory injunctions and declarations of the legislature in this matter, not one-fourth per cent. of Behar ryots hold pottahs; that in fewer cases still have the abwabs been consolidated with the *assal* rent, and have the ryots been certified of the specific amount which they have to pay from year to year.

Ryots' reluctance to accept pottahs.

In the *précis* appended to this report, we have quoted Sir John Shore's remarks explanatory of the zemindar's failure to give, and of the ryot's reluctance to accept, leases. The principal difficulties which have always obstructed the desirable practice of interchanging leases and counterpart-leases have been described by the author of "Land Tenure, by a Civilian" [1832], in terms which still serve to describe the existing state of things in Behar.

"It had been, in the first instance, declared that regulations (*vide* I, 1793, section 8; XXVII, 1795, section 5; XXV, 1803, section 35) for the protection and welfare of the ryots and other cultivators would be enacted, but none have ever been effectually passed restoring them to any of their rights. Even the single stipulation (VIII, 1793, clause 2, section 60; LI, 1795, section 10) most in their favour, which was intended to prevent the zemindars from raising the rents of *khudkasht* ryots, was so worded that it gave every zemindar the means of enhancing his demands at pleasure; since, to entitle the ryot to the benefits of the provision set forth in the clause in question, it was necessary, in the first place, that he should have accepted a lease or pottah, and as in so doing he would have acknowledged a feudal over-lord, in the person of the zemindar, he was naturally averse to become a party to the annihilation of his rights.

"2*nd*.—In the pottah prescribed by the Code, the abwab or illegal cesses were consolidated with the *assal* or authorized and prescriptive rate. The ryots did not acknowledge the existence of a right to levy anything in addition to the regular established rate; the abwabs were exactions which were submitted to of necessity, but which, as they were not sanctioned by the law as it formerly stood, could not, according to their notions, be enforced by legal means unless they acquiesced in the demand.

"3*rd*.—Supposing the ryot to have subscribed to the record of his future vassalage, he obtained no permanent benefit by his submission. The rate (*nirkbandee*), or average standard of rents paid in the pergunnah, might at any time be easily raised by compelling several of the inferior cultivators to take *khamar* or waste-land at enhanced rates, and thus to raise the average of the village rates (this was, and is, the common practice of the zemindar in Bengal), and after the expiration of three years the oldest ryot might be compelled by an action at law to pay the same.

"4*th*.—Proof of collusion would be assumed from an excess of land above the quantity specified in the pottah, or from the insertion of lower rates than are usually levied from lands capable of bearing the superior species of agricultural produce, though the one might have resulted from careless measurement and the latter from the improvement of inferior land originally incapable of producing the more valuable descriptions of produce, by the more assiduous or more scientific cultivation of the occupant. It has been said that many zemindars purposely inserted low rates and smaller quantities of land than were actually held, in order to forward their own views—a procedure which is not improbable.

"5*th*.—The lease afforded no protection against the consequences of a general pergunnah measurement (XLIV, 1793, section 5; L, 1795, XLVII, 1803, section 5) when, by any manœuvres of the description given, a real or fictitious enhancement of rates had been established, or after a public sale of the grantee's interest and title in satisfaction of arrears of revenue. (The Cornwallis Code limited the period of a lease by a proprietor to a ryot [i.e. holder of any degree] to ten years; this limitation was subsequently abolished.)

"6*th*.—A zemindar could only be compelled to abide by the tenor of the pottah by a civil action, which might be kept pending, by the usual course of legal artifice, for a period co-extensive with the unexpired term of the lease itself, and the ryot would in the meantime starve for his presumption in venturing to assert what even the Code admits to be his just rights and privileges"

8. From what has been stated in the preceding paragraphs it is, we think, clear that, whatever may be the cause, there exists, and always has existed, much reluctance on the part of zemindars to give leases, and possibly on the part of ryots to give kabooliyats, accurately defining the conditions of their tenures. We fear, therefore, that any attempt to render the interchange of any specific form of pottahs and kabooliyats compulsory would lead to general litigation and strife; that it would embitter the relations of landlord and tenant in Behar; that in the end it might possibly injure rather than improve the ryots' condition. Moreover, the compulsory interchange of pottahs and kabooliyats in any express statutory form would involve an enormous increase in the number of registration offices and civil courts, which we do not feel ourselves prepared to recommend.

Difficulties in the way of compulsory interchange of pottahs and kabooliyats.

8. (*a*) On this head Mr. Browne has made a recommendation, to which the committee has acceded, namely, that whenever a court decrees rights of occupancy, it shall compel the interchange of pottahs and kabooliyats specifying the boundaries of the fields in which such rights are decreed.

Recommendation of Mr Browne as to encouragement of interchange of pottahs.

9. It has been proposed to leave the law declaring the ryot entitled to a pottah, defining his status and the conditions of his holding as it is, but to make it compulsory on landlords and tenants to interchange chittahs, khatians, or abstract of holdings, and their counterparts. These chittahs would contain merely the areas of fields, rates actually paid, amounts of rent, and instalments thereof.

Proposed compulsory interchange of chittahs, khatians, or memoranda of holdings.

These documents, it was urged, exist in every putwaree's office. The interchange of them, not involving the determination of questions of status, would not give rise to litigation, while they would certify the ryot of the amount of the annual demand to be made upon him, and would compel the proprietor to obtain the ryot's assent in writing to his liability to pay that demand. On the other hand, it was urged that in some districts landholders cannot themselves give the areas of fields in their estates; that the compulsory interchange of chittahs, involving, as it would, the determination of rates actually paid, would lead to litigation. To these arguments it was answered—to the first, that if the landholders of any district are themselves unable to give the areas of their tenants' holdings, the sooner such landlords are compelled to measure their estates, the better both for them and their tenants: to the second, that, however undesirable it may be to drive proprietors and their tenants into court in order to determine questions of status, it is surely desirable that the rates actually paid should at least be defined and ascertained, and not arbitrary and uncertain. With these remarks and the record of the actual finding by the majority of the committee, we propose to leave the matter for the consideration of Government.

9. (*a*) Under this head Mr. Worsley proposed that non-occupancy ryots should be declared entitled to receive pottahs for a term not exceeding five years at the rates hitherto paid by them. The committee was of opinion that there is no need to alter the existing law regarding the right of non-occupancy ryots to pottahs (*vide* page 9 of minutes of proceedings).

Head III.—Use of Counterfoil Receipts.

10. The next point at which it has been proposed to improve the rent-law is in the giving of receipts.

Counterfoil receipts.

The present law requires that receipts for rent shall specify the year or years on account of which the rent is acknowledged to have been paid, and it is for the ryot to say on account of what year the payment is made. In practice the ryot is rarely consulted on the subject. Payments are, as a rule, credited to (*hal bakaya*) "current demand and arrears." The year or years to which the payment is credited are not specified. The result is that these receipts are no guide to a court in determining the amount of arrears due for any particular year. Moreover, the loose way in which receipts are written, on scraps of country-paper in no specified form, affords ryots great facilities for fabricating receipts for sums not really paid. For these reasons a majority of us are of opinion that the use of counterfoil receipts

should be insisted on. The form of receipt which we recommend will be found in page 7 of the minutes of our proceedings.

Two of our number (Messrs. Gibbon and Anderson) are opposed to the compulsory use of counterfoil receipts, on the ground that, as the counterfoil part necessarily remains in the hands of the landlord, there is nothing to prevent him, if so bent, from falsifying his accounts, whereas it may be a hardship on the ryot to be bound to produce a receipt in prescribed form. After all due consideration of these opinions, the committee think that it would be an improvement in the present law to declare that receipts shall be in counterfoil, and that the refusal or neglect on the part of the landlord to give a counterfoil receipt in the prescribed form shall be deemed a withholding of a receipt. The committee also think that a suit for rent should not be entertained unless the plaintiff file with the plaint a receipt book for the period in respect of which rent is claimed, or for such additional period as to the court may seem necessary.

Head IV.—Cheapening of Registration.

11. The next point referred for our consideration is the cheapening of registration. It has been suggested that this might be effected by insisting on the use of a printed form of pottah, to be generally adopted in each district after approval by the Collector. From the extract which we have quoted in the *précis* appended to this report it will be seen that this suggestion is as old as the Permanent Settlement itself. It has never been found practicable, and we do not think it practicable now. Sane men entering into a contract, whether it be a lease or other agreement, should, we think, be allowed to adopt any form they may think best suited for the expression of their own intentions. The only feasible suggestions which we have to offer under this head are—

(1)—That the registration law might be so amended as to make it lawful for the parties to a deed to file a copy of it in the sub-registrar's office. The sub-registrar's duty would thus be limited to comparing the original with the copy filed. Copying fees would be saved, and the delay and incidental expenses which attach to the copying of documents would be avoided. The sub-registrars would have to number in serial order all documents thus filed; to certify them as true copies; to have them bound in monthly volumes and transmitted to the district registrar's office on such stated periods as may be thought necessary. Such copies would, for all purposes, be as valid as the copies now written out in the sub-registrars' offices, at considerable expense, authorized and not authorized, and often, we fear, with much delay and inconvenience to the parties.

(2)—We also recommend that sub-registrars be allowed to go into the interior to register documents without the issue of a commission, as required by the present law.

Our recommendations under this head will be found in page 8 of the minutes of our proceedings.

Head V.—Discouragement of disintegration of holdings, whether by amalgamation or otherwise.

Discouragement of disintegration of holdings

12. The fifth point which we had to consider is the discouragement of the amalgamation of old and new holdings, as tending to vitiate the ryot's occupancy rights in his holding. The amalgamation and sub-division of holdings in Behar, taken in connection with the zemindars's failure to give pottahs, have made it difficult for ryots who *de facto* have occupancy rights, to prove the existence of such rights. An examination of the jummabundee papers of Behar estates has shown that while 60 per cent. of the present ryots have held some land in the villages in which they reside for more than 12 years, less than one per cent. of them hold at present the same area of land which they held 12 years ago. Inasmuch as these ryots hold no pottahs or other documents showing which are the particular fields which they have held for more than 12 years, and which fields were subsequently acquired, it is doubtful whether any one of them could, under the existing law, prove their occupancy rights, even where these rights exist beyond all doubt. This

is an evil which is due to the general failure on the part of landholders to comply with an obligation which the law has, from the earliest period of our rule, imposed upon them, namely, that of giving pottahs to their tenants specifying the boundaries and areas of their holdings.

Presumption that a ryot having held any land in an estate for 12 years, shall be presumed, till the contrary is proved, to have held the whole of his land for 12 years.

13. To remedy this evil we propose to make more clear than it is at present, the presumption of law that every resident ryot who has cultivated *any* land continuously in any estate for 12 years, shall be held to have acquired occupancy rights in the whole of his holding in such estate. The effect of this presumption will be, that on a ryot having proved continuous residence and cultivation of any land whatever in an estate for 12 years, the *onus* of proving that such ryot has not acquired occupancy rights, in the whole or any particular part of his holding, will be thrown on the zemindar. We need put the reasonableness of this presumption on no higher ground than the maxim, alike of common sense and universally received law, "that where the subject-matter of an allegation lies peculiarly within the knowledge of one of the parties, that party must prove it, whether it be affirmative or negative."

14. When a Behar ryot is taken into court and claims occupancy rights, on the ground that he has cultivated for 12 years, and the zemindar meets him with a denial of these rights, on the score that the ryot has not held the whole, or any particular part of his holding, throughout that period, it is, we submit, the obvious duty of the zemindar to prove which particular parts of the holding have been held for less than 12 years. The zemindar, and he alone, has papers showing when the tenant's occupancy in each field began. Owing to the zemindar's failure to give pottahs, the ryot has, and can have, no such proof. It is therefore the duty of the zemindar to establish an allegation advanced on his behalf, and the subject-matter of which lies peculiarly within his knowledge. Without discussing farther the legal aspect of this presumption, it is, in our opinion, expedient and just that such a presumption should be specifically recognized. Strong arguments have, we believe, been advanced to show that not only is the presumption in question fully consistent with the letter and spirit of the Permanent Settlement, but that according to the terms of that Settlement, Government would be justified in declaring that all *khudkasht* resident ryots are entitled to occupancy rights in the land they cultivate, as long as they pay the rate current in the pergunnah or village. We refrain from discussing this subject. All we propose to do is to specifically impose the burden of proof on the party who alone can, and ought, to produce proof. We do not think it desirable to restrict the amalgamation of new with old holdings by any arbitrary interference between ryots and landlords. The evils arising from the amalgamation of holdings will, we think, be sufficiently met by the presumption which we have just discussed.

15. With regard to the disintegration of holdings, Sir Stuart Bayley has noticed the practice, on the part of some indigo planters, of violently wresting part of their lands from ryots, or of exchanging ryotee for zerat lands, and then entering both as zerat in the jummabundees. These things are, we believe, of rare occurrence now-a-days, and they are, moreover, provided for by the present law. We propose to define "zerat" as land continuously cultivated by the proprietor or co-sharer for 12 years with his own stock, or by his servants, or by hired labour at his expense. This definition (which is borrowed from the North-West Provinces' Rent Act) would clear up any doubt there may be as to the illegality of the practice noticed by Sir S. Bayley.

Ejectment of non-occupancy ryots.

16. The provisions of the present law as to the ejectment of non-occupancy ryots being somewhat vague, we propose to define them more clearly. Section 53, Act VIII (B.C.) of 1869, provides that in a suit for the ejectment of a non-occupancy ryot, the court shall grant a decree in favour of the plaintiff forthwith, on the plaintiff depositing the necessary expenses; but nowhere in that Act do we find it specially stated whether a landlord may or may not of his own motion, eject a non-occupancy ryot without the institution of such suit. It is obviously consonant with existing law, and with the practice in all civilised countries, that every tenant should have timely notice of the landlord's intention to eject him. This is specially expedient and equitable in this [illegible] where the distinction between non-occupancy and occupancy ryots

is confused, and difficult of proof. A landlord should not have arbitrary power to eject any tenant without affording him an opportunity of contesting his liability to eviction. In order the more clearly to define the law on this subject, we have borrowed from the Rent Act of the North-West Provinces certain sections, the enactment of which would, we believe, secure non-occupancy ryots against arbitrary and illegal eviction. (Pages 14 and 15 of minutes of proceedings.)

Compensation for Improvements.

17. It was proposed to confer on a ryot, on the termination of his tenancy, a right to compensation for such improvements suitable to his holding as he may have made during his occupation of the land, provided the letting value of the land has been and continues increased in consequence of such improvements. This principle has been recognized in the Rent Acts of Oudh and the North-West Provinces. It was argued that provisions which are deemed necessary for the protection of the tenantry of Oudh and the North-Western Provinces cannot be other than just and necessary for the protection of the ryots of Behar.

"A farther special justification of these provisions will be found in the fact that the ryots of some Behar zemindarees are not only prohibited from making tanks or other improvements for the purposes of irrigation without the zemindar's consent, but when that consent is obtained, the ryot has to execute a registered deed by which he agrees—

(*1st*) to pay the grount-rent of the tank;
(*2nd*) to have no claim to the fish or other profits arising therefrom;
(*3rd*) to keep the tank clear and neat at his own expense;
(*4th*) to pay a penalty of Rs. 200 for violation of any of the foregoing provisions.

Against allowing compensation for improvements, it was argued that there is no demand on the part of Behar ryots for compensation for improvements, and moreover, there are no special circumtances in Behar to justify this innovation in the existing law. A majority of our number are in favour of allowing compensation for improvements. Some of us are of opinion that no compensation should be allowed under any circumstances, while some think that compensation should, on ejectment or on termination of the tenancy, be allowed for the unexhausted value of all improvements suitable to the holding. For our recommendations on this point we would refer to page 16 of the minutes of our proceedings.

Head VI.—Transferability of Occupancy Rights and Presumptions in favour of ryots.

18. The presumption of law by which we propose to throw the *onus* of proving the non-existence of occupancy rights on the landlord, provided the ryot has been in continuous possession of any land in the village or estate, has been already discussed. Some difference of opinion exists as to the expediency of rendering occupancy rights transferable by sale.

Against the principle it was urged—

(*1st*) That occupancy rights are under the present law transferable where it is the local custom to transfer them. There is therefore no need of altering the law;
(*2nd*) That the effect of a measure rendering occupancy rights transferable would be to throw the ryots' lands into the hands of mahajuns or other moneyed men;
(*3rd*) That a measure rendering occupancy rights transferable, being subject to the Hindoo law of inheritance, would lead to much litigation.

In reply to these arguments it was urged, that as occupancy rights are already transferable by local custom throughout the greater part of Behar, it would be well to bring the law into harmony with the local practice.

With reference to Mr. Gibbon's objections to the sale and purchase of occupancy rights, it was said that in Shahabad and other parts of Behar, where occupancy rights are at present transferred by sale and purchase, the effect has not been to throw ryots' lands into the hands of mahajuns, or other moneyed men, nor have any difficulties arisen in connection with the Hindoo law of inheritance. The peculiar guzashta tenures of Shahabad are an instance where

cultivators, although Hindoos, have developed a custom of sale and purchase as complete in its way as that of the petty talooks of Eastern Bengal.

After due consideration of these arguments, the opinion of a majority of the Committee is, however, against rendering occupancy rights transferable by sale and purchase. It is also the opinion of a majority of our number that occupancy ryots should have the power of sub-letting their holdings, and that non-occupancy ryots, holding under a lease, should have the power of sub-letting for the unexpired term of their leases, provided the zemindar is secured in the due payment of his rent.

HEAD VII.—SIMPLIFICATION AND AMENDMENT OF THE DISTRAINT LAW.

19. On this point Mr. Gibbon proposed that the right of distraint be abolished altogether. By compelling Behar proprietors to adhere to the restrictions which the law imposes on distraint, you would practically deprive them of the only power of distraint which they care to exercise, namely, that of a private distraint or restraint of crops. It is, Mr. Gibbon thinks, better to do away altogether with a right which, if exercised according to the intention of the law, would be of little or no value, and which, not being exercised in accordance with law, has in the past, and may in the future, lead to great abuses. In these views a majority of the members concur.

20. In case, however, the proposal to abolish distraint should not meet with the approval of Government, the amendments in the present law which we recommend are, that distraint be initiated in a court; that the zemindar shall make to the Collector or other court an application, which may be for distraint of the crops of any number of ryots residing in the same estate or village, showing the amount due from each ryot and the instalments in which the arrear is due; that the Collector shall thereupon make a summary order, a copy of which shall be given to the applicant for service. In addition to this, it was also proposed to make illegal distraint on the part of a person empowered to distrain liable to the same penalties as are provided by the present law [section 99, Act VIII of 1869] for illegal distraint on the part of a person not empowered to distrain. This proposal was, it will be observed, rejected by a majority of one. Those of us who are in favour of making illegal distraint specially punishable, yield only a qualified assent to the amendments in the distraint law above described. We think that the proposed alterations are not sufficient to suppress the illegal practices which now prevail. For our proposals in detail under this head we would refer to pages 10, 11, and 13 of the minutes of our proceedings.

HEAD VIII.—TO LIMIT THE RIGHT TO ENHANCE AND MAKE ILLEGAL ENHANCEMENT PUNISHABLE.

21. Our recommendations under this head are—

(*a*) That enhancements shall not be allowed, except—
  (*a*) by written agreement registered under the Registration Act; or
  (*b*) by order of a court under the Landlord and Tenant Act.

(*b*) That enhancement shall not be allowed, except at the suit of a person having a permanent interest in the land the rent of which it is sought to enhance.

(*c*) That any rate of rent decreed by a court on enhancement suit shall not be liable to revision for ten years.

(*d*) That any measurement of land accepted by both parties shall not be liable to revision for ten years.

(*e*) That a co-sharer shall not be entitled to enhance the rent of any ryot otherwise than through a manager authorized to collect the rents of the whole estate.

(*f*) That at least six months' notice of enhancement shall be given before the beginning of the year from which the enhancement is to take effect.

(*g*) That notice of enhancement shall be served in the same way as a summons under the Civil Procedure Code, and that such notice, in addition to the grounds on which the enhancement is claimed, shall also specify the particulars alleged in support of those grounds, namely, the precise particulars of the computation on which the enhancement is claimed.

(*h*) We propose to define "adjacent places" in section 18, Act VIII of 1869, as meaning the same village, or a village immediately adjoining that in which the land is situated.

These restrictions will, we think, be sufficient to prevent illegal and arbitrary enhancements.

HEAD IX.—TO MAKE THE DEMAND OF ILLEGAL CESSES PUNISHABLE.

22. Under this head we have no suggestions to make. The exaction of illegal cesses is punishable under the present law. The accounts which we propose to have filed in the Collectors' offices will enable a ryot to certify himself of the amount of the zemindar's annual demand. If the ryot voluntarily pays cesses over and above that demand, we do not see how he can be prohibited by law from doing so. All that we desire to secure is, that the ryot shall really have a genuine choice in the matter.

HEAD X.—TO RECOGNIZE AND PROVIDE BY LAW FOR THE SYSTEM OF PAYMENT IN KIND.

23. Under this head we recommend—

(*a*) That in case of dispute as to the amount or value of the crop, the Collector shall, on application from either party, depute a proper officer to make the division, estimate, or appraisement. This provision we have borrowed from the North-Western Provinces and Oudh Rent Acts.

(*b*) That the danabundi (appraisement) papers be filed in the Collector's office within fifteen days of the appraisement.

(*c*) That where a tenant, without due cause, allows bhaoli lands to lie fallow, he shall be liable to pay a cash rent for such lands in respect of the period during which the land was fallow, such cash rent not to exceed that paid for the same description of land in the neighbourhood.

(*d*) That where occupancy rights have been established, the occupancy ryot or the zemindar shall be entitled to commute bhaoli into cash tenures at the cash rates paid by other occupancy ryots in the neighbourhood, and if cash tenures do not exist in the neighbourhood, at a cash rate equivalent to the average value of the zemindar's share of the produce, calculated on the outturn of the preceding five years.

(*e*) That where the proportion of the produce to be taken by the zemindar is not specified on any written agreement, it shall be presumed that the zemindar is entitled to half and the ryot to half.

24. In the papers referred for our consideration, the evils of the bhaoli system in South Behar are described by Baboo Bhemola Churn Bhattacharjeea, Deputy Collector of Behar, as follows:—"The next engine of oppression in the hands of the zemindar is not to make the danabundi (appraisement of crops) at all, but to let the grain rot in the threshing floor or in the field. When the ryots decline to accept the zemindar's terms as to the share of the produce, the zemindar declines to make the appraisement. One year's loss of rent is nothing to him (the zemindar), but to the ryot the loss of one year's crop means starvation. The grain is allowed to rot in the fields, or is eaten up by birds, unless the ryots come round in time." "Another mode of oppression," writes the same gentleman, "is that after the danabundi or agorabattai (appraisement or apportionment of the crops) has been made, the zemindars do not allow the ryots to take away their grain."

25. It will be seen from the above description that the zemindars of South Behar practically take, by way of rent, as much of the crop as they choose to claim. The existing law makes no special provision for the realization of rents in kind. It therefore intended that rents in kind should be realized by regular suit or by distraint, in the same way as where rent is payable in cash. The practice, however, is for the zemindar to prohibit the cutting or removal of the crop till the tenant agrees to his appraisement or division of the produce, as the case may be. The evils attendant on the system described will, we think, be sufficiently met by the measures which we recommend, and which will be found in detail in page 12 of the minutes of our proceedings.

HEAD XI.—THE PROVISION OF A SUMMARY PROCEDURE FOR THE REALIZATION OF RENTS.

26. Under this head Mr. Browne brought forward proposals for a Summary Procedure Bill, to be extended to Behar in case the right of distraint is abolished. Mr. Browne's proposals are—

1*st*.—That landlords be allowed to sue summarily for arrears of rent of one year's standing or less; that such suits shall be entered in a register to be called the "Summary Register." Such summary suits shall be instituted on payment of a small fixed fee, the amount of which is to be determined by the local Government.

2*nd*.—That if in such summary suit the tenant denies altogether the relationship of landlord and tenant, the suit shall be dismissed, and the zemindar shall be left to sue in the ordinary way.

3*rd*.—If the relationship of landlord and tenant is admitted, the tenant shall be allowed to raise no other plea than that of payment. After deciding on that plea, the court shall pass orders for payment of amounts admitted, if any, and of amounts respecting which the plea of payment has been raised, but not proved to the satisfaction of the court. The plaintiff will be left to sue for the balance of his claim in the ordinary way, that is to say, by regular, as distinguished from summary, suit.

4*th*.—That when a decree is passed for an arrear of rent, whether due at the end of the year or not, and the plaintiff has included in his plaint a prayer for ejectment of the defendant, such defendant shall at the end of the year be liable to be ejected from the land in respect of which the arrear is due, unless the amount of the decree, with interest and costs of the suit, be paid up within thirty days from the date of the decree.

To show the way in which this procedure would work in practice, we may take a concrete example:—

A, a ryot, is sued by B, his landlord, for one year's rent, alleged to be Rs. 25. A says that his rent is only Rs. 10, and alleges that he has paid that amount. The court would only go into the question of payment of Rs. 10, and B would have to sue for the balance of his claim in the regular way.

We think this procedure better than that suggested in the Bengal Summary Procedure Bill—

1*st*.—because under the Bengal Bill (section 10) a summary suit cannot be entertained without satisfactory proof that rent at the rate claimed has been paid in respect of the holding during the preceding year or years.

This section would, we fear, render the Summary Procedure Bill ineffectual in Behar. The rate would in every case be disputed, the whole case would have to be gone into, and the proceedings would be nearly as dilatory as they now are under the present law.

2*nd*.—We prefer Mr. Browne's proposals to the Bengal Summary Procedure Bill, because the latter leaves it to the discretion of the court to allow the tenant to appear and defend the case or not as the court deems fit.

We are not in favour of conferring any such discretion on the courts. We think the practical working of the Bengal Bill would be, that the courts, according to the bias which may be given them, would either allow the ryot to defend every suit, or that they would arbitrarily refuse permission to defend suits. In the former case the Bill would be inoperative, and in the latter much hardship might be caused to the ryots. For those reasons a majority of our number prefer Mr. Browne's proposals to the Bengal Bill. One of us (Mr. Gibbon), prefers the Bengal Bill, so far modified, that a ryot shall not be liable to ejectment except at the end of the year, while another (Mr. Anderson), prefers the Bengal Bill in its entirety.

HEAD XII.—THE EMPOWERING COLLECTORS TO EFFECT A SETTLEMENT IN DISPUTED CASES.

27. A majority of us think that no action under this head is generally required in Behar. In special cases the Settlement Bill may be found useful,

but these cases can be separately dealt with as they arise. Two of our number (Babus Joy Prakash Lal and Harbans Sahai), think that the Hon'ble Krisdodas Pal's Bill will be of much benefit in Behar, while another thinks that the Bill, if modified in certain particulars, is much required, and that it would be of great benefit to zemindars and ryots alike.

HEAD XIII.—MISCELLANEOUS.

28. In addition to the measures summarized under the preceding heads, we also recommend the following amendments in the existing law:—

1*st.*—Where the instalments in which rent is payable have not been settled by a written agreement between the parties, that the Collector be empowered to fix and declare for each district or part of a district, the instalments in which rent shall be payable.

2*nd.*—That measurements of estates or tenures be not allowed oftener than once in ten years, and only on the part of a person or body of persons representing the entire proprietary interest. A co-sharer may dispute the accuracy of the measurement within six months of its completion.

3*rd.*—That plaints for arrears of rent should specify the boundaries and arrears of the fields and plots in respect of which the arrear of rent is claimed.

4*th.*—That where there is a dispute between rival rent claimants as to which of them is entitled to the whole or any quota of a ryot's rent, and the ryot is doubtful as to which of the rival claimants is entitled to the rent, he shall be entitled to deposit it in court; that such deposit shall have, as far as the ryot is concerned, the same force and effect as if he had paid the amount deposited to the person legally entitled to it. The existing provisions as to deposits in court contemplate disputes as to the amount, not the distribution, of the rent.

29. With a view to defraying the expenses of the extra establishment required for the hearing of summary suits, for the enforcement of legal distraint, for the suppression of illegal distraint, for the division and appraisement of crops in bhaoli tenures, and for carrying out our other recommendations, it was proposed—

(*a*)—To legalise the cess known locally as *hisabana*, and to have it paid into the Government treasury as a putwarees' and kanoongoes' fund, in the same way as is done in the North-West Provinces.

(*b*)—To charge court fees on applications for distraint, such fees to be assessed at double the ordinary *ad valorem* rate for a suit for the amount claimed. At present such applications escape without any *ad valorem* court fee. The word "DISTRAINT" might, it was suggested, be written across stamps borne by such applications; a separate account of the amount of such fees might be opened, and the proceeds might be appropriated to the payment of the necessary establishment.

(*c*)—It was also proposed that applications for service of enhancement notices (section 14, Act VIII of 1869), should bear court fees as in a civil suit, such fees to be assessed on the capitalised value of the proposed enhancement.

30. In support of these proposals, it was urged (1) that it is not fair to burden imperial funds with the special expenditure required in order to remedy particular abuses in a particular province; (2), that in principle it is the same thing whether the assistance of the court in recovering rent is sought by process of distraint or by regular suit. If the plaint in the latter case bears court fees, so should application for distraint in the former. The process of distraint being the more open to abuse, should, it was argued, be discouraged, and should therefore bear higher court fees. (3) Similar arguments were advanced in favour of assessing court fees on enhancement notices. A majority of our number think that it is not expedient to impose any new cesses. We are also of opinion that, inasmuch as the zemindar seeks to recover, whether by distraint or by enhancement notice, only his dues, no special court fees should be charged.

Mr. Browne thinks that the summary suits will pay for themselves, while Mr. Hodgkinson is of opinion that the stamp fees to be paid by landlords on filing their accounts, and by ryots for copies of these accounts, will meet the other expenses to be incurred.

In these views a majority of us concur.

31. We beg to say that our proposed amendments and alterations affect so many provisions of the present law that we do not deem it sufficient to draft a supplementary Bill. We think it in every way expedient that the whole rent-law should be recast, and that the intermixture of the subjects which occurs in the present law should be avoided.

To recast the whole law would be, we regret to find, a task which, for various reasons, is beyond our powers. We would therefore respectfully request that the drafting of a Bill be undertaken by a trained officer of the Legislative Department.

32. In conclusion, we would express a hope that the results of our deliberations may in some degree help towards the framing of a rent-law for Behar, which will prove beneficial alike to tenant and landlord, and which will thus promote the general prosperity of the province.

(*Signed*) F. M. HALLIDAY,
Commr. of Patna. } *President of the Committee.*

J. F. BROWNE,
Judge of Patna.

C. F. WORSLEY,
Collector of Mozufferpore.

G. TOYNBEE,
Collector of Patna.

D. N. REID,
Indigo-Planter, Sarun.

W. B. HUDSON,
Indigo-Planter, Chumparun. } *Members.*

G. ANDERSON,
Indigo-Planter, Dhurbunga.

BHEMOLA CHURN BHUTTACHARJEEA,
Deputy Collector.

BHOOP SEN SINGH,
Govt. Pleader, Gya.

M. FINUCANE, C.S. ... ... *Secretary.*

APPENDIX I.—*Précis of Declarations of Government as to interchange of Leases and Counterparts.*

1. "On the 14th May 1772 it was determined to conclude a settlement of these provinces Bengal, Behar, and Orissa) for a period of five years. It was at the same time resolved that, as the Company have determined to stand forth as *Dewan*, the servants employed in the management of collections shall be henceforward styled Collectors, instead of Supervisors." Rules were therefore passed for the guidance of the Collectors and Dewans, and the following provisions were made for the security of the ryots: "That the farmer or contractor with Government (i.e. the predecessors of the present zemindars) shall not receive *larger rents from ryots than the stipulated amount of the pottahs on any pretence whatever*; that no *mathoots* or assessments under the name of *mangni*, bouree gunda sood, or any other abwab or tax, shall be imposed upon the ryots; that those articles of abwab which are of late establishment shall be carefully

scrutinised, and, at the discretion of the committee, abolished, if they are found to be oppressive and pernicious" (*Harrington's Analysis, Volume II, pages* 12 *and* 13.) On conviction for a violation of the foregoing provision, the [then] farmer (i.e. the now proprietor) "*was to be compelled to repay to the ryot the sum* EXTORTED, *and to Government a penalty of equal amount, and for a repetition of the offence, or in a notorious case, the farmer's lease was to be annulled.*"

Declarations of ryots' title to pottahs before the Permanent Settlement.

2. In 1776, the five years' settlement being about to expire, the Governor-General (in a minute dated 1st November, printed in Colebroke's Digest, page 206) proposed that special officers should be deputed, among other things, "to secure the ryots in perpetual and undisturbed possession of their lands, and to guard them against arbitrary exactions"—an object which the Governor-General remarked could not be secured "by proclamations and edicts, nor by indulgences to zemindars and farmers." The Governor-General added that, "*notwithstanding the solemn engagements of the zemindars and the peremptory injunctions of Government, not a pottah had yet been granted, nor will be granted unless further measures are taken.*" (Phillips' Tagore Law Lectures, 1876, page 251. Harrington's Analysis, page 35.)

Ryot's title to a pottah and zemindar's duty to give pottahs declared in discussions connected with the Permanent Settlement.

3. The farming settlements terminated in 1777. Annual settlements were made from 1778 to 1786. Much power seems to have been thrown into the hands of the zemindars by Government at this time. In 1787 Lord Cornwallis, in accordance with the directions of the Board of Directors, instituted inquiries of a comprehensive character, with a view "to settling a permanent revenue with each zemindar for a long term of years." In connection with these inquiries, we find that Mr. Shore, in his minute respecting the Permanent Settlement of lands in the Bengal Provinces, dated 18th June 1789 (*printed in Appendix No.* 1 *to the fifth Report of the Select Committee of the House of Commons appointed to enquire into the affairs of the East Indian Company*, 1812), describes the condition of the ryots and their reluctance to accept pottahs in words which, with slight modifications, might not inaptly be applied to the state of things existing in Behar up to the present day.

"The abuses," remarked Sir John Shore, "that subsist are great, and more important to be known. Amongst these the following may be enumerated—

"*First.*—The arbitrary impositions of the zemindars, farmers, and others to which the ryots are subject, which are generally measured by their supposed ability to pay them. The pretences for these impositions are various; the death of a zemindar, the birth of a son, any increase by Government upon the zemindar, are some amongst the number. A stipulation is sometimes exacted, and without ceremony given, that these taxes shall terminate with the year, but they are seldom relinquished without the substitution of others to an equivalent amount.

"*Second.*—*The want of formal engagements between the renters and the ryots. This is a very general complaint, as it renders it almost impossible to detect exactions.*

"*Third.*—The inequality of the assessment, to the advantage of the superior, and to the great injury of the inferior, ryots, established by the influence or impositions of the former.

"*Fourth.*—The indefinite terms of the pottahs in some places, which neither specify the quantity nor the quality of the land, or rate of payment.

"*Fifth.*—The arbitrary custom of levying the deficiency occasioned by failures in some parts of a district upon the other ryots.

"*Sixth.*—The continual breach of engagements with the ryots on the part of the zemindars or landlords and renters.

"*Seventh.*—The want of regular discharges to the ryots for the rents which they pay.

"On the other hand, the ryots derive advantages even from abuses. The want of engagements, or of precision in the terms of them, affords them opportunities of imposing upon the landlords. Artifice is opposed to exaction, and often with success. They cultivate lands of which there is no account, and hold them in greater quantity than they engage for: hence they are enabled to pay rents and cesses which appear extortionate. They hold lands at reduced rates by collusion; obtain grants of land fit for immediate cultivation on the reduced terms of waste land, and, by management with a renter at the

close of a lease, procure fictitious pottahs and accounts, to be made out with a view to defraud his successor.

"It has been found that the ryots of the district have shown an aversion to receive pottahs, which ought to secure them against exaction; and this disinclination has been accounted for in their apprehensions that the rates of their payments being reduced to a fixed amount, this would become a basis of future imposition. But admitting this to have its weight, the objection may be also traced to other sources. In the preceding explanations the Collector of Rajshahye informs us 'that he fears the ryots would hear of the introduction of new pottahs with an apprehension that no explanation could remove.'

"In almost every village, according to its extent, there is one or more head ryot, known by a variety of names in different parts of the country, who has in some measure the direction and superintendence of the rest. For distinction, I shall confine myself to the term *mundul;* he assists in fixing the rent, in directing the cultivation, and in making the collections.

"This class of men, so apparently useful, seem greatly to have contributed to the growth of the various abuses now existing, and to have secured their own advantages, both at the expense of the zemindar, landlord, renter, and inferior ryots.

"Their power and influence over the inferior ryots is great and extensive; they compromise with the farmer at their expense, and procure their own rents to be allowed, without any diminution in what he is to receive, by throwing the difference upon the lower ryots, from whom it is exacted by taxes of various denominations. They make a traffic in pottahs, lowering the rates of them for private stipulations, and connive at the separation and secretion of lands. If any attempt is made to check the abuses, they urge the ryots to complain, and sometimes to resist. In Beerbhoom a striking instance of this has been exhibited. When an attempt was made to equalise the assessment of the ryots, by removing the burthen from the lower class and resuming the illegal profits of the munduls [called in Behar jeth-ryots], an immediate opposition was made, and the complainants came to Calcutta. The Government was obliged to interfere with a military force to anticipate disturbances, and at present the *ryots are apparently averse to an arrangement proposed for their benefit, and upon principles calculated to ensure it.* On a former occasion, when a general measurement was attempted by the zemindar of the same district, as a basis of a general and equal assessment, the munduls, by a contribution, prevailed upon him to forego it. In Purneah this influence has equally been exerted to interrupt the power and duties of the Collector. In Rajshahye we are informed by the Collector that the head munduls are become the real masters of the land, and the first object of a zemindar should be to effect a gradual reduction of their power."

In the same minute Mr. Shore proceeds to state (*page* 207 *of the fifth report*) the several propositions which had been made at various times "for the introduction of regularity and the correction of existing abuses." "Mr. Francis," he says, "*proposed that it should be made an indispensable condition with the zemindar* that *in the course of a stated time he shall grant new pottahs to his tenants, either on the same footing with his own quit-rents, that is, as long as the zemindar's quit-rent remains the same, or for a term of years, as they may agree. The former is the custom of the country. This* will become a new *assil* jumma for each ryot, and ought to be as sacred as the zemindar's quit-rent. The pottah should be expressed in the simplest terms possible without a single abwab or *muthote*—so much per beegha of land which he cultivates, varying only according to the articles of produce or quality of the soil. (Paras. 233-244.)

"By some it has been proposed that the Collectors should grant pottahs to the ryots, and we have, I believe, on some occasions authorized this measure, but of late the applications on this subject have been postponed for general considerations." (Para. 411.)

Notwithstanding these injunctions, pottahs not given.

4. Notwithstanding the peremptory injunctions for interchange of pottahs and kabooliyats, only one Collector, namely, the Collector of the 24-Pergunnahs, was able to report, in 1789, "that a form of pottah had already been adopted for the lands in his Division; that pottahs were granted according to that form, and that a general register of them was kept"; and it is a significant circumstance that in 1832 we find it recorded "that in the villages of the 24-Pergunnahs which comprise

what is denominated the Honorable Company's zemindari (and in these only) the rights of the ryots were fully recognised and maintained, and exist to this day." (*Land Tenure, by a Civilian*, 1832.)

Provision made in the decennial settlement for interchange of pottahs and kabooliyats.

5. We now come to the decennial settlement, which, in the words of the Select Committee of the House of Commons, "led to one of the most important measures ever adopted by the East India Company, in reference to themselves by fixing the amount of their land revenue in perpetuity, and to the landholders in the establishing and conveying to them rights hitherto unknown and unenjoyed in this country." On the conclusion of the decennial settlement a reference was made by the Governor-General to the Board of Directors, asking their approval to rendering the settlement just concluded permanent and fixed for ever. The Directors in their reply, dated 29th September 1792, expressed their assent; but added "that they considered the settlement of rents in perpetuity, not as a claim to which the landholders had any pretensions, founded on the principles or practice of the native Government, but as a grace which it would be good policy for the British Government to bestow upon them. In regard to the proprietary right to the land, the recent inquiries had not established the zemindar on the footing of the owner of a landed estate in Europe, who may let out portions, and employ and dismiss labourers at pleasure; but on the contrary, had exhibited, from him down to the actual cultivator, other inferior landholders styled talookdars and cultivators of different descriptions, whose claim to protection the Government readily recognised, but whose rights were not, under the principles of the present system, so easily reconcilable as to be at once susceptible of reduction to the rules about to be established in perpetuity.

These the Directors particularly recommend to the consideration of the Government, who, in establishing permanent rules, were to leave an opening for the introduction of any such in future as from *time to time may be found necessary to prevent the ryots being improperly disturbed in their possessions or subjected to unwarrantable exactions. This, the Directors observed, would be clearly consistent with the true practice of the Mogul Government, under which it was a general maxim* that *the immediate cultivator of the soil, duly paying his rent, should not be dispossessed of the land he occupied; and this (they further observed) necessarily supposes that there were some limits by which the rent could be defined, and that it was not left to the arbitrary determination of the zemindar*, for otherwise such a rule would be nugatory; and in point of fact, the original amount seems to have been anciently ascertained and fixed by an act of the Sovereign. Subsequent inquiries, particularly in the Deccan and more southern part of India, have confirmed these observations. The division of the crop or produce, taken in money or in kind, fixes and limits this demand; and as long as the ancient rules were scrupulously observed, the State and its subjects derived a mutual advantage from the increase of cultivation, while the *rate* of taxation remained fixed and invariable. Notwithstanding the foregoing reservations, the advantage actually to be conferred, in rendering the amount of revenue which the landholders had recently entered into voluntary engagements to pay, perpetual or fixed for ever, and thereby securing them from any further demand of rent or tribute, or of any arbitrary exaction whatsoever, was so new, so unexpected, and of such inestimable value to the landholders, as led the Directors to believe would induce them assiduously to employ themselves in improving their estates, and, on the other hand, would place the security of the public revenue on a solid basis founded on the growing prosperity of the country."

Specific declarations of the permanent settlement as to zemindar's obligation to give pottahs.

6. On the authority conveyed in the Directors' letter, Lord Cornwallis proceeded to notify, in 1793, the permanency of the decennial settlement. To prevent any possible misconception, the proclamation distinctly declares that, "it being the duty of the ruling power to protect all classes of the people, particularly the helpless, the Governor-General in Council reserves the right to make such regulations as may be necessary from time to time for the protection and welfare of the dependent talookdars, ryots, and other cultivators of the soil." Under the rules of the decennial settlement it was provided—

(*a*) that zemindars should prepare a suitable form of pottah and submit it to the Collector, who, after approval, was to notify to the

ryots that such pottah might be obtained, and no other form of pottah was to be allowed; (Article 61.)

(*b*) rents were to be specifically stated in the pottah by whatever rule or custom they were regulated; (Article 60.)

(*c*) landholders were required to prepare and tender pottahs for the adjusted rent, and were to be fined for refusal; (Article 62.)

(*d*) landholders were allowed to the end of 1198 to prepare and deliver pottahs. After that period no engagements for rent contrary to those ordered were to be valid, and claims made by landholders on engagements on which the *assul* rent and abwabs had not been consolidated were to be nonsuited with costs. (Amended regulation for decennial settlement, Article 65.)

7. These provisions, forming as they do part of the permanent settlement, were, with modifications and amendments, re-enacted by Regulation VIII of 1793, which, in section 59, again reiterates the declaration that "actual proprietors, dependent talookdars, and farmers were required to cause a pottah for the adjusted rent to be prepared end tendered to the ryot, either granting the same themselves, or entrusting their agents to grant the same."

Regulation V of 1812, section 3, repealed the provision for rendering all pottahs not in the prescribed forms invalid, and declared zemindars entitled to grant pottahs in such form "as the contracting parties might deem most convenient and most conducive to their interests."

Act X of 1859 and Act VIII of 1869 (section 2) declare that every ryot *is entitled* to receive a pottah from the person to whom the rent of the land cultivated by him is payable. The tender of a pottah entitles the landholder to receipt of a kabooliyat in conformity with the terms of the pottah.

It thus appears that, while under the old regulations, landholders were *bound* to render pottahs in prescribed forms, failing in which they were liable to be nonsuited with costs, more recent laws and regulations leave it optional with them to tender specific forms of pottahs or not, as they think fit, and merely declare that the ryots are entitled to pottahs. These the ryots can now obtain by regular suit, but only with an amount of delay and expense which has practically rendered the privilege a nullity.

APPENDIX II.—*Note on Limitation of Enhancement of Rents.*

At the instance of the Commissioner of Patna, the following note has been drawn up with a view to showing that the limitations on the right to enhance, proposed by the Committee, are not inconsistent either with the rights conferred on proprietors by the permanent settlement, or with the ancient customs of this country.

Hindoo law (1).—According to the ancient Hindoo law, "cultivated land was the property of him who cut away the wood or who cleared and tilled it."—*Munnoo Smrita, Chapter IX, Shlok* 44, *Land Tenure, by a Civilian, page* (1).

"The right so acquired might be sold, bequeathed, or otherwise alienated at the discretion of the individual who cultivated it."—(*Idem.*)

"Land under cultivation was liable to a tax to the State of a certain proportion of its produce, the amount of which was an eigth, sixth, or twelfth part of the produce, according to the capabilities of the soil and expense of cultivation. *The demands of Government were limited to this amount except on occasions of great public emergency.*"—(*Idem, page* 2.)

Extracts from the Institutes of Munnoo, (quoted by the author, pages 1 to 20) go to show that the proprietary right in the soil was vested neither in the Sovereign nor his tax-gatherers, but in the ryot or cultivator; that the State claimed and received a portion of the crop raised in consideration of the protection afforded to the cultivator under a regular Government. To the same effect was the Mohamedan law, as is shown by the extracts from Mohamedan law books of great celebrity quoted by the author of "*Land Tenure by a Civilian*," pages 33 to 39 (*also* "*Baillie's Land Tax*," *introductory essay*).

It is unnecessary to enter into the discussions which arose in connection with the decennial settlement as to who was the real proprietor of the soil, whether the actual cultivator, the zemindar who collected the Government tax,

or the Sovereign. It is sufficient to note that a Select Committee of the House of Commons, on consideration of the best evidence that could be advanced on the subject, recorded, in 1812, its opinion on the position of zemindars before and after the permanent settlement in the following words :—

" In the extensive plains of India a proportion, estimated in the Company's provinces at one-third by Lord Cornwallis, at one-half by others, and by some at two-thirds of land capable of cultivation, lies waste, and probably was never otherwise. It became, therefore, of importance to the native Governments, whose principal financial resource was the land revenue, to provide that as the population and cultivation should increase, the State might derive its proportion of advantage resulting from this progressive augmentation. Whatever might be the motive of its introduction, the rule of fixing the Government share of the crop had this tendency. This rule is traceable as a general principle through every part of the Empire which has yet come under the British dominion, and undoubtedly had its origin in times anterior to the entry of the Mohamedans into India. *By this rule the produce of the land, whether taken in kind or estimated in money, was understood to be shared in distinct proportions between the cultivator and the Government.* The shares varied when the land was recently cleared and required extraordinary labour; but when it was fully settled and productive, the cultivator had about two-fifths, and the Government the remainder. The Government share was again divided with the zemindar and the village officers, in such proportion that the zemindar retained no more than about one-tenth of this share, or little more than three-fiftieth parts of the whole; but in instances of meritorious conduct, the deficiency was made up to him by special grants of land, denominated *nauncaur* (or subsistence). The small portions which remained were divided between the *mokuddim*, or head cultivator of the village, who was either supposed instrumental in originally settling the village, or derived his right by inheritance or by purchase from that transaction, and had still the charge of promoting and directing its cultivation; the *pausbaun* or *gorayat*, whose duty it was to guard the crop, and the *putwaree* or village accountant, perhaps the only inhabitant who could write, and on whom the cultivators relied for an adjustment of their demands and payments to be made on account of their rents."

Further on in the same report, the Select Committee proceed to describe the changes in the native system which were introduced by the permanent settlement. Extracts from this description have been already quoted. Who ever was the real proprietor before the permanent settlement, that settlement *did*, at all events, distinctly declare that zemindars were to be considered as the real proprietors for the future. But the declaration was equally distinct that " *a property in the soil was not to be understood as conveying the same rights as in England; the difference being as great as between a free constitution and an arbitrary power* (*vide* Sir John Shore's minute printed in 5th report).

Sir John Shore, in his minute dated 8th December 1789 (*Appendix 5 to 5th Report, page* 478), remarked that, " though the interference on the part of Government between tenants and zemindars was absolutely necessary, yet this interference was an invasion of proprietary rights and an assumption on the part of Government of the character of landlord which belonged to the zemindar." In answer to Mr. Shore, Lord Cornwallis, in a minute dated 10th February 1790 (*printed 5th Report, Volume I, page* 486), wrote as follows :—

" I agree with Mr. Shore that some interference on the part of Government is undoubtedly necessary for effecting an adjustment of the demands of the zemindars upon the ryots, *nor do I conceive that the former will take alarm at the reservation of this right of interference when convinced that Government can have no interest in exercising it, but for the purposes of public justice.* Were the Government itself to be a party in the cause, they might have some grounds for apprehending the result of its decisions.

" Mr. Shore observes that this interference is inconsistent with proprietary right, that it is an encroachment upon it to prohibit a landlord from imposing taxes upon his tenant, for it is saying to him that *he shall not raise the rents of his estates;* and that if the land is the zemindars, it will only be partially his property, whilst we prescribe the quantum which he is to collect, or the mode by which the adjustment is to take place between the parties concerned.

"If Mr. Shore means that after having declared the zemindar proprietor of the soil, in order to be consistent, we have no right to prevent his imposing new abwabs or taxes on the lands in cultivation, I must differ with him in opinion. *Unless we suppose the ryots to be absolute slaves of the zemindars, every beegha of land possessed by them must have been cultivated under an express or implied agreement that a certain sum should be paid for each beegha of produce, and no more. Every abwab or tax imposed by the zemindar over and above that sum is not only a breach of that agreement, but a direct violation of the established laws of the country. The cultivator therefore has in such case an undoubted right to apply to Government for the protection of his property,* and Government is at all times bound to afford him redress. I do not hesitate, therefore, to give it as my opinion that the zemindars neither now nor ever could possess a right to impose taxes or abwabs upon the ryots; and if, from the confusions which prevailed towards the close of the Mogul Government, or neglect, or want of information, since we have had the possession of the country, new abwabs have been imposed by the zemindars or farmers, that Government has an undoubted right to abolish such as are oppressive and have never been confirmed by a competent authority, and to establish such regulations as may prevent the practice of like abuses in future.

"*Neither is the privilege which the ryots in many parts of Bengal enjoy of holding possession of the spots of land which they cultivate, so long as they pay the revenue assessed upon them, by any means incompatible with the proprietary rights of the zemindars. Whoever cultivates the land, the zemindars can receive no more than the established rent, which in most places is fully equal to what the cultivators can afford to pay. To permit him to dispossess one cultivator for the sole purpose of giving the land to another, would be vesting him with a power to commit a wanton act of oppression, from which he could derive no benefit.* The practice that prevailed under the Mogul Government of uniting many districts into one zemindari, and thereby subjecting a large body of people to the control of one principal zemindar, rendered some restriction of this nature absolutely necessary. The zemindar, however, may sell the land, and the cultivators must pay the rent to the purchaser.

"*The rents of an estate can only be raised by inducing the ryots to cultivate the more valuable articles of produce, and to clear the extensive tracts of waste land which are to be found in almost every zemindari in Bengal.*"

The* Select Committee, who framed Act X of 1859, in their report, presented to the Legislative Council of India, dated 26th March 1859, made the following remarks regarding occupancy rights and the limitation of enhancement of rents:—

"*Section V.*—The original Bill, following the phraseology of the *existing law*, declared ryots not holding at fixed rates entitled to pottahs at pergunnah rates." This expression has been objected to on the ground that there are really no known pergunnah rates. The recognition of a right of occupancy implies necessarily some limit to the discretion of the landholder in adjusting the rent of persons possessing such a right. There was a discussion on this subject between the North-Western Provinces, the Sudder Court, and the Board of Revenue in 1850, and it was then apparently admitted that it was the acknowledged right of the ryot to hold at† customary and fair rates." We have adopted similar phrases.

† Mamooli and wajibee.

"*Section VI.*—The laws in force speak of "khoodkasht ryots" as possessing rights of occupancy, and in some places the word "*khoodkasht*" seems to be considered as synonymous with "resident."

"Resident was therefore the word used in the original Bill. But it has been pointed out by the Western Board that residency is not always a condition of occupancy, and it appears that, after much inquiry, it was prescribed by an order of the North-Western Provinces in 1856, as most consistent with the general practice and recognized rights, that a holding of the same land for 12 years should be considered to give a right of occupancy.

* NOTE.—The Select Committee consisted of the following gentlemen:—Sir B. Peacock, H. B. Harrington, H. Ricketts, E. Currie.

Minutes of the Proceedings of the Behar Rent Committee.

THE first meeting of the Committee was held at Sonepore on the 9th of November 1878.

PRESENT:

1. F. M. Halliday, Esq., Commissioner of Patna, *President.*
2. J. F. Browne, Esq., Judge of Patna.
3. C. F. Worsley, Esq., Collector of Mozufferpore.
4. G. J. S. Hodgkinson, Esq., Collector of Sarun.
5. G. Toynbee, Esq., Collector of Patna.
6. W. B. Hudson, Esq., Indigo-Planter, Chumparun.
7. D. Reid, Esq., Indigo-Planter, Sarun.
8. Babu Bemola Churn Bhuttacharjeea, Deputy Collector.
9. „ Bhoop Sen Singh, Government Pleader, Gya.
10. „ Joy Prakash Lall, Manager of Doomraon Raj.
11. „ Hurbuns Sahai, Pleader, Arrah.
12. M. Finucane, Esq., C.S., *Secretary.*

The President, in opening the proceedings, said that two draft Bills had been drawn up for the consideration of the Committee—one by Mr. Worsley the Collector of Mozufferpore; the other by Mr. Finucane, the Secretary of the Committee. Mr. Worsley's draft Bill, which had been circulated among the members of the Committee, was, they would observe, new both in form and substance. Mr. Worsley had, as pointed out in the memorandum attached to his draft Bill, brought together the most approved suggestions which had been made for the amendment of the rent law in Behar, and in pursuing this object he had discarded the awkward intermixture of subjects displayed in the Bengal Acts, and adopted the more scientific and lucid arrangement of the North-Western Provinces Acts. Mr. Finucane's draft was based on the existing law, certain sections being amended or supplementary sections embodying the various suggestions made being added.

The President invited the attention of the Committee to an extract from the Government letter to Mr. Moloney, in which it is stated that the less radical the interference with the existing law, the more chance there is of the proposals of the Committee being accepted. The question was then put to the vote whether Mr. Worsley's or Mr. Finucane's draft should be taken as the basis of discussion. For making Mr. Worsley's Bill the basis of discussion the following gentlemen voted:—

Messrs. Hodgkinson, Worsley, Hudson, Reid, Babus Hurbuns Sahai and Joy Prakash Lall.

For making Mr. Finucane's draft the basis of discussion—

The President, Messrs. Browne, Toynbee, Finucane, and Babu Bemola Churn Bhuttacharjeea.

The Committee then proceeded to discuss Mr. Worsley's Bill section by section.

Section 1—Was amended by the insertion of the words "or in any district thereof" after "province of Behar." The section thus amended (quoted below) was agreed to—

(1)—This Act may be called the Behar Rent Act, 1879, and shall take effect in the province of Behar or in any district thereof from the date which the Lieutenant-Governor of Bengal shall fix by an order published in the *Calcutta Gazette.*

Section 2—Was amended by the insertion of the words "or in any district thereof to which this Act shall be extended" after the words "province of Behar." The amended section (quoted below) was agreed to—

(2)—When, and so soon as this Act shall commence and take effect, the Landlord and Tenant Procedure Act, 1869, shall cease to have operation or effect in the province of Behar, or in any district thereof to which this Act shall be extended, save so far as it repeals or modifies any other Regulations or Acts, and save so far as regards suits or proceedings which, before the time of commencement of this Act, shall have been instituted before any court.

Section 3, *Clause* 1—Was allowed to stand over for future discussion.

Clause 2—Quoted below, was agreed to—

Rent means whatever is to be paid, delivered, or rendered by a tenant on account of his holding, use, or occupation of land.

Clause 3—Was amended by the insertion of the word "entire" before "estate." The amended clause, as quoted below, was agreed to—

(3)—Proprietor means a person or body of persons being in possession of an entire estate or revenue-free property as owner or owners thereof, and includes a sharer or body of sharers being in possession of separate lands held in severalty, or of certain specific mouzahs or lands forming part of an estate or revenue-free property under such circumstances as are described in sections 12 and 9(*b*) of the Estates Partition Act, 1876, and section 11 of Act XI of 1859.

Clauses 4 *and* 5—Quoted below, were agreed to—

(4)—Co-sharer means any person being in possession of an undivided share in an estate or revenue-free property as owner thereof.

(5)—Landholder means the person to whom a tenant is liable to pay rent.

Clause 6—Quoted below, was reserved for future discussion—

Resident ryot means a cultivator whose homestead is situated in the same estate or village in which he holds lands, AND whose father or other relative from whom he has inherited resided and held land in the said same estate or village, provided that the aggregate period for which such ryot and his father or such ryot and his other relative aforesaid may have so resided and held land shall have been not less than 12 years.

Clause 7—Quoted below, was agreed to—

Non-resident ryot means a cultivator who holds land in an estate or village other than that in which his homestead is situated.

Clause 8—Was amended by the substitution of the words "agricultural year of the district" for "Fusli year." The amended clause, as quoted below, was agreed to—

Month means a month of the agricultural year of the district.

Clause 9—Was amended by the substitution of the words "agricultural year of the district" for "Fusli year." The amended clause, quoted below, was agreed to—

Year means the agricultural year of the district.

Clause 10—Quoted below, was agreed to—

The Court means a Civil Court having jurisdiction in any suit or matter.

Section 4—Referred to below, was agreed to—

Definition of Collector taken *verbatim* from section 1, Act VII (B.C.) of 1869.

CHAPTER II.—*Rights and Liabilities of Landlords and Tenants.*

Section 5—Referred to below, was agreed to—

Taken *verbatim* from section 16 of Act VIII (B.C.) of 1869, *i.e.*, dependent talookdar, &c., holding land at fixed rates since Permanent Settlement not liable to enhancement of rent.

Section 6—Referred to below, was agreed to—

Taken *verbatim* from section 17, Act VIII of 1869. Rent of talookdars not changed for 20 years to be *primâ facie* evidence of occupancy at that rent since Permanent Settlement.

Section 7—Quoted below, was agreed to—

Ryots who hold at fixed rates of rent, which shall not have been changed from the time of the Permanent Settlement, shall continue to hold at such rates; their tenures are heritable and transferable. Such ryots shall be called ryots at fixed rates.

Section 8—It was agreed that the second part, beginning with "the presumption," should be omitted (section as amended, referred to below, agreed to). The words which the Committee agreed to strike out are quoted below:—

Section amended taken *verbatim* from section 4 of Act VIII of 1869. The words which it was agreed to omit are—

"The presumption which in this section and section 6 arises from payment of rent at one uniform rate for 20 years is not rebutted by a tenant's omission to plead specially that he has held at the same rate from the time of the Permanent Settlement, nor by the production

of a pottah dated subsequently to the permanent settlement, unless the tenant expressly admits that the tenancy or rate commenced from the date of such pottah."

Section 9.—The section amended, as quoted below, was agreed to—

Every ryot who shall have cultivated or held land for a period of 12 years shall have a right of occupancy in the land so cultivated and held by him, whether he holds under pottah or not, so long as he pays the rent payable on account of the same; but this rule does not apply to *kamat*, *seer*, or *zerat* land belonging to the proprietor of the estate or tenure and let by him on lease for a term or year by year, nor (as respects the actual cultivator) to land sublet for a term or year by year by a ryot having a right of occupancy, *nor to lands held by a tenant in lieu of wages.*

Every *resident* ryot shall be presumed to have a right of occupancy in all lands which he holds in that estate or village with reference to which he is a resident ryot. The holding of the father or other person from whom a ryot inherits shall be deemed to be the holding of the ryot within the meaning of this section.

Explanation II—Was amended by the addition of the following words: "provided that the transferrer holds at the time of transfer a registered pottah for the whole tenure so transferred." The explanation as amended would stand thus:—"A right of occupancy is heritable: it is also transferable with all liabilities, provided that no decree is outstanding against the tenant for rent due; provided, also, that the transferor had at the time of transfer a registered pottah for the whole tenure so transferred." (*See* page 8, Head VI, *post.*)

Explanation III—Was agreed to, as quoted below—

The presumption created by this section in favour of a resident ryot may be rebutted in respect of any portion of his tenure by proof that such portion has been held for less than 12 years.

Explanation IV.—It was agreed that clause (*a*) be omitted. That clause (*b*) remain as in draft.

That (*c*) be amended as follows:—

(*c*).—Land recognised by village custom as the special holding of a co-sharer, or land recognised by village custom as the special holding of a co-sharer and treated as such in the distribution of profits or charges among the co-sharers. The explanation as amended, and quoted below, was agreed to—

For the purposes of this section, *seer* or *zerat* or *khamat* or *nij jote* means—

(*b*).—Land continuously cultivated for 12 years by the proprietor or co-sharer himself with his own stock, or by his servants, or by hired labour at his expense.

(*c*).—Land recognised by village custom as the special holding of a co-sharer, or lands so recognised by village custom and treated as such in the distribution of profits and charges among the co-sharers.

Section 10.—Agreed to, as quoted below—

Ryots having rights of occupancy shall be called occupancy ryots, and all ryots of inferior legal status shall be called common ryots.

Section 11.—As quoted below, was agreed to by a majority of the meeting—

On the application of any ryot to have his class of tenure determined, the court shall determine the class to which he belongs, namely, whether he is a ryot at fixed rates or an occupancy ryot, resident or non-resident, or whether he is a common ryot.

Section 12.—Quoted below, was agreed to—

The rent paid by an occupancy ryot shall not be liable to enhancement, except (*a*) by written agreement registered under the Indian Registration Act of 1877, or (*b*) by order under this Act.

Section 13.—Was agreed to after substituting for the words "in places adjacent" the words "in the same village or villages immediately adjoining that in which the land is situated," and omitting all that follows after the words "provided, however." The section as amended is quoted below—

No occupancy ryot shall be liable to enhancement of rent previously paid by him except on some one of tht following grounds, namely, that the rate of rent paid by such ryot is below the prevailing rate payable by the same class of ryots for land of a similar description and with similar advantages in the same village or in any village having any part of

its boundary common with the boundary of the village in which the land is situated. That the value of the produce or the productive powers of the land have been increased otherwise than by the agency or at the expense of the ryot. That the quantity of land held by the ryot has been proved by measurement to be greater than the quantity for which rent has been previously paid by him.

The words which it was agreed to omit, beginning "provided, however," are also quoted below—

"Provided however,"—

(1)—That when the rent is paid in money, the court shall in no case fix a rate in excess of one-sixth part of the value of the estimated average produce of the land;

(2)—That the value of the produce shall be deemed to be the average price realizable for each kind of produce at the date of the instalment next following the time at which such produce is ordinarily reaped.

The President here invited suggestions for an easy and practicable way of enhancing rents. None were offered.

Section 14.—First part was agreed to. Second part was amended by the omission of the word "transferable" before interest, by the substitution of the words "to sue for enhancement of rent" of any ryot for "shall be entitled to enhancement of rent of any ryot," and by the omission of all that follows those words. The section thus amended and quoted below, was agreed to:—

No co-sharer shall be entitled to enhance the rent of any ryot otherwise than through a manager authorized to collect the rents of the whole estate or revenue property on behalf of all the co-sharers in the same.

No landholder, not being a proprietor nor possessing a permanent interest in land, shall be entitled to sue for enhancement of rent of any ryot.

Section 15.—It was agreed that section 18(*a*) of Mr. Finucane's draft Bill (quoted below) be substituted for this section—

Any rate of rent decreed after enhancement suit, and any measurement of land accepted by both parties, shall be binding on such parties for not less than 10 years, and shall not be liable to revision during that period.

Section 16.—Referred to below, was agreed to—

This section corresponds generally with section 19 of Act VIII of 1869.

Section 17.—It was agreed to substitute section 14 (amended) of Mr. Finucane's draft Bill for this section. This section thus amended is quoted below—

No undertenant or ryot who holds or cultivates land without a written engagement, or under a written engagement not specifying the period of such engagement, or whose engagement has expired or has become cancelled in consequence of the sale for arrears of rent or revenue of the tenure or estate in which the land held or cultivated by him is situated, and has not been renewed, shall be liable to pay any higher rent for such land than the rent payable for the previous year, unless a written notice shall be served on such undertenant or ryot specifying the rent to which he will be subject for the next ensuing year, the ground or grounds on which an enhancement of rent is claimed, and the particulars alleged in support of the same. The notice required under this section must be served at least six months before the date from which the enhancement is to take effect.

Such notice shall be served by the civil court, in the same way as a summons under the Civil Procedure Code. The provisions of sections 72 to 92 of the Civil Procedure Code shall govern service of notice under this section.

Section 18.—It was agreed to omit this section.

This section, taken from section 20 of North-Western Provinces Act, was to the following effect:—

In determining the rate of rent payable by a ryot, his caste shall not be taken into consideration, unless it is proved that by the local custom caste is taken into account in determining such rate. And that, whenever it is found by local custom or practice that any class of person, by reason of their having formerly been proprietors of the soil or of their being resident ryots or otherwise, hold land at favourable rates of rent, the rate shall be determined in accordance with such custom or practice.

Sections 19 *and* 20.—It was agreed to substitute section 14 (amended) of Mr. Finucane's draft Bill already quoted for these sections.

Section 21.—Taken *verbatim* from section 15 of Act VIII (B.C.) of 1869, omitting the explanation of Mr. Worsley's draft, was agreed to.

The second meeting of the Committee was held on Monday, the 11th November 1878.

PRESENT:

F. M. Halliday, Esq., *President.*
J. F. Browne, Esq.
C. F. Worsley, Esq.
T. M. Gibbon, Esq.
G. Anderson, Esq.
W. B. Hudson, Esq.
D. Reid, Esq.
Babu Bemola Churn Bhuttacharjeea.
„ Joy Prakash Lall.
„ Hurbuns Sahai.
„ Bhoop Sen Singh.
G. Toynbee, Esq.
G. Hodgkinson, Esq.
M. Finucane, Esq., C.S., *Secretary.*

Mr. Browne said that he thought, with the limited time at the disposal of the Committee, it would not be possible for them to continue the discussion, section by section, on Mr. Worsley's draft Bill. It would, he suggested, be better to take up *seriatim* the points indicated in paragraph 6 of the Government letter No. 2222, dated 7th September, as those at which it is proposed to improve the present law. Any member might offer such suggestions as he had to make under the various heads, and the Secretary of the Legislative Department, or the Secretary in communication with the Legislative Department, might afterwards draft a Bill embodying the suggestions which commended themselves to the Committee. Mr. Worsley having said that he had no objection to Mr. Browne's proposal, the Committee proceeded to discuss *seriatim* the points indicated in the Government letter. It was, however, understood that any question as to which the Committee had come to a conclusion at their first meeting should not be open to re-discussion, except with the special consent of the President, and, also, that the conclusions arrived at in the first meeting should be allowed to stand, unless specially modified by the subsequent resolutions of the Committee.

HEAD I.—IMPROVEMENT OF THE SYSTEM OF ZEMINDARI ACCOUNTS IN CONNECTION WITH THE OBLIGATIONS IMPOSED ON PUTWAREES.

Under this head it was put to the Committee—

(*a*) Whether zemindars should be bound by law to file accounts annually in the Collector's office or in such other public office as the local Government may direct.

It was unanimously agreed that they should be so bound.

(*b*) It was next put to the Committee whether the accounts to be filed may be in any form as long as they embody a certain amount of information, or whether they should be confined to prescribed forms.

It was carried by a majority of ten to four that the accounts to be filed may be in any form provided they contain not less than the following particulars:—

(1) The serial number of each ryot.

(2) The name of each ryot.

(3) The area of land held by each ryot, and of the portions thereof of which rent is payable in kind and cash respectively.

(4) The details of each separate annual demand on each individual ryot, and the total thereof.

For—	*Against*—
President.	Mr. Browne.
Mr. Gibbon.	„ Worsley.
„ Anderson.	„ Hudson.
„ Reid.	Babu Bhoop Sen Singh.
„ Hodgkinson.	
„ Toynbee.	
„ Finucane.	
Babu Bemola Churn Bhuttacharjeea.	
„ Joy Prakash Lall.	
„ Hurbuns Sahai.	

(*c*) Mr. Browne proposed that a suit for rent shall not be entertained unless the plaintiff file with the plaint a deposit receipt (for the accounts which zemindars shall be bound to file in the Collector's or other office) showing that such accounts have been duly filed.

Mr. Gibbon proposed as an amendment that no suit for rent shall be entertained under the Landlord and Tenant Act unless the plaintiff file the deposit receipt for accounts required to be filed in the Collector's or other office, or unless he otherwise prove to the satisfaction of the court that he has so filed such accounts.

Mr. Gibbon's amendment was agreed to.

(*d*) Under the head of improvement in zemindari accounts it was proposed by Mr. Finucane that loose sheets of paper not being written in bound volumes shall not be admissible in evidence as books kept in the regular course of business in any suit under the Landlord and Tenant Act. Mr. Gibbon proposed as an amendment that copies of papers filed under the Landlord and Tenant Act in the Collector's office be admissible in evidence, whether written in bound volumes or not.

Mr. Gibbon's amendment was accepted as a rider to the original resolution.

Mr. Hodgkinson proposed that the proposal to exclude loose sheets of paper from evidence be rejected, and that there be substituted for it the following :—

"No accounts of the nature of those which zemindars shall be bound to file in the Collector's or other office shall be received in evidence unless they have been so filed."

Mr. Hodgkinson's amendment was then put to the vote and lost by a majority of 11 to 3.

For the amendment—	*Against*—
Mr. Hodgkinson.	Mr. F. M. Halliday.
Babu Hurbuns Sahai.	„ J. F. Browne.
„ Joy Prakash Lall.	„ C. F. Worsley.
	„ T. M. Gibbon.
	„ G. Anderson.
	„ B. Hudson.
	„ D. Reid.
	Babu Bemola Churn Bhuttacharjeea.
	„ Bhoop Sen Singh.
	Mr. G. Toynbee.
	„ M. Finucane.

The original resolution, with Mr. Gibbon's rider, was then declared carried by the same majority.

Head II.—The Encouragement or rendering Compulsory of Pottahs and Kabuliyats.

Under this head it was put to the Committee—

(*a*) Whether the interchange of pottahs and kabuliyats should be rendered compulsory by law. It was carried by a majority of 12 to 2 that the interchange of pottahs and kabuliyats should not be rendered compulsory by law.

For rendering pottahs compulsory by law—	*Against*—
Mr. Reid.	Mr. Toynbee.
Babu Bhoop Sen Singh.	„ Browne.
	„ Hudson.
	„ Anderson.
	„ Gibbon.
	„ Worsley.
	„ Hodgkinson.
	„ Finucane.
	The President.
	Babu Hurbuns Sahai.
	„ Joy Prakash Lall.
	„ Bemola Churn Bhuttacharjeea.

(*b*) Mr. Finucane proposed that the interchange of "chittahs," "khatians," or abstracts of holdings and counterpart "chittahs," "khatians" or abstracts of holdings, containing merely the areas of holdings, amounts of rents actually paid, and instalments thereof, and involving the determination of no question of right or status, should be made compulsory by law. It was carried by a

majority of 12 to 2 that the interchange of "chittahs," "khatians," or memoranda of tenures, should not be made compulsory.

For rendering interchange of "chittahs" compulsory—	*Against*—
M. Finucane, Esq.	F. M. Halliday, Esq.
Babu Bemola Churn Bhuttacharjeea.	J. F. Browne, Esq
	C. F Worsley, Esq.
	T. M. Gibbon, Esq.
	G. Anderson, Esq.
	B. Hudson, Esq.
	D. Reid, Esq.
	Babu Joy Prakash Lall.
	„ Hurbuns Sahai.
	„ Bhoop Sen Sing.
	G. Toynbee, Esq.
	G. Hodgkinson, Esq.

(*c*) Mr. Browne proposed that whenever a court decrees rights of occupancy, it shall compel the interchange of pottahs and kabuliyats between the parties, specifying the boundaries of the fields in which such rights are decreed.

Unanimously agreed to.

Head III.—To Insist on the Use of Counterfoil Receipts.

The question was put to the Committee—

(*a*) Whether the use of counterfoil receipts should be insisted on. A majority (12 to 2) agreed that the use of counterfoil receipts should be insisted on.

For the compulsory use of counterfoil receipts—	*Against*—
F M. Halliday, Esq.	Mr. Gibbon.
J. F. Browne, Esq.	„ Anderson.
C. F. Worsley, Esq.	
B. Hudson, Esq.	
D. Reid, Esq.	
Babu Bemola Churn Bhuttacharjeea.	
„ Joy Prakash Lall.	
„ Hurbuns Sahai.	
„ Bhoop Sen Singh.	
G. Toynbee, Esq.	
G. Hodgkinson, Esq.	
M. Finucane, Esq.	

(*b*) The Committee were next asked to determine the form of receipt to be used. It was agreed that the form proposed by Mr. Finucane should be adopted, after striking out the words "kist," "due on," and "putwaree."

The form adopted by the Committee is as follows:—

FORM ADOPTED BY THE COMMITTEE.

Tender of rent.

No. mouza

Pergunnah zillah

Name of asami

amount

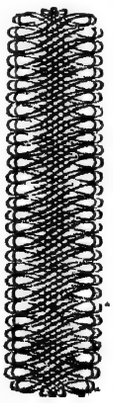
By whom brought

On account of (***) demand for

Of year 187

Dated

Signature of ryot.



COUNTERPART.

Receipt of rent.

No. mouza

Pergunnah zillah

Name of asami

Amount

By whom brought

On account of demand for

Of year 187

Dated

Signature of zemindar or agent.

ORIGINAL FORM PROPOSED.

Tender of rent.

No. mouza

Pergunnah zillah

Name of asami

Amount

By whom brought

On account of annas kist of

Demand for of year 187 .

Due on day of 187 .

Dated

Signature of ryot.

Signature of putwaree.

COUNTERPART.

Receipt of rent.

No. mouza

Pergunnah zillah

Name of asami

Amount

By whom brought

On account of annas kist of

Demand for of year 187 .

Due on day of 187

Dated

Signature of zemindar or agent.

Signature of putwaree.

HEAD IV.—CHEAPENING OF REGISTRATION.

It was unanimously agreed that registration expenses should be lessened. The President suggested that this might be done by allowing parties themselves to file copies of the documents to be registered, instead of having them copied in the Sub-Registrar's office. The suggestion was unanimously approved of.

The President next asked for an expression of opinion as to whether it was possible, with a view to cheapening registration, to adopt printed forms of pottahs and kabuliyats for each district, as suggested in the papers referred for the consideration of the Committee. It was unanimously agreed that such forms could not be adopted.

It was suggested by Mr. Browne that it would be advisable to allow Sub-Registrars to go into the mofussil to register documents without the issue of a commission, as required by the present registration law. The suggestion was approved of by the Committee.

HEAD V.—THE DISCOURAGEMENT OF THE AMALGAMATION OF OLD AND NEW HOLDINGS.

The Committee was unanimously of opinion that it is not desirable to interfere with the amalgamation of holdings. In connection with this subject, it was proposed by Mr. Finucane to add (*a*) a declaratory section in the present law to the effect that rent claimants are bound to ensure cultivators in peaceable possession of the whole of their holdings, undisturbed by force or show of force on the part of the rent claimant himself (or on the part of a paramount rent claimant, or on the part of any person claiming through them) throughout the period in respect of which rent is claimed;

(*b*) that failing, without sufficient cause, to ensure the cultivator in peaceable possession, the rent claimant should forfeit the rent of the entire holding if the cultivator's possession was disturbed in any part thereof by force or show of force on the part of the rent claimant himself, or on the part of any person claiming through or under him.

The Committee was of opinion that this was unnecessary.

HEAD VI.—TRANSFERABILITY OF OCCUPANCY RIGHT.

(*1) A majority of the Committee was of opinion that it is not desirable to alter the existing law on this subject.

The third meeting of the Committee was held on Tuesday, 12th November, at Sonepore.

PRESENT:

1. F. M. Halliday, Esq., *President.*
2. J. F. Browne, Esq.
3. C. F. Worsley, Esq.
4. T. M. Gibbon, Esq.
5. G. Anderson, Esq.
6. B. Hudson, Esq.
7. D. Reid, Esq.
8. Babu Joy Prakash Lall.
9. „ Hurbuns Sahai.
10. „ Bhoop Sen Singh.
11. „ Bemola Churn Bhuttacharjees.
12. G. Toynbee, Esq.
13. G. J. S. Hodgkinson, Esq.
14. M. Finucane, Esq., *Secretary.*

Before continuing the discussion on Head VI, Mr. Worsley proposed that section 27 of his draft Bill (quoted below) regarding the right of common ryots to receive pottahs for five years be adopted:—

(27)—Common ryots are entitled to receive leases for any term not exceeding five years at the rates hiterto paid by them, provided that no such ryot shall be entitled to receive second and successive leases at the rate hitherto paid by him until twelve months after the expiration of his last lease. If within such period the landlord shall not have ejected such ryot, or have obtained an order under this Act for the enhancement of his rent, or if the parties shall not have entered into a new engagement, such ryot shall be entitled to receive another lease for a term not exceeding five years at the rate hitherto paid by him. If the court in a suit for enhanced rent shall have declared a higher rate than that previously paid by him, such ryot shall be entitled to receive a lease for a term not exceeding five years at the said higher rate.

Mr. Browne proposed as an amendment that "no non-occupany ryot shall be liable to enhancement of rent or to ejectment, except at intervals of five years, if he has built a house in the village or estate. At the end of every five years the landlord shall either eject the ryot or serve notice of enhancement, which must not exceed one anna in the rupee every five years up to a term of 20 years. No ryot shall be allowed to contest an enhancement not exceeding that amount; but if he does not agree to the enhancement, he must vacate the land."

Mr. Hodgkinson proposed that the law regarding the right of non-occupancy ryots to pottahs, and their liability to enhancement of rent, be left as it is.

Mr. Hodgkinson's proposal was carried.

Mr. Gibbon proposed that every ryot be accorded the right to sublet the whole or any portion of his holding, provided that all arrears of rent are paid up in full, and that the due payment of the rent is secured to the zemindar.

Mr. Hodgkinson proposed as an amendment that the power to sublet be limited to occupancy ryots, and to non-occupancy ryots holding under a lease for the unexpired term thereof.

Mr. Gibbon accepted Mr. Hodgkinson's amendment, which was then put as a substantive resolution as follows:—

"That every ryot having a right of occupancy be accorded the power to sublet the whole or any portion of his holding, and that every non-occupancy ryot holding under a lease be accorded the power to sublet (for the unexpired term of his lease) the whole or any portion of his holding, provided that all arrears of rent are paid up in full, and that the due payment of the rent is secured to the zemindar." *(See* Note 2.)

For the proposal—

Mr. Reid.
„ Hodgkinson.
„ Gibbon
„ Anderson.
„ Worsley.
„ Hudson.
„ Finucane.
„ Halliday.

Against—

Mr. Toynbee.
„ Browne.
Babu Bhoop Sen Singh.
„ Hurbuns Sahai.
„ Bemola Churn Bhuttacharjees.
„ Joy Prakash Lall.

PRESUMPTIONS IN FAVOUR OF RYOTS.

Mr. Worsley proposed that the definition of "resident ryot" in section 3, clause 6 of his draft Bill, and clause 2 of section 9, with explanations. III and IV, omitting clause (*a*), be accepted.

Mr. Finucane proposed as an amendment that the Committee adhere to the conclusion arrived at in their first meeting on this subject, namely, that the definition of zerat, khamar, nij jote, &c., be allowed to stand, and that section 6 (*b*) of his draft Bill, omitting the word *khoodkasht*, be substituted for section 9 of Mr. Worsley's Bill.

Mr. Worsley's proposal being in substance the same as Mr. Finucane's, the former gentleman withdrew his resolution in favour of the amendment, which was then put as a substantive resolution as follows:—

"That every resident ryot who has cultivated or held any land continuously for twelve years in any village or estate shall be presumed to have occupancy rights in the whole of the land which he occupies in that village or estate till the contrary is proved in respect of the whole holding or of each portion thereof."

Mr. Gibbon proposed as an amendment that "in the whole of the *ticca* land which he occupies" be substituted for "the whole of the land which he occupies."

For Mr. Gibbon's amendment—	*Against*—
Mr. Anderson.	Mr. Worsley.
„ Gibbon.	„ Hudson.
Baboo Joy Prakash Lall.	„ Hodgkinson.
„ Hurbuns Sahai.	„ Reid.
	„ Toynbee.
	„ Browne.
	„ Finucane.
	„ Halliday.
	Babu Bemola Churn Bhuttacharjeea.
	„ Bhoop Sen Singh.

The amendment was declared lost.

The original resolution was then put to the vote—

For—	*Against*—
Mr. Worseley.	Mr. Anderson.
„ Hudson.	„ Gibbon.
„ Hodgkinson.	Babu Bemola Churn Bhuttacharjeea.
Babu Bhoop Sen Singh.	„ Joy Prakash Lall.
Mr. Browne.	„ Hurbuns Sahai.
„ Reid.	
„ Toynbee.	
„ Finucane.	
„ Halliday.	

The resolution was therefore carried.

Babus Joy Prakash Lall, Hurbuns Sahai, and Bemola Churn expressed their dissent from the principle of creating a presumption in any shape; Messrs. Gibbon and Anderson were willing to accept the presumption if limited to *ticca* lands.

HEAD VII.—TO SIMPLIFY AND AMEND THE LAW OF DISTRAINT, AND TO MAKE ILLEGAL DISTRAINT OR RESTRAINT OF CROPS SPECIALLY PUNISHABLE.

Mr. Browne proposed that distraint without suit be initiated in a court; that process of distraint be served through the zemindar's servants if he so wishes; that if the tenant object to the distraint on a one-anna stamp paper, the landlord will have to sue him summarily and to apply simultaneously for attachment before judgment; that sales be conducted through the court peons or officers appointed for the purpose by the local Government; and that otherwise distraint before suit and claims to crops distrained be treated according to the general law in the same way as in case of attachment before judgment. Mr. Browne's view as to distraint, given in detail in his written opinion on the amendment of the rent law, are quoted below:—

1.—No right of distraint without suit can be exercised by co-sharers except through a manager.

2.—No right of distraint without suit can be exercised by persons who should have been, but have not been, recorded in the Collector's Registers under the Land Registration Act.

3.—All distraint without suit shall be initiated in the court by an application, and notice of demand accompanied by an extract from the rent-roll. Such notice may be served (through the court) by the landlord's servants, and distraint may be executed by the landlord, resistance being punished by the laws in force in the same way as resistance to the processes of the court.

4.—Claims made by third parties in distraints without suit to be treated under the general provisions of the law as in cases of claims against property attached before judgment, the claimant to pay an institution fee according to amount of rent claimed. The court

to pass such orders as to giving security as it may think fit. The claimant must simultaneously apply for an attachment before judgment.

5.—When the tenant whose crops are distrained without suit contests the demand, he will be allowed to put in an objection on a one-anna stamp paper. A notice will then be issued on the landlord calling upon him to sue the tenant summarily, and to apply simultaneously for attachment of crops before judgment.

6.—The custody of the property distrained before suit or on attachment before judgment, and the sale thereof, to be regulated by the rules of the Civil Procedure Code; but the court should be bound to entrust the property to, or to carry out sales of crops (distrained by the landlord without suit or attached before judgment) through such officials either in the village or thana as the local Government may from time to time direct.

Mr. Hodgkinson proposed as an amendment that Mr. MacDonnell's draft sections quoted in paragraph 6 of Sir S. C. Bayley's note, be substituted for the existing law of distraint, only substituting the words "Canoongo or such other officer as the local Government may direct" for "putwaree;" also the words "three days" for "at the same time" in section 72, and omitting altogether section 75, which is noted below:—

* (Section 75).—Any distraint of crops in excess of the quantity specified in the notice of distraint shall subject the distrainer to the penalties provided for criminal trespass or for theft, as the case may be, in the Indian Penal Code; and persons removing crops which have been lawfully distrained under the provisions of this Act, until such have been sold by the putwaree as aforesaid, shall be liable to the penalties provided for theft in the Indian Penal Code.

Mr. Gibbon proposed that the law of distraint be entirely abolished, and that the summary procedure suggested in the Bengal Bill for the more speedy realization of rents be adopted in its place.

The question was put to the vote whether, in case a summary procedure for realization of rents be extended to Behar, the power of distraint should be altogether abolished.—(*Vide* page 13, *post*.)

For the abolition of distraint—	*Against*—
Mr. Halliday.	Mr. Hodgkinson.
„ Worsley.	Babu Joy Prakash Lall.
„ Anderson.	„ Hurbuns Sahai.
„ Gibbon.	„ Bhoop Sen Singh.
„ Hudson.	
„ Browne.	
„ Reid.	
„ Toynbee.	
„ Finucane.	
Babu Bemola Churn Bhuttacharjeea.	

HEAD VIII.—TO LIMIT THE RIGHT TO ENHANCE AND MAKE ILLEGAL ENHANCEMENT PUNISHABLE.

Mr. Gibbon proposed that all zemindars be accorded the power to enhance the rents of all ryots paying below the average rental of the pergunnah; that, having accorded the zemindar that right, the zemindar shall have no power to raise the rents of any resident ryot paying above the average rent of the pergunnah.

Mr. Hodgkinson proposed as an amendment that the Committee adhere to the restrictions on enhancement already agreed to by them.—

For Mr. Hodgkinson's amendment—	*Against*—
Mr. Worsley.	Mr. Anderson.
„ Hudson.	„ Gibbon.
„ Hodgkinson.	
„ Reid.	
„ Browne.	
„ Toynbee.	
„ Finucane.	
„ Halliday.	
Babu Bemola Churn Bhuttacharjeea.	
„ Joy Prakash Lall.	
„ Bhoop Sen Singh.	
„ Hurbuns Sahai.	

Mr. Hodgkinson's amendment was declared carried.

HEAD IX.—TO MAKE THE DEMAND OF ILLEGAL CESSES PUNISHABLE.

Babu Bhoop Sen Singh proposed that the Collector be empowered to define what cesses are illegal.

Mr. Toynbee proposed as an amendment that Head IX be left alone, as being a question on which the Committee had no suggestions to offer.

Mr. Toynbee's amendment was carried, Babu Bhoop Sen Singh dissenting.

HEAD X.—TO RECOGNISE AND PROVIDE BY LAW FOR THE SYSTEM OF PAYMENT IN KIND.

Mr. Worsley proposed that section 41 of his draft Bill, taken from the North-Western Provinces Rent Act (quoted below), be adopted.—

(41)—Whenever rent is taken by the division of the produce in kind or by estimate or appraisement of the standing crop, or other procedure of a like nature, requiring the presence both of the ryot and landholder either personally or by agent,—if either landholder or ryot, personally or by agent, neglect to attend at the proper time, or if there is a dispute as to the amount or value of the crop,—an application may be presented by either party to the Collector, requesting that a proper officer be deputed to make the division, estimate, or appraisement. On receiving such application, the Collector shall issue a written notice to the opposite party or his agent to attend on the date and at the time specified in the notice, and shall depute an officer before whom such division, estimate, or appraisement shall be made.

If on or before the date appointed the dispute has not been amicably adjusted, three residents of the village shall be appointed assessors, one by each of the parties and one by the officer deputed to divide the grain or estimate or appraise the crops; and the officer deputed shall decide the amount of rent payable by their award, and shall give to the party applying a written authority to divide the grain or cut the crops: provided that, if either party fail to attend, the officer deputed shall nominate an assessor on his behalf.

The officer deputed shall report his proceedings to the Collector, who shall determine the amount of costs properly incurred under this section, and the share of the costs to be paid by either party.

Babu Bhoop Sen Singh proposed as a rider that it be provided that the *danabundi* papers be filed in the Collector's or other office prescribed by the local Government within 15 days of the "kankut" (appraisement), whether the assessment be made by the zemindar himself or through the Collector, as provided by Mr. Worsley's section 41.

Mr. Worsley's proposal, with Babu Bhoop Sen Singh's rider, was unanimously agreed to.

Mr. Hudson proposed that in cases in which the ryot allows bhaoli lands to be fallow, thereby depriving the landlord of any profits from such lands, the Collector or court be empowered to fix a money rent for such land.

Mr. Finucane proposed as an amendment that, in cases where the ryot, without due cause, allows bhaoli lands to be fallow, the landlord shall be entitled to a cash rent in respect of the period in which the land was fallow, such cash rent to be fixed by the court at a cash rate not exceeding that paid for the same description of land in the village or neighbourhood.

Amendment accepted by Mr. Hudson and carried.

The fourth meeting of the Committee was held at Sonepore on Wednesday, November 13th, 1878.

PRESENT:

F. M. Halliday, Esq., *President.*	Babu Bhoop Sen Singh.
T. M. Gibbon, Esq.	„ Hurbuns Sahai.
B. Hudson, Esq.	„ Joy Prakash Lall.
C. F. Worsley, Esq.	G. J. S. Hodgkinson, Esq.
G. Anderson, Esq.	D. Reid, Esq.
J. F. Browne, Esq.	G. Toynbee, Esq.

M. Finucane, Esq., *Secretary.*

Mr. Hodgkinson proposed that "where occupancy rights have been established, the occupancy ryot or zemindar shall be entitled to commute *bhaoli* into *nagdi* (cash) tenures at the rates paid by other occupancy ryots in the neighbourhood; where occupancy ryots holding *nagdi* (cash) tenures do not exist, that the ryot shall be liable to pay in money rent the average value of the zemindar's share of the produce, calculated on the outturn of the preceding five years."

Babu Bhoop Sen Singh proposed as an amendment that the principle of allowing *bhaoli* to be converted into *nagdi* tenures be rejected, and that the rules proposed by him in his written opinion on the amendment of the rent law be adopted.

The rules referred to are quoted below:—

(1)—The estimate of the produce of *bhaoli* lands shall be made by the *amlas* of the zemindar in the presence of the ryot and assessors, as mentioned in Mr. Worsley's draft Bill. The estimate and quantity of land shall be entered then and there in counterfoil books in the presence of the ryot and assessors. It shall be signed by the *putwaree*, the *gomashta*, and the assessors, and the duplicate form shall be similarly signed and attested and given to the ryot.

(2)—If the ryot do not agree to the estimate, he shall forthwith demand an *agora* (watchman) from the zemindar; and, if refused, he shall within a week from the date of the estimate, apply on stamp paper to the Collector to obtain an order to have the crops reaped and apportioned without delay.

(3)—If the ryot shall fail to make an application as aforementioned, he shall be held bound to the estimate made in the manner prescribed by Rule 1.

(4)—In case of dispute as to partition of *bhaoli* crops, it shall be open to either party to make an application to the Collector to have the crops divided under the supervision of a proper officer.

(5)—That the application be on an eight-anna stamp paper.

(6)—That the Collector on receipt of such application shall depute a proper officer.

(7)—That such officer shall have the partition of crops made in his presence, and that he be liable to criminal prosecution for corruption.

(8)—That the costs be borne by the parties jointly.

(9)—That if the ryot remove *bhaoli* crop without permission of the zemindar, or before partition of the crops has been made, he should be held guilty of theft.

(10)—That any number of ryots be permitted to make a joint application for division of crops.

For Babu Bhoop Sen Singh's amendment the following gentlemen voted:—

For—	*Against*—
Babu Joy Prakash Lall.	Mr. Halliday.
„ Hurbuns Sahai.	„ Worsley.
„ Bhoop Sen Singh.	„ Hudson.
Mr. Gibbon.	„ Toynbee.
„ Anderson.	„ Reid.
	„ Hodgkinson.
	„ Browne.
	„ Finucane.
5	8

The amendment was declared lost.

The original resolution was then put—

For—	*Against*—
Mr. Halliday.	Babu Bhoop Sen Singh.
„ Worsley.	„ Joy Prakash Lall.
„ Hudson.	„ Hurbuns Sahai.
„ Toynbee.	Mr. Gibbon.
„ Reid.	„ Anderson.
„ Hodgkinson.	
„ Browne.	
„ Finucane.	
8	5

Messrs. Gibbon and Anderson dissent from the principle of converting bhaoli into nagdi tenures altogether.

Mr. Hodgkinson proposed, as a rider to his resolution, "that, where the proportion of the produce to be taken by the zemindar is not specified in any written agreement, it shall be presumed that the zemindar is entitled to half and the ryot to half the gross produce."

Carried, Messrs. Gibbon and Anderson dissenting.

Head VII.—Distraint.

Mr. Hodgkinson proposed that "in the event of the proposal to abolish distraint and to substitute for it a summary procedure not meeting with the approval of Government, distraint be initiated in a court; that the zemindar shall make to the Collector or other court an application, which may be for the distraint of any number of ryots' crops residing in the same estate or village, showing the amount due from each ryot and the instalments in which the arrear is due; that the Collector shall thereupon make a summary order, a copy of which shall be given to the applicant for service."

Mr. Finucane proposed as an amendment that the following words be added:—"if any person, being empowered to distrain, shall distrain or sell, or cause to be sold, any property in a manner contrary to the provisions of the

Landlord and Tenant Act, he shall be liable to the same penalty as is provided in section 99 of Act VIII of 1869 for illegal distraint on the part of a person not empowered to distrain."

For the Amendment—	*Against*—
Mr. Gibbon.	Mr. Browne.
„ Hudson.	„ Reid.
„ Worsley.	„ Toynbee.
„ Halliday.	„ Hodgkinson.
„ Finucane.	Babu Bhoop Sen Singh.
„ Anderson.	„ Joy Prakash Lall.
	„ Hurbuns Sahai.
6	7

The amendment was declared lost. The original proposition was then put, and declared carried by the same majority. The members who voted in favour of the amendment gave a qualified assent to Mr. Hodgkinson's proposal, as being better than nothing, but still insufficient to prevent illegal distraint.

Summary Procedure.

The Committee next proceeded to consider what would be the best form of summary procedure for Behar, supposing the right of distraint abolished. The question was put—

1*st.*—As a summary procedure, whether the Bengal Bill be accepted in its entirety.

2*nd.*—Whether the Bengal Bill, with section 19 so far modified that the ryot can only be ejected at the end of the agricultural year, be accepted.

3*rd.*—Whether Mr. Browne's proposal for summary realization of rent, with a modified form of section 19 as given in clause 2, be accepted.

Mr. Anderson voted for the Bengal Bill in its entirety. Mr. Gibbon for the Bengal Bill with section 19 modified.

The following gentlemen voted for Mr. Browne's proposal, with a modified form of section 19 of the Bengal Bill added:—

Mr. Browne.	Mr. Hodgkinson.
„ Toynbee.	„ Halliday.
„ Worsley.	„ Finucane.
„ Hudson.	Babu Joy Prakash Lall.
„ Reid.	„ Bhoop Sen Singh.

Babu Bemola Churn Bhuttacharjeea.

Mr. Browne's proposals for summary realization of rent, as contained in his written opinion on the amendment of the rent law, are quoted below:—

(1)—Landlords should be allowed to sue summarily for arrears of rent of one year's standing or less, and such suits shall be entered in a register to be called a summary register; such summary suits may be instituted on payment of a fixed fee, the amount of which is to be determined by the local Government.

(2)—If in such summary suit the tenant altogether denies the relationship of landlord and tenant, the suit shall be dismissed.

(3)—If in such suits tenancy is admitted, the tenant will not be allowed to raise any other plea than that of payment; and after deciding on that plea, the court shall pass orders of payment for amount admitted (if any) and for such amounts respecting which the plea of payment has been raised but not proved to the satisfaction of the court. The plaintiff will be left to sue for the balance of his claim (if any) by regular suit in the usual manner with the usual institution fee.

Section 19 of the Bengal Bill for the speedy realization of rents to be added, so far modified that no ryot be liable to ejectment except at the end of the agricultural year.

Miscellaneous.

Mr. Hodgkinson proposed "that no zemindar shall be allowed to eject a tenant except by order of a court."

Mr. Worsley proposed, as an amendment, that section 40 of his draft Bill, taken from the North-Western Provinces Act, quoted below, be accepted:—

Section 40.—If the landholder desire to eject a common ryot, or any other tenant holding only for a limited period after the determination of his tenancy, he may cause a written notice of ejectment to be served on such tenant, specifying the land from which the tenant is to be ejected, and informing him that he must vacate such land on or before the last day of the month of Jeyt next following; or that, if he means to contest the right to eject him, he must apply to the court for that purpose on or before that date.

The notice shall be written in the vernacular language and character of the district, and shall be issued and served on or before the first day of the month of Cheyt through the office of the Collector, and the landholder shall pay the cost of service. It shall be served in the manner prescribed by section 20.

The tenant on whom such notice has been served may, on or before the last day of the month of Jeyt next after the service, make an application to the court contesting his liability to be ejected.

When such an application is made, the court shall proceed to determine the question between the parties.

If no such application is made, the tenancy of the land in respect of which the notice has been served shall be held to cease on the last day of the month of Jeyt next after the service. The court, if necessary, shall enforce the ejectment:

Provided that no such application for the ejectment of a farmer on the determination of a lease shall be received if the lease be of a kind in which an advance has been made by the leaseholder, and the proprietor or landholder's right of re-entry at the end of the term is contingent on the payment of such advance either in money or by the usufruct of the land. In all such cases the landholder must proceed by suit in court.

Mr. Hodgkinson withdrew his resolution in favour of Mr. Worsley's amendment, which was then put as a substantive proposition and carried, Babu Hurbuns Sahai and Babu Joy Prakash Lall dissenting.

Mr. Worsley proposed that section 47 of his draft Bill, quoted below, be adopted with the addition—That the *hath* be the standard of 18 inches:—

Section 47.—All measurements made under this Act shall be made according to the standard pole of the pergunnah in which the land is situated; and in case of dispute, the Collector shall determine what the standard (of each ?) pole is.

Mr. Gibbon suggested that for "standard pole of the pergunnah" be substituted "standard pole of the pergunnah or tuppah." Mr. Worsley accepted the suggestion. Section 47 of Mr. Worsley's Bill thus modified was unanimously agreed to.

Mr. Worsley then proposed that the principle involved in section 107 of his draft Bill, quoted below, be accepted:—

Section 107.—In every suit for the delivery of pottahs or kabuliyats, and for the determination of the rates of rent at which such pottahs or kabuliyats are to be delivered; in every suit for the recovery of damages on account of the illegal exaction of rent or of any unauthorized cess or impost, or on account of the refusal of receipts for rent paid, or on account of the extortion of rent by confinement or other duress; in every suit on account of the excessive demand of rent, and in every suit for abatement of rent; in every suit for the recovery of arrears of rent, and in every suit for the determination of class of tenure,—any number of ryots or other tenants may be sued or may sue collectively; and it shall be no ground for dismissing or refusing to hear the application or plaint that such ryots or other tenants are wrongly joined as defendants or plaintiffs: provided that the suit by or against all the tenants be of the same nature, and be on account of lands situate in the same estate, or, where the estate consists of more than one village, in the same village having one registered putwaree.

Mr. Toynbee proposed that the principle be rejected.

Mr. Toynbee's amendment was carried.

Mr. Reid proposed that the rules laid down in Mr. Worsley's draft Bill for compensation for improvements made by ryots be adopted, with one addition, relating to compensation for the value of trees planted by ryots. The zemindar or in-coming ryot should be made to purchase the original ryot's interest in the trees, or acknowledge the custom of the country which still prevails, viz. that the planter of the trees and his heirs are entitled to one-half of the produce.

Mr. Finucane proposed that Mr. Worsley's sections, taken from the North-Western Provinces' Act and quoted below, be adopted in their entirety:—

Section 48.—If any ryot, or any person from whom he has inherited or purchased, make any such improvements on the land in his possession as are hereinafter mentioned, neither he nor his representative shall be ejected from the same land without payment of compensation for such improvements.

Explanation.—The word "improvements" as used in this section means works by which the annual letting value of the land has been, and at the time of demanding compensation continues to be, increased, and comprises—

(*a*) tanks, wells, and other works for the storage, supply, or distribution of water for agricultural purposes;

(*b*) works for the drainage of land, or for the protection of land from floods, or from erosion, or other damage by water;

(*c*) the reclaiming, clearing, or enclosing of lands for agricultural purposes;

(*d*) the renewal or reconstruction of any of the foregoing works or alterations therein or additions thereto.

Section 49.—Such compensation may, at the option of the landholder or his representative, be made—

1*st*, by payment in money;

2*nd*, by a rent to be charged on the land;

3*rd*, by the grant of a beneficial lease of the landholder or his representative to the ryot or his representative;

4*th*, partly by one or by any two of the said ways, and partly by the others, or other of the same ways.

Section 50.—In case of difference as to the amount or value of the compensation tendered, either party may apply to the Collector, stating the matter in dispute and requesting a determination thereof. On receiving such application, the Collector shall—

(*a*) cause notice thereof to be served on the other party;

(*b*) take such evidence as the parties, or either of them, may adduce;

(*c*) make such further inquiry as the Collector may deem necessary; and

(*d*) determine the amount of the payment in money and the amount and incidence of the rent charge, and the terms of the lease, or any of such matters.

Section 51.—In determining the amount or value mentioned in section 50, or the terms of such leases, the Collector shall take into account any assistance given to the ryot by the landholder, either directly in money, material, or labour for the purpose of making such improvements, or indirectly by allowing the ryot to hold at a favourable rate of rent.

Mr. Gibbon proposed that "no compensation for improvements be given."

The question was then put to the vote, whether compensation for improvements should, under any circumstances, be allowed—

Against allowing compensation for improvements—	*For* allowing compensation for improvements—
Mr. Gibbon.	Mr. Reid.
„ Browne.	„ Toynbee.
„ Anderson.	„ Hudson.
Babu Bhoop Sen Singh.	„ Worsley.
„ Hurbuns Sahai.	„ Hodgkinson.
„ Joy Prakash Lall.	„ Finucane.
	„ Halliday.
6	7

Mr. Gibbon's amendment was declared lost.

Mr. Hodgkinson then proposed that compensation for improvements be confined to cases where advances had been made under the Land Improvement Act.

Mr. Worsley accepted Mr. Hodgkinson's proposal, which was carried. The gentlemen who voted against compensation for improvements altogether, prefer Mr. Hodgkinson's limitation to Mr. Worsley's original proposal, but would rather have no compensation allowed in any case. (*Vide* Note 3.)

HEAD XII.—THE EMPOWERING COLLECTORS TO EFFECT A SETTLEMENT IN DISPUTED CASES.

Mr. Toynbee proposed that "the Committee consider any special measures under this head to be uncalled for in Behar."

The proposal was carried, Babus Joy Prakash Lall and Hurbuns Sahai dissenting, and Mr. Finucane expressing a qualified dissent.

Mr. Finucane proposed that remeasurment of estates or tenures be not allowed oftener than once in ten years, and only by a person, or body of persons, representing the entire proprietary interest.

Mr. Gibbon proposed as a rider, except where a measurement having been made by one co-sharer another co-sharer disputes its accuracy, through the court, within six months of the measurement.

The original resolution, with Mr. Gibbon's rider, was unanimously agreed to.

Mr. Finucane proposed that in cases where the parties have not entered into a special agreement in writing, fixing the kists in which rent is to be paid, the Collector be empowered to fix and declare for each district, or part of a district, the instalments in which rent shall be payable.

Agreed to unanimously.

Mr. Finucane proposed that "where there is a dispute between rival rent claimants as to which of them is entitled to the whole or any part of the rent

of a ryot's holding, and such ryot after claim made upon him, is doubtful as to which of the rival claimants is entitled to the rent or any quota thereof, he shall be entitled to deposit his rent in the court having jurisdiction to entertain a suit for such rent to the credit of the rival claimants. That such deposit shall have, as far as the ryot is concerned, the same force and effect as if the ryot had paid the amount deposited to the person or persons legally entitled thereto.

Carried unanimously.

Mr. Finucane proposed that where a village or estate has been leased in farm, the lessor shall be bound to notify to the ryots the conditions and terms of the lease by affixing a copy of it in the village cutcherry and also by beat of drum in the village.

The Committee was of opinion that this was unnecessary.

Mr. Finucane suggested that the provisions of the North-Western Provinces law, sections 23 to 35, Act XIX of 1873, relating to putwarees and canoongoes be extended to Behar. These sections are quoted below—

Section 23.—The Collector of the district, with the sanction of the Board, may arrange all the villages of such district in putwaree's circles, and may from time to time alter the limits of such circles.

But no such arrangement or alteration shall be final unless and until it has been sanctioned by the Board.

Section 24.—A putwaree shall be appointed to each circle, whether the mehals in such circle are assessed to revenue or not.

Section 25.—Whenever a circle is without a putwaree, the proprietors of such circle, or their representatives in interest, shall, in accordance with local custom, nominate a person to be such putwaree, and he shall be appointed by the Collector of the district.

Section 26.—In case of disagreement as to the nominee, the Collector shall ascertain the local custom, if any, and shall appoint the person nominated in accordance therewith.

Where no such custom can be ascertained, the Collector shall appoint the nominee of those proprietors who represent the largest amount of annual value in the circle or of their representatives in interest.

If a mehal is held under direct management, or if the proprietor of a mehal be under the charge of the Court of Wards, the Collector of the district shall be held to be the proprietor for the purpose of nominating a putwaree under this section.

Section 27.—If the person in whom the nomination is vested neglect to nominate a successor to the putwaree within fifteen days from the occurrence of the vacancy, the Collector of the district shall call on them by notice to make the nomination; and if they fail to do so within fifteen days from the receipt of notice, the Collector of the district shall make the appointment.

Section 28.—If the person or persons in whom the nomination is vested nominate a man not qualified to perform the duties of a putwaree, or in the nomination neglect to follow the local custom, the Collector of the district shall refuse to appoint the nominee; and if a fit person be not nominated within fifteen days from the date of the notification of such refusal, he shall himself appoint a person to the vacant office:

Provided that the Collector of the district, in making the appointment under this and the last preceding section, shall always give preference to any member of the late putwaree's family qualified to perform the duties of the office:

Section 29.—A rate may be imposed by order of the Collector of the district on the annual value, or on the cultivated area, of all the mehals composing the circle of each putwaree, or partly in one way and partly in the other, for defraying the salary of such putwaree, and any charges incurred on account of any additional establishment required for the proper supervision, maintenance, and correction of the putwaree's records.

Section 30.—The amount of the rate to be imposed under section 29 in any district shall be determined by the Board under the orders of the local Government:

Provided that such rate shall not exceed three per cent. on the annual value of the rated mehal (in Behar 3 pie per rupee on the jummabundee).

Section 31.—The rate shall be collected with the revenue, and shall, in cases of default, be recoverable by the same process as arrears of revenue.

Section 32.—The salaries of the putwarees shall from time to time be fixed by the Board under the orders of the local Government.

Section 33.—One or more canoongoes may be appointed in each tehsil (thana) for the proper supervision, maintenance, and correction of the putwaree's records.

In cases of a vacancy in the office of a canoongo, preference shall be given to some duly qualified member of a family in which the office of the canoongo of the tehsil or any part thereof is hereditary.

If no such qualified member can be found, then one of the putwarees of the tehsil shall, if duly qualified, be appointed to the vacancy; and failing any person duly qualified among them, some other fit and competent person shall be appointed thereto.

Section 34.—The salaries of the canoongoes shall from time to time be fixed by the local Government.

Section 35.—Every canoongo and putwaree, and every person appointed temporarily to discharge the duties of any such officer, shall be deemed to be a public servant within the meaning of the Indian Penal Code, and all official records and papers kept by any such officer shall be held to be public records and the property of Government—*Vide* Note 20, Part I.

The Committee seemed to be of opinion that it was desirable to abolish putwarees altogether, but no definite conclusion on this point was arrived at.

The President next asked the Committtee for an expression of opinion as to the means by which the extra establishment required for the decision of summary suits, for the enforcement of legal distraint, for the division and appraisement of the produce in *bhaoli* tenures, for the custody of accounts to be filed in the Collector's office, and for the carrying out of their other recommendations is to be paid.

On this point Mr. Hodgkinson proposed that "the Committee is of opinion that the receipts from stamps in summary suits and copies, and from registration fees, will suffice for the extra establishment required."

Mr. Hodgkinson's resolution was put and carried.

Mr. Finucane proposed that, with a view to paying the extra establishment required for the enforcement of legal distraint, and for carrying out the other recommendations of the Committee—

(*a*) applications for distraint should bear court-fees as in a civil suit, such fees to be assessed on double the amount of the arrear which it is sought to recover by distraint;

(*b*) that applications for service of notice of enhancement bear court-fees calculated on the capitalized value of the proposed enhancement.

These proposals were not approved by the Committee.

Note (1°).—In a circular letter dated 29th January 1879, the President invited a further expression of opinion on the following points:—

(*a*) Are occupancy rights to be transferable provided the transferree is a *bond fide* cultivator?

(*b*) Should sub-letting (which was proposed as a substitute for the transferability of occupancy rights) be allowed?

(*c*) Should compensation for improvements be allowed in all cases, or only where improvements are made under the Land Improvement Act?

In reply to the President's letter, the following members have expressed opinions in favour of the transferability of occupancy rights, as long as there is no decree outstanding for rent, and without any restrictions as to the status or class of transferees:—

Mr. Worsely.	Mr. Hudson.
„ Reid.	„ Finucane.

The following members are in favour of the transferability of occupancy rights, provided the transferee is a *bond fide* cultivator:—

Babu Bemola Churn Bhuttacharjees.	Babu Bhoop Sen Singh.

The other members are opposed to transferability of occupancy rights.

Note (2°).—Messrs. Worsley and Finucane would only allow sub-letting in case the transferability of occupancy rights is not recognised specifically by law. Messrs. Reid and Hudson would adhere to the present law, allowing sub-letting whether occupancy rights are declared transferable or not.

Note (3°).—In reply to the President's No. 382, dated 29th January, the members named below have expressed opinions in favour of allowing compensation for improvements in all cases, and not alone where the improvement has been made under the Land Improvement Act:—

Mr. Worsley.	Mr. Reid.
„ Hudson.	„ Finucane.
Babu Bemola Churn Bhuttacharjees.	

The President is also in favour of allowing compensation for improvements in all cases.

M. FINUCANE,
Secretary.

No. 120, dated Bankipore, the 18th February 1879.

From—J. F. BROWNE, Esq., Member, Behar Rent Law Committee,
To—The Commissioner of the Patna Division and President of the Committee.

I HAVE the honor to submit the following remarks with reference to your letter forwarding to me for signature the draft report of the Behar Rent Committee.

HEAD I.

Putwarees.—I think it might be mentioned with advantage under this head, that putwarees could be altogether done away with if Moonsifs were appointed in each thana, with powers both to try simple money suits and summary rent suits. I pointed out that the whole expense of such Moonsifs could be defrayed from the proceeds of fees payable in the proposed rent-roll offices for the filing of accounts and from usual court-fees. Distraints and sales would be carried out as at present by peons, but with this difference that such officers would be under much closer and nearer supervision than they are at present. The thana Moonsif would be very much in the position of a North-west Tehsildar. The issues before him for decision would be always of a simple character, and he would therefore have ample time to superintend the execution of revenue processes.

HEAD IX.

It appears to me that courts should be distinctly prohibited from admitting plaints in which any mention is made of any cess of any sort or kind. Ignorant peasants will never believe that such cesses are illegal when courts can be compelled to decree them on the specious ground that they have been agreed to by the tenant.

HEAD X.

Under this head I wish to place on record my opinion that the system of rent in kind must, as long as it continues to exist, be most detrimental to the interests of the ryots. Its practical result is that the landlord, whenever there is any harvest, obtains such an exorbitant proportion of the produce, that the tenant must always be a pauper. Of course when there is no harvest the tenant pays nothing, but no more in most cases does the nagdi or money rent tenant.

Of course the bhaoli system could not be abolished by one stroke of the pen, but I think that it might easily be seriously discouraged. I would throw on the landlord, in all cases in which he had not attached the crops before reaping, the burden of proving that their value exceeded the amount of cash rent paid in the same or adjoining districts by occupancy ryots. I would allow bhaoli ryots to commute on the same principle, and not only at rates in the neighbourhood, for in many districts, *e.g.*, Gya, there are no occupancy ryots. I would not allow the landlord to recover through the courts anything else except the exact half of the produce, and no expenses or cesses of any kind. Such steps would, I think, gradually lead to the substitution of money rents for rents in kind.

HEAD XIII.

I would add at the end of section 28 another provision—

5.—That when a ryot tenders rent in a suit, the plaintiff's pleader should be bound at once to receive it and give a counterfoil receipt. This arrangement is vastly preferable to the present very cumbersome system of deposits.

2. I shall now proceed to answer the questions *a*, *b*, *c*, of your section 3.

(*a*) I am decidedly of opinion that in Behar it would be premature at present to give special legal sanction to the transfer of occupancy rights. In most of the districts the ryots have no such rights, or, I should rather say, these rights do not admit of legal proof. When they have been properly defined by gradual litigation, and connected with specific lands by the action of the proposal made by me in section 8(*a*) of this report, the occupancy tenures must become transferable in the natural course of events precisely in the same manner as the guzáshta tenures of Shahabad. If they do not, it will then be time enough to declare them transferable. To do so now would amount to giving great and dangerous encouragement to false claims on the part of ryots. They will be induced to claim as occupancy lands the whole of the lands in their possession, although it is notorious that only a very small proportion thereof has been held for twelve years continuously.

With reference to the proviso suggested in the question, I am of opinion that the determination of the point whether the transferree is a *bonâ fide* cultivator would be attended with insuperable difficulties.

(*b*) I do not think that sub-letting by occupancy ryots should at this juncture be formally sanctioned by a special law. It would, in cases in which the sub-lessee is a *bonâ fide* cultivator, lead to the very worst kind of rack-renting by a host of intermediate holders of the most needy and greedy description. When the sub-lessee is not a cultivator, he would be either a mahajun, a land-jobber, or a planter. I think it most desirable that such complications should be avoided at a time when we are seeking to improve the relations between landlords and tenants, and to improve the status of the latter. Good feeling should be encouraged as much as possible between landlords and those ryots who may succeed by the help of the proposed presumptions in their favour in securing occupancy rights; the very contrary result will take place if it is declared by law that those who secure occupancy rights will be allowed to sub-let their lands to others at higher rates than those paid to the landlord, or to make over their tenures to powerful outsiders with a view to their acting as patrons and friends of the ryots against the landlord.

(*c*) The discussion of the question of compensation seems to me quite premature, and should, in my opinion, be postponed to the time when tenants will be in a position to improve their tenures by the expenditure of capital. The paucity of such tenants in most of the districts of Behar at the present time is notorious.

3. I now return the report signed, on the understanding that the few amendments proposed by me will be incorporated in the report or sent up as my own suggestions.

Dated Chumparun, the 22nd February 1879.

From—T. M. GIBBON, ESQ., Member, Behar Rent Law Committee,

To—The Commissioner of the Patna Division and President of the Committee.

I HOPE I may be allowed to say a few words in continuation of my letter of the 19th instant. I have only just seen, through the kindness of a friend, a copy of the memorial presented by the members of the Behar Landholders' Association to His Honor the Lieutenant-Governor.

In it there is one assertion of such importance as made by them, and at the same time partly so incorrect, that I hope you will pardon my drawing your attention to it. In section 10 of their memorial, the memorialists assert that "right of occupancy is heritable"—it is so, but only to a very limited extent, and not as the memorialists are under the impression that it is, in the widest sense of the word.

One of the points that we were asked to discuss, and a very important one, was whether it was advisable to make rights of occupancy "inheritable and transferable."

Whether the right is to be made inheritable and transferable, or only inheritable or transferable, or neither, the law should be clearly defined, and not left in its present vague state.

To allow an assertion, backed by the names of all the principal zemindars in Behar, to pass unquestioned, particularly on a matter which concerns the custom, might mislead His Honor's Government into the belief that it was correct, and accept it as such without investigation. To make the occupancy rights of ryots inheritable in the general acceptation of the term, would affect the interests of the landholders to a greater degree than to accord to them the right to transfer their holdings.

As I said before, I see nothing to clash with the interests of the landholders in according the ryots the right to transfer their rights, provided they are not allowed to part with their lands piece-meal, but to make them inheritable—I believe a very serious matter.

Section 6 of Act VIII of 1869 says: "The holding of the father or other person from whom a ryot inherits shall be deemed to be the holding of the ryot within the meaning of this section."

This does not, in my opinion, make a ryot's holding inheritable, but simply allows a ryot who has been permitted by his landlord to get possession of his father's farm to count the time his father held such lands in his own favour.

As I said in my letter of the 24th October, custom permits lands held by a joint family to be inheritable, but only among the members of a "joint" family, and as long as they form a "joint" family, that is to say, as long as two or three members of a family live together, it does not matter in whose name the jummabundee stands; if the party whose name is on the rent-roll dies, it makes no difference to the rest of the family; the family still remains in possession.

A man cannot claim to inherit the lands of a relation from whom he has been separated some years; his right to inherit even ancestral property in such a case, would very, very seldom be allowed, and certainly never in the case of lands his relative might have acquired after their separation.

Whether such right is to be allowed in the future is a matter for the Government to decide; if it is to be granted, it will be necessary, in the interests of the zemindars, to put some limit to the time within which such claim is to be made, or we shall have fifth and sixth cousins turning up to claim lands already settled with others.

In reference to another matter, which I hope you will pardon my again referring to, its importance to us all must be my excuse.

Both before and at your meeting, I strongly protested against ryots acquiring rights of occupancy in bhaoli lands, and pointed out that it was contrary to custom. I now beg to refer you to section 6 of Act VIII of 1869, to show you that it is also contrary to the present law. "Khmar" ryot, according to Wilson's glossary of Indian law-terms, means "a cultivator who pays his rent in kind or in a certain share of the produce."

Dated Chumparun, the 19th February 1879.

From—T. M. Gibbon, Esq., Member, Behar Rent Law Committee,

To—The Commissioner of the Patna Division and President of the Committee.

I have the honor to acknowledge the receipt of your circular No. 382R, of the 29th January, requesting me to record the points on which I dissent from the findings of your Committee, and for a statement of the grounds on which I do so.

Under Head II, section 8 (*a*).—Although I quite agree with the recommendation made by Mr. Browne that the courts should be empowered to compel the interchange of pottahs and kabuliyats in all cases where rights of occupancy have been decreed, I am of opinion the courts should also be empowered to fix the term for which, and the terms on which, the ryot is to hold such lands.

If the courts are not empowered to do so, the power to declare that the ryot has occupancy rights in his lands will be valueless.

Head III.—In reference to the compulsory use of counterfoil receipts, I cannot hope that the objections urged by Mr. Anderson and myself will have any weight as against the strongly-expressed opinions of such a large majority of your Committee in favour of the measure; but I am sorry to say I see no reasons assigned for doing so of sufficient weight, to induce me to re-consider my opinion, or to withdraw my objections to it. My objections to the measure are stated by me in my letter of the 24th October. I do not think the members of your Committee have fully considered the necessity the Judges will be under of giving decrees against ryots on the production of the counterfoil, even though their better judgment leads them to suspect foul play.

If the production of the counterfoil is not to be final in a suit, the compulsory use of them will be a decided nuisance.

If (as I hope it will), the Government will take measures to compel the keeping of proper accounts, &c., in accordance with the recommendation of your Committee, I would recommend the seahas being kept in counterfoil. I am sure you will find them better checks, and not so onerous. If a zemindar has previously made up his mind to swindle an unsuspecting ryot, no checks Government may contrive will prevent him from doing so. Where the ryot suspects foul play, and demands a receipt that the zemindar is disinclined to give, it is as easy and just as effectual for the ryot to apply for a receipt in the usual form, as it is for him to apply to the courts for one in counterfoil. These, I maintain are not the cases requiring protection or that the Judges have such difficulty in deciding.

The ryots will, in most cases, I may say in all, demand receipt immediately they pay their rents from the party to whom they pay their rents, whether collector, putwari, or zemindar; but if they are at the time of payment put off with any excuse, such as press of work, &c., provided they see the amount duly entered on the seaha, they will go away satisfied and not think of demanding a receipt for the amount paid until months after.

These are the men I would wish to see protected, and this can only be done, as recommended, by insisting on the seahas being kept in counterfoil.

I maintain that in most cases where the landlords have denied in our courts having received rents that have been paid to them, at the time of receiving such rent they had not the remotest intention of acting dishonestly by their ryots. To many everything is fair in law; both parties acting carelessly, but in good faith, as long as they have no dispute pending, think it no degradation to act unscrupulously when once an appeal has been made to law.

Head V, section 15.—I was not present on the first day of your meeting, so I hope I may be permitted to add the words " or by his representative " to your definition of zerat lands.

A man may be ticcadar of a village for fifty years, and during that time have cultivated lands as zerat, and yet he is not a proprietor, co-sharer, or servant.

Head V, section 17.—I am now as strongly averse to the principle of compensation for improvements being admitted as I was at the meeting of your Committee. It is a decided innovation, not required by the people, contrary to the practice of the country, and is sure to be misunderstood.

I am afraid public opinion is not sufficiently advanced to put the same construction on the word " improvement " that many of us would do.

Many cases of great hardship to the zemindar might occur were the principle allowed in the case of a poor zemindar and a wealthy tenant: for instance, a wealthy tenant might think it necessary to excavate a tank, expending Rs. 5,000 on it, and yet you would only allow the zemindar to dispossess him for the non-payment of his rent, say Rs. 10, on his paying down that sum.

I cannot see any hardship adduced in justification of the measure in the ryot having to pay ground-rent for a tank he thinks it necessary to excavate, or in his being obliged to keep it clean. In fact I am not quite sure that more public officers than zemindars do not insist on the fulfilment of this last clause. It is certainly a hardship to the ryot to be compelled to pay ground-rent and be deprived of the fish. A ryot receives his lands at the hands of the zemindar to farm, and thereby to support himself and family; if a ryot has, under the law, acquired a permanent interest in the soil, he can only be dispossessed for not fulfilling his part of the contract, namely to pay the zemindar his rent if he makes improvements to facilitate his farming operations. He knows at what risk and on what terms, and should be prepared to pay the penalty of non-fulfilment of contract.

He is at liberty to make any improvements he thinks necessary or required on his own farm, but he has no right to constitute himself the judge of the public wants, to mulct the zemindar in the cost of the same thereafter.

Head VI refers to the advisability of making occupancy rights inheritable and transferable.

It not because I object to the resolutions of your Committee that I again refer to the subject, but because one of my objections to making them transferable has been fairly met by your able Secretary, and demands an answer.

One of my reasons for objecting to the ryots being accorded the right to transfer their occupancy rights in the soil was, as stated in my letter of the 24th October, and to your Committee, that their lands would soon pass from them into the hands of money-lenders and others.

To this it is replied that, by enhancing the value of the ryot's holding you raise his credit and enable him to raise money on more favourable terms than he is now able to do.

This I admit to be correct in principle By according him the right to transfer his holding, you accord to him proprietary rights in the soil, and do most materially improve the value of his property, and will after the lapse of time enable those who may be fortunate enough to retain possession of their lands to raise money on more advantageous terms than they are now able to do.

But such a result will only come about after some years have elapsed, when the ryot appreciates his position. You cannot, with the stroke of your pen, alter the terms on which he has hitherto borrowed money, and will for years to come do so. Anything you can do for him will not make him more provident for the future, or relieve him from his present burden of debt.

At present the money-lenders, knowing the ryots' lands are not saleable, feel that their only chance of realizing their claims is to support them and keep them alive. If you make occupancy rights transferable, you deprive such ryots of their only means of support.

In my letter of the 24th October I stated that I would make one exception to this rule, and that is to allow a sale by decree of court for arrears of rent. I have no arguments to bring forward in favour of such exceptions being made. When I come to analyse my own thoughts on the subject, I believe I am mainly guided by the great loss I have seen the much-abused ticcadars suffer by being deprived of their leases, and consequent difficulty they have in collecting their just dues.

Head VIII.—To limit the right to enhance, &c.

I believe clause (*b*) of section 21 will be found inoperative, and always evaded. As the recommendations of the Committee now stand, I have no very great objections to make to them.

At the meeting of your Committee I strongly objected to any preference being shown to one set of ryots over another; and far from agreeing with your Committee that my proposition to allow zemindars to raise all rents below the average of the pergunnah to such average was an innovation, I am strongly of opinion that the innovation was on the other side.

Before the passing of Act X of 1859 "no" ryots had the right to hold at fixed rates; and I am strongly of opinion that by granting them such right the Legislature of the day did the zemindars a positive injury, one contrary to the interests of the country.

I cannot hope that Mr. Anderson's and my opinions will carry much weight as against the opinions of such a strong majority, but I beg respectfully to protest against the word "rates" being used; if a ryot is to be allowed to hold his lands on the same conditions for all time to come, I beg it may be stated that he may hold his lands "on the same terms," not "at the same rate." As your Committee propose to word the law, a ryot might claim to hold his land at the same rate, but under different conditions.

Head X.—I am averse to allowing zemindar or ryot to convert bhaoli into nugdi tenures at pleasure. Bhaoli lands pay rent in kind, according to their yield: all lands do not yield equally well. Your proposal as it now stands would permit ryots to claim a right to hold especially good lands, or even fair average lands, at a lower rental than they are now paying. Bhaoli lands pay rent in proportion to the yield of each field; nugdi according to the average value of a jote. They should not, therefore, be classed together.

Should Government think it necessary to permit zemindars and ryots the option converting bhaoli into nugdi tenure, I prefer the average produce of the last five years being taken as the basis of settlement, to the average rates paid by occupancy ryots in the neighbourhood.

Head XI.—A summary procedure.

My reason for preferring the Bengal Act to Mr. Browne's procedure was that the former left it at the discretion of the court to allow or disallow a defence; whereas by the procedure proposed by Mr. Browne, a ryot has only to set up a false defence to compel the zemindar to appeal to the slow and tedious process of a civil suit to receive redress.

Dated Arrah, the 22nd February 1879.

From—Baboo Hurbuns Sahai, Member, Behar Rent Law Committee,
To—The Commissioner of the Patna Division and President of the Committee.

With reference to your Circular No 382R., dated 29th ultimo, I have the honor to state that I generally assent to the proposed report of the Behar Rent Law Committee, and beg to offer the following remarks in connection therewith.

I am very strongly of opinion that a mere right of occupancy, which is a creation of Act X of 1859 and Act VIII of 1869, should not be declared transferable. I have to refer you to my previous report on the subject, which I submitted to you in the beginning of November last for the reasons of the position I maintain.

The transferability of guzáshta tenures in Shahabad was recognized before Act X of 1859 came into force according to local custom and usage, but a guzáshta tenure is a quite different thing from a mere right of occupancy. The former, strictly and properly speaking, means a hereditary tenure held by a khoodkasht resident ryot from the time of the permanent settlement, or at least from a very ancient date, at a fixed uniform rate. Though, latterly, in some cases attempt has been made to make guzáshtadari and occupancy rights, synonymous terms, yet, whenever proper objection has been made, and the case has been thoroughly sifted and carefully tried by the court, the attempt has failed.

In Behar, where the Mitakshara law prevails, the transfer of a right of occupancy which has been inherited by a son from his father would be invalid, unless with the consent of all the members composing the joint Hindu family. As a general rule, the Hindu family consists of minors or other male members who are unwilling to assent to the transfer, and as a logical consequence the recognition of the transferability of the right of occupancy, instead of conducing to the general prosperity of the agricultural population, will lead to litigation and ruin.

In Shahabad already a large portion of the old guzáshtadari tenures have passed into the hands of mahajans and indigo-planters in the same manner as the zemindaries of old families have passed into the hands of banians and mahajans, and consequenly I cannot agree to the remark made in the report of the Committee that "the effect has not been to throw ryots' lands into the hands of mahajans or other monied men, nor have any difficulties arisen in connection with the Hindu law of inheritance."

Another danger which, in the interests of the agricultural population, I humbly beg to point out is that, one of the consequences of the recognition of transfer of a right of

occupancy will be that the best lands will pass away from the hands of ryots into those of indigo planters, and thus the tenantry will be reduced to ruin and misery.

There is no objection, in my humble opinion, in according the power of sub-letting their holdings to the occupancy ryots, but I would most emphatically beg to state that the zemindar should not be bound to recognize the sub-tenure. The proviso in the resolution of the Committee about the due payment of rent to the zemindar is vague and indefinite. The question simply to be determined is, to whom is the zemindar to look for the payment of his rent? Surely he cannot be compelled to look to the under-tenants for the same. The zemindar at the time of the creation of the tenure selected his own peaceful ryot, and equity as well as law cannot compel him to recognize an obnoxious or a poor person who may be introduced by his ryot in his estate.

Many perplexing and difficult questions will arise if the zemindar be compelled to recognize the sub-tenant. Supposing he is a man of straw and the rent cannot be realized from him, is the tenant lessor jointly responsible with his sub-tenant for the rent or not? Supposing that the original tenant dies without leaving any heir (under the present law the tenure would lapse to the zemindar), can the zemindar, under such circumstances, oust the sub-tenant, though there may be no default in the payment of the rent? The zemindar has created the tenure for the cultivation of food-grain, can he be bound to recognize an indigo planter whom his refractory ryot may happen to sub-let to, and who has cultivated indigo much to the annoyance and inconvenience of himself and tenants at large? The sub-tenant will be at liberty to grow whatever crop he may like, and the zemindar may not be able to distrain the crop which the under-tenant may grow. I am therefore strongly of opinion that the zemindar should not be compelled to recognize the sub-tenant.

The other point on which I beg to enter my emphatic protest is the proposal to abolish the distraint law altogether. The Committee was called upon by Government to consider and suggest how to simplify and amend the law of distraint. The majority of the Committee, instead of carrying out the instructions of Government, propose to abolish it altogether. It has been declared, from the earliest legislation to the present time, that the produce of the land is hypothecated for the rent, and the zemindar has legal right to realize his rent by distraining the crop. No good and valid reasons have been shown, nor has any grave necessity been made out, why the zemindar should be deprived of his vested right, which he has hitherto enjoyed. It has been said that the power has been abused by him; but this fact is no reason why the law should be altogether abolished. If the present law be inadequate for protecting the ryot's interests and punishing the zemindar for abusing the power vested in him, surely the law should be improved, and effectual provisions ought to be made to remedy the evil. Almost all the laws are abused by some one or other, but that is no reason why the law should be dispensed with. I would therefore differ from the majority of the Committee in abolishing the law of distraint, and recommend the law should be improved as suggested by the Committee.

In my humble opinion no summary procedure for the realization of rent is required in Behar. The Bengal Bill as well as Mr. Browne's proposal will not materially assist the zemindar, and are open to grave objections. The present law, in my humble opinion, is quite sufficient so far as Behar is concerned, and no fresh legislation is necessary.

Compensation for improvement should be allowed only when the improvement is made under the Land Improvement Act. No doubt the ryot is equitably entitled to recover compensation for every sort of improvement which enhances the letting value of the land; but, in my humble opinion, there ought to be some restriction to the power of the ryot to make the improvement, and some provision ought to be made to keep reliable record to determine the amount of compensation to save protracted lengthy enquiries and litigation. As much difficulty will be experienced in carrying out the above scheme, I would propose that for the present, compensation be allowed in cases of improvements made under the Land Improvement Act.

Dated Doomraon, the 1st March 1879.

From—Baboo Joy Prakash Lall, Member, Behar Rent Law Committeee,

To—The Commissioner of the Patna Division and President of the Committe.

I have the honor to acknowledge the receipt of your circular No. 382L., dated the 29th January 1879, with enclosures, and to submit the following in reply.

2. *Head II, paragraph* 9.—I beg to dissent from this proposal on the following grounds:—

1*st*.—Chittas containing the areas of fields, rates actually paid, amounts of rent, and instalments thereof, are in fact pottahs in miniature, and their compulsory interchange involves as much difficulty as the interchange of pottahs and kabuliyats.

2*nd*.—On precisely the same grounds that a law requiring compulsory exchange of pottahs and kabuliyats will have the effect of driving the parties to litigation, the compulsory interchange of chittas and khattians will inevitably lead to the same result.

3*rd*.—If it is only intended that a chitta not agreed to by the ryot, and not signed by him, is to be tendered by the zemindar, it would serve no purpose whatever; and if it be intended to bind the zemindar on his part, the ryot can do so by taking a copy of the jummabundee which the zemindar files in the Collectorate. If, however, it be intended to give a reciprocity to these chittas, in short, the probative force of a mutual contract, the chittas are nothing less than pottahs as has been submitted above.

4th.—In the present state of things, in the absence of a cadastral survey, it is very difficult to give the precise boundaries of a ryot's holding, and this difficulty is the same with regard to chittas as with pottahs.

5th.—It is respectully submitted that the Committee, in negativing the proposal for the compulsory interchange of pottahs and kabuliyats, should not for like reasons, recommend the compulsory interchange of chittas

3. *Head V, paragraph* 15.—I respectfully dissent from the proposed definition of *zerat* lands. Cases of forcible ouster noticed by Sir Stuart Bayley, and exchange of ryotti for *zerat* lands, are, according to the opinion of the Committee, of rare occurrence in Behar, and such cases, involving as they do cases of forcible ouster, are, according to the opinion of the Committee, sufficiently provided for by the present law; under the circumstances, the definition is unnecessary. It is not also justifiable as regards the actual state of things and existing rights of zemindars, for there are cases in which, for good reasons, the zemindars do not cultivate the *zerat* lands themselves, or cannot do so. Nor is it easy to see how the definition obviates the difficulty noticed by Sir Stuart Bayley; for in cases of forcible ouster, and the ryot's seeking the assistance of courts, the ryot's case will stand or fall by *proof of his own right.* In the North-Western Provinces rent law, *zerat* lands have been so defined, more with a view to the protection of Government interests than with the view of protecting the ryots. This reason does not exist in Bengal.

4. *Head V, paragraph* 17.—I humbly dissent generally from the proposal of awarding compensation—

first, because this jeopardizes the landlord's right of re-entry;

secondly, because it will lead to litigation;

thirdly, because such improvements are, as a matter of fact, scarcely made by tenants at will, because their tenancy is precarious, and also because they want the means to make such improvements, and the consequence of the enactment will only be that the tenant will set up absurd claims for compensation as an answer to the landlord's right of re-entry.

These objections may not of course be applicable to cases where the improvements have been made after an inquiry or with the landlord's consent under the Land Improvement Act.

5. *Head VI, paragraph* 18.—I hold, as I held in Committee, that the interest of the landlord and tenant will be alike affected by making rights of occupancy under the rent law transferable. I do not see how the matter is any way improved by making occupancy rights transferable in a restricted sense (*i.e.*) to a *bond fide* cultivator. The object of such restriction is, perhaps, to keep away mahajans, ticcadars, and indigo planters from buying; but, in Behar, all these classes cultivate on their own account.

The proposed transferability of the right of occupancy created by Act X of 1859 will be considered by the zemindars as further encroachment on their rights, and at the same time it will not be so beneficial to the ryots, inasmuch as their lands will pass into the hands of monied men, such as usurers or indigo planters.

A misunderstanding of the character of the guzáshta tenures of Shahabad seems the cause of many influential authorities recommending the transferability of occupancy rights in Behar. The guzáshta tenure had been recognized by custom and local usage in Northern Shahabad long before the date Act X of 1859 came into operation, while the right of occupancy came to exist with the promulgation of the Act. The mere right of occupancy is not thus possessed of the necessary substance that enabled guzáshta tenures to find a consideration and regard with the landlords of higher rank. Inheritance of tenures held by khoodkhasht (resident) ryots from a very ancient date contemporary with the commencement of the permanent settlement at a fixed uniform rate, is a qualification wanting in the mere right of occupancy of the present day. All attempts at the promotion of occupancy right to the rank of a guzáshtadar tenure have met with failures wherever judicial courts have taken up the careful sifting of the question on proper objections advanced against such an undue recognition. In face of the authority of the Mitakshara law that commands such an extensive and deep-cherished respect of the Hindu families in the province of Behar, no recognition of the transferability is likely to take place without a lengthy and expensive litigation leading to no good to the ryot. Existence of numerous instances carrying testimony to the fact of actual transfers of guzáshtadari tenures from the possession of men devoted to land cultivation to that of men professionally carrying on money transactions, called usurers, can be proved.

As to the question of sub-letting, I am still strongly of opinion that the law should be left as it is. If the zemindar be bound to recognize such sub-leases, there is not much difference between transfer by sub-lease and transfer by sale. The result under both conditions will be alike injurious to the zemindars. They cannot of course object to the law as it exists at present, allowing a ryot of occupancy right to cultivate himself or let others to cultivate under him. The evils of sub-infeudation have already been discussed under the Bengal Rent Bill.

The difficulty of the zemindars in matters of realization of rents will increase because the ryots selected by them before Act X of 1859 came into operation, or at the time of the temporary settlement as peaceful tenants may change hands by bringing an obnoxious or too poor sub-tenant. In case of the tenant's dying without an heir, which empowers the zemindar to resume the lands, he may find difficulty in ousting the sub-tenant whom he has already been recognizing.

6. *Head VII, paragraphs* 19 *and* 20.—I beg to dissent from the proposal of the Committee that distraint should be abolished altogether or initiated in a court of justice. The power

of distraint is only efficacious because at present the initiative is in the zemindar's own hands and in order to take that initiative, he has not to resort to a distraint court. The existence of the right in such form serves the purpose of inducing the ryots in many cases to pay his rents promptly. In Behar the right is but scarcely exercised : witness the paucity of distraint cases in courts.

The right to act promptly gives whatever advantage the zemindar enjoys under this power, and the delay that would result from the new provisions makes the right of no value. Under the proposal, distraint is attachment on application to court, thus giving the ryot full opportunity of removing his crops before the attachment order can reach the village. The produce of the land has always been considered to be hypothecated in the rent; the abolition of the power of distraint will therefore seriously affect the interests of the zemindars, and no summary procedure can afford any similar facility. Promptitude, which is so essential in all pecuniary transactions, is equally necessary in the realization of rent.

7. *Head VIII, paragraph* 21.—To sub-clauses (*a*) and (*b*) of clause (*a*) I would add the following sub-clause (*c*), "or on proof of payment of enhanced rate of rent by production of counterfoils for the preceding years." I hold sub-clause (*a*) alone not sufficient. In cases when the enhancement has been agreed to by the ryot, and payment of rent made by him at enhanced rates, there does not appear to be any reason why the proof of the fact of such payment for the preceding year shall not entitle the zemindar to a decree for enhanced rate of rent for subsequent years. In many cases it will be very troublesome and expensive to the parties to have their written engagements registered under the Registration Act.

With reference to clause (*b*) it would be hard to deny the right to enhance to parties to whom the land with all interest has been transferred for a term of years by the person having a permanent interest, such as mortgagees and lessees. The reason of the rule is served by providing thus—(*b*) "that enhancement shall not be allowed except with the *consent* of a person having a permanent interest in the land," &c.

With reference to clause (*h*), I am of opinion that it would be better to leave the phrase "adjacent places" undefined, as it would enable the court to decide rate questions agreeably to the just requirement of each particular case.

I would remark on this head that, whilst seeking to limit the right of enhancement, regard should be had to the fact that the value of money has decreased and that of land produce increased in these days of scarcity and exportation, whilst the rates of rent sought to be enhanced were fixed 12 years ago on the current value of money and grain.

8. *Head XI, paragraph* 26.—I respectfully beg to submit that neither the Bengal Bill nor Mr Browne's proposal will facilitate realization of rent. My objections are these—*first*, the procedure on comparison with the present will be found not more calculated for despatch of business. *Secondly*, Mr. Browne's procedure is not, of course, liable to objection on this score, but it makes the zemindars undergo the expenses of two suits in place of one. The troubles and expense involved in this will scarcely be compensated by the little expedition (perhaps nominal) gained with respect to arrears of undisputed rates. The zemindars of the North-Western Provinces have not so severe a law for the recovery of arrears of Government revenue, nor are their tenants so better-off as in Behar; still there is section 35 of the North-Western Provinces Rent Act, XVIII of 1873, as an object of terror for the defaulting ryots.

9. *Head XIII, paragraph* 28, *clause* 2.—There does not appear to be any reason why the landlord or his representatives should be debarred from the right of measuring the lands excepting at the end of 10 years. It will be found that 10 years is a very long period in case of alluvion and diluvion, Bal or Panchait lands, or lands held under bhaoli tenures, which require yearly measurement

Clause 4 —I dissent from the recommendations contained herein. It would be practically placing the landlords at the mercy of their ryots. Some party, whether rightly or wrongly must be always in possession, and the ryots are bound to pay him rent. By such payment they are also exonerated for all time to come, and the rightful claimant can only recover mense profits from the party in possession to whom the ryots have paid. A dispute as regards the zemindari title is thus never prejudicial to the ryots' interest; it is sometimes advantageous to him. Greater indulgence is not required to be shown to him by the necessities of the case. It is possitively mischievous with respect to the zemindars, for, under this proposal, even in case of secure possession, the ryots, specially the inimically inclined or gained over by the zemindar's enemies, may trump out a dispute and cease to pay rent under the protection of law, thus possibly bringing on a sale of the zemindar's property and his ultimate ruin.

In conclusion, I beg leave to state that the present time is inopportune for new legislative action for landlord and tenant No radical alteration in the substantive law is needed. The abuses that are represented to exist are the result of want of knowledge in the tenantry; but, then, it has been admitted by competent authority that the tenantry of Behar are awakening to a knowledge of their rights; with the spread of this knowledge the existing law is sufficient to protect the interests of both parties, and the abuses complained of will find check in administrative reform in the improvement of the putwaree's as well as the zemindar's accounts, and in the increase of the strength of the existing machinery of justice. From the papers before the Commission, and from my own experience, I can say that Shahabad tenants, from their daring and turbulent habits, have wrested from their landlords more rights and advantages than the law had conferred upon them. In most instances the zemindars have suffered from the energetic combined resistance arising from the village commission system which prevails among the tenants of the Rajpoot and Brahmin castes in the district.

A

BILL

TO

Amend the Law relating to the recovery of Rent in the Province of Behar.

WHEREAS it is expedient to amend the provisions of the Rent Law in the Province of Behar, relative to the rights of ryots with respect to the delivery of pottahs and the occupancy of land; to the prevention of illegal exaction and extortion in connection with demands of rent; and to other questions connected with the same; to provide a summary procedure for the trial of certain classes of cases; to extend the jurisdiction of Collectors; and to amend the law relating to distraint: it is enacted as follows:

CHAPTER I.—PRELIMINARY.

1.—This Act may be called "The Behar Rent Act, 1879," and it shall take effect in the Province of Behar from the date which the Lieutenant-Governor of Bengal shall fix by an order published in the *Calcutta Gazette*.

2.—When and so soon as this Act shall commence and take effect "The Landlord and Tenant Procedure Act, 1869," shall cease to have operation or effect in the Province of Behar, save so far as it repeals or modifies any other Regulations or Acts, and save so far as regards suits or proceedings which before the time of the commencement of this Act shall have been instituted before any Court.

3.—In this Act, unless there be something repugnant in the subject or context—

(1) "Province of Behar" means all the districts of the Patna Division, and includes any district or districts in the Bhagulpore Division to which the Lieutenant-Governor of Bengal may, by notification in the *Calcutta Gazette*, be pleased to extend this Act:

(2) "Rent" means whatever is to be paid, delivered or rendered by a tenant on account of his holding, use or occupation of land:

(3) "Proprietor" means a person or body of persons being in possession of an estate or revenue-free property as owner or owners thereof:

(4) "Co-sharer" means any person being in possession of an undivided share in an estate or revenue-free property as owner thereof:

(5) "Landholder" means the person to whom a tenant is liable to pay rent,* and includes a sharer or body of sharers being in possession of separate lands held in severalty, or of certain specific mouzahs or lands forming part of an estate or revenue-free property, under such circumstances as are described in sections 12 and 9 (*b*) of "The Estates Partition Act, 1876," and section 11 of Act XI of 1859:

(6) "Resident-ryot" means a cultivator whose homestead is situated in the same estate or village in which he holds lands, and whose father or other relative, from whom he has inherited, resided and held land in the said same estate or village: provided that the aggregate period for which such ryot and his father, or such ryot and his other relative aforesaid, may have so resided and held land shall have been not less than twelve years:

(2) This definition is taken from section 3, clause 2 of the North-Western Provinces Rent Act XVIII of 1873

(3) This definition for the most part corresponds to that given in section 3 clause (8) of the Land Registration Act, 1876, but the latter has been altered so as to exclude a sharer in a joint undivided estate.

(5) This definition, which is taken from the North-Western Provinces Act, section 3, clause (3), seems preferable to the definition in Baboo Kristodas Pal's Bill, which would include an unrecorded proprietor (*vide* section 78 of Land Registration Act).

* So far as his relations with tenants are concerned, such a sharer is to all intents and purposes a 16-annas proprietor

(6) It is necessary to use both words "estate" and "village" in this definition, because in some districts estates are much larger than villages, while in others, owing to the effects of the Butwarra Law, estates are being daily subdivided, and a village often contains twenty separate estates.

(7) "Non-resident ryot" means a cultivator who holds land in an estate or village other than that in which his homestead is situated :

(8) "Month" means a month of the Fusli year :

(9) "Year" means the Fusli year :

(10) "The Court" means the Civil Court having jurisdiction in any suit or matter :

4.—In the construction of this Act the word "Collector" shall include a Deputy Collector in charge of a sub-division, or other officer exercising the powers of a Collector of a district, or of a Deputy Collector in charge of a sub-division, by whatever designation such officer may be called.

4. Taken *verbatim* from section 1 of Act VIII (B.C.) of 1869.

CHAPTER II.—Rights and Liabilities of Landholders and Tenants.

5.—No dependent talookdar, or other person possessing a permanent transferable interest in land intermediate between the proprietor of an estate and the ryot, who holds his talook or tenure (otherwise than under a terminable lease) at a fixed rent which has not been changed from the time of the Permanent Settlement, shall be liable to any enhancement of such rent, anything in section 51, Regulation VIII of 1793, or in any other law to the contrary notwithstanding.

5. Taken from section 16 of Act VIII (B.C.) of 1869.

6.—Whenever, in any suit under this Act, it shall be proved that the rent at which a talook or other tenure is held has not been changed for a period of twenty years before the commencement of the suit, it shall be presumed that such talook or tenure has been held at that rent from the time of the Permanent Settlement, unless the contrary be shown, or it be proved that such rent was fixed at some later period.

6 Taken from section 17 of Act VIII (B.C.) of 1869

7.—Ryots who hold lands at fixed rates of rent, which shall have not been changed from the time of the Permanent Settlement, shall continue to hold at such rates. Such ryots shall be called "ryots at fixed rates." Their tenures are heritable and transferable.

7. Taken generally from section 3 of Act VIII (B.C.) of 1869. The right "to receive pottahs at those rates" may be more appropriately declared under the heading of "Leases."

8.—Whenever, in any suit under this Act, it shall be proved that the rent at which land is held by a ryot has not been changed for a period of twenty years before the commencement of the suit, it shall be presumed that the land has been held at that rent from the time of the Permanent Settlement, unless the contrary be shown, or unless it be proved that such rent was fixed at some later period.

The presumption which in this section and section 6 arises from payment of rent at one uniform rate for twenty years is not rebutted by a tenant's omission to plead specially that he has held at the same rate from the time of the Permanent Settlement, nor by the production of a pottah dated subsequently to the Permanent Settlement, unless the tenant expressly admits that the tenancy or rate commenced from the date of such pottah.

8. The first clause of this section is taken from section 4 of Act VIII (B.C.) of 1869 The second clause is new, and its enactment is rendered necessary by certain rulings of the High Court, which are injurious to the interests of ignorant tenants.

9.—Every ryot who shall have cultivated or held land for a period of twelve years shall have a right of occupancy in the land so cultivated or held by him, whether it be held under pottah or not, so long as he pays the rent payable on account of the same; but this rule does not apply to "*seer*" or "*zeraat*" land belonging to the proprietor of the estate or tenure, and let by him on lease for a term, or year by year, nor (as respects the actual cultivator) in land sublet for a

9. The provisions of this section are taken partly from section 6 of Act VIII (B.C.) of 1869, partly from section 6 of the North-Western Provinces Act, and in other respects they are new. "ZERAIT" lands in North Behar are so widely different from the original "nij-jote" and other private lands "appropriated by zemindars to the subsistence of themselves and families" (*vide* section 39 of Regulation VIII of 1793), and the extention of "zeraat" lands is a matter of such easy accomplishment in many estates that it seems necessary to define them for the purpose of this section with some precision. It is inexpedient that land which to-day is "ASSAMEEWAR" should tomorrow be recognised as "ZERAIT" over which a right of occupancy would never be acquired by any ryot. The definition of "zeraat" is taken mainly from the North-Western Provinces Act, the words "last partition of the estate" in clause (a) having been substituted for "the last settlement

of the district." Clause (b) will prevent "RYOTTI" lands which have been or may be converted into "ZERAAT" by temporary lease-holders from being recognized as "SEER" lands over which the acquisition of a right of occupancy is prohibited by law.

The clause respecting resident ryots is strongly approved by Sir S. Bayley and Mr. Secretary Mackenzie, and to show that my view of a resident ryot's rights is by no means unreasonable, I may quote the opinion of the late Legal Remembrancer Mr. H. Bell. In page 16 of his edition of the "Law of Landlord and Tenant," Mr. Bell observes as follows :—"It is generally assumed that a ryot must have been in possession of his holding for twelve years to acquire a right of occupancy. This, I think, is a very doubtful proposition. There is no magic in the number twelve; and it is submitted that a "khood-kast" ryot, who settles and builds his house upon the land, possesses from the commencement of his tenancy a right of occupancy in it. The law merely says that a ryot who has held land for twelve years shall have a right of occupancy in the land; but it does not say that a ryot who has not held for twelve years shall not have a right of occupancy."

10. The nomenclature in this section and section 6 is borrowed from the North-Western Provinces Act, so far as regards the two higher classes of ryots. The term "common ryots" is suggested as preferable to "tenants-at-will," which latter expression is not suitable to ryots whom this Bill entitles to receive pottahs for five years. For brevity's sake some short distinguishing names are required.

11. This section, which is taken generally from the North-Western Provinces Act, is much needed. There are times when a ryot may be in a peculiarly favourable position for proving a right of occupancy, and of which he should be entitled to take advantage.

It is also desirable that every reasonable facility should be afforded to a ryot of getting his class of tenure determined once for all. Moreover, as a proprietor by section 38 of Act VIII (B.C) of 1869 and by section 44 of this Bill can cause the Collector "to ascertain, determine, and record" tenures and undertenures, and rates of rent, it is only reasonable that ryots should enjoy a corresponding privilege.

12. This section contains so much of section 12 of the North-Western Provinces Act as seems applicable to Behar.

13. Taken from section 18 of Act VIII (B.C.) of 1869.

This proviso is new. Under the present law there is no criterion by which "fair and equitable rates" can be ascertained. Pergunnah rates, to which "khood-kast" ryots were entitled to appeal under the early Regulations, have never been determined and regarded, and it seems necessary to propose something in their place. The provision in the North-Western Provinces Act (section 14), that the rent of an ex-proprietary tenant (a species of occupancy ryot) shall be four annas

term, or year by year, by a ryot having a right of occupancy, nor to lands held by a tenant in lieu of wages.

Every resident ryot shall be presumed to have a right of occupancy in all land which he holds in that estate or village with reference to which he is a resident ryot.

Explanation I.—The holding of the father or other person from whom a ryot inherits shall be deemed to be the holding of the ryot within the meaning of this section.

Explanation II.—A right of occupancy is heritable, and, so long as no decree is outstanding against the tenant for rent due on account of such tenure, it is also transferable with all liabilities.

Explanation III.—The presumption created by this section in favour of a resident ryot may be rebutted in respect of any portion of his tenure by proof that such portion has been held for less than twelve years.

Explanation IV.—For the purposes of this section "*seer*" or "*zeraat*" land means—

(*a*) land recorded as "*seer*" or "*zeraat*" at the last partition of the estate in which it is situate and continuously so recorded since;

(*b*) land continuously cultivated for twelve years by the proprietor or co-sharer himself with his own stock, or by his servants, or by hired labour;

(*c*) land recognized by village custom as the special holding of a co-sharer and treated as such in the distribution of profits or charges among the co-sharers.

10.—Ryots having a right of occupancy shall be called "occupancy ryots," and all ryots of inferior legal status shall be called "common ryots."

11.—On the application of any ryot, to have his class of tenure determined, the Court shall determine the class to which he belongs, namely,

whether he is a ryot at fixed rates,

or an occupancy ryot, resident or non-resident,

or whether he is a common ryot.

12.—The rent paid by an occupancy ryot shall not be liable to enhancement except—

(*a*) by a written agreement registered under "The Indian Registration Act, 1877;" or

(*b*) by order under this Act.

13.—No occupancy ryot shall be liable to an enhancement of the rent previously paid by him, except on some one of the following grounds, namely,—

That the rate of rent paid by such ryot is below the prevailing rate payable by the same class of ryots for land of a similar description and with similar advantages in the places adjacent.

That the value of the produce or the productive powers of the land have been increased otherwise than by the agency or at the expense of the ryot.

That the quantity of land held by the ryot has been proved by measurement to be greater than the quantity for which rent has been previously paid by him.

Provided, however, (1) that when the rent is paid in money the Court shall in no case *fix* a rate in excess of one-sixth part of the value of the estimated average produce of the land; and (2) that the value of the produce shall be deemed to

be the average price realizable for each kind of produce at the date of the instalment next following the time at which such produce is ordinarily reaped.

14.—No co-sharer shall be entitled to enhance the rent of any ryot otherwise than through a Manager authorised to collect the rents of the whole estate or revenue-property on behalf of all the co-sharers in the same.

No landholder, not being a proprietor nor possessing a permanent transferable interest in land, shall be entitled to enhance the rent of any ryot without the special sanction of the proprietor or his representative. Such sanction shall be accorded by a duly registered power-of-attorney, which may authorise the landholder to take such legal steps as he may think proper for enhancing the rents of particular ryots of one estate or village named therein within six months from the date of its execution. Provided that no agreement made at any time between a proprietor or his representative and such landholder, whereby the former may bind himself to authorise future enhancements of rent, whether conditionally or unconditionally, shall be enforceable in any Court, and that breach of the same shall not constitute cause for any action whatsoever.

15.—The rent of an occupancy ryot shall not be liable to be enhanced or abated at any time during the continuance of such ryot's lease, nor, when such ryot holds land without a written engagement, until the expiration of ten years from the date on which his rent was last fixed or enhanced.

16.—Subject to the provisions of section 15 of this Act, every occupancy ryot shall be entitled to claim an abatement of the rent previously paid by him, if the area of the land has been diminished by diluvion or otherwise, or if the value of the produce or the productive powers of the land have been decreased by any cause beyond the power of the ryot, or if the quantity of land held by the ryot has been proved by measurement to be less than the quantity for which rent has been previously paid by him.

17.—Applications for enhancement or abatement of rent must be made in or before the month of Jeyt next before the year commencing on the first day of the month of Assin from which the rent is to be enhanced or abated,

and all orders for enhancement or abatement shall take effect from the first day of the month of Assin next following the date of the application.

18.—In determining, under this Chapter, the rate of rent payable by any ryot, his caste shall not be taken into consideration, unless it is proved that, by local custom, caste is taken into account in determining such rate;

and whenever it is found that, by local custom or practice, any class of persons, by reason of their having formerly been proprietors of the soil, or of their being resident ryots or otherwise, hold land at favourable rates of rent, the rate shall be determined in accordance with such custom or practice.

in the rupee below the prevailing rate paid by tenants-at-will, seems objectionable in principle, as it subjects the former, though in a slightly modified degree, to the competition and rack-renting endured by ryots of far inferior status. By limiting the landholder's demand to one-sixth of the value of the produce, we shall give him a direct interest in making improvements, and shall at the same time partially revive the ancient principle, according to which one-sixth of the produce was ordinarily taken by the sovereign (*vide* Mill's History of India, Vol. I, page 205, Wilson's edition). Where occupancy ryots are already paying more than such proportion as rent, the Court should be bound to recognise the rate, and such ryots should not be entitled to claim any abatement under this section. I would merely prohibit the Courts from fixing or enhancing the rent of an occupancy ryot above one-sixth part of the value of the produce. In this district the Government (on the average) receives from the zemindars only one-sixth part of what they collect as rent from ryots.

14. This provision is analogous to the proviso in section 68 of Act VIII (B.C.) of 1869. It seems desirable to restrict individual action on the part of a co-sharer in every legitimate way.

The second clause is new and is designed to remedy the evil pointed out by Mr. Molony who, in the 18th paragraph of his Note, suggested that "it would be a desirable improvement in the law if the power of enhancement was altogether withdrawn from ticcadars and others holding only a temporary interest in the land." The suggestion is strongly approved by Sir. S. Bayley (*vide* paragraphs 32 and 33 of his Note), but it seems to me that some modification of the proposal is required in the interests of zemindars. It is generally agreed that the present system of short leases in Behar ought to be re-placed by one of long leases, but such a change is not likely to be promoted by a provision which absolutely prohibits the enhancement of rents during the currency of a ticcadar's lease. It must not be forgotten that under ticcadars holding for 20 years or upwards without the power of enhancing rents, ryots will become entitled to the presumption created by section 8. For my own part I should like to see zemindars prohibited from temporarily leasing their rights or anything except specific lands.

15. This provision is approved by Mr. Dampier (*vide*) paragraph 11 of his Note). It is also partly supported by section 16 (*a*) and 22 of the North-Western Provinces Act, and by section 9 of Act VIII (B.C.) of 1869, which last allows the Court, in case of disagreement between a landholder and tenant, to grant a pottah for a term not exceeding ten years.

16. This section corresponds generally to section 19 of Act VIII (B.C.) of 1869.

17. This section is taken *mutatis mutandis* from section 19 of the North-Western Provinces Act.

18. This section is taken for the most part from section 20 of the North-Western Provinces Act.

19. This section is partly taken from section 14 of Act VIII (B.C.) of 1869, but the last clause of it is new and should be read with section 27 under the head of "Leases."

19.—No common ryot who holds land under a written engagement for a specified term shall be liable to an enhancement of rent during the continuance of such engagement; and no common ryot who has held land without a written engagement for more than twelve months otherwise than under the circumstances described in section 27, or under a written engagement not specifying the period of such engagement, or whose engagement has expired or has become cancelled in consequence of the sale for arrears of rent or revenue of the tenure or estate in which the land held by him is situate, shall be liable to pay any higher rent or rate for such land than the rent or rate payable for the previous year, unless a written notice shall have been served on such ryot in or before the month of Jeyt specifying the rent to which he will be subject for the ensuing year, and the ground on which an enhancement of rent is claimed.

In the case of a common ryot who has previously held land under a written engagement for a specified term, and whose engagement has expired by effluxion of time, the notice for enhancement of rent shall be served at any time within the six months next following the date of expiration of the said engagement, and the enhanced rent, if agreed to by the ryot or sanctioned by the Court, shall be deemed to have become payable on account of the instalment next following the date of the service of such notice.

20. This section corresponds generally to the latter half of section 14 of Act VIII (B.C.) of 1869.

20.—Such notice shall be served by order of the Collector in whose jurisdiction the lands are situate on the application (which may be on plain paper) of the proprietor or other empowered person, and shall, if practicable, be served personally upon the ryot. If for any reason the notice cannot be served personally upon the ryot, it shall be affixed at his usual place of residence; or, if he have no such place of residence in the district in which the land is situate, the mode of service of such notice shall be by affixing it at the mál cutcheiry of such land or other conspicuous place thereon, or at the village chowri or chowpal, or at some other conspicuous place in the village in which the land is situate.

21. This section is taken from section 15 of Act VIII (B.C.) 1869.

21.—Any ryot on whom such notice as aforesaid has been served may contest his liability to pay the enhanced rent demanded of him, either by complaint of excessive demand of rent, or in answer to any suit preferred against him for recovery of arrears of the enhanced rent.

Explanation.—As the rent even of a common ryot cannot be enhanced by the Court unless the grounds of enhancement are duly stated, it will be for the Court to determine, in case of dispute, whether those grounds exist, and whether they are such as to justify the enhancement.

This EXPLANATION embodies some remarks made by Sir B. Peacock, C.J., in case Bakranath Mundle, 1. B. L. R. (F. B.), 25. Though I rather dislike leaving it to the Civil Courts to act on their own discretion in such a matter, I do not see what other course can be adopted, unless the provisions applicable to occupancy ryots in respect of enhancement are extended to common ryots with some such modifications as those, namely—

(1) when rent is paid in kind, the Court shall in no case FIX a proportion in excess of one-half of the produce;

(2) when rent is paid in money, the Court shall in no case FIX the amount in excess of one-fourth of the value of the estimated average produce.

"FIX" is used here in the same sense as in section 13.

(A)—Leases.

22. This section is taken mostly from section 2 of Act VIII (B.C.) 1869 and section 24 of the North-Western Provinces Act.

22.—Every ryot is entitled to receive from the landholder a pottah or lease containing the following particulars:—

(*a*) the quantity and boundaries of the land, and, where fields have been numbered in a Government survey, the number of each field;

(*b*) the length of the "lagee" or measuring rod with reference to which the quantity of the land has been computed;

(*b*). This clause is new. By section 3 of Regulation II, 1795 (for the province of Benares), "the denomination and length of the rod" were required to be inserted in pottahs, and the provision was an excellent one. I may also mention that in half of the villages in which land has recently been taken up in Mozufferpore

(*c*) the amount of annual rent payable for such land;

(*d*) the instalments in which, and the dates on which, such rent is to be paid;

(*e*) any special conditions of the lease not inconsistent with the clauses of this section;

(*f*) if the rent is payable in kind, or is calculated on a valuation of the produce, the proportion of produce to be delivered, the mode of valuation, and the time, manner, and place of delivery.

23.—No lease shall contain any stipulation barring the acquisition of a right of occupancy, nor shall the acceptance of any lease prejudice any right, or create a presumption against the existence of any right, which a ryot may claim irrespectively of such lease.

23. This section cancels section 7 of Act VIII (B.C.) of 1869. The latter section has been one of the chief obstacles in the way of a free interchange of pottahs and kabuliyats, and I can see no valid reason for its retention. The acquisition of a right of occupancy under certain conditions prescribed by the law is the natural privilege of a ryot, and no contract intended to nullify the law should be permitted.

24.—In the absence of any written specification of the times of payment, the dates on which rent shall become payable are as follows:—

On last day of Poos	...	½ the rent.
Ditto of Chyet	...	¼ ditto.
Ditto of Assin	...	¼ ditto.

24. Fixed dates are here substituted for "established usage" (*vide* section 21 of Act VIII, B.C., of 1869). This change is strongly approved of by Messrs. Dampier and Molony (*vide* paragraphs 12 and 13 of their respective notes).

25.—Ryots at fixed rates are entitled to receive perpetual leases at such rates.

25. Taken with the exception of the word "perpetual" from section 25 of the North-Western Provinces Act.

26.—Occupancy ryots are entitled to receive pottahs for a term not exceeding ten years at fair and equitable rates. In case of dispute, the rate previously paid by the ryot shall be deemed to be fair and equitable, unless the contrary be shown in a suit by either party under the provisions of this Act.

26. Taken from section 5 of Act VIII (B.C.) of 1869, with the exception of the term of ten years.

27.—Common ryots are entitled to receive leases for any term not exceeding five years at the rates hitherto paid by them; provided that no such ryot shall be entitled to receive second and successive leases at the rate hitherto paid by him until twelve months after the expiration of his last lease. If within such period the landholder shall not have ejected such ryot or have obtained an order under this Act for the enhancement of his rent, or if the parties shall not have entered into a new engagement, such ryot shall be entitled to receive another lease for a term not exceeding five years at the rate hitherto paid by him.

If the Court, in a suit for enhanced rent, shall have decreed a higher rate than that previously paid by him, such ryot shall be entitled to receive a lease for a term not exceeding five years at the said higher rate.

27. When I originally suggested (*vide* para. 11 of my demi-official letter, dated 9th October 1877) that every ryot should be entitled to claim a pottah for five years at the rent hitherto paid by him, I thought more of present than of future requirements. It is obvious, however, that unless this section is carefully worded, a ryot may continue to demand successive pottahs for terms of five years at a time without interruption, and that in the end he may acquire a presumed right to hold at fixed rates without the proprietor having any voice in the matter. The provisions suggested in this section will enable the proprietor to protect his own interests.

The proposal regarding five years' pottahs is approved of both by Mr. Dampier and Sir S. Bayley (*vide* paras. 10 and 14 of their respective notes).

28.—Every landholder who grants a lease is entitled to receive from the person to whom the lease is granted a kabuliyat or counterpart engagement in conformity with the terms of the lease. The tender to any ryot of a lease, such as the ryot is entitled to receive, shall be held to entitle the landholder to receive a kabuliyat from such ryot.

28. Taken generally from section 10 of Act VIII (B.C.) of 1869.

29.—If on the trial of a suit for the delivery of a lease instituted by a ryot, the parties do not agree as to the term for which the lease is to be granted, the Court shall, subject to the limits imposed by sections 26 and 27, fix such term as under the circumstances of the case may seem just and proper: Provided that the term shall not, in estates not permanently settled, extend beyond the period for which the proprietor of the estate has engaged with Government: Provided also that, if the defendant be a farmer or other person having only a temporary interest in the land, the term of the lease shall not extend beyond the period of the continuance of such interest.

29. Adapted from section 9 of Act VIII (B.C.) of 1869.

district for the Tirhoot State Railway, it has been found that the proprietors have reduced the 6½ cubits rod, used in the original settlement proceedings and in their own butwara cases, to one of 6¼ cubits only for measuring ryotti lands.

(B)—Registry of Transfers.

30. Taken from section 26 of Act VIII (B.C.) of 1869.

30.—All dependent talookdars and other persons possessing a permanent transferable interest in land, intermediate between the proprietor and the cultivator, are required to register, in the sherishtah of the proprietor or superior tenant, to whom the rents of their talooks or tenures are payable, all transfers of such talooks or tenures, or portions of them, by sale, gift or otherwise, as well as all successions thereto, and divisions among heirs in cases of inheritance. And every proprietor or superior tenant is required to admit to registry and otherwise give effect to all such transfers when made in good faith, and all such successions and divisions: provided that no proprietor or superior tenant shall be required to admit to registry or give effect to any division or distribution of the rent payable on account of any such tenure, nor shall any such division or distribution of rent be valid and binding without the consent in writing of the proprietor or superior tenant.

31. This section is taken from section 13 of the "Bill to provide for the more speedy realization of arrears of rent." In paragraph 5 of Bengal Secretary's letter to the Government of India, No. 508, dated 22nd February 1878, it is remarked that "the registration will be an acknowledgment by the zemindar of the validity of the tenure, and if he refuses to register, the law will enforce registration."

31.—All occupancy ryots are required to register in the sherishtah of the proprietor or superior tenant, to whom the rents of their lands are payable, all transfers of their tenures by sale, agreement or otherwise, which have been made after the commencemet of this Act. Every proprietor or superior tenant is required to admit to registry and otherwise give effect to all transfers of whole tenures when made in good faith. And no ryot claiming a right of occupancy which has accrued *by transfer* after the commencement of this Act shall be entitled to prefer his claim unless the transfer of the tenure has been registered under this section.

32.—Fees at the rate of two per cent. on the annual rent of the interest transferred may be levied by the proprietor or superior tenant on the registry under this Act of any transfer: provided that no fee shall exceed one hundred rupees.

33. This section is new.

33.—Every tenant or ryot, whose tenure has been admitted to registry under section 31 or 32, is entitled to receive a copy of the entry under the signature of the proprietor or superior tenant.

(C)—Relinquishment and ejectment.

34. This section corresponds generally to section 20 of Act VIII (B.C.) of 1869. The words "not holding under a lease" and "for the ensuing year" are new, being taken from section 31 of the N.-W. P. Act. A lease, I think, should be treated here as an ordinary contract, and a ryot relinquishing land without notice, when he does not hold under a lease, should not be made liable for rent for an indefinite period. The words "or if he receive it but" are also taken from the N.-W. P. Act.

34.—Every ryot not holding under a lease, who desires to relinquish the land held by him, shall be at liberty to do so, provided he gives notice of his intention, in writing, to the landholder or his authorised agent in or before the month of Jeyt of the year preceding that in which the relinquishment is to have effect. If he fail to give such notice, and the land is not let to any other person, he shall continue liable for the rent of the land for the ensuing year. If the landholder or his agent refuse to receive such notice, or if he receive it but refuse to sign a receipt for the same, the ryot may make an application on plain paper to the Collector in whose jurisdiction the lands are situate, who shall thereupon cause the notice to be served on such landholder or agent in the manner provided in section 20.

35. Transcribed with the necessary alterations from section 21 of Act VIII (B.C.) of 1869.

35.—Any instalment of rent which is not paid on or before the day when the same is payable according to the lease or engagement, or if there be no written specification of the time of payment, on or before the date fixed by section 24, shall be held to be an arrear of rent, and shall

be liable to interest at twelve per cent. per annum.

36.—When an arrear of rent remains due from any ryot at the end of the month of Jeyt, such ryot shall be liable to be ejected from the land in respect of which the arrear is due: provided that no ryot at fixed rates or occupancy ryot, or ryot holding under a lease the term of which has not expired, shall be ejected otherwise than in execution of a decree or order under the provisions of this Act.

36. Taken generally from section 22 of Act VIII (B.C.) of 1869.

37.—When an arrear of rent shall be adjudged to be due from any farmer or other lease-holder not having a permanent or transferable interest in the land, the lease of such lease-holder shall be liable to be cancelled and the lease-holder to be ejected; provided that no such lease shall be cancelled, nor the lease-holder ejected, otherwise than in execution of a decree or order under this Act.

37. Taken from section 23 of Act VIII (B.C.) of 1869.

38.—No ejectment of a ryot or forfeiture of a lease shall be decreed on account of any act or omission of the ryot—

(1) which is not detrimental to the land in his occupation, or inconsistent with the purpose for which the land was let; or

(2) which by law, custom, or special agreement does not involve the forfeiture of the lease.

38. Taken from section 34 (*c*) of the North-Western Provinces Act.

39.—If the landholder desire to eject an occupancy ryot, or a common ryot holding under an unexpired lease, against whom a decree has been passed and remains unsatisfied, he may at the end of the month of Jeyt apply to the Court to eject the ryot.

Such Court, on receiving such application, shall (subject to the provisions regarding limitation) cause a notice to be served on the ryot, stating the amount due under the decree, and informing him that if he does not pay such amount into Court within fifteen days from receipt of the notice, he will be ejected from his land.

If such amount be not so paid, the Court may eject the ryot.

39. Taken generally from section 35 of the North-Western Provinces Act. On further consideration I think there is no sufficient necessity for sanctioning the ejectment of ryots at ANY time of the year when decrees are not satisfied promptly (*vide* paragraph 5 of my letter dated 9th October 1877). Under such a rule proprietors might take unfair advantage of the failure of a single harvest, and bring suits and eject ryots at a time when they had no means of paying their rents. But by the end of Jeyt a ryot has reaped all three principal harvests of the year, and his omission to pay his rent by that time cannot be attributed to bad luck. Though, strictly speaking, an occupancy ryot only possesses his right of occupancy so LONG as he pays his rent, he ought not to be placed in a less favourable position than common ryots with respect to liability for ejectment for arrears.

40.—If the landholder desire to eject a common ryot, or any other tenant holding only for a limited period, after the determination of his tenancy, he may cause a written notice of ejectment to be served on such tenant, specifying the land from which the tenant is to be ejected, and informing him that he must vacate such land on or before the last day of the month of Jeyt next following, or that, if he means to contest the right to eject him, he must apply to the Court for that purpose on or before that date.

The notice shall be written in the vernacular language and character of the district, and shall be issued and served on or before the first day of the month of Cheyt through the office of the Collector, and the landholder shall pay the cost of service. It shall be served in the manner prescribed by section 20.

The tenant on whom such notice has been served may, on or before the last day of the month of Jeyt next after the service, make an application to the Court contesting his liability to be ejected.

When such an application is made, the Court shall proceed to determine the question between the parties.

If no such application is made, the tenancy of the land in respect of which the notice has been served shall be held to cease on the last day of

40. Taken generally from sections 37, 38, 39, and 40 of the North-Western Provinces Act.

the month of Jeyt next after the service. The Court, if necessary, shall enforce the ejectment:

Provided that no such application for the ejectment of a farmer on the determination of a lease shall be received if the lease be of a kind in which an advance has been made by the leaseholder, and the proprietor's or landholder's right of re-entry at the end of the term is contingent on the repayment of such advance either in money or by the usufruct of the land. In all such cases the landholder must proceed by suit in the Court.

41. This section is taken from section 43 of the North-Western Provinces Act. It is specially needed in South Behar (*vide* paragraphs 22 and 36-39 respectively of Mr. Dampier's and Sir S. Bayley's notes). The latter remarks that in this, as in the case of distraint, the Collector should be the Executive Officer to whom application should be made.

The knowledge that there is an authority to which reference can be made in case of dispute will no doubt tend to discourage unfair dealings between landholder and ryot, and to check frivolous disputes.

41.—Wherever rent is taken by the division of the produce in kind or by estimate or appraisement of the standing crop, or other procedure of a like nature, requiring the presence both of the ryot and landholder either personally or by agent, if either landholder or ryot, personally or by agent, neglect to attend at the proper time, or if there is a dispute as to the amount or value of the crop,

an application may be presented by either party to the Collector requesting that a proper officer be deputed to make the division, estimate, or appraisement.

On receiving such application, the Collector shall issue a written notice to the opposite party or his agent to attend on the date and at the time specified in the notice, and shall depute an officer before whom such division, estimate, or appraisement shall be made.

If, on or before the date appointed, the dispute has not been amicably adjusted, three residents of the village shall be appointed assessors—one by each of the parties, and one by the officer deputed to divide the grain or estimate or appraise the crops; and the officer deputed shall decide the amount of rent payable by their award, and shall give to the party applying a written authority to divide the grain or cut the crops:

Provided that if either party fail to attend, the officer deputed shall nominate an assessor on his behalf.

The officer deputed shall report his proceedings to the Collector, who shall determine the amount of costs properly incurred under this section, and the share of the costs to be paid by either party.

(*D*)—*Measurement of Lands.*

42. Taken generally from section 25 of Act VIII (B.C.) of 1869.

42.—Every proprietor of an estate or owner of a tenure, or landholder entitled to receive the whole rents of an estate or tenure, has the right of making a general survey and measurement of the lands comprised in such estate or tenure, or any part thereof, unless restrained from doing so by express engagement with the occupants of the lands.

43. Taken from section 37 of Act VIII (B.C.) of 1869.

43.—If any person intending to measure any land which he has right to measure, is opposed in making such measurement by the occupant of the land; or if any under-tenant or ryot having received notice of the intended measurement of land held by him, which is liable to such measurement, refuses to attend and point out such land, the person claiming the right to measure such land may apply to establish his right to measure such land in the Court which would have jurisdiction in case such suit had been brought for the recovery of such land, and such Court shall hear and determine the right to make such measurement, and, if the case shall so

require, shall make an order enjoining or excusing the attendance of any such under-tenant or ryot. If any under-tenant or ryot, after the issue of an order enjoining his attendance, neglects to attend and to point out the land, it shall not be competent to him to contest the correctness of the measurement made, or any of the proceedings held, in his absence.

44. Taken from section 38 of Act VIII (B.C.) of 1869.

44.—If the proprietor of an estate or owner of a tenure, or other person entitled to receive the rents of an estate or tenure, is unable to measure the lands comprised in such estate or tenure, or any part thereof, by reason that he cannot ascertain who are the persons liable to pay rent in respect of the lands, or any part of the lands comprised therein, such proprietor or other person may apply to the Court which would have had jurisdiction in case a suit had been brought for the recovery of such lands, and such Court thereupon, and on the necessary costs being deposited therein by the applicant, shall order such lands to be measured, and shall cause a copy of such order to be transmitted to the Collector in whose jurisdiction the lands are situate, together with the sum so deposited for costs, and the Collector shall thereupon proceed to measure such lands, and shall ascertain and record the names of the persons in occupation of the same, or, on the special application of the proprietor or other person aforesaid, but not otherwise, shall proceed to ascertain, determine, and record the tenures and under-tenures, the rates of rent payable in respect of such lands, and the persons by whom respectively the rents are payable. If after due enquiry the Collector shall be unable to cause such lands to be measured, or to ascertain or record the names of the persons in occupation of the same, or if he shall (in any case in which such special application shall have been made as aforesaid) be unable to ascertain who are the persons having tenures or under-tenures in such land, or any part thereof, then, and in any such case, such Collector may declare the same to have lapsed to the party on whose application such enquiry may have been made. If any person, within fifteen days after such Collector shall have recorded the name of such person as being in occupation of such land, or any part thereof, or shall have declared a tenure to have lapsed, shall appear and show good and sufficient cause for his previous non-appearance, and satisfy such Collector that there has been a failure of justice, such Collector may, upon such terms or conditions as may seem fit, alter or rescind such order according to the justice of the case.

45. Taken from section 39 of Act VIII (B.C.) of 1869.

45.—The Collector shall, as soon as conveniently may be after he shall have finally completed any such measurement and record, return a copy thereof to the Court by which such measurement had been ordered, and such Court shall receive and record the same; an every decision of the Collector made in pursuance of section 44 shall be appealable as if the same had been an order of the Court into which such copy had been returned, made upon the day on which such copy was so returned; but, save as aforesaid, every decision of such Collector made in pursuance of the provisions of section 44 shall be final.

46. Taken from section 40 of Act VIII (B.C.) of 1869.

46.—The provisions of any Act or Acts for the time being in force in Civil Courts in Bengal, relating to the evidence of witnesses, to procuring the attendance of witnesses and the production of documents, and to the examination, remuneration,

and punishment of witnesses, shall apply to all proceedings before any Collector under section 44; and for the purposes aforesaid, the Collector shall have all the powers and authorities in and by such Acts or any of them conferred upon the Court.

47. The first half of this section is taken from section 41 of Act VIII (B.C.) of 1869; the latter half is new—"The Collector," observed L. S. Jackson, J., "is the depository of the standard pole of each pergunnah, and it is exclusively within his province to declare what the standard of each pole is" (Tarulnath Mookerjee, 5 W. R. 17); but this ruling has been set aside by subsequent decision of the High Court, and the Civil Court now decides every such question. It seems to me that the Collector is the most competent to exercise this power.

47.—All measurements made under this Act shall be made according to the standard pole of the pergunnah in which the land is situated, and, in case of dispute, the Collector shall determine what the standard of each pole is.

(E)—Compensation for improvements made by ryots.

48. Sections 48-51 are taken from sections 44-47 of the North-Western Provinces Act.

"The Land Improvement Act, 1871," allows the Collector to make advances to tenants for making improvements, and, by the rules framed under the said Act, the Collector is required to provide for the proper inspection of works constructed with such advances, for the keeping of accounts connected therewith, &c. Again, the Opium Department is in the habit of making yearly advances to ryots for the construction of wells, and registers of such advances are regularly kept up. It seems therefore quite reasonable to make provision for awarding compensation for improvements in the manner proposed, and there can be little doubt that the Revenue authorities are best qualified and have most facilities for determining such compensation.

48.—If any ryot, or any person from whom he has inherited or purchased, make any such improvements on the land in his possession as are hereinafter mentioned, neither he nor his representative shall be ejected from the same land without payment of compensation for such improvements.

Explanation.—The word "improvements" as used in this section means works by which the annual letting value of the land has been, and at the time of demanding compensation continues to be, increased, and comprises—

(*a*) tanks, wells, and other works for the storage, supply, or distribution of water for agricultural purposes;

(*b*) works for the drainage of land, or for the protection of land from floods, or from erosion or other damage by water;

(*c*) the reclaiming, clearing, or enclosing of lands for agricultural purposes;

(*d*) the renewal or reconstruction of any of the foregoing works, or alterations therein, or additions thereto.

49.—Such compensation may, at the option of the landholder or his representative, be made—

(*1st*) by payment in money;

(*2nd*) by a rent to be charged on the land;

(*3rd*) by the grant of a beneficial lease of the land, by the landholder or his representative, to the ryot or his representative;

(*4th*)—partly by one or by any two of the said ways, and partly by the others or other of the same ways.

50.—In case of difference as to the amount or value of the compensation tendered, either party may apply to the Collector stating the matter in dispute, and requesting a determination thereof.

On receiving such application, the Collector shall—

(*a*) cause notice thereof to be served on the other party;

(*b*) take such evidence as the parties or either of them may adduce;

(*c*) make such further enquiry as the Collector may deem necessary; and

(*d*) determine the amount of the payment in money, and the amount and incidence of the rent charge, and the terms of the lease or any of such matters.

51. This clause is new.

51.—In determining the amount of value mentioned in section 50, or the terms of such lease, the Collector shall take into account any assistance given to the ryot by the landholder either directly in money, material, or labour for the purpose of making such improvements, or indirectly by allowing the ryot to hold at a favourable rate of rent.

The provisions of section 46 shall apply to all proceedings before any Collector under section 50.

(*F*)—*Compensation for wrongful acts and omissions.*

52.—Every ryot from whom any sum is exacted in excess of the rent specified in his lease, or payable under the provisions of this Act, whether as abwab or under any other pretext; and every ryot from whom a receipt is withheld for any sum of money paid by him as rent, shall be entitled to recover from the landholder compensation not exceeding five times the amount so exacted or paid.

Receipts for rent shall specify the period or crop on account of which the rent is acknowledged to have been paid, and counterfoils of the same shall be kept in the cutcherry of the landholder. Such receipts and counterfoils shall bear consecutive numbers, and shall be bound together in books of not less than fifty receipts each. Neglect or refusal to give such a receipt shall be deemed to be a withholding of a receipt.

52. Taken generally from section 11 of Act VIII (B.C.) of 1869 and section 48 of North-Western Provinces Act, but the amount of compensation has been raised from "double" to "five times the amount exacted or paid." It is scarcely reasonable to suppose that a ryot from whom Rs. 2 or Rs. 3 may have been exacted as cesses will bring a suit in the Civil Court in the hope of recovering Rs. 4 or Rs. 6.

The latter portion of the second clause of this section is taken from section 3 of "the Bill for the more speedy realization of arrears of rent."

53.—If payment of rent, whether the same be legally due or not, is extorted from any ryot by illegal confinement or other duress, he shall be entitled to recover from the person guilty of such extortion such further compensation, not exceeding the sum of two hundred rupees, as the Court may think reasonable.

An award of compensation under this section shall not bar or affect any penalty or punishment to which the person guilty of such extortion may be subject under the Indian Penal Code.

53. Taken from section 13 of Act VIII (B.C.) of 1869 and section 49 of the North-Western Provinces Act.

(*G*)—*Deposit of Rent with the Collector.*

54.—If any ryot shall at the mál cutcherry for the receipt of rents or other place where the rents of the land or other immovable property held by him are usually payable, tender payment of what he shall consider to be the full amount of rent due from him at the date of the tender to the landholder or his agent; and if the amount so tendered shall not be accepted, and a receipt in full shall not be forthwith granted, it shall be lawful for the ryot, without any suit having been instituted against him, to deposit within ten days from the date of the tender such amount with the Collector to the credit of the landholder; and such deposit shall, so far as the ryot and all persons claiming through or under him are concerned, in all respects operate as, and have the full effect of, a payment then made by the ryot of the amount deposited to such landholder.

54. Sections 54-55 are taken with a few verbal alterations from sections 46-47, Act VIII (B.C.) of 1869, as proposed to be amended by section 16 of "the Bill for the more speedy realization of arrears of rent." The amendment consists in substituting the agency of the Collector for that of the Civil Court.

55.—Such deposit shall be received by the Collector on the application of the ryot, or his agent, making a declaration in the form, or as nearly as circumstances will admit, in the form set forth in the Schedule (A) hereto annexed, and the Collector shall give a receipt for the same under his seal. If the declaration shall contain any averment which the person making the declaration shall know or believe to be false, or shall not know or believe to be true, such person shall be subject to punishment according to the law for the time being in force for the punishment of giving or fabricating false evidence. Upon receiving the money so deposited, the Collector shall issue a notice to the person to whose credit it has been deposited in the form set forth in the Schedule (B) hereto annexed; and such notice shall be served by the Collector without the payment of any fee, either upon the

person to whom it is addressed, or upon his naib, gomashtah, or other agent; and, in the absence of any such agent, it shall be served by sticking up a copy of the same in the Collector's Court, and another copy upon the mâl cutcherry for the receipt of rents, or other place where the rents are usually paid for the land in respect of which the money has been deposited. If the person to whom such notice is issued, or his duly authorised agent shall appear, and apply that the money in deposit be paid to him, it shall be immediately made over to him.

CHAPTER III.—DISTRAINT.

56-57 These sections contain the provisions, with one or two verbal alterations, of the law as set forth in section 112 of Act X, 1859, section 68 of Act VIII (B.C.) of 1869, and sections 56-57 of the North-Western Provinces Act.

The enactment of proviso (c) is rendered necessary by section 78 and 79 of Act VII (B.C.) of 1876, which exempt ryots from paying rent to unrecorded proprietors, managers, and mortgagees.

56.—The produce of all land in the occupation of a cultivator shall be deemed to be hypothecated for the rent payable in respect of such land; and when an arrear of rent is due from any cultivator, the person entitled to receiver not immediately from him, may, instead of suing for the arrear as hereinafter provided, recover the same by distraint and sale of the produce of the land in respect of which the arrear is due, under the rules contained in this Chapter.

57.—Provided—

(*a*) that when a cultivator has given security for the payment of his rent, the produce of the land for the rent of which security has been given, shall not be liable to be distrained:

(*b*) that no co-sharer, or sharer in a dependent talook or other tenure in which a division of land has not been made amongst the sharers, shall exercise the power of distraint otherwise than through a manager authorized to collect the rents of the whole estate, revenue-free property, talook of tenure, on behalf of all the co-sharers or shares in the same:

(*c*) that no proprietor or manager or mortgagee shall exercise the power of distraint unless his name and the extent of his interest shall stand recorded in the Collector's Register under Act VII (B.C.) of 1876.

58. *Vide* section 113 of Act X, 1859, section 69 of Act VIII (B.C.) of 1869, and section 58 of the North-Western Provinces Act. The present term of "one year" has been reduced to six months in accordance with the opinion of Sir S. Bayley (paragraph 29 of his note).

58.—Distraint shall not be made for any arrear which has been due for a longer period than six months; nor for the recovery of any sum in excess of the rent payable for the same land in the preceding year, unless the rent has been enhanced under a written engagement for the payment of the excess executed by the cultivator, or by an order under this Act.

59. *Vide* section 114 of Act X, 1859, section 70 of Act VIII (B.C.) of 1869, and section 59 of the North-Western Provinces Act.

59. The power to distrain conferred by sections 56 and 57 may be exercised by managers under the Court of Wards, and other persons lawfully entrusted with the charge of landed property;

and also by the agents employed by such persons as aforesaid, in the collection of rent, if expressly authorised by power of attorney in that behalf:

Provided that, if any wrongful act is committed by any such agent under colour of the exercise of the said power, such agent and his principal shall be jointly and severally liable for any damages accruing by reason of such act.

60. *Vide* section 120 of Act X, 1859, section 76 of Act VIII (B.C.) of 1869, and section 60 of the North Western Provinces Act.

60.—When any person, empowered to distrain property under section 56, section 57, or section 59, employs a servant or other person to make the distress, he shall give him a written authority (which may be on plain paper) for the same, and the distress shall be made in the name of the person giving such authority.

61. *Vide* section 115 of Act X, 1859, section 71 of Act VIII (B.C.) of 1869, and section 61 of North-Western Provinces Act.

61.—Standing crops and other ungathered products of the earth, and crops or other products

when reaped or gathered, and deposited in any threshing-floor or place for treading out grain or the like, whether in the field or within a homestead, may be distrained by persons invested with power to distrain under the provisions of this Act. But no such crops or products, other than the produce of the land in respect of which an arrear is due, or of land held under the same engagement, and no grain or other produce after it has been stored by the cultivator, and no other property whatsoever, shall be liable to be distrained under this Act.

62.—Before or at the time when distraint is made under this Act, the distrainer shall cause the defaulter to be served with a written demand for the amount of the arrear, together with an account exhibiting the grounds on which the demand is made The demand and account shall, if practicable, be served personally on the defaulter; or, if he abscond or conceal himself, so that they cannot be so served, shall be affixed at his usual place of residence.

62. *Vide* section 116 of Act X, 1859, section 72 of Act VIII (B.C.) of 1869, and section 62 of the North-Western Provinces Act.

The amended sections 72-75, as proposed in Mr. MacDonnell's draft Bill, though approved by Mr. Dampier and Sir S. Bayley (*vide* sections 15—18 and 29 of their Notes respectively) do not at all commend themselves to me. Mr. MacDonnell condemns the existing law of distraint as being "unworkable," but I am not aware on what grounds he has formed his judgment. The facts that the zemindars of Behar prefer a cheap and high-handed mode of procedure to that prescribed by law, and that the ryots owing to their weakness and poverty rarely resist them in the Civil Court, do not prove that the law is unworkable. It seems to me that the cry for amendment in this respect should first come from Lower Bengal or the North-Western Provinces, where the *ryots* will not tolerate illegal distraint, and that if the zemindars of those provinces can obtain sufficient assistance from the existing law, there is no reason why the zemindars of Behar should find the law unworkable.

Neither zemindars not putwaris, as a body, are fit to exercise the large powers with which Mr. MacDonnell proposes to invest them in the matter of distraint; and if summary jurisdiction in certain cases (as hereinafter proposed) is conferred on the Civil Courts, there should be less necessity than ever for resorting to distraint. So far as this district is concerned, neither the number of rent cases nor the number of legal distraint cases, shows that the zemindars have any difficulty in collecting their just rents.

63.—Unless the amount of the demand is immediately paid or tendered, the distrainer may distrain property as aforesaid equal in value, as nearly as may be, to the amount of the arrear and the costs of the distress; and shall prepare a list or description of the said property, and deliver a copy of the same to the owner, or, if he be absent, affix it at his usual place of residence.

Within 24 hours after the service of such copy the distrainer shall be legally bound to furnish the Collector with a copy of the said list or description of property on one-anna stamped paper.

63. The first clause of this section contains the provisions of section 117 of Act X, 1859, section 73 of Act VIII (B.C.) of 1869, and section 63 of the North-Western Provinces Act.

The second clause is new, and is absolutely required if a stop is to be put to illegal distraint.

Intentional omission to furnish the Collector with a copy of the list will of course subject the distrainer to the penalties provided by section 176, Indian Penal Code.

64.—Standing crops and other ungathered products may, notwithstanding the distraint, be reaped and gathered by the cultivator, and he may store the same in such granaries or other places as are commonly used by him for the purpose.

If the cultivator neglect to do so, the distrainer shall cause the said crops or products to be reaped or gathered, and in such case shall store the same either in such granaries or other places as aforesaid, or in some other convenient place in the neighbourhood. In either case the distrained property shall be placed in the charge of some person appointed by the distrainer for the purpose. Crops or products which, from their nature, do not admit of being stored, may be sold before they are reaped or gathered, under the rules hereinafter provided; but in such case the distraint shall be made at least 20 days before the time when the crops, or products, or any part of the same, are fit for reaping or gathering.

64. *Vide* section 118 of Act X of 1859, section 74 of Act VIII (B.C.) of 1869, and section 64 of the North-Western Provinces Act.

65.—If a distrainer is opposed or apprehends resistance, and desires to obtain the assistance of a public officer, he may apply to the Collector, who may, if he thinks necessary, depute an officer to assist the distrainer in making the distraint.

65. Taken from section 65 of the North-Western Provinces Act. It differs from section 119 of Act X of 1859, and section 75 of Act VIII (B.C.) of 1869, in respect of the authority to which application may be made. The substitution of the "Collector" for the "Civil Court" is strongly advocated by Mr. Dampier and Sir S. Bayley (*vide* paragraphs 17 and 31 of their Notes respectively).

66.—If at any time after property has been distrained and before the day fixed for putting it

66. *Vide* section 121 of Act X of 1859, section 77 of Act VIII (B.C.) of 1869, and section 66 of the North-Western Provinces Act.

up to sale as hereinafter provided, the owner of the property tenders payment of the arrear demanded of him, and of the expenses of the distress, the distrainer shall receive the same, and shall forthwith withdraw the distress.

67. *Vide* section 122 of Act X of 1859 ; section 78 of Act VIII (B.C.) of 1869 ; and section 67 of the North-Western Provinces Act. If the Government would adopt my proposal to appoint a superior class of Rural Registrars and to make the Rural Registrar of each thana the canoongoe or supervisor of putwaris in that thana, no fitter or handier officer for selling distrained property could be selected.

67.—Within five days from the time of the storing of any distrained crops or products, or if the crops or products do not from their nature admit of being stored, within five days from the time of making the distress the distrainer shall apply for sale of the same to the officer for the time being authorised by the local Government to sell distrained property within the thana in which they are situate.

68. *Vide* section 123 of Act X of 1859 ; section 79 of Act VIII (B.C.) of 1869 ; and section 68 of the North-Western Provinces Act.

68.—The application shall be in writing, and shall contain—

(*a*) an inventory or description of the property distrained ;

(*b*) the name of the defaulter, and his place of residence ;

(*c*) the amount due, and the date of the distress ; and

(*d*) the place in which the distrained property is.

Together with the application, the distrainer shall deliver to the said officer the fee for the service of a notice upon the defaulter as hereinafter provided.

69. *Vide* section 124 of Act X of 1859 ; section 80 of Act VII (B.C.) of 1869 ; and section 69 of the North-Western Provinces Act.

69.—Immediately on receipt of the application, the said officer shall send a copy of it to the Collector ;

and shall serve a notice in the Schedule (C) hereto annexed, or to the like effect, on the person whose property has been distrained, requiring him either to pay the amount demanded or to institute a suit to contest the demand before the Court, within the period of 15 days from the receipt of the notice.

He shall at the same time send to the Collector for the purpose of being put up in his office, a proclamation fixing a day for the sale of the distrained property, which shall not be less than 20 days from the date of the application ; and shall deliver a copy of the proclamation to the peon charged with the service of the notice, to be put up by him in the place where the distrained property is deposited.

The proclamation shall contain—

(*a*) a description of the property, and shall specify

(*b*) the demand for which it is to be sold, and

(*c*) the place where the sale is to be held.

70. *Vide* section 125 of Act X of 1859 ; section 81 of Act VIII B.C.) of 1869 ; and section 70 of the North-Western Provinces Act.

70.—If a suit is instituted in pursuance of the aforesaid notice, the Court shall transmit to the officer referred to in section 67, or, if so requested, shall deliver to the owner of the distrained property a certificate of the institution of such suit ; and on such certificate being received by, or presented to, the said officer, he shall suspend the sale.

71. *Vide* section 126 of Act X of 1859 ; section 82 of Act VIII (B.C.) of 1869 ; and section 71 of the North-Western Provinces Act.

71.—A person whose property has been distrained in the manner hereinbefore provided may immediately after the distress, and before the issue of notice of sale, institute a suit to contest the demand of the distrainer.

When such suit is instituted, the Court shall send immediate information of such institution to the Collector, who shall proceed in the manner prescribed in the last preceding section.

If, thereafter, application for the sale of the property is made to the officer referred to in section 67, he shall send a copy of the application

to the Collector and suspend further proceedings, pending the decision of the case.

72.—The person whose property has been distrained may, at the time of instituting any such suit as aforesaid, or at any subsequent period, execute a bond with a surety, binding himself to pay whatever sum may be adjudged to be due from him, with interest and costs of suit;

and when such bond is executed, the Court shall give to the owner of the property a certificate to that effect, and if so requested, shall direct the Collector to serve the distrainer with notice of the same;

and upon such certificate being presented to the distrainer by the owner of the property, or served on him by order of the Collector, the property shall be released from distraint.

72. *Vide* section 127 of Act X of 1859; section 83 of Act XIII (B.C.) of 1869; and section 72 of North-Western Provinces Act.

73.—If the institution of a suit to contest the demand of the distrainer has not been certified in the manner hereinbefore provided, to the said officer, on or before the day fixed in the proclamation of sale, he shall, unless the said demand, with such costs of the distress as are allowed by him be discharged in full, proceed in manner hereinafter mentioned to sell the property or such part of it as may be necessary to satisfy the demand with the costs of distress and sale.

73. *Vide* section 128 of Act X of 1859; section 85 of Act VIII (B.C.) of 1869; and section 73 of North-Western Provinces Act.

74.—The sale shall be held at the place where the distrained property is, or at the nearest place of public resort, if the said officer is of opinion that it is likely to sell there to better advantage.

The property shall be sold by public auction, in one or more lots, as the officer holding the sale may think advisable;

and if the demand, with the costs of distress and sale, be satisfied by the sale of a portion of the property, the distress shall be immediately withdrawn with respect to the remainder.

74. *Vide* section 129 of Act X of 1859; section 86 of Act VII (B.C.) of 1869; and section 74 of the North-Western Provinces Act.

75.—If, on the property being put up for sale, a fair price (in the estimation of the officer holding the sale) be not offered for it, and if the owner of the property or some person authorized to act on his behalf apply to have the sale postponed until the next day, or if a market be held at the place of sale the next market day, the sale shall be postponed until such day, and shall be then completed, whatever price may be offered for the property.

75. *Vide* section 130 of Act X of 1859; section 87 of Act VIII (B.C.) of 1869; and section 75 of North-Western Provinces Act.

76.—The price of every lot shall be paid for in ready money at the time of sale, or as soon thereafter as the officer holding the sale thinks necessary;

and in default of such payment, the property shall be put up again and sold.

When the purchase-money has been paid in full, the officer holding the sale shall give the purchaser a certificate describing the property purchased by him and the price paid.

76. *Vide* section 131 of Act X of 1859; section 88 of Act VIII (B.C.) of 1869; and section 76 of the North-Western Provinces Act.

77.—From the proceeds of every sale of distrained property under this Act the officer holding the sale shall make a deduction at the rate of one anna in the rupee on account of the costs of the sale, and shall send the amount so deducted to the Collector in order that it may be credited to Government.

He shall then pay to the distrainer the expenses incurred by the distrainer on account of the distress, and of the issue of the notice and proclamation of sale prescribed in section 69, to such amount as, after examining the statement of

77. *Vide* section 132 of Act X of 1859; section 89 of Act VIII (B.C.) of 1869; and section 77 of the North-Western Provinces Act.

expenses furnished by the distrainer, he thinks proper to allow.

The remainder shall be applied to the discharge of the arrear for which the distress was made, with interest thereon up to the day of sale;

and the surplus (if any) shall be delivered to the person whose property has been sold.

78. *Vide* section 133 of Act X of 1859; section 90 of Act VIII (B.C.) of 1869; and section 78 of the North-Western Provinces Act.

78.—Officers holding sales of property under this Act, and all persons employed by, or subordinate to, such officers are prohibited from purchasing, either directly or indirectly, any property sold by such officers.

79. *Vide* section 134 of Act X of 1859; section 91 of Act VIII (B.C.) of 1869; and section 79 of the North-Western Provinces Act.

79.—Officers holding sales under this chapter are required to bring to the notice of the Collector any material irregularities committed by distrainers under colour of this Act;

and if, in any case on proceeding to hold any such sale, the officer holding it find that the owner of the property distrained has not received due notice of the distress and intended sale, he shall postpone the sale and report the case to the Collector, who shall thereupon direct the issue of another notice and proclamation of sale under section 69, or pass such other order as he thinks fit.

80. *Vide* section 135 of Act X of 1859; section 92 of Act VIII (B.C.) of 1869; and section 80 of the North-Western Provinces Act.

80.—When an officer goes to any place for the purpose of holding a sale, and no sale takes place, either for the reason stated in section 79, or because the demand of the distrainer has been previously satisfied, no intimation of such satisfaction having been given by the distrainer to such officer, the charge of one anna in the rupee on account of expenses shall be leviable, and shall be calculated on the estimated value of the distrained property.

If the distrainer's demand be not satisfied until the day fixed for the sale, the charge for expenses shall be paid by the owner of the property, and may be recovered by the sale of such portion thereof as may be necessary.

In every other case it shall be paid by the distrainer, and may be recovered by attachment and sale of his property under the warrant of the Collector.

Provided that in no case shall a larger amount than 10 rupees be recoverable under this section.

81. *Vide* section 137 of Act X of 1859; section 94 of Act VIII (B.C.) of 1869; and section 81 of the North-Western Provinces Act.

81.—When a suit has been instituted to contest the demand of a distrainer, and the distrained property has not been released on security, if the demand or any portion of it is adjudged to be due, the Collector shall issue an order to the officer authorising the sale of such property;

and on the application of the distrainer within five days from the receipt of such order by the officer, such officer shall publish a second proclamation in the manner prescribed in section 69, fixing another day for the sale of the distrained property, which shall not be less than five nor more than ten days from the date of the proclamation;

and unless the amount adjudged to be due with the costs of distress be paid, shall proceed to sell the property in the manner hereinbefore provided.

82. *Vide* section 138 of Act X of 1859; section 94 of Act VIII (B.C.) of 1869; and section 82 of the North-Western Provinces Act.

82.—In all suits instituted to contest the distrainer's demand, the distrainer shall be required to prove the arrear in the same manner as if he had himself brought a suit for the amount under the provisions hereinafter contained.

If the demand or any part thereof is found to be due, the Court shall make a decree for the amount in favour of the distrainer, together with

such costs of suit as to such Court may seem proper, and the amount may be recovered by sale of the property, as provided in the last preceding section, if the distress has not been withdrawn;

and, if any balance remain due after such sale, by execution of the decree against the person and any other property of the defaulter;

or, if the property have been released on security, by execution of the decree against the person and property of the defaulter and of his surety.

If the distraint is adjudged to be vexatious or groundless, the Court, besides directing the release of the distrained property, may award such compensation to the plaintiff as the circumstances of the case may require.

83.—If any person claim as his own property which has been distrained for arrears of rent alleged to be due from any other person, the claimant may institute a suit against the distrainer and such other person to try the right to the property, in the same manner and under the same conditions as to the time of instituting the suit and to the consequent postponement of sale, as a person whose property has been distrained for an arrear of rent alleged to be due from him may institute a suit to contest the demand.

When any such suit is instituted, the property may be released upon security being given for the value of the same.

If the claim is dismissed, the Court shall make an order for the sale of the property, or for the recovery of the value thereof, as the case may be, for the benefit of the distrainer.

If the claim is upheld, the Court shall decree the release of the distrained property with costs, and such damages (if any) as the circumstances of the case require.

Provided that no claim to any produce of land liable to distraint under this Act, which at the time of the distress may have been found in the possession of a defaulting cultivator, shall bar the prior claim of the person entitled to the rent of the land; nor shall any attachment in execution of a judgment or decree of any Court prevail against such prior claim.

83. *Vide* section 139 of Act X of 1859; section 96 of Act VIII (B.C.) of 1869; and section 83 of the North-Western Provinces Act.

84.—If, in any case in which property has been distrained for an arrear of rent, and a suit has been instituted to contest the demand, the right to distrain for such arrear is claimed by, or on behalf of any person other than the distrainer, on the ground of such otherperson being actually and in good faith in the receipt and enjoyment of the rent of the land, such other person shall be made a party to the suit, and the question of the actual receipt and enjoyment of the rent by him before and up to the time of the commencement of the suit shall be enquired into, and the suit shall be decided according to the result of such enquiry.

84. *Vide* section 14 of Act X of 1859, and section 84 of the North-Western Provinces Act. No corresponding section is found in Act VIII (B.C.) of 1869. The proviso in the two former Acts has been omitted, as the Civil Court in this Act is the authority which would try the suit.

85. If any person whose property has been distrained for the recovery of a demand not justly due, or of a demand due or alleged to be due from some other person, is prevented by any sufficient cause from bringing a suit to contest the demand or to try the right to the property, as the case may be within the period allowed by section 71 or 83, and his property is in consequence brought to sale, he may, nevertheless institute a suit under this Act to recover damages for the illegal distress and sale of his property.

85. *Vide* section 141 of Act X, of 1859; section 97 of Act VIII (B.C.) of 1869, and section 85 of the North-Western Provinces Act.

86. Taken, with the exception of the proviso, from section 142 of Act X of 1859, section 98 of Act VIII (B.C) of 1869, and section 86 of the North-Western Provinces Act. The proviso, in my opinion, is strongly needed. The existing law provides heavy punishment for unlawful distraint made by persons "not empowered to distrain," but it affords no remedy except a civil suit (which is practically no remedy at all) to ryots who have suffered from the wrongful and oppressive acts of persons "empowered to distrain." Moreover, even in a civil suit, the plaintiff can only recover damages for any actual injury he may have sustained. Oppressive landholders are thus directly encouraged to abuse their powers of distraint. By requiring the sanction of the Collector to the institution of a complaint for mischief, the law will protect distrainers from unfounded or vexatious prosecution. The necessity of the provision is admitted by Sir S. Bayley (*vide* paragraphs 30 and 31 of his Note).

86.—If any person empowered to distrain property, or employed for the purpose under a written authority by a person so empowered, distrain or sell, or cause to be sold, any property for the recovery of an arrear of rent alleged to be due, otherwise than according to the provisions of this Act;

or if any distained property is lost, damaged, or destroyed by reason of the distrainer not having taken proper precautions for the due keeping and preservation thereof;

or if the distraint is not immediately withdrawn when it is required to be withdrawn by any provision of this Act;

the owner of the property may institute a suit under this Act to recover damages for any injury which he may have thereby sustained.

Provided however that if any act or omission mentioned in this section shall have been occasioned by a want of due care and attention on the part of the distrainer, such distrainer shall be held to have committed "mischief," and shall be subject to the penalties provided for that offence; but no complaint of such offence shall be entertained in the Criminal Court without the sanction of the Collector.

87. *Vide* section 143 of Act X of 1859, section 90 of Act VIII (B.C.) of 1869, and section 87 of the North-Western Provinces Act.

In Act VIII (B C) of 1869 the offender here described is made liable to punishment by fine of Rs 300, when his act does not amount to criminal trespass, but the other two Acts declare that he "shall be held to have committed criminal trespass." Sir S. Bayley thinks that "it is not desirable to make separate provision for what are already offences under the Penal Code," but my experience leads me to think the contrary in respect of matters of this kind. A Divisional Bench of the High Court actually ruled in a case of this district that the word "intent" in section 441, Indian Penal Code (defining criminal trespass), was used in the narrow and restricted sense of "express purpose," and the difficulty of proving express purpose to injure another when a man is acting solely in his own selfish interests may be easily imagined Moreover, where the law wishes to punish a person for criminal trespass under circumstances in which there may be room for doubt whether his act technically amounts to criminal trespass or not, it is usual to enact that he shall be held to have committed the offence; *e.g.*, in section 5 of Act No. 1 (B C.) of 1866 it is declared that whoever "shall, except with the sanction of the Magistrate of the district, keep a ferry-boat for the purpose of plying for hire within a distance of two miles above or below the place where such public ferry is established, shall be liable to the punishment provided by section 447 of the Indian Penal Code"

87.—If any person not empowered to distrain property under sections 56, 57, or 59, nor employed for the purpose under a written authority by a person so empowered, wrongfully distrains or sells, or causes to be sold, any property under colour of this Act, the owner of the property so distrained or sold may institute a suit under this Act to recover damages from such person for any injury which the plaintiff has sustained from the distraint or sale.

And such person shall be held to have committed "criminal trespass," and shall be subject to the penalties provided for that offence, in addition to any damages which may be awarded against him in such suit.

88 *Vide* section 144 of Act X of 1859, section 100 of Act VIII (B C.) of 1869, and section 88 of the North-Western Provinces Act.

88.—Provided that every suit instituted under any of the three last preceding sections shall be commenced within the period allowed by section 100.

89. This section is suggested in lieu of the provisions contained in section 145 of Act X of 1859, section 101 of Act VIII (B.C.) of 1869, and section 89 of the North-Western Provinces Act. Under the existing law an offender, as here described, cannot be adequately punished, but if the proposed provisions be made law, the Criminal Court will be able both to punish the offender summarily by imprisonment, and also to award compensation to the distrainer under section 308, Code of Criminal Procedure.

89.—If any person resists a distraint of property duly made under this Act, he shall be held to have committed "assault," and shall be subject to the penalties provided for that offence.

If any person forcibly or clandestinely removes any property legally distrained under this Act, he shall be held to have committed "mischief," and shall be subject to the penalties provided for that offence.

No complaint of assault or mischief on account of any act mentioned in this section shall be entertained in the Criminal Court without the sanction of the Collector.

If the offender be not the owner of the property concerned, he shall also make good to the distrainer the value of the same.

90. This section is taken from section 20 of the "Bill for the more speedy realisation of arrears of rent."

90.—Notwithstanding anything contained in this Act, all crops or products declared liable to distraint under this Act shall be liable to distraint whether they belong to the person from whom the arrear of rent is due or to any under-tenant of such person, and no such under-tenant shall institute a suit to try the right to the possession of such crops or products, or to recover damages for the distress and sale of the same under this Act; but such under-tenant may

deduct the value of the crops and products belonging to him which have been so distrained from the rent due from him to such person as aforesaid, or may recover the same by suit from such person.

91.—The estimated value of the claim made in any suit filed under the provisions of sections 69, 71, and 83 shall be deemed to be the amount of arrears of rent for which the distraint shall have been made.

91. Taken from section 84 of Act VIII (B.C.) of 1869.

92.—All proceedings of officers distraining, or assisting distrainers, or holding sales, under this chapter shall be subject to the revision and orders of the Collector.

92. *Vide* section 136 of Act X of 1859, section 93 of Act VIII (B.C.) of 1869, and section 90 of the North-Western Provinces Act.

CHAPTER IV.—PROCESS (OF REVENUE COURTS).

93.—Every process issued by a Collector under this Act shall be under his seal and signature, and shall be served or executed by the nazir, or by such other officer as the Collector may direct, at the cost of the party at whose instance it is issued. The amount of such cost, and, in the case of summons to a witness, the sum required for his travelling expenses, shall be deposited in Court before the process is issued. Provided that, if in any case the Collector is satisfied that a party is unable to pay the cost of any necessary process, he may direct such process to be served free of charge.

94.—Any resistance or opposition to the lawful process of a Collector under this Act may be punished by the Collector according to the provisions of the law for the time being in force for the punishment of resistance or opposition to the processes of the courts of civil justice. When in any such case the offender is not present, the Collector may summon him to answer to the charge, and if after due service of the summons he fail to attend, may issue a warrant for his apprehension.

93-94 These two sections correspond to sections 146-147 of Act X, and to sections 91-92 of the North-Western Provinces Act.

CHAPTER V.—JURISDICTION OF COURTS.

95.—Save as in this Act is otherwise provided, all suits brought for any cause of action arising under this Act shall be cognizable by the Civil Courts according to their several jurisdictions; and such suits, and all proceedings therein, shall be regulated by the Code of Civil Procedure, and by such further and other enactments of the Governor-General in Council in relation to Civil Procedure as now are, or from time to time may be, in force; and all the provisions of the said Code of Civil Procedure and of such other enactments shall apply to such suits.

95. This section corresponds to sections 33 and 34 of Act VII (B.C) 1869

96.—The cause of action in suits brought for the delivery of any pottah or kabuliyat, or for the cancelment of any lease; for the determination of rates of rent; for illegal exactions of rent, cess, or impost; for refusal of receipts for rent paid; for extortion of rent; for excessive demand of rent; for abatement of rent; for arrears of rent, and for refusing to register transfers, successions, or divisions under sections 30 and 31, shall be deemed to have arisen within the jurisdiction of the Court which would have had jurisdiction to entertain a suit for the recovery of the land, or other immovable property in relation to which the cause of action arose, and shall be brought in such Court and in no other Court.

96 Taken from section 35 of Act VIII (B.C.) of 1869.

97.—If the land, which by the provisions of the next preceding section, determines the place in which the cause of action in the suits in the said section mentioned shall be deemed to have

97. Taken from section 36 Act VIII (B.C.) of 1869.

further sum than shall have been paid into Court, the plaintiff shall be charged with the whole costs of the suit incurred by the defendant; but if the plaintiff ultimately recovers a further sum than shall have been paid into Court, the defendant shall be charged with the whole costs of the suit.

120. Taken from section 49 of Act VIII (B.C.) of 1869.

120.—The defendant in any suit instituted under any of the provisions of this Act may, without having made any tender before action brought, pay into Court such sum of money as he shall consider to be due to the plaintiff together with the costs (to be fixed by the Court, if necessary, as of a suit originally instituted for the amount so paid into Court) incurred by the plaintiff up to the time of such payment, and such sum shall be immediately paid out of Court to the plaintiff. If after such payment the plaintiff elects to proceed in the suit and ultimately recovers no further sum than shall have been paid into Court, he shall be charged with all costs incurred by the defendant subsequently to such payment; but if the plaintiff ultimately recovers a further sum than shall have been paid into Court, the defendant shall be charged with costs as upon a suit originally instituted for the whole amount for which the plaintiff ultimately obtains a decree, but shall have credit thereout for the amount of costs paid into Court by him in the first instance.

121 Taken from section 50 of Act VIII (B.C.) of 1869, with an addition respecting a tenure held under a right of occupancy.

121.—No warrant of arrest before judgment shall be issued in a suit for arrears of rent due in respect of a dependent talook or other transferable tenure which may be liable to sale in execution of any decree which may be passed in the case, or in respect of a tenure held under a right of occupancy.

122 Taken from section 51 of Act VIII (B.C.) of 1869.

122.—It shall be lawful for any person entitled to recover the possession of land under any of the provisions of this Act to include in his plaint a claim for the mesne profits of the land.

123. Taken, with the exception of the proviso at the beginning from section 52 of Act VIII (B.C.) of 1869.

Section 19 of the Bengal Act proposes to make ryots liable to ejectment under decrees for arrears of rent at any time of the year, but for the reasons given in my Notes against section 39 of the present Bill, I think such an enactment would be unfair towards the ryots.

123.—Subject to the provisions of sections 39 and 40, any person desiring to eject a ryot or to cancel a lease on account of non-payment of arrears, may sue for such ejectment or cancelment and for recovery of the arrear in the same action, or may adduce any unexecuted decree for arrears of rent as evidence of the existence of such arrear in a suit for such ejectment or cancelment. In all cases of such suits for the ejectment of a ryot or the cancelment of a lease, the decree shall specify the amount of the arrears, and if such amount together with interest and costs of suit be paid into Court within 15 days from the date of the decree, execution shall be stayed.

124 Taken generally from section 53 of Act VIII (B.C.) of 1869.

124.—Whenever in any suit brought by any landholder or other person in receipt of the rent of land, to eject any cultivator not having a right of occupancy, or to eject any farmer or other tenant holding only for a limited period, after the determination of his lease or tenancy, or any agent after the determination of his agency, or to enforce any attachment or ejectment expressly authorised by any Regulation or Act, the Court shall pass a decree in favour of the plaintiff; no application in the form provided in section 235 of the Code of Civil Procedure shall be necessary, but the Court shall forthwith, upon the plaintiff depositing in Court the necessary expenses, make an order for delivery of possession in execution of the decree: Provided, however, that no such order shall be

made otherwise than in accordance with the provisions of sections 39 and 40.

125.—It shall not be lawful for any Court to entertain any application for stay of execution of any such order pending any appeal, and no person who shall have been evicted under any such order shall be restored to possession so long as the decree under which such order was issued shall remain unreversed.

125. Taken from section 54 of Act VIII (B.C.) of 1869.

CHAPTER VII.—PROCEDURE IN EXECUTION OF DECREES IN SUITS.

126.—When the decree is given for the delivery of a pottah, if the person required by the decree to grant such pottah refuse or delay to grant the same, the Court may grant a pottah in conformity with the terms of the decrees under the signature and seal of such Court, and such pottah shall be of the same force and effect as if granted by the person aforesaid.

126. Taken from section 55 of Act VIII (B.C.) of 1869.

127.—When a decree is given for the delivery of a kabuliyat, if the person required by the decree to execute such kabuliyat shall refuse to execute the same, the decree shall be evidence of the amount of rent claimable from such person, and a copy of the decree under the signature and seal of the Court shall be of the same force and effect as a kabuliyat executed by the said person.

127. Taken from section 56 of Act VIII (B.C.) of 1869.

128.—Process of execution in any suit instituted under this Act may be issued against either the person or the property of a judgment-debtor, but process shall not be issued simultaneously against both the person and property.

128. Taken from section 57 of Act VIII (B.C.) of 1869.

129.—No process of execution of any description whatsoever shall be issued on a judgment in any suit for any of the causes of action mentioned in sections 100, 101, 102, or 103 of this Act, after the lapse of three years from the date of such judgment, unless the judgment be for a sum exceeding 500 rupees, in which case the period within which execution may be had shall be regulated by the general rules in force in respect to the period allowed for the execution of decrees of the Court.

129. Taken from section 58 of Act VIII (B.C.) of 1869.

130.—Whenever a decree may be passed for an arrear of rent due in respect of an under-tenure which by the title-deeds or this Act or the custom of the country (not inconsistent with any provision of this Act) is transferable by sale, and the judgment-creditor shall make application for the attachment and sale of such under-tenure, the Court shall, so soon as such under-tenure shall have been ordered to be sold, cause to be hung up in some conspicuous part of the building in which such Court sits, and of the offices of the Collector and Judge of the District, within which the land comprised in such under-tenure is situate, and to be affixed on some conspicuous place in the town or village in or nearest to which such land is situate, a notice for the sale of such under-tenure on some fixed date not less than 20 days from the hanging up of such notice in such Court.

130. Taken from section 59 of Act VIII (B.C.) of 1869, with a slight modification designed to meet the requirements of the latter part of section 7 and explanation II of section 9 of the present Bill.

131.—Every such notice shall specify, in the words used in the plaint in the suit in which the decree was made, the name of the village, estate, and pergunnah or other local division in which the land comprised in the said under-tenure is situated, the yearly rent payable under the said under-tenure, and the gross amount recoverable under the said decree.

131. Taken from section 60 of Act VIII (B.C.) of 1869.

132. Taken from section 61 of Act VIII (B.C.) of 1869.

132.—No order for the sale of any such under-tenure shall be made in execution of a decree for recovery of arrears of rent payable in respect thereof when a warrant of execution has been previously issued against the person or movable property of the judgment-debtor, so long as such warrant remains in force. If, after sale of any such under-tenure in execution of such decree, any portion of the amount decreed remains due, process may be applied for, and issued against, any other property, movable or immovable, belonging to the debtor.

133. Taken from section 62 of Act VIII (B.C.) of 1869.

133.—If the sum due under the decree, together with interest to date of payment, and all costs of process, be paid into Court at any time before the sale commences, whether by the defaulting holder of the under-tenure or any one on his behalf, or any one interested in the protection of the under-tenure, such sale shall not take place; and the provisions of section 13 of Regulation VIII of 1819 for the recovery of sums paid by person other than the defaulting holder of the under-tenure to stay the sale of the under-tenure, shall be applicable to all similar payments made under this section.

134. Taken from section 63 of Act VIII (B.C.) of 1869.

134.—If, after attachment and before sale of any such under-tenure as aforesaid in execution of a decree for arrears of rent due in respect of such under-tenure, any third party may prefer a claim alleging that such third party and not the person against whom the decree has been obtained is the proprietor of such under-tenure, and was in lawful possession of the same at the time when such decree was obtained, the Court shall not postpone such sale, unless and until such third party shall have deposited in Court the amount of the decree, or given sufficient security for the same. Provided that no transfer of an under-tenure which, by the provisions of this Act or any other law for the time being in force, is required to be registered in the sherishtah of the proprietor or superior tenant, shall be recognised unless it has been so registered, or unless sufficient cause for non-registration be shown to the satisfaction of the Court.

135. Taken from section 64 of Act VIII (B.C.) of 1869.

135.—If a decree be given in favour of a sharer in a joint undivided estate, dependant talook, or other similar tenure, for money due to him on account of his share of the rent of an under-tenure situate in such undivided estate, talook, or tenure, no order for the sale of such under-tenure in execution of such decree shall be made unless and until all movable property (if any) which such judgment-debtor may possess within the jurisdiction of the Court in which the suit was instituted shall have proved insufficient to satisfy the judgment. In such case such under-tenure, if of the nature described in section 130, may be seized and sold in execution of such decree, according to the ordinary procedure of the Court, and not in the manner provided in the said section, and every such sale shall have such and the same effect as the sale of any immovable property sold in execution of a decree not being for arrears of rent payable in respect thereof.

136. Taken from section 65 of Act VIII (B.C.) of 1869.

136.—In the execution of any decree for the payment of any money under this Act, not being money due as arrears of rent of a saleable under-tenure, if satisfaction of the judgment cannot be obtained by execution against the person or movable property of the debtor within the district in which the suit was instituted, the

judgment-creditor may apply for execution against any immovable property belonging to such debtor.

137.—The purchaser of an under-tenure under the provisions of sections 130 and 131 of this Act shall acquire it free of all incumbrances which may have accrued thereon by any act of any holder of the said under-tenure, his representatives or assignees, unless the right of making such incumbrances shall have been expressly vested in the holder by the written engagement under which the under-tenure was created, or by the subsequent written authority of the person who created it, his representatives or assignees, provided that nothing herein contained shall be held to entitle the person to eject resident ryots or occupancy ryots, nor to cancel *bonâ fide* engagements made with such ryots by any holder of the under-tenure or his representatives, except it be proved in a regular suit to be brought by such purchaser for the adjustment of his rent, that a higher rent would have been demandable at the time such engagements were contracted by his predecessor. Nothing in this section shall be held to apply to the purchase of a tenure by the previous holder thereof, through whose default the tenure was brought to sale.

137. Taken from section 66 of Act VIII (B.C.) of 1869

The words "resident ryots or occupancy ryots" have been substituted for "khoodkast ryots or resident and hereditary cultivators

138.—The purchaser of an under-tenure sold under this Act shall apply to the proprietor or other landholder within 15 days from the day of sale to have his name registered in the proprietor or other landholder's books as the purchaser, and shall execute a kabuliyat on the same terms and conditions on which the under-tenure was held by the defaulter; and if such application be not made within 15 days, it shall be lawful for the proprietor or other landholder to sue the said purchaser for the delivery of a kabuliyat.

138. Taken from section 67 of Act VIII (B. C.) of 1869.

CHAPTER VIII.—MISCELLANEOUS.

139.—Nothing in this Act contained shall be deemed to confer any power of appeal in any suit tried and decided by a District Judge, originally or in appeal, if the amount sued for, or the value of the property claimed, does not exceed 100 rupees, in which suit a question of right to enhance or vary the rent of a ryot or tenant, or any question relating to a title to land or to some interest in land as between parties having conflicting claims thereto, has not been determined by the judgment.

139. Taken from section 102 of Act VIII (B. C.) of 1869.

140.—No application for a review of any judgment or order passed in any suit brought under the provisions of this Act shall be received by any Court after the expiration of 30 days from the date of such order or judgment, but nothing in this section contained shall be deemed to apply to the High Court of Judicature at Fort William in Bengal.

140. Taken from section 103 of Act VIII (B. C.) of 1869

141.—Nothing in this Act contained shall be deemed to confer upon any Court, sitting as a Court of Small Causes, cognisance of any suit brought under the provisions of this Act, of which it would not have had cognisance if this Act had not been passed.

141. Taken from section 104 of Act VIII (B. C.) of 1869.

141.—If in any case the Court is satisfied that a party is unable to pay the cost of any necessary process in any suit under this Act, it may direct such process to be served free of charge.

141. Taken from section 105 of Act VIII (B. C.) of 1869.

142.—Every order passed by any officer subordinate to the Collector of a district shall

142. This section is new. It seems undesirable that in the purely executive matters with which Revenue officers are empowered to deal a system of appeals should be allowed. The delay and expenses

arisen, be situate within the jurisdiction of different Courts, the provisions of section 19 of the Code of Civil Procedure shall apply to such suits as if the same had been suits for the recovery of such land.

98. Taken from section 42 of Act VIII (B.C.) of 1869.

98.—All suits brought under any of the provisions of this Act shall be entered in a special register of the Court kept for that purpose.

99. Taken from section 24 of Act VIII (B.C.) of 1869.

99.—All suits which under the provisions of this Act may be brought by or against proprietors or other persons in the receipt of the rent of the land, may be brought by or against surbarakars or tehsildars of estates held under khas management, whether such estates are the property of Government or of individuals.

100. Taken from sections 27 and 100 of Act VIII (B.C.) 1869.

100.—All suits instituted for the recovery of damages on account of the illegal exaction of rent or of any unauthorized cess or impost, or on account of the refusal of receipts for rent paid, or on account of the extortion of rent by confinement or other duress, or on account of the excessive demand of rent, and all suits for abatement of rent, and all suits to eject any ryot or to cancel any lease on account of the non-payment of arrears of rent, or of the breach of the conditions of any contract by which a ryot may be liable to be ejected, or a lease may be liable to be cancelled, and all suits to recover the occupancy of any land, farm, or tenure from which a ryot, farmer, or tenant has been illegally ejected by the person entitled to receive rent for the same, and all suits arising out of the exercise of the power of distraint for arrears of rent conferred on landholders and others, by this or any other Act, or out of any acts done under colour of the exercise of the said power, shall be commenced within the period of one year from the date of the accruing of the cause of action, and not afterwards.

Provided that any suits which may be instituted under sections 85, 86 or 87 shall be commenced within three months from the date of the occurrence of the cause of action.

101. *Vide* section 28 of Act VIII (B.C.) of 1869.

101. Suits for the delivery of pottahs or kabuliyats, and for the determination of the rates of rent at which such pottahs or kabuliyats are to be delivered, may be instituted at any time during the tenancy, subject however to the restrictions contained in section 27.

102. Taken from section 29 of Act VIII (B.C.) of 1869.

102. Suits for the recovery of arrears of rent shall be instituted within three years from the last day of the month of Jeyt of the year in which the arrear claimed shall have become due: Provided that, if the suit be for the recovery of rent at a higher rate than was payable in the previous year, such rent, having been enhanced after issue of notice under the provisions hereinbefore enacted; and the enhancement not having been confirmed by any competent Court, the suit shall be instituted within three months from the end of the month of Jeyt of the year on account of which such enhanced rent is claimed.

103 Taken from section 30 of Act VIII (B.C.) of 1869.

103.—Suits for the recovery of money in the hands of an agent, or for the delivery of accounts or papers by an agent, may be brought at any time during the agency, or within one year after the determination of the agency of such agent: Provided that, if the person having the right to sue shall, by means of fraud, have been kept from the knowledge of the receipt of any such money by the agent, or if any fraudulent account shall have been rendered by the agent, the suit

may be brought within one year from the time when the fraud shall have been first known to such person; but no such suit shall in any case be brought at any time exceeding three years from the termination of the agency.

104. Taken from section 31 of Act VIII (B.C.) of 1869.

104.—Whenever a deposit on account of rent shall have been made under the provisions of this Act, no suit shall be brought against the person making the deposit, or his representatives, on account of any rent which accrued due prior to the date of the deposit, unless such suit be instituted within six months from the date of the service of the notice in section 55 of this Act mentioned.

105. Taken from section 32 of Act VIII (B.C.) of 1869.

105.—Every naib or gomashtah hereto specially authorized by any writing under the hand of his employer, shall, for the purposes of all suits for any of the causes of action mentioned in sections 100, 101 or 103 of this Act be deemed to be the recognised agent of such employer within the meaning of section 37 of the Code of Civil Procedure, though such employer may be within the jurisdiction of the Court in which such naib or gomashtah may appear or make any application.

CHAPTER VI.—Procedure in suits up to Judgment.

106. The first clause of this section is taken from section 48 of Act VIII (B.C.) 1869.
The proviso is adopted from the Collector of Durbhunga's draft Bill and is approved by Sir S. Bayley (*vide* paragraph 10 of his Note).

106.—In any suit hereafter to be brought for the recovery of an arrear of rent, the plaint shall specify the name of the village and estate and of the pergunnah or other local division in which the land is situate, the yearly rent of the land, the amount (if any) received on account of the year for which the claim is made, the amount in arrear, and the time in respect of which it is alleged to be due. If the arrear is alleged to be due from any ryot, the plaint shall further specify the quantity of land; and where fields have been numbered in a Government survey, the number (if it be possible to give it) of such field.

Provided that no plaint for arrears of rent, or for ejectment on account of non-payment of rent, shall be received, unless it be accompanied by the zemindari accounts or other documentary evidence on which it is based; such zemindari accounts or other documentary evidence being in the form prescribed by the orders of the local Government at the time in force, and being authenticated by the registered putwari.

107-109. These three sections are based on sections 15 and 17 of the "Agrarian Disputes Act" (VII B.C. of 1876). *Vide* also the Collector of Durbhunga's draft Bill and paragraph 11 of my letter, dated 9th October 1877.

107.—In every suit for the delivery of pottahs or kabuliyats, and for the determination of the rates of rent at which such pottahs or kabuliyats are to be delivered; in every suit for the recovery of damages on account of the illegal exaction of rent or of any unauthorised cess or impost, or on account of the refusal of receipts for rent paid, or on account of the extortion of rent by confinement or other duress; in every suit on account of the excessive demand of rent, and in every suit for abatement of rent; in every suit for the recovery of arrears of rent; and in every suit for the determination of class of tenure, any number of ryots or other tenants may be sued or may sue collectively; and it shall be no ground for dismissing or refusing to hear the application or plaint that such ryots or other tenants are wrongly joined as defendants or plaintiffs; provided that the suit by or against all the tenants be of the same nature, and be on account of lands situate in the same estate, or where the estate

consists of more than one village, in the same village, having one registered putwári.

108.—No order shall be passed in any suit under section 107, unless the officer making such order is satisfied that all parties have had an opportunity to appear and make objection to any claims preferred against them;

and if at any time it shall appear to the Court that the question between any two of the parties of whom one is so joined with others cannot conveniently be so jointly tried, the Court may order a separate trial to be held.

109.—Every order passed in any such case as is mentioned in section 107 shall specify the extent to which each of the ryots or other tenants named in the order shall be affected thereby.

110.—From and after the commencement of this Act, all suits for arrears of rent brought on registered engagements or at rates previously sanctioned by the Court, and within 12 months after such arrears have become due, may, in case the plaintiff shall so desire, be commenced as hereinafter is mentioned (that is to say), the plaint shall be in the form prescribed by law, but the summons shall be in the Schedule (D) annexed to this Act; and in any case in which the plaint and summons shall be in such forms respectively, it shall not be lawful for the defendant to appear to defend the suit unless he shall obtain leave from a Judge, as hereinafter mentioned, so to appear and defend; and in default of his obtaining such leave or of appearance and defence in pursuance thereof, the plaintiff shall be entitled to a decree for any sum mentioned in the summons, and interest on the same at the rate of 12 per cent. per annum to the date of decree together with a sum for costs which shall be ascertained in the usual way, and such decree shall be enforced forthwith.

111.—The Court shall, upon application within the period of 14 days from the service of such summons, give leave to appear and to defend the suit upon the defendant paying into Court the sum mentioned in the summons, or upon his satisfying the Court by his examination upon oath or affirmation that he has a defence, or can adduce such facts as the Court may deem sufficient to support the application, and on such terms as to security, framing, and recording of issues or otherwise, as to the Court may seem fit.

112.—After decree the Court may, under special circumstances, set aside the decree, and, if necessary, stay or set aside execution, and may give leave to appear to the summons and to defend the suit if it shall seem reasonable to the Court so to do, and on such terms as to the Court may seem just.

113.—No appeal shall be from any decree of the Court under section 110 unless the judgment-debtor deposit the amount of the decree with costs in such Court to the credit of the person who has obtained the decree.

114.—On the application of the person who has obtained the decree, the money in deposit shall be paid to him; but if the judgment-debtor appeal, and the appeal is decreed in his favour in whole or in part, notice shall be served on the original decree-holder requiring him to pay the money aforesaid, or such portion of it as may be ordered to be refunded, into the public treasury within 14 days from the service on him of such notice.

110-116. These sections have been transcribed from sections 4-11 of the "Bill for the more speedy realization of arrears of rent," in accordance with the views expressed by Sir S. Bayley in paragraph 40 of his Note. Section 12 of that Bill I have not reproduced as section 9 Explanation II of the present Bill proposes to make a right of occupancy transferable only so long as no decree is outstanding against the tenant for rent due on account of such tenure. When a decree for such rent is not satisfied (under certain circumstances) within 15 days, it is proposed to make the occupancy right resumable by the zemindar as FORFEIT. Consequently such a right will never be sold under the circumstances contemplated in section 12 of the Bengal Bill. When writing in paragraph 40, "I have also a strong opinion as to the expediency of section 12 empowering the decree-holder to sell up right of occupancy in execution," Sir S. Bayley seems to have over-looked the effect of the opinion expressed in his 25th paragraph as follows:—

"I would also adopt Mr. Worsley's subsidiary proposals, making occupancy rights transferable by sale so long as there is no outstanding decree of rent; and I would make them resumable by a zemindar as FORFEIT when rent is not paid within 15 days of decree."

The words "on registered engagements or at rates previously sanctioned by the Court" are new, and their substance is generally approved by the highest authority (*vide* paragraph 11 of Mr. Secretary Mackenzie's Note.)

115.—In default of compliance with such notice the sum referred to therein shall be deemed a demand under Bengal Act VII of 1868, and shall be recoverable from the decree-holder aforesaid as such.

116.—No suit shall be entertained under section 110 except where it shall be shown to the satisfaction of the Court that rent at the same rate as that alleged to be due has been paid in respect of the holding for which it is claimed for the year immediately preceding the period during which it is claimed, or that the tenant has agreed by a written engagement, which is still in force, to pay rent at the rate claimed.

Nothing in section 110 shall be deemed to apply to suits for rent at enhanced rates.

117.—In any suit hereafter to be brought for rent under the provisions of this Act, if it shall appear to the Court that the defendant has without reasonable or probable cause, neglected or refused to pay the amount due by him, and that he has not, before the institution of the suit, tendered such amount to the plaintiff or his duly authorized agent, or, in case of the refusal of the plaintiff or such agent to receive the amount tendered, has not deposited such amount with the Collector before the institution of the suit in the manner mentioned in sections 54 and 55, it shall be lawful for the Court to award to the plaintiff, in addition to the amount decreed for rent and costs, such damages, not exceeding 25 per centum on the amount of rent decreed, as the Court may think fit. These damages, if awarded, as well as the amount of rent and costs decreed in the suit, shall carry interest at the rate of 12 per centum per annum from the date of decree until payment thereof.

117-118. Taken from sections 44 and 45 of Act VIII (B.C.) of 1869 as modified by the Bengal Bill

118.—In any suit hereafter to be brought for rent under the provisions of this Act, if it shall appear to the Court that the plaintiff has instituted the suit against the defendant without reasonable or probable cause, or that the defendant had before the institution of the suit duly deposited with the Collector, in the manner mentioned in sections 54 and 55, the full amount which the Court shall find to have been due to the plaintiff at the date of such deposit, it shall be lawful for the Court to award to the defendant, by way of compensation, such sum, not exceeding 25 per centum on the whole amount claimed by the plaintiff, as the Court may think fit; and such sums, with interest at the rate of 12 per centum per annum until payment thereof, shall be recoverable from the plaintiff in like manner as sum ordered to be paid by decrees of such Court.

Provided that, for the purposes of this section and section 117, each of the ryots or tenants, who may be joined together in any suit as one party under the provisions of section 104, shall, when so joined with others, be deemed to be a single defendant.

This proviso is new and will be required if section 104 becomes law. The principle involved is distinctly recognised in section 209, Code of Criminal Procedure.

119.—The defendant in any suit instituted under any of the provisions of this Act may, if he have duly tendered the same to the plaintiff before the institution of the suit, pay into Court such sum of money as such defendant may consider to be due to the plaintiff, without paying in any costs incurred by the plaintiff up to the time of such payment, and such sum shall be immediately paid out of Court to the plaintiff. If after such payment the plaintiff elects to proceed in the suit and ultimately recovers no

119 Taken from section 48 of Act VIII (B.C.) of 1869.

be subject to revision and modification by the Collector; but every order passed by the Collector except under sections 44 and 94 shall be final, and not open to revision or modification by any superior Revenue authority.

Explanation.—"The Collector" in this section means the Chief Officer in charge of the revenue administration of a district.

143.—All power at any time herefore vested in zemindars and other landholders of compelling the attendance of their tenants for the adjustment of their rents or for any other purpose is withdrawn; and all such persons are prohibited from adopting any means of compulsion for enforcing payment of the rents due to them, other than by suit or distress or otherwise under the provisions of this Act.

involved by such a system would defeat most of the objects of the law. At the same time, I think, the Collector of a district should have power to interfere, when necessary.

143. Taken from section 12 of Act VIII (B.C.) of 1869

SCHEDULE A (*referred to in section 55*).

I, A. B., of, &c., do solemnly declare that I did personally (or by my Agent, C. D.) on the day of tender payment to E. F. at his mâl cutcherry (or) the place where the rent of the lands at held or cultivated by me under or from the said E. F. is usually payable of the sum of Rupees as and for the whole amount due from me in respect of the rent of the said lands from the month of to the month of both inclusive. I further declare that the said E. F. refused to accept the said sum so tendered (or to give me a receipt in full forthwith for the same; and I do declare that, to the best of my belief, the sum of Rupees so tendered, and which I now desire to deposit with the Collector, is the full amount which I owe the said E. F. on account of the rent of the said lands from the month of to the month of both inclusive, and that I owe the said E. F. no further sum on account of the rent of the said lands.

SCHEDULE B (*referred to in section 55*).

COURT OF

Dated the *day of* 187

To. E. F. of, &c.

WITH reference to the written declaration, you are hereby informed that the sum of Rupees therein mentioned is now in deposit in this Court, and that the above sum will be paid to you or to your duly authorized agent on application; and take notice that if you have any further claim or demand whatsoever to make against the said A. B. in respect of the rent of the said lands, you must institute a suit in the Civil Court for the establishment of such claim or demand within six calendar months from this date, otherwise your claim will be for ever barred.

(Copy of declaration in Schedule A to be annexed).

SCHEDULE C (*referred to in section 69*).

FORM OF NOTICE TO OWNER OF DISTRAINED PROPERTY.

(COURT OR OFFICE) OF

A. B. DISTRAINER.

(Name, description, and address of the owner of the property.)

WHEREAS the said A. B. has applied to have the distrained property specified below sold for the recovery of alleged to be due to him as arrears of rent, you are hereby required either to pay the said sum to the said A. B., or to institute a suit in the Civil Court of to contest the demand within 15 days from the receipt of this notice, failing which the property will be sold.

Dated this *day of* 187

SCHEDULE D (*referred to in section* 110).

NUMBER OF SUIT.

IN THE COURT OF AT

Plaintiff.

Defendant.

To

WHEREAS (here enter plaintiff's name, description, and address) has instituted a suit in this Court against you under Bengal Act , 1879, for Rs. , principal and interest due to him as arrears of rent of the lands measuring , situate in , held or cultivated by you under or from the said (here enter plaintiff's name) from the month of to the month of , both inclusive, at a rental of Rs. per annum, you are hereby summoned to obtain leave from this Court within 14 days from the service hereof, inclusive of the day of such service, to appear and defend the suit, and within such time to cause an appearance to be entered for you. In default whereof the plaintiff will be entitled to obtain a decree for any amount not exceeding the sum of Rs. (here state the sum claimed) and the sum of Rs. for costs.

Leave to appear may be obtained on its being shown to the satisfaction of the Court that there is a defence to the suit on the merits, or that it is reasonable that you should be allowed to appear in the suit.

MEMORANDUM.

MY principal object in framing this Bill has been to bring together in a convenient shape and under their proper heads, the most approved suggestions which have been made for the amendment of the Rent Law in Behar, and thus to provide some solid basis for discussion by the Rent Committee at their meetings. In pursuing this object, I have not hesitated to discard the awkward intermixture of subjects displayed in the Bengal Acts, and to adopt the scientific and lucid arrangement of the North-Western Provinces Rent Act. I have also gladly availed myself of such provisions of this excellent Act as seem well-suited to Behar, and have further ventured to insert several propositions which have suggested themselves to me in the course of my labours. Much of my work has been mere transcribing of sections, but if we are to have (as we want) a complete Rent Act for Behar, such work cannot be omitted by the Committee.

Some of the points enumerated in Government letter No. 2122, dated 7th September 1878, I have treated very briefly. The questions of improving the system of keeping village accounts and of cheapening registration are matters which can be better dealt with executively than by the Legislature, and section 106 of the Bill enables the Government to take action in the one case while section 78 of the Indian Registration Act, 1877, empowers the Government to prescribe and alter from time to time the fees for registration. On these two points therefore it seems to me that an expression of their opinion by the Committee will be sufficient. On all other points definite provisions will be found in the Bill.

I may say here that, in my opinion, the replacement of Rural Registrars by Deputy or Sub-Deputy Collectors in every thana jurisdiction would be the very best measure that could be adopted by the Government. Local supervision of putwaris, the sale of distrained property, and the valuation of crops under the Batai or Danabundi system could be most efficiently carried out by such officers. Nothing is more needed in Behar than the creation of appointments corresponding in some degree to those of tehsildars in the North-Western Provinces.

The provisions regarding occupancy rights, enhancement of rents, leases for common ryots, valuation of crops, joinder of plaintiffs, or defendants exercise of distraint, and summary trials deserve the most careful consideration.

C. F. WORSLEY.

MOZUFFERPORE,

The 16th October 1878.

ACT No. VIII of 1869.

PASSED BY THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

(*Received the assent of the Lieutenant-Governor on the 21st August* 1869, *and of the Governor-General on the 15th October* 1869.)

An Act to amend the procedure in suits between Landlords and Tenants.

Preamble.

WHEREAS it is expedient to amend the procedure in suits between landlords and tenants in the provinces subject to the Lieutenant-Governor of Bengal; it is enacted as follows:—

Interpretation of "Collector"

1. In the construction of this Act the word "Collector" shall include a Deputy Collector in charge of a sub-division, or other officer exercising the powers of a Collector of a district or of a Deputy Collector in charge of a sub-division, by whatever designation such officer may be called.

The Behar Rent Act, 1878.

Preamble

WHEREAS it is expedient to amend and consolidate the procedure between landlords or other persons in receipt of rent and tenants in Behar; it is enacted as follows:—

Section 1—

Interpretation clause

In the construction of this Act the word

(*a*) "Collector" shall include a Deputy Collector in charge of a sub-division, or other officer exercising the powers of a Collector of a district or of a Deputy Collector in charge of a sub-division, by whatever designation such officer may be called.

(*b*) Except where the context especially denotes the contrary, the singular shall include the plural.

(*c*) "Rent" means whatever is to be paid, delivered, or tendered by a tenant on account of his holding, use, or occupation of land.

(*d*) "Landlord or proprietor" means any person having a permanent transferable interest in any land and recorded as a proprietor in the Collector's registers under the provisions of the Registration of Estates Act, 1876.

(*e*) "Person in receipt of rent" means a landlord or proprietor or the lawful assignee of a landlord or proprietor.

Explanation.—A thikadar is a "person in receipt of rent" within the meaning of this section, provided the right to collect rents has been lawfully assigned to such thikadar, and provided the assigning proprietor had himself, at the time of assignation, the right to collect such rents

(*f*) "Person in receipt of rent" includes a partnership or number of persons in receipt of rent.

(*g*) "Kist or instalment of rent" means the entirety of the quota of rent due on any specified date in respect of the whole of the land occupied."

(*h*) "Khamar," "nij jote," "sir land" or "*zirát*" means land continuously cultivated for 12 years by the proprietor or other person in receipt of rent. with his own stock, or by his servants, or by hired labour at his expense.

Or land recognized by village custom as the special holding of a zemindari co-sharer, and treated as such in the distribution of profits and charges among the co-sharers

"Middleman or thikadar" means any person to whom a landlord or proprietor of an estate, or part of an estate, leases out for a limited period, the right to collect rents from the cultivating ryots of such estate or part of an estate, whether the consideration for such lease be a bonus, salamee, or zurpeshgi, or any other consideration.

Ryots entitled to a pottah.

2. Every ryot is entitled to receive, from the person to whom the rent of the land held or cultivated by him is payable, a pottah containing the following particulars:—

The quantity and boundaries of the land; and, where fields have been numbered in a Government survey, the number of each field.

The amount of annual rent.

The instalments in which the same is to be paid.

And any special conditions of the lease.

If the rent is payable in kind, the proportion of produce to be delivered and the time and manner of delivery.

Section 2 (amended)—

Every ryot is entitled to receive, from the person to whom the rent of the land held or cultivated by him is payable, a pottah containing the following particulars:—

(*a*) The quantity and boundaries of the land held by him, and of each field therein, and where fields have been numbered in a Government or other survey, the index number of each field.

(*b*) The amount of the annual rent of the entire holding and of each field therein, the rate per local beegha, and the length of the measuring pole expressed in cubits and also in feet or inches.

(*c*) The proportion which each instalment of rent shall bear to the whole rent, and the date on which each instalment shall be due.

(*d*) If the rent is payable in kind, the proportion of the produce to be delivered and the term and manner of delivery.

(*e*) Any special conditions of the lease.

Explanation.—A pottah which in addition to the particulars specified in clauses *a*, *b*, *c*, and *d* of this section also defines the status of the ryot's holding, or which sets forth any special conditions of the lease, may be called a "complete pottah." A complete pottah may be executed on such conditions as the parties may have voluntarily arranged among themselves *or* on such conditions as may have been determined by a competent court in regular suit.

Section 2 (A)—

Every person claiming the right to receive rent shall be bound to tender to every ryot from whom he claims rent a "*chitta or memorandum of tenure*" containing not less than the particulars specified in clauses *a*, *b*, *c*, and *d* of section 2.

Explanation.—Chittas under this section may be called incomplete pottahs, and are required in all instances in which complete pottahs have not been tendered and accepted.

Section 2(B)—

Every person claiming any share in the rent payable by a cultivating ryot is bound to ensure such ryot in peaceable possession of the whole of his holding throughout the period in respect of which rent is claimed undisturbed by force or show of force on the part of the rent claimant himself, or on the part of a rival rent claimant, or on the part of any person claiming possession through such rent claimant or rival rent claimant.

Section 2(C)—

Any rent claimant who fails to ensure a ryot in peaceable possession of his holding as prescribed in section 2 (B) shall, in addition to any other penalty to which he may be liable, forfeit all claim to the rent of such holding in respect of the year in which the ryot's possession in the whole or any part of his holding was disturbed.

Explanation.—Nothing in this section shall affect the right of distraint as defined in sections to of this Act.

Ryots holding land at fixed rates to receive pottahs.

3. Ryots who, in any province to which this Act may apply, hold lands at fixed rates of rent, which shall not have been changed from the time of the permanent settlement of such province, are entitled to receive pottahs at those rates.

Presumption if rent of land be not changed for 20 years.

4. Whenever, in any suit under this Act, it shall be proved that the rent at which land is held by a ryot in any such province has not been changed for a period of 20 years before the commencement of the suit, it shall be presumed that the land has been held at that rent from the time of the Permanent Settlement, unless the contrary be shown, or unless it be proved that such rent was fixed at some later period.

Ryots having right of occupancy, but not holding at fixed rates, to receive pottahs.

5. Ryots having rights of occupancy, but not holding at fixed rates as described in the two preceding sections, are entitled to receive pottahs at fair and equitable rates. In case of dispute, the rate previously paid by the ryot shall be deemed to be fair and equitable, unless the contrary be shown in a suit by either party under the provisions of this Act.

Right of occupancy of ryot cultivating or holding land for 12 years.

6. Every ryot who shall have cultivated or held land for a period of 12 years shall have a right of occupancy in the land so cultivated or held by him, whether it be held under pottah or not, so long as he pays the rent payable on account of the same; but this rule does not apply to khamar, nij-jote, or seer land belonging to the proprietor of the estate or tenure and let by him on lease for a term, or year by year, nor (as respects the actual cultivator) to land sublet for a term, or year by year, by a ryot having a right of occupancy. The holding of the father or other person from whom a ryot inherits shall be deemed to be the holding of the ryot within this meaning of the section.

Section 6 (A)—

An occupancy right is perpetual, hereditary, and transferable.

Section 6 (B)—

Every khoodkhasht resident ryot who has cultivated or held any land continuously for 12 years in any village or estate shall be presumed, till the contrary is proved, to have occupancy rights in the whole of the land which he occupies in that village or estate. The holding and residence of a father or other person from whom a ryot inherits shall be deemed to be the holding and residence of the ryot within the meaning of this section.

Section 6 (C)—

Every thikadar, middleman, or other person who contracts for the right to collect rents in any village or part of a village for a limited term of years shall be bound, on the expiration of such term, to surrender to his lessor all lands, whether ryotti or nij-jote or *sirát*, acquired in such leased village, or leased part of a village, during the currency of the lease, otherwise than by purchase at sale in execution of a decree. On refusal to surrender such lands to his lessor at the expiry of his lease, the ex-thikadar may be treated as a trespasser.

Saving of terms of written contracts.

7. Nothing in the last four preceding sections shall be held to affect the terms of any written contract for the cultivation of land entered into between a landholder and a ryot, when it contains any express stipulation contrary thereto.

Pottahs to which ryots not having ryots of occupancy are entitled.

8. Ryots not having rights of occupancy are entitled to pottahs only at such rates as may be agreed on between them and the persons to whom the rent is payable.

9. If, on the trial of a suit for the delivery of a pottah instituted by a ryot having a right of occupancy, the parties do not agree as to the term for which the pottah is to be granted, the Court shall fix such term as under the circumstances of the case may seem just and proper: provided that the term shall not in any case be longer than ten years, and, in estates not permanently settled, shall not extend beyond the period for which the proprietor of the estate has engaged with Government: provided also that, if the defendant be a farmer or other person having only a temporary interest in the land, the term of the pottah shall not extend beyond the period of the continuance of such interest. For cultivators not having a right of occupancy, the term of pottah shall be exclusively in the discretion of the person entitled to the rent of the land.

If, on trial of suit for delivery of pottah, parties do not agree as to the time for which the pottah is granted, Court to fix the time

Proviso.

10. Every person who grants a pottah is entitled to receive, from the person to whom the pottah is granted, a kabuliyat or counterpart engagement on conformity with the terms of the pottah. The tender to any ryot of a pottah, such as the ryot is entitled to receive, shall be held to entitle the person to whom the rent is payable to receive a kabuliyat from such ryot.

Persons granting pottah entitled to a counterpart engagement.

Explanation.—A kabuliyat shall be deemed a complete or incomplete kabuliyat according as the pottah of which it is a counterpart is a complete or incomplete pottah as defined in sections 2 and 2(A).

Section 10(A)—

Every ryot to whom a chitta has been tendered in accordance with the provisions of section 2(A) shall be bound to give a counterpart in conformity with the terms of the chitta: Provided—

firstly, that no ryots shall be bound to accept a chitta or to give a counterpart otherwise than in accordance with a decree of the Court if such chitta or counterpart contain any conditions or particulars other than those specified in section 2 (A) and this section respectively;

secondly, that no occupancy ryot shall be bound, otherwise than in accordance with a decree of the Court, to accept a chitta or give a counterpart at rates higher than those paid by him in the previous year;

thirdly, that no non-occupancy ryot shall be bound otherwise than in accordance with a decree of the Court to accept a chitta or give a counterpart at rates higher than those previously paid by him, except after notice of enhancement served in writing in the manner provided in section 14 of this Act;

fourthly, provided also that the tender and acceptance of a chitta and the giving of a counterpart shall not affect the status and rights of the ryot in particulars other than those expressly set forth in the chitta and counterpart.

Section 10(B)—

If any ryot, to whom a chitta has been tendered in accordance with the provisions of section 2 (A), refuse to give such counterpart as under the provisions of the last preceding section, he

is bound to give the proprietor or other person in receipt of rent, shall serve notice of such refusal on the Court in the form prescribed in the Appendix [A].—

Section 10 (C)—

The Court, on receipt of such notice, shall call upon the ryot or under-tenant to show cause why he should not accept the chitta tendered, and give a counterpart in conformity with the terms thereof. If the ryot or under-tenant fail to show cause, the Court shall grant a counterpart under its seal and signature. Such counterpart shall have the same force and effect as if executed by the ryot or under-tenant himself. The chitta, of which the Court has executed the counterpart kabuliyat under this section, shall be filed in the Court, and shall have the same force and effect as if it had been accepted by the ryot.

Explanation (1).—No ryot is bound, under section 10(A), 10(B), or 10(C), to give a kabuliyat other than an incomplete (or provisional) kabuliyat.

Explanation (2).—Nothing in sections 10(A), 10(B), or 10(C) shall affect the right of a zemindar or other person in receipt of rent to obtain, by regular suit, a complete kabuliyat, or shall affect the right of a ryot to obtain, by a regular suit, a complete pottah.

Damages for exactions in excess of rent or for receipt withheld.
Form of receipt.

11.—Every under-tenant or ryot, from whom any sum is exacted in excess of the rent specified in his pottah, or payable under the provisions of this Act, whether as abwab or under any other pretext, and every under-tenant, ryot, or cultivator from whom a receipt is withheld for any sum of money paid by him as rent, shall be entitled to recover from the person receiving such rent damages not exceeding double the amount so exacted or paid. Receipts for rent shall specify the year or years on account of which the rent is acknowledged to have been paid; and any refusal to make such specification shall be held to be a withholding of a receipt.

Section 11(A)—

Tenders of rent may be made in the form given in the Appendix [B].

Section 11 (B)—

Receipts shall be in counterfoil in the form prescribed in Appendix [C] to this Act. Such receipts shall bear serial numbers for each year in respect of each separate estate; or where an estate comprises two or more villages, serial numbers for each village, the accounts of which are kept by one registered putwari: such receipts shall be signed by the putwari and also by the landlord or his agent. The counterfoil part shall be signed by the putwari and may be signed by the ryot. The refusal or neglect on the part of the landlord or his agent to comply with the foregoing provisions shall be deemed to be a withholding of a receipt. No document purporting to be a receipt or counterfoil receipt shall be admissible in evidence except such document is drawn up in conformity with the requirements of this section.

Section 11(C)—

Loose sheets of paper produced from the putwari's or zemindar's office, and purporting to be counterfoil receipts, or to be *jummabandies* or *jumma-wasil-bakees* or other papers of the kind not being written in bound volumes, are not books kept in the regular course of business as defined in sec-

12.—All power at any time heretofore vested in zemindars and other landholders of compelling the attendance of their tenants for the adjustment of their rents or for any other purpose, is withdrawn, and all such persons are prohibited from adopting any means of compulsion for enforcing payment of the rents due to them other than by suit or distress, or otherwise under the provisions of this Act.

Landholder not to compel the attendance of tenant for adjustment of rent or for any other purpose.

Payment of rent to be enforced under this Act.

13.—If payment of rent, whether the same be legally due or not, is extorted from any under-tenant or ryot by illegal confinement or other duress, such under-tenant or ryot shall be entitled to recover such damages, not exceeding in any case the sum of two hundred rupees, as may be deemed a reasonable compensation for the injury done him by such extortion. An award of compensation under this section shall not bar or affect any penalty or punishment to which the person practising such extortion may be subject by law.

Damages for extorting payment of rent by duress.

14.—No under-tenant or ryot, who holds or cultivates land without a written engagement, or under a written engagement not specifying the period of such engagement, or whose engagement has expired or has become cancelled in consequence of the sale for arrears of rent or revenue of the tenure or estate in which the land held or cultivated by him is situate, and has not been renewed, shall be liable to pay any higher rent for such land than the rent payable for the previous year, unless a written notice shall have been served on such under-tenant or ryot, in districts or parts of districts where the Fusli year prevails, *in or before the month of Jeyt, and in districts or parts of districts where the Bengali year prevails, in or before the month of Pous, specifying the rent to which he will be subject for the ensuing year*, and the ground on which an enhancement of rent is claimed. Such notice shall be served by order of the Collector in whose jurisdiction the lands are situate, on the application (which may be on plain paper) of the person to whom the rent is payable, and shall, if practicable, be served personally upon the under-tenant or ryot. If for any reason the notice cannot be served personally upon the under-tenant or ryot, it shall be affixed at his usual place of residence; or if he have no such place of residence in the district in which the land is situate, the mode of service of such notice shall be by affixing it at the mâl cutcherry of such land or other conspicuous place thereon, or at the village chowrie or chowpal, or at some other conspicuous place in the village in which the land is situate.

Enhancement of rent of ryot holding without, or after expiry, &c., of written engagements.

tions 32 or 34 of the Evidence Act. Such loose sheets shall not be admissible in evidence in any suit under this Act except with the consent of both of the parties to the suit.

Section 14 (amended)—

No under-tenant or ryot, who holds or cultivates land without a written engagement, or under a written engagement not specifying the period of such engagement, or whose engagement has expired or has become cancelled in consequence of the sale for arrears of rent or revenue of the tenure or estate in which the land held or cultivated by him is situate, and has not been renewed, shall be liable to pay any higher rent for such land than the rent payable for the previous year, unless a written notice shall be served on such under-tenant or ryot in districts or parts of districts where the Fusli year prevails in or before the month of Jeyt, and in districts where the Bengali year prevails in or before the month of Pous, specifying the rent to which *he will be subject after the next ensuing year*, the ground or grounds on which an enhancement of rent is claimed, and the particulars alleged in support of the same. The notice required under this section must be served at least 12 months before the date from which the enhancement is to take effect. Such notice shall be served by the Civil Court in the same way as a summons under the Civil Procedure Code. The provisions of sections 72 to 92 of the Civil Procedure Code shall govern service of notice under this section.

Enhancement of rent of ryot holding without, or after expiry, &c., of written engagements.

Section 14 (A)—

Every application to the Court for service of notice under the last section shall bear court-fees as in a civil suit. Such fees shall be assessed on the capitalized value of the proposed enhancement.

15.—Any under-tenant or ryot, on whom such notice as aforesaid has been served, may contest his liability to pay the enhanced rent demanded of him either by complaint of excessive demand of rent as hereinafter provided, or in answer to any suit preferred against him for recovery of arrears of the enhanced rent.

Mode of contesting enhancement of rent.

16. No dependent talookdar, or other person possessing permanent transferable interest in land intermediate between the proprietor of an estate and the ryot who, in any province to which the provisions of this Act may apply, holds his talook or tenure (otherwise than under a terminable lease) at a fixed rent which has not been changed from the time of the Permanent Settlement, shall be liable to any enhancement of such rent, anything in section 51, Regulation VIII of 1793, or in any other law, to the contrary notwithstanding.

Dependent talookdar, &c., holding land at fixed rent without change since Permanent Settlement not liable to enhancement of rent

17.—Whenever in any suit under this Act, it shall be proved that the rent at which a talook or other tenure is held in the said provinces has not been changed for a period of 20 years before the commencement of the suit, it shall be presumed that such talook or tenure has been held at that rent from the time of the Permanent Settlement, unless the contrary be shown, or it be proved that such rent was fixed at some later period.

Rent of talookdar, &c., not changed for 20 years, to be *prima facie* evidence of occupancy at that rent since the Permanent Settlement.

18.—No ryot having a right of occupancy shall be liable to an enhancement of the rent previously paid by him, except on some one of the following grounds, namely—

Grounds on which ryot having right of occupancy is liable to enhanced rent.

That the rate of rent paid by such ryot is below the prevailing rate payable by the same class of ryots for land of a similar description and with similar advantages *in the places adjacent.*

That the rate paid by him is below that prevailing in adjacent places.

That the value of the produce or the productive powers of the land have been increased otherwise than by the agency or at the expense of the ryot.

That the value of the land, &c., has increased independently of the ryot.

That the quantity of land held by the ryot has been proved *by measurement* to be greater than the quantity for which rent has been previously paid by him.

That the quantity of land held by the ryot is greater than he has paid rent for.

Section 15 (amended) —

Any under-tenant or ryot on whom such notice as aforesaid has been served may within three months of the service of notice contest his liability to pay the enhanced rent demanded of him. In the event of the under-tenant or ryot failing to contest the demand, the Court may, on satisfactory proof of the service of notice, proceed to enquire into the grounds of enhancement with reference to section 18 of this Act, and if satisfied thereon, may decree prospectively at such rates as to the Court may seem proper.

Section 18 (amended)—

No ryot having a right of occupancy shall be liable to an enhancement of the rent previously paid by him, except on some one of the following grounds, namely—

Ground on which ryot having right of occupancy is liable to enhanced rent.

That the rate of rent paid by such ryot is below the prevailing rate payable by the same class of ryots for land of a similar description and with similar advantages in the same village *or in a village immediately bounding that in which the land is situated.*

That the rate paid by him is below that prevailing in adjacent places.

That the value of the produce or the productive powers of the land have been increased otherwise than by the agency or at the expense of the ryot.

That the value of the land, &c. has increased independently of the ryot.

That the quantity of land held by the ryot has been proved *by measurement with the same standard* to be greater than the quantity for which rent has been previously paid by him.

That the quantity of land held by the ryot is greater than he has paid rent for.

Section 18(A)—

Any rate of rent decreed after enhancement suit and any measurement of land accepted by both parties shall be binding on such parties for not less than ten years, and shall not be liable to revision during that period.

Section 18 (B)—

No ryot's rent shall be liable to enhancement except at the suit of a landlord or other person having a permanent transferable interest in the land, the rent of which it is sought to enhance—(Sir S. Bayley's recommendation).

18(C).—If any landlord or other person with a permanent transferable interest in land to whom the rent of such land is payable shall lease out the right to collect rent to a thikadar or other lessee for a limited period, the landlord or other person aforesaid shall not be entitled during the term of the lease to sue under this Act any ryot or under-tenant, the right to collect whose rent he has leased out to a thikadar or other person as aforesaid—(Sir S. Bayley.)

19.—Every ryot having a right of occupancy shall be entitled to claim an abatement of the rent previously paid by him, if the area of the land has been diminished by diluvion or otherwise, or if the value of the produce or the productive powers of land have been decreased by any cause beyond the power of the ryot, or if the quantity of land held by the ryot has been proved by measurement to be less than the quantity for which rent has been previously paid by him.

When ryot may claim abatement of rent

20.—Any ryot, who desires to relinquish the land held or cultivated by him, shall be at liberty to do so provided he gives notice of his intention, in writing, to the person entitled to the rent of the land or his authorized agent, in districts or parts of districts where the Fuslee year prevails, in or before the month of Jeyt, and in districts or parts of districts where the Bengalee year prevails, in or before the month of Pous, of the year preceding that in which the relinquishment is to have effect. If he fail to give such notice, and the land is not let to any other person, he shall continue liable for the rent of the land. If the person entitled to the rent of the land, or his agent, refuse to receive any such notice, and to sign a receipt for the same, the ryot may make an application on plain paper to the Collector in whose jurisdiction the lands are situate, who shall thereupon cause the notice to be served on such person or his agent in the manner provided in section 14.

Relinquishment of land by ryot after notice given

21.—Any instalment of rent which is not paid on or before the day when the same is payable according to the pottah or engagement, or if there be no written specification of the time of payment, at or before the time when such instalment is payable according to established usage, shall be held to be an arrear of rent under this Act, and, unless otherwise provided by written agreement, shall be liable to interest at 12 per centum per annum.

What to be deemed an arrear of rent under this Act

Section 21 (amended)—

All rent of land payable by any ryot or under-tenant shall, for the purposes of this Act, be deemed to be due on the dates specified below, that is to say—

First—

When the ryot and the person in receipt of rent have voluntarily entered into an agreement in writing specifying the amount of each instalment, and the date on which such instalment is due, the dates so agreed upon shall be the due dates.

Second—

When no such agreement in writing has been made, rent shall be deemed to be due in three instalments to be fixed by the Collector for each pergunnah of the district after local inquiry with reference to the custom of the pergunnah and crops grown.

The Collector in determining the proportion of instalments under this section shall take the following circumstances into consideration :—

(*a*) the average amount and value of the crops at each harvest;

(*b*) the average amount and value of the produce which the tenant retains for his own consumption at each harvest period;

(*c*) the average amount and value of the produce which the tenant disposes of in the market at each harvest period;

(*d*) the expenditure in cash or grain which the tenant is obliged to incur at or about each harvest period.

The Collector in fixing the dates on which each instalment shall be due shall take the following circumstances into consideration, namely—

(*a*) the time of harvesting the bhadoi crops;

(*b*) the time of harvesting the rubbee crops;

(*c*) the time of harvesting the aghani crops;

(*d*) the time of harvesting any special crops, such as sugarcane, indigo, &c.

The Collector, in fixing the dates on which instalments of rent shall be due, shall allow not less than 15 (or 30) days between the usual harvesting time of the bhadoi, rubbee, and aghani or other crops, and the due dates of the instalments ordinarily liquidated from these crops respectively.

The proportion and due date of each instalment as fixed by the Collector shall be published by him by notification in the *Calcutta Gazette* and by notices to be posted up at the court or office of the Judge, Magistrate, the Collector of the district; also—

At the court or office of every Moonsiff, Sub-divisional officer, and Sub-Registrar of Assurances in such district, and at every police-station in such district, and by beat of drum in the head-quarters of each district and sub-division of a district. It shall be also announced to such persons and in such other manner as may be perscribed by the Lieutenant-Governor of Bengal.

All rent which shall be due and shall remain unpaid by sunset on any of the said due dates shall be deemed to be an arrear of rent, and interest on the same at the rate of 12 per cent. per annum may be awarded by any court giving a decree for the principal amount of the arrear in a suit on application under this Act; provided that no ryot shall under any circumstances be liable to pay compound interest on an arrear of rent under this Act. (N.-W. P. and Oudh Acts.)

Section 21(A)—

Any proprietor or other person in receipt of rent who demands an instalment or part of an instalment of rent before the due date, shall be liable to refund such instalment or part of instalment, if realized, and shall be also liable to pay interest thereon at 12 per cent. per annum.

Liability of ryot to be ejected for arrear due.

22. When an arrear of rent remains due from any ryot at the end of the Bengalee year, or at the end of the month of Jeyt of the Fuslee or Willayuttee year, as the case may be, such ryot shall be liable to be ejected from the land in respect of which the arrear is due: Provided that no ryot having a right of occupancy, or holding under a pottah the term of which has not expired, shall be ejected otherwise than in execution of a decree or order under the provisions of this Act.

Section 22 (A)—

If any landlord or other person in receipt of rent desire to eject a tenant not having a right of occupancy, he shall cause a written notice of ejectment to be served on such tenant under the provisions of this Act.

Section 22 (B)—

Such notice of ejectment shall be written in the vernacular language and character of the

district. It shall specify the land from which the tenant is to be ejected, and it shall inform such tenant that he must vacate such land on or before the first day of the next ensuing Fusli year or Bengali year, as the case may be, and that if he means to contest the right to eject, he must apply to the Court for that purpose on or before that date.

Section 22(C)—

The notice shall be issued and served through the Court not less than three months before the beginning of the Fusli or Bengali year, as the case may be, and the landlord or other person seeking to eject shall pay the cost of service. The notice shall be served personally on the tenant if practicable: but if he cannot be found, service may be made by affixing the notice to his usual place of residence.

Section 22(D)—

(*a*) the tenant on whom such notice has been served may, at any time within two months of receipt of such notice, make an application to the Court contesting his liability to be ejected;

(*b*) when such application has been made the Court shall proceed to determine the question between the parties;

(*c*) if no such application has been made, the tenancy of the land in respect of which the notice has been served shall be held to cease on the first day of the Fusli or Bengali year, as the case may be, next after the service of notice; unless subsequently to such service the landlord or other person in receipt of rent authorizes the tenant to continue in the occupation of the land.

Section 22(E)—

If a landlord or other person in receipt of rent require assistance to eject a ryot or under-tenant, whose tenancy has ceased under the provisions of this Act, he may apply for such assistance to the Court, and the Court shall order the ejectment of such tenant if it be satisfied—

(*a*) that notice of ejectment was duly served;

(*b*) that the tenant has not been authorized by the landlord or other person in receipt of rent to continue in occupation of the land after service of notice;

(*c*) that the tenant has not made the application mentioned in section 22(D);

(*d*) that if such application has been made, the question has been determined adversely to the tenant.

Explanation (1).—Nothing in this section shall apply to a thikadar or farmer on the determination of a lease, if the lease be of a kind in which an advance has been made by the lease-holder, and the lessor's right of re-entry on the determination of the lease is contingent on the repayment of such advance. In all such cases the lessor must proceed by regular suit in the Civil Court.

Explanation (2).—Landlords or other persons on receipt of rent are not entitled to eject non-occupancy ryots otherwise than in compliance with the foregoing provisions.

Section 22(F)—

If the landlord or other person in receipt of rent expressly authorize the tenant on whom notice of ejectment has been served, or against whom any proceedings in ejectment have been taken, to remain in occupation of the land, the proceedings shall thereupon become void.

Section 22(G)—

(*a*) Any tenant ejected in accordance with the provisions of this Act shall be entitled to any growing crops or other way-going products of the earth growing on the land at the time of his ejectment, and to use the land for the purpose of gathering in such crops or products paying adequate rent therefor.

(*b*) Provided that if the landlord or other person in receipt of rent desire to purchase such crops or products, he may tender their price to the tenant, and thereupon the right of the tenant to such crops or other products and to the use of the land shall cease.

(*c*) In case of a dispute under this section, the Court may, on the application of the landlord or other person in receipt of rent or of the tenant, award the rent and price so payable. The amount of such award or of any tender accepted under this section shall be recoverable in the same manner as an arrear of rent.

(*d*) The rent (if any) payable to the landlord or other person in receipt of rent may be set off against the price of the said crops or products.

Section 22 H)—

(*a*) Wherever rent is payable by division of the produce in kind or by estimate or appraisement of the standing crop, or other procedure of a like nature requiring the presence both of the cultivator and of the person in receipt of rent, either personally or by agent—

if either the cultivator or the person in receipt of rent personally or by agent neglect to attend at the proper time, or if there is a dispute as to the amount or value of the crop,

an application may be presented by either party to the Court (*or to the Collector of the district or Sub-divisional Officer*), requesting that a proper officer be deputed to make the division, estimate, or appraisement.

(*b*) On receipt of such application the Court (*or Collector or Sub-divisional Officer*) shall issue a written notice to the opposite party to attend on the date and at the time and place specified in the notice, and shall depute an officer before whom such division, estimate, or appraisement shall be made.

(*c*) If on or before the date appointed the dispute has not been amicably settled, three residents of the village or neighbourhood shall be appointed assessors. One shall be nominated by each of the parties and one by the officer deputed to divide the grain, or estimate or appraise the crops; the officer deputed shall decide the amount of rent payable by their award, and shall give to the party applying a written authority to divide the grain or cut the crops.

(*d*) If either party fail to attend, the officer deputed shall nominate an assessor on his behalf.

(*e*) The officer deputed shall report his proceedings to the Court (*or Collector or Sub-divisional officer*) which (or who ?) shall confirm or modify such order in such manner as to it (or him) may seem fit.

(*f*) The Court (or Collector) shall determine the amount of costs properly incurred under this section, and the share of the costs to be paid by either party.

Section 22(I)—

Orders passed by the Court (*or* by the Collector or Sub-divisional Officer) shall be final. Nothing done by the Court (*or* Collector or Sub-divisional

officer) or by any person deputed to divide, estimate, or appraise crops under the provisions of the foregoing section, shall render such Court (*or Collector or Sub-divisional Officer*) liable to a civil suit for damages.

Section 22(J)—

If any tenant, or any person from whom he has inherited or purchased, make any such improvements on the land in his possession as are hereinafter mentioned, neither he nor his representative shall be ejected from the same land without payment of compensation for such improvements.

Explanation.—The word "improvements" as used in this section means works by which the annual letting value of the land has been and continues increased at the time of demanding compensation, and comprises—

(*a*) tanks, wells, or other works for the storage, supply, or distribution of water for agricultural purposes;

(*b*) works for the drainage of land, or for the protection of land from floods, or from erosion or other damage by water;

(*c*) the reclaiming, clearing, or enclosing of lands for agricultural purposes;

(*d*) the renewal or alteration or reconstruction of any of the foregoing works in addition thereto.

Section 22(K)—

In case of difference as to amount or value of the compensation to be paid under the provisions of the foregoing section, either party may apply to the Court stating the matter in dispute, and requesting a determination thereof.

On receiving such application the court shall—

(*a*) cause notice thereof to be served on the other party;

(*b*) take such evidence as the parties may adduce;

(*c*) make such further inquiry as it may deem necessary;

(*d*) determine the amount of the compensation to be paid.

Section 22(L)—

Such amount shall, as nearly as may be, represent the capitalized unexhausted value of the improvement.

Section 22(M)—

In determining the amount of compensation to be paid under this section the Court shall take into account any assistance given to the tenant by the person in receipt of rent, either in money or otherwise, for the purpose of making such improvements.

Section 22(N)—

Every tenant (unless expressly restrained therefrom by written agreement) may make during his occupation of any land such improvements as come within the provision of the last preceding section, and may, on ejectment, claim compensation for the unexhausted value of such improvement: Provided that if any tenant under colour of this section execute any work by which the literal annual value of the land is diminished he shall be liable to pay damages therefor.

[*N.-W. P. and Oudh Acts.*]

"Liability of farmer to have his lease cancelled for arrear adjudged due.

23.—When an arrear of rent shall be adjudged to be due from any farmer or other lease-holder not having a permanent or transferable interest in the land, the lease of such lease-holder shall be liable to be cancelled, and the lease-holder to be ejected: Provided that no such lease shall be cancelled nor the lease-holder ejected otherwise than in execution of a decree or order under the provisions of this Act.

Proviso.

24.—All suits which under the provisions of this Act may be brought by or against zemindars or other persons in the receipt of rent of land, may be brought by or against surburakars or tehsildars of estates held under khas management, whether such estates are the property of Government or of individuals.

Suits by or against surburakars or tehsildars of estates held khas.

25.—Every proprietor of an estate or tenure or other person in receipt of the rents of an estate or tenure has the right of making a general survey and measurement of the lands comprised in such estate or tenure, or any part thereof, unless restrained from doing so by express engagement with the occupants of the lands.

Proprietor's right to survey and measure his estate.

26.—All dependant talookdars and other persons possessing a permanent transferable interest in land *intermediate between the zemindar and the cultivator*, are required to register, in the sherishtah of the zemindar or superior tenant to whom the rents of their talooks or tenures are payable, all transfers of such talooks or tenures, or portions of them, by sale, gift, or otherwise, as well as all successions thereto, and divisions among heirs in cases of inheritance. And every zemindar or superior tenant is required to admit to registry and otherwise give effect to all such transfers when made in good faith, and all such successions and divisions; provided that no zemindar or superior tenant shall be required to admit to registry or give effect to any division or distribution of the rent payable on account of any such tenure, nor shall any such division or distribution of rent be valid and binding without the consent, in writing, of the zemindar or superior tenant.

Registry of transfers of talookdars, &c.

27.—All suits instituted for the recovery of damages on account of the illegal exaction of rent, or of any unauthorized cess or impost, or on account of the refusal of receipts for rent paid, or on account of the extortion of rent by confinement or other duress, or on account of the excessive demand of rent, and all suits for abatement of rent, and all suits to eject any ryot or to cancel any lease on account of the non-payment of arrears of rent, or the breach of the conditions of any contract by which a ryot may be liable to be ejected, or a lease may be liable to be cancelled, and all suits to recover the occupancy of any land, farm or tenure from which a ryot, farmer, or tenant has been illegally ejected by the person entitled to receive rent for the same, and all suits arising out of the exercise of the power of distraint for arrears of rent conferred on zemindars and others by this or any other act or out of any acts done under colour of the exercise of the said power, shall be commenced within the period of one year from the date of the acquiring of the cause of action, and not afterwards.

Limitation of certain suits.

28.—Suits for the delivery of pottahs or kabuliyats and for the determination of the rates of rent at which such pottahs or kabuliyats are to be delivered, may be instituted at any time during the tenancy.

Limitation of suits for grant of pottahs, &c.

Section 25 (amended)—

Every proprietor of an estate or tenure, or other person in receipt of the rents of an estate or tenure, and representing the entire proprietary interest thereof, has the right of making a general survey and measurement of the lands comprised in such estate or tenure, or any part thereof, unless restrained from doing so by express engagement with the occupants of the lands, *or by the provisions of this Act.*

Proprietor's right to survey and measure his estate.

Section 26 (amended)—

All persons possessing a permanent transferable interest in land are required to register, in the sherishtah of the zemindar or superior tenant to whom the rents of their tenures are payable, all transfers of tenures, or portions of them, by sale, gift, or otherwise, as well as all successions thereto, and divisions among heirs in cases of inheritance. And every zemindar or superior tenant is required to admit to registry and otherwise give effect to all such transfers when made in good faith, and all such successions and divisions; provided that no zemindar or superior tenant shall be required to admit to registry or give effect to any division or distribution of the rent payable on account of any such tenure, nor shall any such division or distribution of rent be valid and binding without the consent, in writing, of the zemindar or superior tenant.

Registry of transfers of talookdars, &c.

Section 28 (amended)—

Suits for the delivery of pottahs or kabuliyats and for the determination of the rates of rent at which such pottahs or kabuliyats are to be delivered, may be instituted at any time during the tenancy, *except as otherwise specially provided in this Act.*

Limitation of suits for grant of pottahs, &c.

Limitation of suits for arrears of rent.

29.—Suits for the recovery of arrears of rent shall be instituted within three years from the last day of the Bengal year, or from the last day of the month of Jeyt of the Fuslee or Willayuttee year in which the arrear claimed shall have become due: provided that if the suit be for the recovery of rent at a higher rate than was payable in the previous year, such rent having been enhanced after issue of notice under section 13 of Act X of 1859, or under section 14 of this Act; and the enhancement not having been confirmed by any competent court, the suit shall be instituted within three months from the end of the Bengal year, or of the month of Jeyt of the Fusleee or Willayuttee year, on account of which such enhanced rent is claimed.

Limitation of suit against agents for money, papers, or accounts.

30.—Suits for the recovery of money in the hands of an agent or for the delivery of accounts or papers by an agent, may be brought at any time during the agency or within one year after the determination of the agency of such agent: provided that if the person having the right to sue shall, by means of fraud, have been kept from the knowledge of the receipt of any such money by the agent, or if any fraudulent account shall have been rendered by the agent, the suit may be brought within one year from the time when the fraud shall have been first known to such person; but no such suit shall in any case be brought at any time exceeding three years from the termination of the agency.

Suit for further balance to be instituted within six months of service of notice of deposit.

31.—Whenever a deposit on account of rent shall have been made under the provisions of this Act or of Act VI of 1862, passed by the Lieutenant-Governor of Bengal in Council, no suit shall be brought against the person making the deposit, or his representatives, on account of any rent which accrued due prior to the date of the deposit, unless such suit be instituted within six months from the date of the service of the notice in section 5 of the said Act VI of 1862, or in section 47 of this Act mentioned.

Naibs or gomastahs to be deemed in certain cases authorized agents under Act VIII of 1859.

32.—Every naib or gomastah thereto specially authorized by any writing under the hand of his employer shall, for the purposes of all suits for any of the causes of action mentioned in sections 27, 28, 29, or 30 of this Act, be deemed to be the recognized agent of such employer within the meaning of section 17 of the said Act VIII of 1859, though such employer may be within the jurisdiction of the Court in which such naib or gomastah may appear or make any application.

Cognizance of suits under this Act.

33.—From and after the time when this Act shall commence and take effect in any place, the jurisdiction, save as regards any suits or proceedings then pending, of the Collectorate courts in such place, under Act X of 1859 of the Governor-General in Council, and Act VI of 1862 of the Council of the Lieutenant-Governor of Bengal, to entertain suits, shall cease: and all suits brought for any cause of action arising under either of those Acts or this Act shall, from such time and in such place, be cognizable by the civil courts according to their several jurisdictions.

Section 33—

Cognizance of suits under this Act.

From and after the time when this Act shall commence and take effect in any place, the jurisdiction, save as regards any suits or proceedings then pending, of the Collectorate courts in such place under Act X of 1859 of the Governor-General in Council, and Act VI of 1862 of the Council of the Lieutenant-Governor of Bengal, to entertain suits, shall cease: and all suits brought for any cause of action arising under either of those Acts or this Act shall, from such time and in such place, be cognizable by the civil courts according to their several jurisdictions, *save as in this Act may be otherwise provided.*

Proceedings to be regulated under Code of Civil Procedure.

34.—Save as in this Act is otherwise provided, suits of every description brought for any cause of action arising under this Act and all proceedings therein, shall be regulated by the Code of Civil Procedure passed by the Governor-General in Council, being Act No. VIII of 1859, and by such further and other enactments of the Governor-General in Council in relation to Civil Procedure as now are, or from time to time may be, in force; and all the provisions of the said Act and of such other enactments shall apply to such suits.

Jurisdiction in certain suits.

35.—The cause of action in suits brought for the delivery of any pottah or kabuliyat, or for the cancelment of any lease, for the determination of rates of rent, for illegal exactions of rent, cess, or impost for refusal of receipts for rent paid, for extortion of rent, for excessive demand of rent, for abatement of rent, for arrears of rent, and for refusing to register transfers, successions, or divisions under section 26 shall be deemed to have arisen within the jurisdiction of the court which would have had jurisdiction to entertain a suit for the recovery of the land or other immovable property in relation to which the cause of action arose, and shall be brought in such court and in no other court.

Provision when cause of action arises in different jurisdictions

36.—If the land which by the provisions of the next preceding section determines the place in which the cause of action in the suits in the said section mentioned shall be deemed to have arisen, be situate within the jurisdiction of different courts, the provisions of sections 11 and 12 of the said Act VIII of 1859 shall apply to such suits, as if the same had been suits for the recovery of such land.

Proceedings in case of opposition made to the measurement of land.

37.—If any person intending to measure any land which he has a right to measure, is opposed in making such measurement by the occupant of the land; or if any under-tenant or ryot, having received notice of the intended measurement of land held or cultivated by him, which is liable to such measurement, refuses to attend and point out such land, the person claiming the right to measure such land may apply to establish his right to measure such land in the court which would have jurisdiction in case such suit had been brought for the recovery of such land, and such Court shall hear and determine the right to make such measurement, and, if the case shall so require, shall make an order enjoining or excusing the attendance of any such under-tenant or ryot. If any under-tenant or ryot, after the issue of an order enjoining his attendance, neglects to attend and to point out the land, it shall not be competent to him to contest the correctness of the measurement made, or any of the proceedings held, in his absence.

Section 37 (amended)—

When any person or persons *representing the entire proprietary interest in an estate* which such person or partnership has a right to measure, intends to measure such estate, he or they shall give notice of such intention at least 15 days before the commencement of such measurement. Such notice may be served on the individual ryots or under-tenants whose land it is intended to measure, or it may be published by a general notice in writing at the mâl cutcherry of the village, together with proclamation by beat of drum in the village in which the land is situated. If after issue of such notice any such person or persons aforesaid is opposed in making such measurement, or if any under-tenant or ryot refuses to attend and point out his land, the person claiming the right to measure such land may apply to establish his right to measure to the Court, which would have jurisdiction in case a suit had been brought for recovery of the rent of such land, and such Court shall forthwith hear and determine the right to make such measurement, and if the case shall so require, shall make an order enjoining or excusing the attendance of any such ryot or under-tenant. Such order may be served on each individual ryot or under-tenant, or it may be addressed to the villagers generally. In the latter case a copy of the order shall be stuck up in the village cutcherry and in the Moonsif's cutcherry, and in the nearest thana or police office, and shall be also proclaimed by beat of drum in the village in which the land is situated.

38.—If the proprietor of an estate or tenure, or other person entitled to receive the rents of an estate or tenure, is unable to measure the lands comprised in such estate or tenure, or any part thereof, by reason that he cannot ascertain who are the persons liable to pay rent in respect of the lands or any part of the lands comprised therein, such proprietor or other person may apply to the Court which would have had jurisdiction in case a suit had been brought for the recovery of such lands, and such Court thereupon, and on the necessary costs being deposited therein by the applicant, shall order such lands to be measured, and shall cause a copy of such order to be transmitted to the Collector in whose jurisdiction the lands are situate, together with the sum so deposited for costs, and the Collector shall thereupon proceed to measure such lands, and shall ascertain and record the names of the persons in occupation of the same, or, on the special application of the proprietor or other person aforesaid, but not otherwise, shall proceed to ascertain, determine, and record the tenures and under-tenures, the rates of rent payable in respect of such lands, and the persons by whom respectively the rents are payable. If after due inquiry the Collector shall be unable to cause such lands to be measured, or to ascertain or record the names of the persons in occupation of the same, or if he shall (in any case in which such special application shall have been made as aforesaid) be unable to ascertain who are the persons having tenures or under-tenures in such lands, or any part thereof, then and in any such case such Collector may declare the same to have lapsed to the party on whose application such inquiry may have been made. If any person, within fifteen days after such Collector shall have recorded the name of such person as being in occupation of such land, or any part thereof, or shall have declared a tenure to have lapsed, shall appear and show good and sufficient cause for his previous non-appearance, and satisfy such Collector that there has been a failure of justice, such Collector may, upon such terms or conditions as may seem fit, alter or rescind such order according to the justice of the case.

Measurement of land when it cannot be ascertained who are the persons liable to pay rent.

39.—The Collector shall, as soon as conveniently may be, after he shall have finally completed any such measurement and record, return a copy thereof to the Court by

Proceedings on completion of such measurement.

When a ryot or under-tenant attends the measurement, whether of his own accord or in pursuance of an order of the Court enjoining his attendance, he shall be bound to sign the measurement papers in acknowledgment of his having witnessed the proceedings, or, if he have any objection as to the correctness of the measurement or otherwise, he shall be bound to state his objection in writing. Such objection in writing may be filed in the court within three months of the completion of the measurement, and shall also be filed in the office or cutcherry of the person who made the measurement or his local agent.

If any under-tenant or ryot refuse or neglect to attend and point out his land after issue of an order from the court enjoining his attendance, it shall not be competent to him to contest the correctness of the measurement made or of any proceedings held in his absence.

which such measurement had been ordered, and such Court shall receive and record the same; and every decision of the Collector made in pursuance of the provisions of section 38 shall be appealable as if the same had been an order of the Court into which such copy had been returned, made upon the day on which such copy was so returned; but save as aforesaid, every decision of such Collector made in pursuance of the provisions of section 38 shall be final.

Collector's powers.

40.—The provisions of the said Act VIII of 1859 and the Acts amending the same, or of any other Act or Acts for the time being in force in Civil Courts in Bengal, relating to the evidence of witnesses, to procuring the attendance of witnesses and the production of documents, and to the examination, remuneration, and punishment of witnesses, shall apply to all proceedings before any Collector under section 38, and for the purposes aforesaid, the Collector shall have all the powers and authorities in and by such Acts or any of them conferred upon the Court.

Measurement to be made by pergunnah pole.

41.—All measurements made under this Act shall be made according to the standard pole of measurement of the pergunnah in which the land is situated.

Register of suits.

42.—All suits brought under any of the provisions of this Act shall be entered in a special register of the Court kept for that purpose.

Form of plaint in suits for arrears of rent.

43.—In any suit hereafter to be brought for the recovery of an arrear of rent, the plaint shall specify the name of the village and estate, and of the pergunnah or other local division in which the land is situate, the yearly rent of the land, the amount (if any) received on account of the year for which the claim is made, the amount in arrear, and the time in respect of which it is alleged to be due. If the arrear is alleged to be due from any ryot, the plaint shall further specify the quantity of land; and where fields have been numbered in a Government survey, the number (if it be possible to give it) of each field.

Section 43 (amended)—

Form of plaint in suits for arrears of rent.

In any suit hereafter to be brought for the recovery of an arrear of rent, the plaint shall specify the name of the village and estate, and of the pergunnah or other local division in which the land is situate, the yearly rent of the land, the amount (if any) received on account of the year for which the claim is made, the amount in arrear and the time in respect of which it is alleged to be due. If the arrear is alleged to be due from any ryot or under-tenant, the plaint shall further specify the total area of the land and the area and boundaries of each field therein, together with the rates paid for each field, and where fields have been numbered in a Government or other survey, the number (if it be possible to give it) of each field.

Section 43 (A)—

Any person suing for an aliquot part in any instalment or arrear of rent, shall be bound to set forth in the plaint to the best of his belief the names of all persons interested in the remainder of such instalment or arrear of rent. He shall also give intimation through the court of all such persons of the claim preferred by him. It shall be the duty of the court to give the ryot or under-tenant an opportunity of paying into court the whole of the instalment or arrear due, leaving the distribution of the same among the proprietary co-sharers to the court bringing the suit.

Section 43 (B)—

In every suit under this Act of the following nature, that is to say [

]

(*a*) suits for delivery of kabuliyats or for determination of rates at which such kabuliyats are to be delivered;

(*b*) suits for arrears of rent;

any number of ryots may be sued collectively. It shall be no ground for the dismissal or refusal to hear the application that such ryots or other

tenants are wrongly joined as defendants; provided that the suit against all the tenants be of the same nature and be on account of lands situated in the same estate, or where an estate consists of more than one village situated in the same village having one registered putwari, and that no question of right or title is involved. Provided also that if it shall appear at any time during the trial that the question between any two of the parties so joined cannot be conveniently tried jointly with the others, the court may order such question to be tried separately.

Section 43 (C)—

In every suit brought under this Act of the following nature, that is to say—

(*a*) suits for delivery of pottahs or for determination of rates of rent at which such pottahs are to be delivered;

(*b*) suits for damages on account of illegal exaction of rent, or of any unauthorised cess or impost, or on account of refusal of receipts for rent paid, or on account of extortion of rent by confinement or other duress;

(*c*) complaints of excessive demand of rent and all claims to abatement of rent;

(*d*) suits arising out of the exercise of the power of distraint conferred by this Act or out of any acts done under colour of the said powers;

any number of ryots may sue collectively, and it shall be no ground for dismissing or refusing to hear the application or plaint that such ryots or under-tenants are wrongly joined as plaintiffs, provided that the suit of all such ryots are of the same kind and are, on account of, or with reference to, land situated in the same estate, or where an estate consists of more than one village, in the same village having one registered putwari; provided also that if it shall appear at any time during the hearing of the suit that the question between any two of the parties so joined cannot be conveniently tried jointly with the others, the court may order that such question be tried separately.

Section 43 (D)—

No ryot or ryots shall be liable to be sued for rent by a thikadar or middleman, or other person having a limited terminable interest in the land, unless the lessor through whom such thikadar, middleman, or other person as aforesaid, derives his title shall have notified to such ryot or ryots the condition and terms of the lease under which such thikadar or middleman or other person aforesaid is entitled to collect rents. Such notification shall be made by affixing a copy of the lease in the mál cutcherry of the village in which the land is situated, and shall be also proclaimed by beat of drum in the village in which the land is situated.

Section 43 (E)—

Any ryot or ryots suing a thikadar or middleman, or other person in receipt of rent not having a permanent transferable interest in the land, or any matter affecting the permanent status of such ryot or ryots, may join as defendant in such suit the lessor through whom such thikadar or other person aforesaid derives his title.

Section 43 (F)—

Every order passed under the provisions of the last four preceding sections shall specify as far as possible the extent to which each and every one of the parties joined in the plaint or joined as defendants shall be affected by such order.

Section 43 (G)—

No suit for rent shall be entered or decreed under this Act against any tenant unless the plaintiff file with the plaint a complete or incomplete kabuliyat as defined in sections 2 and 2(A).

Section 43 (H)—

No suit for abatement of rent shall be entertained or decreed against any person in receipt of rent unless the ryot claiming such abatement file with the plaint a complete or incomplete pottah as defined in sections 2 and 2(A) respectively of this Act.

The court may in certain cases award to the plaintiff additional damages not exceeding 25 per cent.

44.—In any suit hereafter to be brought for rent under the provisions of this Act, if it shall appear to the Court that the defendant has, without reasonable or probable cause, neglected or refused to pay the amount due by him, and that he has not, before the institution of the suit, tendered such amount to the plaintiff or his duly authorized agent, or in case of the refusal of the plaintiff or such agent to receive the amount tendered, has not deposited such amount in the Court before the institution of the suit in manner hereinafter mentioned, it shall be lawful for the Court to award to the plaintiff, in addition to the amount decreed for rent and costs, such damages, not exceeding twenty-five per centum on the amount of rent decreed, as the Court may think fit. These damages, if awarded, as well as the amount of rent and costs decreed in the suit, shall carry interest at the rate of twelve per centum per annum from the date of decree until payment thereof.

The Court may award compensation not exceeding 25 per cent. on the amount sued for, to a defendant improperly sued.

45.—In any suit hereafter to be brought for rent under the provisions of this Act, if it shall appear to the Court that the plaintiff has instituted the suit against the defendant without reasonable or probable cause, or that the defendant had, before the institution of the suit, duly deposited in the Court, in the manner hereinafter mentioned, the full amount which the Court shall find to have been due to the plaintiff at the date of such deposit, it shall be lawful for the Court to award to the defendant, by way of compensation, such sum, not exceeding twenty-five per centum, on the whole amount claimed by the plaintiff as the Court may think fit; and such sum, with interest at the rate of twelve per centum per annum until payment thereof, shall be recoverable from the plaintiff in like manner as sums ordered to be paid by decrees of such Court.

Under-tenant or ryot may, after tender, &c., pay into Court, without any action being brought against him, what he admits to be due to his zemindar, &c.

46.—If any under-tenant or ryot shall, at the mâl cutcherry for the receipt of rents or other place where the rents of the land or other immovable property held or cultivated by him are usually payable, tender payment of what he shall consider to be the full amount of rent due from him at the date of the tender to the zemindar or other person in receipt of the rent of such land; and if the amount so tendered shall not be accepted, and a receipt in full shall not be forthwith granted, it shall be lawful for the under-tenant or ryot, without any suit having been instituted against him, to deposit such amount in the Court having jurisdiction to entertain a suit for such rent, to the credit of the zemindar or other person afore-

Payment into Court to have effect of payment to zemindar or other person entitled.

said; and such deposit shall, so far as the under-tenant or ryot, and all persons claiming through or under him, are concerned, in all respects operate as, and have the full effect of, a payment then made by the under-tenant or ryot of the amount deposited to such zemindar or other person.

Section 46*a*—

If there should be a dispute between rival rent claimants as to which of them is entitled to the whole or any part of the rent of a ryot's holding, and such ryot, after claim made upon him by the rival rent claimants aforesaid, is doubtful as to which of them is entitled to the rent or any quota thereof, such ryot may deposit the whole or any part of his rent in the court having jurisdiction to entertain a suit for such rent to the credit of the rival rent claimants. Such deposit shall have, as far as the ryot or under-tenant and all persons claiming through him are concerned, the same force and effect as if the ryot had paid the amount of the deposit to the person or persons legally entitled thereto. The Court shall give a receipt in full for the amount of the deposit, and the rival claimants shall be bound to settle among themselves by civil suit, or otherwise according to law, which of them is entitled to the whole or any part of the deposited amount.

Proceedings on making a payment into court and drawing out the money.

47.—Such deposit shall be received in such Court on the application of the under-tenant or ryot, or his agent, made in writing, and on the under-tenant or ryot, or his agent, making a declaration in the form, or as nearly as circumstances will admit, in the form set forth in the Schedule (A) hereto annexed, and the Court shall give a receipt for the same under its seal. If the declaration shall contain any averment which the person making the declaration shall know or believe to be false, or shall not know or believe to be true, such person shall be subject to punishment according to the law for the time being in force for the punishment of giving or fabricating false evidence. Upon receiving the money so deposited, the Court shall issue a notice to the person to whose credit it has been deposited, in the form set forth in the Schedule (B) hereto annexed; and such notice shall be served by the Court, without the payment of any fee, either upon the person to whom it is addressed, or upon his naib, gomastah, or other agent; and in the absence of any such agent, it shall be served by sticking up a copy of the same in the said court, and another copy upon mâl cutcherry for the receipt of rents, or other place where the rents are usually paid for the land in respect of which the money has been deposited. If the person to whom such notice is issued, or his duly authorized agent, shall appear, and apply that the money in deposit be paid to him, it shall be immediately made over to him.

Section 47 (amended)—

Proceedings on making a payment into court and drawing out the money.

A deposit made under the provisions of section 46 shall be received in such Court on the application of the under-tenant or ryot, or his agent, made in writing, and on the under-tenant or ryot, or his agent, making a declaration in the form, or as nearly as circumstances will admit, in the form set forth in the Appendix (D) hereto annexed, and the Court shall give a receipt for the same under its seal. If the declaration shall contain any averment which the person making the declaration shall know or believe to be false, or shall not know or believe to be true, such person shall be subject to punishment according to the law for the time being in force for the punishment of giving or fabricating false evidence. Upon receiving the money so deposited, the Court shall issue a notice to the person to whose credit it has been deposited, in the form set forth in Appendix (E) hereto annexed; and such notice shall be served by the Court, without the payment of any fee, either upon the person to whom it is addressed, or upon his naib, gomastah, or other agent; and in the absence of any such agent, it shall be served by sticking up a copy of the same in the said court, and another copy upon mâl cutcherry for the receipt of rents, or other place where the rents are usually paid for the land in respect of which the money has been deposited. If the person to whom such notice is issued, or his duly authorized agent, shall appear, and apply that the money in deposit be paid to him, it shall be immediately made over to him.

Section 47*a*—

Proceedings on making a payment into court and drawing out the money.

A deposit made under the provisions of section 46*a* shall be received in such court on the application of the under-tenant

or ryot, or his agent, made in writing, and on the under-tenant or ryot, or his agent, making a declaration in the form, or as nearly as circumstances will admit, in the form set forth in the Appendix (F) hereto annexed, and the Court shall give a receipt for the same under its seal. If the declaration shall contain any averment which the person making the declaration shall know or believe to be false, or shall not know or believe to be true, such person shall be subject to punishment according to the law for the time being in force for the punishment of giving or fabricating false evidence. Upon receiving the money so deposited, the Court shall issue a notice to the person to whose credit it has been deposited, in the form set forth in the Appendix (G) hereto annexed; and such notice shall be served by the Court, without the payment of any fee, either upon the person to whom it is addressed, or upon his naib, gomastah, or other agent; and in the absence of any such agent, it shall be served by sticking up a copy of the same in the said court, and another copy upon mâl cutcherry for the receipt of rents, or other place where the rents are usually paid for the land in respect of which the money has been deposited. If the persons to whom such notice is issued shall appear personally, or by agent, and file an application in such court, to the effect that they have settled among themselves the amount of the deposit to which they are severally entitled, the amount deposited shall be made over to them, or either of them, in accordance with the terms of their joint application. In the absence of such joint application aforesaid, the Court shall retain the deposit, unless and until it shall have received an order from a competent Civil Court, directing payment of the amount deposited to the person or persons legally entitled thereto.

Section 47*b*—

If no such application as is described in section 47, or no such application or order of a competent Civil Court as is described in section 47*a*, be received by the Court within three years from the date of the deposit, the sum shall be repaid to the depositor on the expiration of the three years aforesaid.

48.—The defendant in any suit instituted under any of the porvisions of this Act may, if he have duly tendered the same to the plaintiff before the institution of the suit, pay into court such sum of money as such defendant may consider to be due to the plaintiff, without paying in any costs incurred by the plaintiff up to the time of such payment, and such sum shall be immediately paid out of court to the plaintiff. If after such payment the plaintiff elects to proceed in the suit and ultimately recovers no further sum than shall have been paid into court, the plaintiff shall be charged with the whole costs of the suit incurred by the defendant; but if the plaintiff ultimately recovers a further sum than shall have been paid into court, the defendant shall be charged with the whole costs of the suit.

After action brought defendant may pay into court, without costs, money tendered before action brought.

Costs if plaintiff goes on and recovers no more.

49. The defendant in any suit instituted under any of the provisions of this Act may

If no previous tender has been made, defendant may pay into Court what he admits to be due, with costs on that sum.

without having made any tender before action brought pay into Court such sum of money as he shall consider to be due to the plaintiff, together with the costs (to be fixed by the Court, if necessary, as of a suit originally instituted for the amount so paid into Court) incurred by the plaintiff up to the time of such payment, and such sum shall immediately be paid out of Court to the plaintiff. If after such payment the plaintiff elects to proceed in the suit, and ultimately recovers no further sum than shall have been paid into Court, he shall be charged with all costs incurred by the defendant subsequently to such payment; but if the plaintiff ultimately recovers a further sum than shall have been paid into Court, the defendant shall be charged with costs as upon a suit originally instituted, for the whole amount, for which the plaintiff ultimately obtains a decree, but shall have credit thereout for the amount of costs paid into Court by him in the first instance.

Costs, if plaintiff goes on with the suit.

50.—No warrant of arrest before judgment shall be issued in a suit for arrears of rent due in respect of a dependent talook or other transferable tenure which may be liable to sale in execution of any decree which may be passed in the case.

No warrant of arrest before judgment.

51.—It shall be lawful for any person entitled to recover the possession of land under any of the provisions of this Act to include in his plaint a claim for the mesne profits of the land.

Mesne profits may be claimed in suits for recovery of land

52.—Any person desiring to eject a ryot or to cancel a lease on account of non-payment of arrears of rent may sue for such ejectment of cancelment, and for recovery of the arrear in the same action, or may adduce any unexecuted decree for arrears of rent as evidence of the existence of such arrear in a suit for such ejectment or cancelment. In all cases of such suits for the ejectment of a ryot or the cancelment of a lease, the decree shall specify the amount of the arrear, and if such amount, together with interest and costs of suit, be paid into Court within fifteen days from the date of the decree, execution shall be stayed.

Suits for ejectment or cancelment of lease

53.—Whenever in any suit brought by any zemindar or other person in receipt of the rent of land to eject any cultivator not having a right of occupancy, or to eject any farmer or other tenant holding only for a limited period after the determination of his lease or tenancy, or any agent after the determination of his agency, or to enforce any attachment or ejectment expressly authorised by any Regulation or Act, the Court shall pass a decree in favour of the plaintiff; no application in the form provided in section 212 of the said Act VIII of 1859 shall be necessary, but the Court shall forthwith, upon the plaintiff depositing in Court the necessary expenses, make an order for delivery of possession in execution of the decree: provided, however, that in cases to which section

Court to issue immediate execution in certain cases

52 of this Act is applicable, no such order shall be made until after the expiration of fifteen days from the date of the decree.

In such cases execution not to be stayed pending appeal.

54.—It shall not be lawful for the Court to entertain any application for stay of execution of any such order pending any appeal, and no person who shall have been evicted under any such order shall be restored to possession so long as the decree under which such order was issued shall remain unreversed.

If person required by the decree refuse to grant pottah, Court may do so.

55.—When a decree is given for the delivery of a pottah, if the person required by the decree to grant such pottah refuse or delay to grant the same, the Court may grant a pottah in conformity with the terms of the decree under the signature and seal of such Court, and such pottah shall be of the same force and effect as if granted by the person aforesaid.

Refusal to execute kabuliyat as required by the decree.

56.—When a decree is given for the delivery of a kabuliyat, if the person required by the decree to execute such kabuliyat shall refuse to execute the same, the decree shall be evidence of the amount of rent claimable from such person, and a copy of the decree under the signature and seal of the Court shall be of the same force and effect as a kabuliyat executed by the said person.

Process not to issue simultaneously against both person and property

57.—Process of execution in any suit instituted under this Act may be issued against either the person or the property of a judgment-debtor, but process shall not be issued simultaneously against both the person and property.

No execution to be issued after three years from date of judgment.

58.—No process of execution of any description whatsoever shall be issued on a judgment in any suit for any of the causes of action mentioned in sections 27, 28, 29, or 30 of this Act *after the lapse of three years from the date of such judgment*, unless the judgment be for a sum exceeding five hundred rupees, in which case the period within which execution may be had shall be regulated by the general rules in force in respect to the period allowed for the execution of decrees of the Court.

Section 58 (amended)—

No process of execution of any description whatever shall be issued on a judgment on any suit for any cause of action mentioned in sections 27, 28, 29, or 30 of this Act, *unless an application for such process shall have been made and granted* within three years of the date of such judgment: provided that if the judgment be for a sum exceeding five hundred rupees, the period in which execution may be had shall be regulated by the general rules in force in respect to the period allowed for the execution of decrees of the Court.

Explanation.—Date of judgment in this section means (or does not mean?) the date of final judgment.

Procedure on sale of under-tenure.

59.—Whenever a decree may be passed for an arrear of rent due in respect of an under-tenure which by the title deeds or the custom of the country is transferable by sale, and the judgment-creditor shall make application for the attachment and sale of such under-tenure, the Court shall, so soon as such under-tenure shall have been ordered to be sold, cause to be hung up in some conspicuous part of the building in which such Court sits, and of the buildings in which the Collector and Judge of the District within which the land comprised in such under-tenure is situate, and to be affixed on some conspicuous place on such land and on some conspicuous place in the town or village in or nearest to which such land is situate, a notice for the

sale of such under-tenure on some fixed date not less than twenty days from the hanging up of such notice in such court.

Contents of notice of sale of under-tenure.

60.—Every such notice shall specify in the words used in the plaint in the suit in which the decree was made, the name of the village, estate, and pergunnah, or other local division in which the land comprised in the said under-tenure is situated, the yearly rent payable under the said under-tenure, and the gross amount recoverable under the said decree.

Under-tenure not to be sold while other execution in force.

61.—No order for the sale of any such under-tenure shall be made in execution of a decree for recovery of arrears of rent payable in respect thereof, when a warrant of execution has been previously issued against the person or movable property of the judgment-debtor, so long as such warrant remains in force. If after sale of any such under-tenure in execution of such decree, any portion of the amount decreed remains due, process may be applied for and issued against any other property, movable or immovable, belonging to the debtor.

How the sale may be stayed by person interested in under-tenure.

62.—If the sum due under the decree, together with interest to date of payment, and all costs of process be paid into court at any time before the sale commences, whether by the defaulting holder of the under-tenure or any one on his behalf, or any one interested in the protection of the under-tenure, such sale shall not take place; and the provisions of section 13 of Regulation VIII of 1819, for the recovery of sums paid by persons other than the defalting holder of the under-tenure to stay the sale of the under-tenure, shall be applicable to all similar payments made under this section.

If third party claim to be the lawful possessor of such under-tenure, Court to stay the sale and to inquire into and adjudicate upon the claim, upon decree being paid or secured.

63.—If after attachment and before sale of any such under-tenure as aforesaid, in execution of a decree for arrears of rent due in respect of such under-tenure, any third party may prefer a claim alleging that such third party and not the person against whom the decree has been obtained is the proprietor of such under-tenure, and was in lawful possession of the same at the time when such decree was obtained, the Court shall not postpone such sale, unless and until such third party shall have deposited in Court the amount of the decree, or given sufficient security for the same: provided always that no transfer of an under-tenure which, by the provisions of this Act or any other law for the time being in force, is required to be registered in the sherishtah of the zemindar or superior tenant, shall be recognized unless it has been so registered, or unless sufficient cause for non-registration be shown to the satisfaction of the Court.

Non-registered transfers not to be recognised.

Execution of decrees given in favour of sharers in undivided estates or tenures.

44.—If a decree is given in favour of a sharer in a joint undivided estate, dependent talook, or other similar tenure, for money due to him on account of his share of the rent of an under-tenure

situate in such undivided estate, talook, or tenure, no order for the sale of such under-tenure in execution of such decree shall be made unless and until all movable property (if any) which such judgment-debtor may possess within the jurisdiction of the Court in which the suit was instituted shall have been seized and sold in execution of such decree, and the sale of such property (if any) shall have proved insufficient to satisfy the judgment. In such case such under-tenure, if of the nature described in section 59, may be seized and sold in execution of such decree, according to the ordinary procedure of the Court and not in the manner provided in the said section, and every such sale shall have such and the same effect as the sale of any immovable property sold in execution of a decree not being for arrears of rent payable in respect thereof.

Execution of judgment.

65. In the execution of any decree for the payment of any money under this Act, not being money due as arrears of rent of a saleable under-tenure, if satisfaction of the judgment cannot be obtained by execution against the person or movable property of the debtor within the district in which the suit was instituted, the judgment-creditor may apply for execution against any immovable property belonging to such debtor.

Purchaser to acquire the under-tenure, with certain exceptions, free of incumbrances

66. The purchaser of an under-tenure under the provisions of sections 59 and 60 of this Act shall aquire it free of all incumbrances which may have accrued thereon by any act of any holder of the said under-tenure, his representatives or assigness, unless the right of making such incumbrances shall have been expressly vested in the holder by the written engagement under which the under-tenure was created, or by the subsequent written authority of the person who created it, his representatives or assignees, provided that nothing herein contained shall be held to entitle the purchaser to eject khoodkhast ryots or resident and hereditary cultivators, nor to cancel *bonâ fide* engagements made with ryots or cultivators of the classes aforesaid by any holder of the under-tenure or his representatives, except it be proved in a regular suit to be brought by such purchaser for the adjustment of his rent, that a higher rent would have been demandable at the time such engagements were contracted by his predecessor. Nothing in this section shall be held to apply to the purchase of a tenure by the previous holder thereof through whose default the tenure was brought to sale.

Zemindar how to proceed if purchaser do not register

67. The purchaser of an under-tenure sold under this Act shall apply to the zemindar or other landholder within fifteen days from the day of sale, to have his name registered in the zemindar or other landholder's books as the purchaser, and shall execute a kabuliyat on the same terms and conditions on which the under-tenure was held by the defaulter; and if such application be not made within fifteen days, it shall be lawful for the zemindar or other landholder to sue the said purchaser for the delivery of a kabuliyat.

Produce of the land to be held hypothecated for the rent.

68 The produce of the land is held to be hypothecated for the rent payable in respect thereof; and when an arrear of rent,

as defined in section 21 of this Act, is due from any cultivator of land, the zemindar, lakhirajdar, farmer, dependent talookdar, under-farmer, or other person entitled to receive the rent of such land immediately from the actual cultivator thereof, instead of bringing suit for the arrear as hereinbefore provided, may recover the same by distraint and sale of the produce of the land on account of which the arrear is due, under the following rules: provided always that, when a cultivator has given security for the payment of his rent, the produce of the land for the rent of which security has been given, shall not be liable to distraint: provided also that no sharer in a joint estate, dependent talook, or other tenure in which a division of lands has not been made amongst the sharers, shall exercise the power of distraint otherwise than through a manager authorized to collect the rents of the whole estate, talook, or tenure on behalf of all the sharers in the same.

Arrears of rent may be recovered by distraint under the following rules.

Cultivators who have given security to be exempt from distraint.

Proviso.

Section 68*a*—

When rent is payable in kind the person in receipt of rent, except as is otherwise provided in section 22*h*, shall have the same powers and no more of interfering with the crop and of realizing his rent by suit, distraint or otherwise, as he would have if rent were payable in money.

Section 68*b*—

Where rent is payable in kind and there is a dispute between the parties as to the apportionment, appraisement, or estimating of the crop, the provisions of section 68*a* shall be applicable.

69.—Distraint shall not be made for any arrear which has been due for a longer period than six months; nor for the recovery of any sum in excess of the rent payable for the same land in the preceding year, unless a written engagement for the payment of such excess has been executed by the cultivator.

No distraint in certain cases.

70.—The power of distraint vested by section 61 in zemindars and other persons entitled to receive rent from cultivators of land may be exercised by managers under the Court of Wards, surburakars, and tehsildars of estates held under khas management, and other persons lawfully entrusted with the charge of landed property; and also by naibs, gomastahs, and other agents employed by any such persons as aforesaid in the collection of rent, if expressly authorized by power of attorney in that behalf: Provided that if any illegal act is committed by any such naib, gomastah, or other agent under colour of the exercise of the said power, the person employing such agent shall be liable, as well as the agent, for any damages accruing by reason of such act.

Power of distraint to be exercised by managers under the Court of Wards, &c.

Proviso.

71.—Standing crops, and other ungathered products of the earth, and crops or other products when reaped or gathered,

Standing crops and crops gathered but not stored, liable to distraint.

and deposited in any threshing floor or place for treading out grain or the like, whether in the field or within a homestead, may be distrained by persons invested with the powers of distraint under the provisions of this Act. But no such crops or products other than the produce of the land in respect of which an arrear of rent is due, or of land held under the same engagement, and no grain or other produce after it has been stored by the cultivator, and no other property whatsoever, shall be liable to distraint under this Act.

Defaulter to be served with a written demand, &c., before or at the time of distraint.

72.—Before or at the time when distraint is made under this Act, the distrainer shall cause the defaulter to be served with a written demand for the amount of arrear, together with an account exhibiting the grounds on which the demand is made. The demand and account shall, if practicable, be served personally on the defaulter, or if he abscond or conceal himself, so that they cannot be so served, shall be affixed at his usual place of residence.

Section 72 (amended)—

Before or at the time the distraint is made under this Act, the distrainer shall cause each individual defaulter to be served with a written demand for the amount of the arrear, together with an account exhibiting the grounds on which the demand is made, the amount demanded for each instalment in arrear, the extent, description, and estimated value of the crops which it is proproposed to distrain, and the boundaries of the fields on which such crops are growing or have been grown as the case may be. The demand shall, if practicable, be served personally on the defaulter in presence of the putwari or of two members of the village punchayet. If the defaulter abscond or conceal himself, so that the demand cannot be served, the demand and account shall be affixed to his usual place of residence. In the latter case the putwari or two members of the village punchayet shall certify that the defaulter has absconded or concealed himself, or that the demand and account cannot be served on him personally.

The distrainer shall at the same time furnish the Collector of the district, or the putwari, or village punchayet, or such person or persons as the Collector may from time to time direct, with a copy of this written demand and account.

Distress to be proportionate to the arrear if not paid or tendered.

73.—Unless the amount of the demand is immediately paid or tendered, the distrainer may distrain property as aforesaid of value proportionate to the amount of the arrear with costs of the distress; and shall prepare a list or description of the said property, and deliver a copy of the same to the owner, or, if he be absent, affix it at his usual place of residence.

Section 73—

Unless the amount of the demand is immediately paid or tendered, the distrainer may distrain property as aforesaid of value proportionate to the amount of the arrear with costs of the distress; and shall prepare a list or description of the said property, and deliver a copy of the same to the owner, or, if he be absent, affix it at his usual place of residence, and also to the Collector or to such other person or persons as the Collector shall direct.

Distress to be proportionate to the arrear if not paid or tendered.

Standing crops, &c. when attached, to be reaped and stored by the cultivator, or, if he neglect to do so, by the distrainer.

74.—Standing crops and other ungathered products may, notwithstanding the distraint, be reaped and gathered by the cultivator, and may be stored in such granaries or other places as are commonly used by him for the purpose. If the cultivator neglects to do so, the distrainer shall cause the said crops or products to be reaped or gathered, and in such case shall store the same either in such granaries or other places as aforesaid, or in some other convenient place in the neighbourhood. In either case the distrained property shall be placed in the charge of some person appointed by the distrainer for the purpose. Crops or products, which from their nature do not admit of being stored, may be sold, before they

are cut or gathered, under the rules hereinafter provided; but in such case the distraint shall be made at least twenty days before the time when the crops or products, or any part of the same would be fit for cutting or gathering.

Distrainer may apply for aid to the Court upon occasion of resistance made or apprehended.

75. If a distrainer shall be opposed, or shall apprehend resistance, and shall desire to obtain the assistance of a public officer, he may apply to the Court which, under the provisions of this Act, would have jurisdiction to entertain a suit for the rent for which such distrainer is about to distrain, and the Court may, if it thinks necessary, depute an officer to support the distrainer in making the distraint.

Section 75 (amended)—

If the distrainer shall be opposed, or shall apprehend resistance, and shall desire to obtain assistance of a public officer, he may apply to the Collector or Sub-divisional Officer for such assistance. The Collector or Sub-divisional Officer aforesaid may, if he thinks necessary, after satisfying himself that the application is in accordance with the provisions of this Act, give assistance to support the distrainer in making the distraint, as may be necessary.

Explanation.—The Collector or Sub-divisional Officer, before giving the distrainer assistance under this section, must be satisfied that the application does not come from a fractional shareholder; that it does not relate to an arrear of more than six months' standing; that it does not relate to an enhanced demand, unless such demand shall have been made after written agreement; and that it is otherwise in accordance with the provisions of this Act.

Persons empowered to distrain may give written authority to their servants to do so.

76. When any person empowered to distrain property under section 68 or section 70 shall employ a servant or other person to make the distress, he shall give to such servant or person a written authority (which may be on plain paper) for the same, and the distress shall be made in the name and on the responsibility of the person giving such authority.

Distress to be withdrawn if defaulter tender payment of arrear and expenses of attachment prior to the day of sale.

77. If at any time after property has been distrained and prior to the day fixed for its being put up to sale as hereinafter provided, the owner of the property shall tender payment of the arrear demanded of him and of the expenses of the distress, the distrainer shall receive the same, and shall forthwith withdraw the distress.

Application for sale.

78. Within five days from the time of the storing of any distrained crops or products, or if the crops or products do not from their nature admit of being stored, within five days from the time of making the distress, the distrainer shall apply for sale of the same to the Court which would have jurisdiction to entertain a suit for the rent for which the distress was made.

Section 78 (amended)—

If within ten days after service of notice of demand on the tenant and on the Collector, or such persons as the Collector may direct, the arrear is not made good, and if the demand be not contested by suit in the Civil Court when the ryot alleges no rent is due, or by deposit of rent in the Civil Court when an arrear is admitted to be due, but the correctness of the amount demanded is disputed, the distrainer may apply to the Collector, or to such person or persons as the Collector shall from time to time direct, to sell the property distrained.

The Collector may, for the purposes of this section, direct that applications for sale of distrained property be made to the registered village putwari, or to the village punchayet, or to the Sub-divisional Officer, or to such other person or persons as he may, with reference to local circumstances, deem fit and proper. Provided that all such applications to whomsoever made shall bear stamp duty as prescribed in the next succeeding section.

Section 78*a*—

All applications under the last preceding section shall bear stamp duty calculated on double the amount of the arrear which it is sought to recover by distraint.

Form of application.

79. The application shall be in writing, and shall contain an inventory or description of the property distrained, the name of the defaulter and his place of residence, amount due, and the date of the distress, and the place in which the distrained property is deposited. Together with the application the distrainer shall lodge in court the amount necessary for the service of a notice upon the defaulter as hereinafter provided.

Cost of notice upon defaulter to be deposited by distrainer.

Procedure by Civil Court on receipt of application.

80. Immediately on receipt of any application under the provisions of the next preceding section, the Court to which such application shall have been made shall appoint an officer to conduct the sale of such property, and shall cause to be served a notice [which shall be in the form contained in the Schedule (C) to this Act, or to the like effect] on the person whose property has been distrained, requiring him either to pay the amount demanded, or to institute a suit to contest the demand before such Court within the period of fifteen days from the receipt of the notice; and shall at the same time cause to be affixed upon some conspicuous place in the court-house, a proclamation fixing a day for the sale of the distrained property, which shall not be less than twenty days from the date of the application; and shall deliver a copy of the proclamation to the peon charged with the service of the notice, to be put up by him in the place where the distrained property is deposited. The proclamation shall contain a description of the property, the demand for which it is to be sold, and the place where the sale is to be held.

Section 80 (amended)—

Immediately on receipt of any application under the provisions of sections 78 or 79, the Collector, or other person to whom such application shall have been made in accordance with the provisions of this Act, shall cause a written notice to be served on the person whose property has been distrained [which shall be in the form contained in the Appendix (H) to this Act or to the like effect] requiring him either to pay the amount demanded, or to institute a suit in the Civil Court to contest the demand within a period of fifteen days from the receipt of such notice.

Sale to suspended when suit instituted.

81. If a suit shall be instituted in pursuance of the aforesaid notice, the Court shall suspend proceedings in regard to the sale of the distrained property, and shall certify to the officer appointed to conduct the sale of such suspension.

Section 81 (amended)—

If a suit shall be instituted in pursuance of the aforesaid notice, the Court shall certify the fact to the Collector, or village putwari, or village punchayet, or to such other person or persons as the Collector shall from time to time direct, and the distraint shall then be withdrawn: Provided that the deposit in the court of the amount claimed shall be a condition precedent to the withdrawal of distress under this section.

Suit to contest distrainer's demand before issue of notice of sale.

82. Any person whose property has been distrained in the manner in this Act provided may institute a suit to contest the demand of the distrainer immediately after the distraint of his property, and before the issue of notice of sale; when such suit is instituted, the Court shall suspend proceedings in respect of the sale of such property.

Distress to be withdrawn on receipt of Court's certificate that the owner has executed bond to pay amount of decree with interest and costs.

83. The person whose property has been distrained may, at the time of instituting any such suit as aforesaid, or at any subsequent period, execute a bond with sufficient security, binding himself and

Section 83 (amended)—

The person whose property has been distrained may at the time of instituting any such suit as aforesaid, or at any subsequent period, execute a a bond with sufficient secu-

his sureties to pay whatever sum may be adjudged to be due from him with interest and costs of suit; and when such bond is executed, the Court shall give to the owner of the property a certificate to that effect, or, if so requested, shall serve the distrainer with notice of the same, and upon such certificate being presented to the distrainer by the owner of the property, or served on him by order of the Court, the property shall be released from distraint.

Value of claim in suits disputing distress.

84.—The estimated value of the claim made in any suit filed under the provisions of sections 80, 82, and 96 or any of them, shall be deemed to be the amount of arrears of rent for which the distraint shall have been made.

On expiration of period fixed in the proclamation of sale, if institution of suit to contest distrainer's demand have not been certified, sale may be proceeded with.

85.—On the expiration of the period fixed in the proclamation of sale, if a suit to contest the demand of the distrainer be not in the meantime instituted in the court and certified to the officer appointed to conduct the sale, such officer shall, unless the said demand, with such costs of the distress as shall be allowed by him, be discharged in full, proceed to sell the property, or such part of it as may be necessary, in the manner hereinafter prescribed.

Place and manner of sale of distrained property.

86.—The sale shall be held at the place where the distrained property is deposited, or at the nearest gunge, bazar, haut, or other place of public resort, if the officer appointed to conduct the sale should be of opinion that it is likely to sell there to better advantage. The property shall be sold by public auction in one or more lots as such officer holding the sale may think advisable; and if the demand with the costs of distress and sale be satisfied by the sale of a portion of the property, the distress shall be immediately withwrawn with respect to the remainder.

If fair price be not offered, sale may be postponed to another day, and shall be then completed at whatever price may be offered.

87.—If on the property being put for sale a fair price, in the estimation of the officer holding the sale, be not offered for it, and the owner of the property or some person authorized to act on his behalf apply to have the sale postponed until the next day or the next market day, if a market be held at the place of sale, the sale shall be postponed until such day, and shall be then completed, whatever price may be offered for the property.

Payment of purchase-money.

88.—The price of every lot shall be paid for in ready money at the time of sale, or as soon after as the officer holding the sale shall think necessary; and in default of such payment, the property shall be put up again and sold. When the purchase-money has been paid in full, the officer holding the sale shall give the purchaser a certificate

rity, binding himself and his sureties to pay whatever sum may be adjudged to be due from him with interest and costs of suit: and when such bond is executed, the Court shall give to the owner of the property a certificate to that effect, or, if so requested, shall serve the Collector, or such other person aforesaid as the Collector may from time to time direct, with notice of the same, and on such notice being served the property shall be released from distraint.

Section 85 (amended)—

On expiration of fifteen days from receipt of an application under sections 78 and 79, if a suit to contest the demand of the distrainer be not in the meantime instituted in the court and certified to the Collector or other person in the manner prescribed in sections 81 or 83, the Collector or other person aforesaid shall, unless the said demand, with such costs of the distress as shall be allowed by the Collector, be discharged in full, proceed to sell, or cause to be sold, the property distrained or such part thereof as may be necessary in the manner hereinafter prescribed.

Explanation.—'Person' in the last two preceding sections means the person or persons to whom the Collector shall by general or special order direct that applications for sale of distrained property be made as provided in section 78.

describing the property purchased by him and the price paid.

Proceeds of sale.

89.—From the proceeds of the sale of distrained property, the officer holding the sale shall make a deduction at the rate of one anna in the rupee on account of the costs of the sale, and shall transmit the amount to the court, in order that it may be credited to Government. He shall then pay to the distrainer the expenses incurred by the distrainer on account of the distress and of the issue of the notice and proclamation of sale prescribed in section 80, to such amount as, after examination of the statement of expenses furnished by the distrainer, he shall think proper to allow. The remainder shall be applied to the discharge of the arrear for which the distraint was made, with interest thereupon up to the day of sale; and if there be any overplus, it shall be delivered to the person whose property shall have been sold.

Officers holding sales prohibited from purchasing.

90.—Officers holding sales of property under this Act, and all persons employed by, or subordinate to, such officers, who are prohibited from purchasing, either directly or indirectly, any property sold by such officers.

All irregularities to be reported to the Court.

91.—Officers holding sales of distrained property are required to bring to the notice of the Court any material irregularities committed by distrainers under colour of this Act; and if in any case on proceeding to hold a sale of property such officer shall find that the owner of the property has not received due notice of the distress and intended sale, he shall postpone the sale and report the case to the Court, *and the Court shall direct the issue of another notice and proclamation of sale under section* 80, *or pass such other order as may seem proper.*

Recovery of expenses if officer proceed to place of sale and no sale takes place.

92.—When any such officer has proceeded to any place for the purpose of holding a sale, and no sale takes place either for the reason stated in the last preceding section, or because the demand of the distrainer has been previously satisfied, no intimation of such satisfaction having been given by the distrainer to such officer, the charge of one anna in the rupee on account of expenses shall be leviable, and shall be calculated on the estimated value of the distrained property. If the demand of the distrainer be not satisfied until the day fixed for the sale, the charge for expenses shall be paid by the owner of the property, and may be recovered by the sale of such portion thereof as may be necessary. In all other cases the Court shall make an order that such expenses shall be paid by the distrainer, and shall in such order fix the amount to be paid by him; such amount not to exceed the sum of ten rupees; and the amount by such order directed to be paid may be recovered from such distrainer as if such order were a decree of such Court.

Section 89 (amended)—

From the proceeds of the sale of distrained property, the person holding the sale shall make a deduction of not more than 5 per cent. on account of the costs of the sale, and shall transmit the amount to the Collector in order that it may be credited to Government. The remainder shall be applied to the discharge of the arrear for which distraint was made, together with such necessary expenses as the Collector shall by general or special order think proper to allow. If there be any overplus it shall be delivered to the person whose property shall have been sold. All persons conducting sales under the provisions of this Act shall be deemed to be public servants within the meaning of the Penal Code. They shall be also deemed to be Officers of the Collector or Court ordering the sale.

Section 91 (amended)—

Officers holding sales of distrained property are required to bring to the notice of the Collector any material irregularities committed by distrainers under colour of this Act: and if in any case on proceeding to hold a sale of property, such officer shall find that the owner of the property has not received due notice of the distress, he shall postpone the sale and report the case to the Collector. The Collector on being satisfied that the distrainer has committed any material irregularities may order that the distraint be withdrawn or that the distrainer be prosecuted under the provisions of section 99 of this Act, or that he be prosecuted under the provisions of the Penal Code, or he may pass such other lawful order as may to him seem fit and proper.

Section 92—

Recovery of expenses if officer proceed to place of sale and no sale takes place.

When any such officer has proceeded to any place for the purpose of holding a sale, and no sale takes place either for the reason stated in the last preceding section, or because the demand of the distrainer has been previously satisfied, no intimation of such satisfaction having been given by the distrainer to such officer, the charge of not more than 5 per cent. on account of expenses shall be leviable, and shall be calculated on the estimated value of the distrained property. If the demand of the distrainer be not satisfied until the day fixed for the sale, the charge for expenses shall be paid by the owner of the property, and may be recovered by the sale of such portion thereof as may be necessary. In all other cases the Collector shall make an order that such expenses shall be paid by the distrainer, and shall in such order fix the amount to be paid by him; such amount not to exceed the sum of ten rupees; and the amount by such order directed to be paid may be recovered from such distrainer as if such order were a public demand.

93.—All proceedings under this Act of the officers appointed to hold sales of distrained property shall be subject to the revision and orders of the Court to which they respectively are attached, and the Court may require the submission of such reports and statements of business performed by such officers as may be thought necessary.

Proceedings of officers, &c., subject to revision and orders of Court.

94.—When a suit has been instituted to contest the demand of a distrainer, and the property has not been released on security, if the demand or any portion of it shall be adjudged to be due, the Court shall issue an order to the officer appointed to conduct the sale of such property and furnish a copy of such order to the distrainer, authorizing the sale of the property; and on the application of the distrainer, which shall be made within five days from the receipt by him of such copy of such order, such officer shall publish a second proclamation in the manner prescribed in section 80, fixing another day for the sale of the distrained property, which shall not be less than five nor more than ten days from the date of the proclamation; and unless the amount adjudged to be due with the costs of distress, including any costs of suit which may be ordered to be paid by the person instituting such suit, be paid intermediately, shall proceed to sell the property in the manner hereinbefore provided.

Second proclamation of sale.

95.—In all suits instituted to contest the demand of a distrainer, the distrainer shall be required to prove the arrear in the same manner as if he had himself instituted a suit for the amount. If the demand or any part thereof is found to be due, the Court shall make a decree for the amount in favour of the distrainer, together with such costs of suit as to such Court may seem proper, and the amount may be recovered by sale of the property as provided in the last preceding section if the distress has not been withdrawn, and if any balance remain due after such sale, by execution of the decree against the person and any other property of the defaulter, or if the property has been released on security, by execution of the decree against the person and property of the defaulter and of his surety. If, on the other hand, the distraint is adjudged to be vexatious or groundless, the Court, besides directing the release of the distrained property, may award such damages in favour of the plaintiff as the circumstances of the case shall seem to require, and may decree the costs of the suit to be paid by the distrainer.

Procedure after institution of suit to contest distrainer's demand.

96.—If any person shall claim as his own property which has been distrained for arrears of rent alleged to be due from any other person, such person may institute a suit against the distrainer and such other person to try the right to the possession of the property in such Court, and in like manner and under the same conditions as to the time of instituting the suit and to the consequent postponement of sale, as a person whose property has been distrained for an arrear of rent alleged to be due from him may institute a suit to contest the demand. When any such suit is

Any person whose property has been distrained for arrears of rent alleged to be due from another, may institute a suit against the distrainer.

Section 93.

All proceedings under this Act of the officers appointed to hold sales of distrained property shall be subject to the revision and orders of Collector to which they respectively are attached, and the Collector may require the submission of such reports and statements of business performed by such officers as may be thought necessary.

Proceedings of officers, &c., subject to revision and orders of Court.

Section 94 (amended)—

When a suit has been instituted to contest the demand of a distrainer, and the property has not been released on security, if the demand or any portion of it shall be adjudged to be due, the Court shall issue an order to the officer appointed to conduct the sale of such property, and furnish a copy of such order to the distrainer, authorizing the sale of the property; and on the application of the distrainer, which shall be made within five days from the receipt by him of such copy of such order, such officer shall proceed to sell such property or cause it to be sold in the manner prescribed in section 85, unless the amount adjudged to be due, with cost of distress and cost of the suit, be intermediately paid.

Second proclamation of sale.

instituted, the property may be released upon security being given for the value of the same. If the claim is dismissed, the Court shall make an order for the sale of the property or the recovery of the value thereof, as the case may be, for the benefit of the distrainer, and for payment of such costs of suit to such distrainer, as to such Court shall seem fit. If the claim is upheld, the Court shall decree the release of the distrained property with costs, and such damages (if any) as the circumstances of the case may seem to require: Provided always that no claim to any produce of land liable to distraint under this Act, which at the time of the distress may have been found in the possession of a defaulting cultivator, whether such claim be in respect of a previous sale, mortgage, or otherwise, shall bar the prior claim of the person entitled to the rent of the land; nor shall any attachment in execution of a judgment or decree of any Court prevail against such prior claim.

Persons prevented from suing in time to save their property from sale may sue for damages.

97.—If any person, whose property has been distrained for the recovery of a demand not justly due, or of a demand due or alleged to be due from sufficient cause from bringing a suit to contest the demand or to try the right to the property, as the case may be, within the period allowed by sections 82 and 96, and his property is in consequence brought to sale, he may nevertheless institute a suit under this Act to recover damages for the illegal distress and sale of his property.

Also persons aggrieved by any illegal act of distrainer.

98.—If any person empowered to distrain property, or employed for the purpose under a written authority by a person so empowered, shall distrain or sell, or cause to be sold, any property for the recovery of an arrear of rent alleged to be due otherwise than according to the provisions of this Act, or if any distrained property shall be lost, damaged, or destroyed by reason of the distrainer not having taken proper precautions for the due keeping and preservation thereof, or if the distraint shall not be immediately withdrawn when it is required to be withdrawn by any provision of this Act, the owner of the property may institute a suit under this Act, to recover damages for any injury which he may have thereby sustained.

Unlawful distraint.

99.—If any person not empowered to distrain property under sections 68 and 70 of this Act, nor employed for the purpose under a written authority by a person so empowered, shall under colour of this Act distrain or sell, or cause to be sold, any property, the owner of the property may institute a suit under this Act to recover damages from such person for any injury which he may have sustained from the distraint or sale. The said person shall, when the act complained of does not amount to criminal trespass, be liable to fine which may extend to three hundred rupees or to imprisonment, simple or rigorous, which may extend to two months, or to

Section 98.

If any person empowered to distrain property, or empowered for the purpose under a written authority by a person so empowered, shall distrain or sell, or cause to be sold, any property for the recovery of an arrear of rent alleged to be due, otherwise than according to the provisions of this Act, or if any distrained property shall be lost, damaged, or destroyed by reason of the distrainer not having taken proper precautions for the due keeping and preservation thereof, or if the distraint shall not be immediately withdrawn when it is required to be withdrawn by any provision of this Act, the owner of the property may institute a suit under this Act to recover damages for any injury which he may have thereby sustained.

Also persons aggrieved by any illegal act of distrained.

Explanation.—A suit for damages under this section shall not bar a prosecution under the next succeeding section, or under the provision of the Penal Code, or of any law for the time being in force.

Section 99.

If any person not empowered to distrain property under sections 68 and 70 of this Act, nor employed for the purpose under a written authority by a person so empowered, shall distrain or sell, or cause to be sold, any property, *or if any person being empowered to distrain does distrain or sell, or cause to be sold*, any property in a manner contrary to the provisions of this Act, the owner of such property may institute a suit under this Act to recover damages for any injury which he may have sustained from the distraint or sale. The said person, when the act complained of does not amount to criminal trespass, or theft, or robbery, as the case may be, shall in

both, in addition to any damages which may be awarded against him in such suit.

100.—Provided always that any suit which may be instituted under any of the last three sections shall be commenced within three months from the date of the occurrence of the cause of action.

Time for commencing suits for damages.

101.—If any person shall resist a distraint of property duly made under this Act, or shall forcibly or clandestinely remove any distrained property, *the Court* which would have jurisdiction in a suit for the rent for which such distraint was made, shall, upon complaint being made within fifteen days from the date of such resistance or removal, cause the person accused to be arrested; and if the offence be proved, and the offender be the owner of the property, shall order him to be imprisoned in the civil jail for six months, or until the whole arrear due to the distrainer, with all expenses and costs, shall be paid or levied by attachment and sale of the property of the offender under warrant of the Court. If the person convicted of the offence be any other than the owner of the property, he shall make good to the distrainer the value of the same, and shall further be liable to a fine not exceeding one hundred rupees, or in default of payment thereof, to imprisonment for a period not exceeding two months.

Procedure on resistance to distraint, &c.

addition to any damages which may be awarded against him in such suit be also liable to a fine which may extend to three hundred rupees, or to imprisonment, simple or rigorous, which may extend to two months, or both. The person whose property has been distrained, or the Collector or any person acquainted with the facts, may institute a prosecution under this section.

Explanation.—The following acts are contrary to the provisions of this Act within the meaning of this section, namely—

(*a*) to realise, or attempt to realise, a current or prospective demand by process of distraint, or by prohibiting a ryot, or any number of ryots, from cutting standing crops till such ryots shall have paid such current or prospective demand;

(*b*) the interference of persons in receipt of rent, their peons, sowars, or other agents, to prevent the cutting, threshing, harvesting, or disposal of ryots' crops otherwise than in the manner prescribed in section 74;

(*c*) it is a contravention of this Act, within the meaning of this section, for a landlord or other person in receipt of rent to call upon the ryots of a village or estate, or part thereof, to pay collectively to such landlord or person in receipt of rent, a lump sum on pain of not being allowed to cut their crops without such payment;

(*d*) it is a contravention of this Act, within the meaning of this section, for a proprietary co-sharer or his assignee to distrain for his separate share of rent;

(*e*) it is a contravention of this Act, within the meaning of this section, to distrain for an arrear of more than six months' standing;

(*f*) it is a contravention of this Act, within the meaning of this section, to distrain for any sum in excess of the sum payable for the same land the previous year, unless a written engagement for the payment of such excess has been executed;

(*g*) it is a contravention of this Act for a distrainer to prohibit a cultivator from reaping his crops, whether such crops have been distrained or not.

Section 101—

Procedure on resistance to distraint, &c.

If any person shall resist a distraint of property duly made under this Act, or shall forcibly or clandestinely remove any distrained property, *the Collector* shall, upon complaint being made within fifteen days from the date of such resistance or removal, cause the person accused to be arrested; and if the offence be proved, and the offender be the owner of the property, shall order him to be imprisoned in the civil jail for six months, or until the whole arrear due to the distrainer, with all expenses and costs, shall be paid or levied by attachment and sale of the property of the offender under warrant of the Court. If the person convicted of the offence be any other than the owner of the property, he shall make good to the distrainer the value of the same, and shall further be liable to a fine not exceeding on hundred rupees, or in default of payment thereof, to imprisonment for a period not exceeding two months.

No appeal from any decree of the District Judge for money below one hundred rupees, unless it involve the right to enhance rent or a title to land.

102.—Nothing in this Act contained shall be deemed to confer any power of appeal in any suit tried and decided by a District Judge, originally or in appeal, if the amount sued for, or the value of the property claimed, does not exceed one hundred rupees, in which suit a question of right to enhance or vary the rent of a ryot or tenant, or any question relating to a title to land or to some interest in land as between parties having conflicting claims thereto, has not been determined by the judgment.

Review of judgment.

103.—No application for a review of any judgment or order passed in any suit brought under the provisions of this Act shall be received by any Court after the expiration of thirty days from the date of such order or judgment, but nothing in this section contained shall be deemed to apply to the High Court of Judicature at Fort William in Bengal.

Small Cause Court not to have jurisdiction.

104.—Nothing in this Act contained shall be deemed to confer upon any Court sitting as a Court of Small Causes cognizance of any suit brought under the provisions of this Act, of which it would not have had cognizance if this Act had not been passed.

Power to issue process free of charge.

105.—If in any case the Court is satisfied that a party is unable to pay the cost of any necessary process in any suit under this Act, it may direct such process to be served free of charge.

Application of Act.

106.—This Act shall take effect in those districts (of Behar?) subject to the Lieutenant-Governor of Bengal, to which the said Lieutenant Governor shall extend it by an order published in the *Calcutta Gazette*, and thereupon this Act shall commence and take effect in the districts named in such order at the day and time which shall be in such order provided for the commencement thereof.

Certain enactments to cease to have operation in places in which this Act takes effect.

107.—When and so soon as this Act shall commence and take effect in any district, the various provision mentioned in Appendix (1) hereto annexed shall cease to have operation or effect in such district, save so far as they repeal or modify any other Regulation or Acts, and save so far as regards suits of proceedings which before the time of the commencement of this Act shall have been instituted before any Collector.

Pending suits to be carried on under former practice.

108.—Whenever any suit or other proceeding under the provisions of the Acts in the Appendix (I) mentioned, or of any of them shall, at the time when this Act comes into operation in any place, have been instituted before any Collector or other officer having, under the provisions of the same Acts, or of any of them, jurisdiction in such suit or proceeding, such suit or proceeding and all appeals therein shall be heard and determined, and execution of any decree or order therein shall be had, and the practice and procedure therein shall be such and the same as if this Act had not been passed.

Act not to effect powers conferred by the Chota Nagpore Tenures Act.

109.—Nothing in this Act contained shall be deemed to take away or abridge any power or authority conferred by an Act passed by the Lieutenant-Governor of Bengal in Council, entitled an Act to ascertain, regulate, and record certain tenures in Chota Nagpore, on any person appointed to be a Special Commissioner thereunder or on the Commissioner of the Division of Chota Nagpore.

Act VII of 1868 saved.

110.—Nothing in this Act contained shall in any way affect any of the provisions of Act VII of 1868 of the Council of the Lieutenant-Governor of Bengal for the recovery of arrears of land revenue and other demands recoverable as arrears of land revenue.

Short title.

111.—This Act shall be called "The Landlord and Tenant Procedure Act, 1869."

Section 111 (amended)—

This Act shall be called the "Behar Rent Act, 1878."

APPENDIX A.

(*Referred to in Section* 10*B*.)

I (A.B.) do solemnly declare that I did personally (or by my agent C. D.), on day of tender to E. F. a chitta in accordance with the provisions of section 2*a* of the Behar Rent Act of 187 , and that the chitta so tendered, which is herewith attached, is of such a nature that the said E.F. is bound, under section 10*a*, to give a counterpart kabuliyat in conformity with the terms of the said chitta, and I do further solemnly declare that the said E. F. refused to give such counterpart.

Kabuliyat.—I therefore pray that the Court call upon the said E. F. to show cause why he should not give such kabuliyat aforesaid; and that on his failing to show cause, the Court grant a kabuliyat under its seal and signature in conformity with the terms of the chitta herewith attached.

APPENDIX B.

(*Referred to in Section* 11*A*.)

TENDER OF RENT.

No. Mauzá Pergunnah Zillah.

Name of Asámi.

Amount.

By whom brought.

On account of annas kist of year.

Due on day of 187

Dated

Signature.

APPENDIX C.

(Referred to in Section 11B.)

TENDER OF RENT.	RECEIPT OF RENT.
No. Maozá	No. Maozá
Pergunnah Zillah	Pergunnah Zillah
Name of Asami	Name of Asami
Amount	Amount
By whom brought	By whom brought
On account of annas kist of year	On account of annas kist of year
Due on day of 187	Due on day of 187
Dated	Dated
Signature of ryot	Signature of Zemindar or Agent
Signature of putwari	Signature of Putwari

APPENDIX D.

(Referred to in Section 47.)

I, A. B., of, &c., do solemnly declare that I did personally (or by my Agent, C.D.), on the day of tender payment to E.F. at his mâl cutcherry (or at the place where the rent of the lands at held or cultivated by me under or from the said E.F. are usually payable, of the sum of Rupees as and for the whole amount due from me in respect of the rent of the said lands from the month of to the month of both inclusive. I further declare that the said E.F. refused to accept the said sum so tendered (or to give me a receipt in full forthwith for the same); and I do declare that, to the best of my belief, the sum of Rupees so tendered, and which I now desire to pay into court, is the full amount which I owe the said E.F. on account of the rent of the said lands from the month of to the month of both inclusive, and that I owe the said E.F. no further sum on account of the rent of the said lands.

SCHEDULE E.

(Referred to in Section 47.)

COURT OF

Dated the day of 188

To E. F. of, &c.

WITH reference to the within declaration, you are hereby informed that the sum of Rupees therein mentioned is now in deposit in this Court, and that the above sum will be paid to you or to your duly authorized agent on application; and take notice that if you have any further claim or demand whatsoever to make against the said A. B. in respect of the rent of the said lands, you must institute a suit in Court for the establishment of such claim or demand within six calendar months from this date, otherwise your claim will be for ever barred.

[Copy of declaration in Schedule D to be attached.]

APPENDIX F.

(*Referred to in Section* 47.)

I, A. B., do solemnly declare that C. D. and E. F., &c., have made a claim upon me for rent amounting to Rupees , that the said C. D. and E. F., &c., are rival rent claimants, and that I am in doubt as to which of them is entitled to the whole or part of the rent claimed. I do therefore desire to deposit the amount of Rupees in this Court to the credit of said C. D. and E. F., &c., and I declare that the amount of Rupees which I desire to deposit is the full amount which I owe for the rent of the land held by me from the month of to the month of inclusive, to the said C. D. and E. F., &c., to any or all of them.

APPENDIX G.

(*Referred to in Section* 47*A*).

COURT OF

Dated

To C. D., E. F., &c.

With reference to the within declaration, you are hereby informed that the sum of Rupees mentioned therein has been deposited in this Court to the joint credit of you and E F, G. H., &c., and that the above sum will be paid to you and the said E. F., G. H., &c., on your joint application; and take notice that, failing to make such joint application, you and the said E. F., G. H., &c., are bound to settle among yourselves by regular suit in civil court the amount of the said deposit to which you are severally entitled. If within three years of the date of the deposit you and the said E. F. and G. H., &c., do not make such joint application, or if within three years aforesaid you do not obtain an order from a competent civil court determining the part of the said deposit to which you are entitled, the deposit will be returned to the said depositor A. B., and your claim will be for ever barred.

[Copy of declaration in Appendix F to be attached.]

APPENDIX H.

(*Referred to in Section* 80.)

FORM OF NOTICE TO OWNER OF DISTRAINED PROPERTY.

A. B., Distrainer.

(*Name, description, and address of the owner of the property.*)

WHEREAS the said A. B has applied to have the distrained property specified below sold for the recovery of alleged to be due to him as arrears of rent, you are hereby required either to pay the said sum to the said A B. or to institute a suit in the Court of to contest the demand within fifteen days from the receipt of this notice, failing which the property will be sold.

Dated this day of 18

APPENDIX I.

(*Referred to in Section* 107.)

DATE AND NUMBER OF ACT	TITLE OF ACT	EXTENT OF REPEAL

Note by SIR RICHARD GARTH *on Mr. Field's Digest.*

Article 3. "And according to its decision on this point *must exercise jurisdiction or refuse, &c.*"

This would seem an incorrect expression as applied to rent cases tried *in Civil Courts*. It would have been perfectly correct as *applied to the Collector's Court*, because that court had *no jurisdiction* to entertain a suit at all, unless the relation of landlord and tenant existed between the parties. But the Civil Court *has jurisdiction* to try all suits generally between parties, whether the relation of landlord and tenant exists between them or not. Of course, when a suit is brought for rent by a plaintiff claiming to be the defendant's landlord, if the relation of landlord and tenant is found not to exist between them, the suit must be dismissed; but the dismissal would not be upon the ground of *want of jurisdiction*, but because the plaintiff has *failed to prove his case*.

Article 4. Section 1. "at the time of executing such contract." Should not this be "at the time when such contract is made?" The word "executed" applies to a written *contract only*, whereas the contract of tenancy may at present be written or verbal.

Illustration D. I confess that I cannot understand this proposition or the cases upon which it seems to be founded. The plaintiff in a resumption suit merely seeks to resume and to be at liberty to assess, at fair rents, lands which the defendant has wrongfully held as lakhiraj. The decree for the plaintiff in such a suit is that he is entitled to resume and assess the land, the alleged lakhiraj being invalid.

I see nothing in such a decree *which should create a tenancy* between the plaintiff and defendant. And if the defendant were to hold the land for more than twelve years after the decree without the landlord getting the rent assessed, and without the defendant himself paying any rent for it, I do not see why he should not obtain a title to it by adverse possession.

However, there are the decisions; and there is Sir Barnes Peacock's express statement of the law, although it does not appear to have been strictly necessary in order to the decision of the particular case. The question is whether the legislature will think it right to confirm authoritively the doctrine which these decisions lay down.

Note 2 to this Article. Query as to this note.

1*stly*.—Are contracts made by a minor, notwithstanding section 11 of the Contract Act, *absolutely void*, or *voidable only* at the minor's option? I should say they are or ought to be *only voidable*.

Could a lessee for instance, having taken a lease from a minor and having entered into possession and had the benefit of two lucrative seasons, throw the lease up afterwards whenever it suited his purpose? or could the lessee after having taken possession avoid such lease at all?

2*ndly*.—Could the minor avoid the lease *before he came of age*, whether the lessee could avoid it or no?

3*rdly*.—Could not a minor lessee avoid a lease for *the future* even for necessary lodging? Is he *ever* liable for necessaries *which have not actually been supplied*? As for example; suppose he were to enter into a contract for the supply to him of so many loaves a day for a twelve month, would the contract be binding on him except so far as he had enjoyed the benefit of it? I think not. I consider that the same principle applies to a contract for future lodging, *Hands* v. *Slaney*, 8 Term Reports, 571, which in the case referred to by Woodfall, was an action *for use and occupation*: no doubt a minor would be liable for that.

The just and proper rule would seem to be that leases both *to* and *by* minors should be *voidable only at their option*.

Article 3. Note 3. Mr. Field's note upon this article is, in my opinion, deserving of the highest consideration. The Statute of Frauds did not avoid *all parol leases*, but only those made for more than three years. But in this country the necessity for having leases in writing is *much greater* than it was in England. And if such a plan as Mr. Field suggests could be enforced, viz. that of having a printed register of forms for leases in the shortest and simplest language kept by every zemindar, to be filled up with tenant's names and the amount of rent, and the description and quantity of land, I believe that the result would be most beneficial, and that it would put a stop to a vast amount of litigation. The only difficulty in the scheme which suggests itself to me is that many of the ryots cannot read or write, and consequently that the landlord's agent might impose leases upon them the meaning of which they might not understand.

But this difficulty could be met by *by all leases and transfers of leases being registered in the registry office*, and the contents explained to both parties by the Registrar at the time of registration. This would, in my opinion, be as great an advantage as having the leases themselves in writing, and a small registration fee might without any injustice to the ryot and with great advantage to the revenue be imposed in each case.

Article 6. Proviso, Note 4. This proviso is perfectly correct; and I conceive that the same principle must apply, whether a man leases land for a larger interest than he has a right to convey, or for an interest which he has no right to convey at all. In either case, if the lessee enters upon the land and pays rent to the grantor, both parties are by the law of England estopped from

denying the lease; and in either case, if the grantor subsequently acquires the estate, or any part of it, which he has professed to convey, that which was before a lease by estoppel would become a lease in interest.

With regard to the concluding paragraph in this note, if the lessee can show that he was induced by the lessor to take a lease which the latter had no title to grant, under circumstances which would amount to *legal or equitable fraud*, the lessee may sue to avoid the lease upon that ground; but he must do so, of course, within a reasonable time from the discovery of the fraud.

Section 18 of the Act XL of 1858 applies only to guardians who have obtained a certificate under the Act. In other cases the rules of Hindoo law apply.

Article 7. Paragraph 4.

This is a most important question. It is one which has given rise to an immense deal of litigation in England, and it is very desirable that it should be settled by express enactment here. It is unnecessary and undesirable, in my opinion, that any distinction should be made in this country between "privity of estate" and "privity of contract," and between covenants which do, and those which do not, run with the land.

Article 9. Note 1.

There seems to me no reason why in the case of the transfer or partition of the *lessor's interest*, the obligations between the transferee of the lessor and the lessee should not (so far as they are applicable to the altered state of things) be the same as between the original parties.

The lessee no doubt may be subjected to some inconvenience. It may be less convenient to pay rent, or to be answerable in other respects to several landlords than to one. But these inconveniences are inevitable, and the lessee must be prepared for them when he takes his lease. It rarely happens that the obligations which by the contract of tenancy are incumbent on the lessor cannot be as well performed by one landlord as by another. But with lessees the case is different. It matters very seriously to a landlord whether his tenant is solvent or insolvent: whether he cultivates or manages the property well or ill; whether he is a well-conducted man, or a promoter of strife and discord amongst the other tenants. This is why landlords may very naturally object to their tenants' leases being made transferable without their consent; and why more stringent conditions both as regards covenants and conditions are more necessary in the case of transferable than of untransferable leases.

In the case of a *putni* tenure which is made transferable by statute under certain conditions, the transferor is, as a matter of course, absolved from liability to the zemindar when the transfer has been duly made and the conditions observed.

Note 5.

It is very important that there should be some means less costly and more simple than a suit for apportioning rent, whether on a partition or on a sub-division of the landlord or tenant's interests.

Article 11. Note, Apportionment of rent.

The rule proposed in the case of lessors by the Transfer of Property Bill may work very unfairly. It is a great mistake to suppose that it is immaterial to a tenant how his rent is apportioned in the case of a partition. If an undue sum is appropriated to one portion, how can the tenant hope ever to sell or sublet that portion at a fair price?

A fair apportionment is as important to the lessee as it to the lessor; and if the parties cannot agree upon the apportionment, the District Judge, or some other authority, should have the power of appointing an independent surveyor to view the property and make the apportionment. In each case the expense should fall upon the party whose act renders the apportionment necessary. It would be desirable to law down rules, as suggested by Mr. Field, for the guidance of any surveyor who may be appointed; and in cases where the rent is above a certain value, an appeal, if it were thought expedient, might be allowed to the District Judge.

Surely in this case, unless *all the parties* agree that the tenant shall pay his rent jointly to the proprietors, there ought to be an apportionment of the rent. The proprietors must make some division of the rent *inter se*, unless they hold their shares jointly; and I think that the apportionment should be made whether the partition is of the area of the land or only of individual shares in it.

Article 11. Rule 4.

This should be *at the landlord's option*. If a ryot chooses to abandon his holding and leave the land uncultivated, the landlord may treat the tenancy as at an end, and dispose of the jote as he pleases. But if the landlord does not choose to determine the tenancy, he may hold the ryot to his obligations and sue him for the rent.

Article 12. Case 4.

The right to eject for non-payment of the rent may be waived, not only by the receipt of rent subsequently accrued, but by any other act on the part of the landlord, which amounts to an acknowledgment that the relation of landlord and tenant is continuing.

Case 5

I quite agree with Mr. Field that it is of the utmost importance that the Legislature should define what is a reasonable notice to quit in the case of a tenant-at-will or a yearly tenant. In England when a tenant-at-will has paid rent for a year or any aliquot portion of a year, he becomes a tenant from year to year, and his tenancy is then determinable by either party by six months' notice to quit, expiring at the time when his tenancy commenced.

Case 7. Note 6.

Six months' notice is considered in all cases to be a *reasonable notice*. But here a reasonable notice depends upon different conditions in different parts of the country. So far as the *length* of notice is concerned, six months might be reasonably sufficient in any case; but the *time* at which the annual tenancy should end ought to depend perhaps upon what crops are grown, and when they are cut and carried, &c. I should have thought that each district ought to fix the time when it would be most reasonable to terminate these annual tenancies; and that it should be then left to the local Government to make a rule in each district accordingly. As it is, cases of ejectment constantly come up upon appeal to the High Court with no evidence whatever as to what a reasonable notice is, or at what period of the year the tenancy should terminate; and the Court is quite at a loss to know how to do justice in such cases.

Case 8. Note.

Here again I quite agree with Mr. Field. It is very necessary for the Legislature to define what particular act of disclaimer should work a forfeiture, and what he says as to this is, in my opinion, very sensible and just. But great care must be taken to protect tenants who may be placed in a difficulty by reason of adverse claims to their landlord's interest. As for instance, suppose a ryot to have held under A for upwards of 12 years, and to have acquired a right of occupancy. A dies, B and C both claim to be entitled to the ryot's rent—B under an alleged sale from A, C as devisee under A's will. B makes the first claim upon the ryot, and obtains a year's rent. C then claims the rent from the ryot, and B sues him for further rent.

The ryot honestly believing C to have the best claim, sets up his title as against B. In a case of this kind there clearly should be no forfeiture.

Article 48.

There is no doubt that these provisions require legislative explanation and enlargement The queries which Mr. Field suggests deserve careful attention, and there are others which have arisen in the Courts, and which can hardly be considered as satisfactorily settled.

I should have thought it clear that the words "of a similar description and with similar advantages" ought not to refer, in the large majority of cases, to the state in which the ryot took the land in the first instance, because he probably took it in a state of jungle or waste, and the merely bringing it into cultivation by ordinary labour and appliances would naturally have produced a great improvement. Having regard to the uncultivated state in which he first took it, he would probably have had to pay for the first few years a very small rent—a rent which would imply that he took it for purposes of improvement—and I should have thought that the words in question, in such a case, ought in fairness to refer to the state into which the tenant brought it by a proper and usual course of cultivation.

The second clause in the sentence seems to have reference to *permanent improvements* either in the value of the produce or the productive powers of the soil, which have not been the result of the tenant's ordinary or extraordinary labour or outlay, but have been brought about by some other agency, as for instance, improved irrigation introduced by the Government or the landlord, or by some other agency than that of the ryot himself; a general and permanent increase in the value of the crops which the land produces; the increased value of the soil in consequence of a more valuable kind of produce being cultivated, as for instance, by indigo factories or jute-mills or cotton-mills being introduced into the locality and the land becoming more valuable for the growth of indigo or jute.

These and similar improvements would naturally form legitimate reasons for enhancing the rent on the second ground.

And it has been doubted whether other improvements of a less permanent character might not also afford ground for enhancement, as for instance, when the prevalence of a famine in Madras has raised the price of cereals in Bengal, or where a large demand for wheat abroad has induced an unusually large export, and consequently a general rise in the price of grain. I should have thought that a mere casual or temporary rise in the price of produce ought to afford no ground for enhancement; but this subject is very fully and ably dealt with afterwards in Mr Field's Note.

This third ground of enhancement, again, has given rise to many nice questions, which can hardly be said to have been decided.

Suppose for instance a ryot pays, whether under a pottah or otherwise, a defined amount of rent for a particular area, described by metes and bounds, and estimated to contain (says) 25 beeghas The land when first let was jungle; but in process of time it has become cultivated, and it is then found to contain 30 beeghas instead of 25. Is this a case in which the landlord would have a right to enhance? I think not; because *the entire rent* has been agreed to be paid for *an entire area*, and it is not because the area turns out to be greater or less than the estimated quantity that the rent should be enhanced or diminished.

But if, instead of an entire rent being paid for an entire area, the tenant undertakes to pay at the rate of Rs. 2 per beegha, and the land is afterwards found to contain five or ten more beeghas than it was estimated to contain at first, then the rent should fairly be enhanced or diminished according to the actual quantity which the jote is found to contain.

So, again, whether a particular area is let at an entire rent or at so much per beegha, if an additional piece of land is added to the farm by alluvion or taken away from it by diluvion, the rent ought to be increased or decreased accordingly.

But then there is another state of things which not unfrequently occurs, in which the provisions of section 18 are often erroneously applied. This is when a ryot, without the leave of his landlord, makes an encroachment upon land belonging to his landlord beyond the limits of his original jote.

In such a case the landlord ought to have, and according to the authorities has, the right at his option to treat the tenant either as a trespasser or a tenant as regards the land so encroached upon He may either eject him as a trespasser if he is not barred by limitation, and recover the value of the land as mesne profits, or he may have the rent of the land assessed, and recover the amount by way of additional rent. It would not lie in the mouth of the tenant under such circumstances to say that he was not liable to rent, because it was only in his character of tenant of the original jote that he made, and was enabled to make, the encroachment; but the tenant should clearly not be allowed to claim *any occupation right* in land for which he has paid no rent, and which he acquired by wrong.

I doubt whether the second clause of this Article is either good law or good sense. It seems to me to be putting upon the tenant a burthen which should be thrown upon other shoulders. The tenant may, in perfect good faith, have paid his rent to the first, perhaps the only, claimant of his landlord's interest. Another claimant or claimants may then come forward, the justice of whose claim the tenant may have no means of ascertaining. Why is the tenant under such circumstances to pay rent to the first claimant, unless he, *the tenant*, can show that some other claimant has a better title? I consider that in such a case the tenant ought to have some means of paying his rent into Court, to remain there until the rival claimants have had the chance of settling their disputes *inter se*.

Article 63
9 W R 162.

If a suit is brought for enhanced rent after notice of enhancement, the plaintiff, if he fails to establish his right to enhance, *ought clearly not to be entitled* to a decree for rent at the *old rate*, merely because the defendant admits such rent to be due. The plaintiff in such a case *does not sue for the old rent*. By the very terms of his plaint he is *not content* with the old rent, and would *not be ready to receive it in satisfaction of his claim, if it were paid* or tendered.

Article 89.

The tenant-defendant, on the other hand, insists *that the old rent*, and *that only*, is payable, and generally expresses his willingness to pay it; but he repudiates any liability to pay an enhanced rent. If the plaintiff fails to establish such a case, why is he to have decree for that which all along he has been unwilling to accept? Why is he to have a decree because he turns out to be wrong, and the defendant to be right?

If he were to have a decree at all, it clearly ought only to be on his paying the defendant the whole costs of the suit; but in my opinion his suit should be dismissed with costs, and he should be left to bring another suit afterwards for the old rent, running the risk of his claim being barred by limitation. We have decided this in the High Court in several cases.

If the plaintiff establishes his right to enhanced rent, *though not to the full extent which he claims*, he should be entitled, no doubt, to a decree *pro tanto*. In this respect a suit of this kind differs from a suit for a *kabuliyat at an enhanced rent*. (*See* this explained in the late Full Bench case of the High Court).

There should be some provision here for a state of things which frequently occurs in suits of this kind. The point has been decided in the High Court, and is generally acted upon, I believe; but it is better that it should be made clear by legislative provision.

Article 93.

We will suppose that a landlord brings a suit for ejectment for non-payment of rent which became due on the 1st January 1876. He obtains a decree on the 1st of January 1877, specifying the amount of the arrear, with an order for ejectment if the amount is not paid within fifteen days after the decree. This decree is twice appealed;—and on appeal to the High Court, it is amended on the 1st of January 1880. The defendant has then fifteen days to pay the amount.

If he pays it, he continues to be the plaintiff's tenant, and is liable to him for the rent which has become due since the 1st of January 1876. If he does not pay within the fifteen days, he has ceased to be the plaintiff's tenant, as from the time when the suit for ejectment was brought, in which case the plaintiff is entitled to bring a suit for mesne profits from that time. In either case he would be barred, as to part of the claim, by limitation, unless he is saved (as of course he ought to be) by the fact that, until the fifteen days had expired, he did not know whether he would have to eject the defendant or not, or, in other words, whether the defendant was or was not to be his tenant, as from the time when the ejectment was brought.

The uncertainty as to what the defendant will do places the plaintiff in a great difficulty from which he clearly ought to be freed by some express provision in the law.

RICHARD GARTH.

Minute by SIR RICHARD GARTH, *dated 8th January* 1880.

PROPOSED NEW RENT LAW.

MINUTE No. 1.

WHATEVER differences of opinion may prevail in Bengal upon the subject of the Rent Law, it must be admitted on all hands that Mr. Field deserves our best thanks for his excellent Digest, as well as for his able Note upon the two main questions—"Transferability of Ryots' Holdings" and "Enhancement of Rent."

When we consider that a large proportion of the community is dependent upon the land for its support, and how much of the business of the Civil Courts arises out of disputes between landowners and their tenants, it is obvious how necessary it is, for the peace and prosperity of the country, that the Rent Law should be satisfactorily settled. Mr. Fields'

Digest places that law before us very clearly in its present shape, and it is to be hoped that all who are interested in the subject will assist the Government with their views upon it.

I have already submitted to the Committee some notes upon the various sections of the Digest; and I now propose to make a few remarks upon the two main questions which are discussed in the Note.

Transferability of Ryots' Holdings.

And *first*, as to the transferability of ryots' holdings. And here I am glad to observe that Mr. Field's arguments are pressed (rather unduly as it seems to me) against the the zemindar, and in favour of the ryot. The zemindars being the more powerful and educated body, are sure to find means of having their claims advocated, and their views explained to the Legislature; while the ryots, being as a rule the weaker and uneducated class, and having comparatively few friends in high places, are more likely to have their claims overlooked and their interests disregarded. I am glad, therefore, to find that in some respects at least they have found a powerful supporter in Mr. Field.

Now, before I apply myself to the several arguments against the transferability of ryots' tenures, which Mr. Field first advances and then professes to answer, I ought to say that the reason why I think he presses hardly against the zemindars is that he does not sufficiently consider what their status was and is under the Permanent Settlement, and what alteration was made in that status by the Rent Act of 1859.

He admits very fairly at the outset that before the period of British supremacy in India tenures as a rule were *not alienable*; and also that at and after the time of the Permanent Settlement it was always considered, both by the Legislature and the Courts, that ryots' tenures, whether they were permanent or temporary, were *not transferable*.

By the Permanent Settlement zemindars were (subject to certain restrictions which are immaterial to our present purpose) left free by the Legislature to let their unoccupied land to ryots upon whatever terms they thought proper. They had almost as much freedom in that respect as landlords have in England. The terms upon which they let the land were a matter of contract; and the principle of demand and supply (whether of ryots' or land) usually regulated those terms.

Mr Field expresses some doubt whether a khoodkhast ryot, as long as he paid his rent, could be turned out of his holding by his landlord But however this may be, it is certain that before the passing of the Rent Law in 1859, a landlord could, and did almost at pleasure, rid himself of objectionable tenants.

To obviate this apparent injustice, Act X of 1859 protected a ryot from eviction after twelve years of occupancy, and prevented the landlord from enhancing his rent after that period, except under certain conditions.

Now, however wise and politic this provision might have been, it seems to me impossible to deny that it operated as an invasion of the landlord's rights as conferred upon him by the Permanent Settlement; and the only equitable ground upon which such an invasion could be justified would seem to be this, that if a ryot had approved himself as a good tenant by cultivating his land and paying his rent satisfactorily for so long a period as twelve years, it was only fair to him, and no real injustice to the landlord, to continue him in his occupation and prevent his being ejected, without some sufficient reason.

But assuming this to be the true view of the matter, what becomes of the jutification for invading the landlord's rights, if the ryot is to be allowed, as soon as he has acquired his right of occupancy, to get rid of it altogether? If the *equity* to the landlord consisted in his being permanently secured a good tenant, what becomes of the equity if you allow the ryot to transfer his interest?

It seems to me that this view of the zemindar's position is rather lost sight of in Mr. Field's note; and I think, moreover, that it is hardly fair to suggest that zemindars ought not to object to the transferability of ryots' tenures upon the ground that the measure would be "*merely unpleasant or injurious to themselves.*"

It strikes me that this is just the ground upon which zemindars, or any other class of men, are prefectly justified in objecting to any public measure. And considering that in this particular instance the Legislature are dealing substantially with the two great branches of the agricultural interest—landlords on the one hand, and tenants on the other—the former have at least a right to insist that no measure ought to be passed which would be unpleasant or injurious to them, unless some solid advantage is to result from it to the general public.

Having premised thus far, I will now say a few words with reference to some of the arguments which are advanced by Mr. Field against the transferability of ryots' tenures, and the answers which he makes to them.

(1)—As to the first, I do not think it necessary to make any remarks.

(2)—As to the second, I suppose it may be taken for granted that when the ryots have the means of mortgaging their property, they will be almost sure to do so as soon as from bad crops, extravagance, or other reasons they begin to want money. They are not likely to be wiser in these respects nor more provident than their betters; and from the highest to the lowest of the agricultural community, they will find plenty of people in this country to set them an example of improvidence.

It may be perfectly true, as Mr. Field says, that men are not made thrifty by Acts of Parliament or by any other Acts; but I think it is equally true, on the other hand, to give a poor population, like the Bengal ryots, the means of selling or mortgaging their tenures at pleasure, is a very certain means of making them *improvident* and *unthrifty*.

I should have supposed that there was a good deal of weight in this argument (No. 2); and that it would be far better when a ryot has proved himself to be a good cultivator by a twelve years' occupation, to try and keep him where he is, than to tempt him to aliene his interest and find a home elsewhere.

(3).—The third argument, as Mr. Field says, is a continuation of the first, and I must say that it seems to me almost a necessary, and certainly a very lamentable consequence of allowing ryots to mortgage their property that they should be placed at the mercy of mahajuns, and thus be deprived of their permanent interest in the land, which they or their forefathers have earned by good conduct.

With regard to the suggestion that the Court should be empowered to unrip all transactions with the mahajuns, without regard to any contract which the ryot himself might have made, and to cut down the mahajuns' claims to the sums actually advanced and interest at 12 per cent., I must say that I disapprove of the principle as extremely mischievous and unjust.

A ryot who, with his eyes open, chooses to take a contract with a mahajun or any one else, ought (in the absence of any fraud or collusion) to be bound by his bargain. Nothing can be more immoral or impolitic, in my opinion, than to teach any set of men that, however binding the engagements which they may have entered into with mahajuns and others, the law will disregard those engagements, and mould the terms of the bargain in each case according to some supposed principles of equity invented by the law itself.

(4) and (5).—I cannot presume to give any opinion as to whether mahajuns are likely to buy up ryots' holdings or no. But if they do so, I should think it might be a very serious question what is to become of the ryots and their families.

(6), (7), and (8).—I am not sufficiently conversant with the subject to discuss arguments (6), (7), and (8).

(9).—As to this objection I should have said, even from my own comparatively short experience in India, *first*, that lattials are by no means so unfrequent now as Mr. Field would lead us to suppose; and *secondly*, that they are not the only means of annoyance which a zemindar has to fear from his rival. The variety of mischief which landowners will invent to harass a hostile neighbour is almost infinite. And I can hardly conceive a greater source of irritation than for a rival zemindar to buy up a number of ryots' holdings in the middle of his neighbour's estate, and to use his influence and position so obtained to create disaffection and disloyalty amongst his neighbours' ryots.

It is suggested that annoyances of this kind may always be prevented by a landlord buying up all his tenants' holdings which are for sale; but in the first place it is not always convenient for landlords to make such purchases; and in the next place, if tenures are made generally transferable, a ryot may of course sell to whom he will without giving his landlord any right of pre-emption.

(10), (11), and (12).—This subject I have already partially dealt with in my former remarks.

It seems to me impossible to contend, with any show of reason, that it is no injustice to a landlord to deprive him of the right which he has by law, of selecting his own tenants; and I confess that I cannot view such injustice in the light of a "*sentimental grievance.*"

If a landlord has once sold his tenant's interest under a decree, or if there is any custom to aliene ryots' tenures, of course the injustice ceases. But to make such tenures alienable against the will of the landlord seems to me very hard.

(13).—Here again I must say that the answer suggested to the zemindars' argument appears to me neither fair nor reasonable. If tenants after twelve years' occupation are not only to acquire a permanent interest in their lands, but also the right of imposing upon their landlords any strange and ineligible tenant they please, I should think that any prudent landlord would naturally, and very properly, protect himself, if he could, from being placed at so great a disadvantage. I have ascertained from the very best authority that in the more recently cultivated districts in the Central Provinces, it has become almost a system for landlords to turn out their ryots after a certain period of their occupancy, for the very purpose of preventing them from acquiring a permanent interest in their tenures; and I know also from the best authority that this is considered only the natural result of the occupancy right system.

It strikes me that the latter portion of this answer partakes much more of the nature of a threat than does the supposed argument of the zemindars; and I sincerely hope, that in the interests of justice the "stroke of the pen," which is hinted at, may never be attempted.

(14).—I dare say that it might be very wise and advantageous to both parties to commute rents in kind into money payments; but so long as the rent is paid in kind, it would obviously be an additional reason why a landlord should not be deprived of the right of selecting his own tenant.

It is very probable that in dealing with Mr. Field's arguments, I may have been induced to look at the matter rather too much from an English point of view, and, if so, I hope I may be corrected by those who have more experience of the subject. I certainly do consider, rightly or wrongly, that the principles which ought to regulate any change in the Rent Law are those of strict justice to both parties; and that it would not be justice to the zemindars to depart in essential particulars from the relations between them and their ryots, which were created by the Permanent Settlement.

I now come to deal with the arguments in favour of making occupancy holdings transferable.

The first is that by making the tenant's interest saleable, you would give it an increased value; you would be creating a number of small properties, the owners of which would gradually form a sort of peasant proprietorship, such as is found in France and other countries.

Now, I do not pretend to know enough of the nature or habits of the Bengal ryots to be able to form a correct judgment as to whether they are likely, under any circumstances, to become a prosperous and happy peasant proprietary. But if thrift, prudence, and content are qualities which would tend to make them all this, I much doubt whether the giving them the right to sell or mortgage their interests is likely to produce those good qualities.

If they were naturally a provident and saving people, and if the increase in their families could only be controlled so as to bear something like a fair proportion to their means, it might be different. But if we are to trust, not only what we see, but what we are constantly hearing from those who know them best, they are not a prudent or a saving people.

They beget and marry sons and daughters without the least considering whether the small jote, which is sufficient to support ten people, is sufficient to support fifty. They appear to spend the proceeds of a good harvest, without laying up any sufficient store against a bad one; and can it be doubted that when hard times come upon them, either from over-population or bad harvests, they will sell or mortgage their little property if you only give them the power to do so?

I should have thought that the most effectual way of protecting such people, and preventing them from wasting their substance, would be to secure them a permanent interest in their property, by prohibiting the alienation of it in any shape or way. They might be allowed to underlet in the case of minors, lunatics, or others labouring under disability; and some means might be taken for protecting (for a time at least) present interests which have been created by way of under-lease.

But I should have said that, with these exceptions, it would be more prudent to prevent underletting altogether.

Enhancement of Rent.

I now proceed to discuss the question of "Enhancement of Rent."

I pass by the early part of Mr. Field's Note upon this subject, because I suppose that most people will agree with what he says in page 225, that the whole course of legislation previous to 1859 has recognized the right of enhancement of money rents as residing in the landlords.

And I suppose it to be equally clear that the Act of 1859 intended to give them that right. It would indeed have been in the highest degree unjust to have given the ryot a permanent interest, as against his landlord, after a twelve years' occupancy, without giving the landlord the right to increase his rent, as against the ryot, as occasion and justice might require.

But what, as it seems to me, the landlords have some reason to complain of in this respect in the Act of 1859, is the great difficulty which is placed in their way by the language of the first ground of enhancement.

If a landlord for a certain number of years, either from undue leniency towards his tenants, or from a hatred of litigation, had allowed the rents of his occupation ryots to remain for some years without enhancement, it might be, and in many cases has been, found impossible, either for him or his successors, to raise them again to anything like a fair standard. "All that the rule comes to," as Mr. Field justly observes, "is this, that one ryot can be made to pay as high a rent as another ryot of *the same class*. It affords no means of raising the rate of rent payable by the class generally."

I believe that an immense deal of dissatisfaction and litigation has arisen from the limited form of this rule; and that it would only be just to adopt Mr. Field's suggestion, to allow landlords to enhance the rents of their occupation ryots to what is the fair customary rental value of lands in each particular locality, without confining the enquiry to any special class of holdings.

It might be quite right to take into consideration the relative advantages, both as regards soil, situation, and otherwise, of each holding; to make some deduction from the ordinary rent in the cost of occupation ryots; and to place any reasonable limit against increasing the rents too largely at any one time; but it does seem hard (and certainly not a wholesome example for the future) to debar landlords for ever from raising their rents to a fair value, because they or their ancestors may, from mistaken kindness or liberality towards their tenants, have forborne for many years to press them for increased rent.

With regard to the third ground of enhancement, I have already remarked upon it in the notes which I have made upon the Digest.

It remains therefore only to consider the second ground of enhancement, viz.—

"that the value of the produce, or the productive powers of the land, have been increased otherwise than by the agency or at the expence of the ryot."

And here again Mr. Field very clearly points out the distinction between the increase of the value of produce, which is due to *general*, and that which is due to *special* causes.

The latter there would probably be no difficulty in dealing with in each case, as the question arose.

The former is, of course, a subject of very wide application, and if prices were to increase, might, unless some general mode of adjustment were introduced, be a source of litigation throughout the country.

I therefore quite think with Mr. Field that it would be highly desirable to devise some general rule by which the value of produce could be ascertained from time to time all over the country, and the amount of rent adjusted accordingly.

I agree that it is indeed deplorable to see so much litigation arising out of rent disputes; that the Civil Courts in a large number of cases have been found an unsatisfactory means of settling these disputes; and that in the interests of both landlords and tenants, and for the peace of the country, it is in the highest degree important that some other means should be adopted for settling them in the present, and preventing, as far as possible, litigation in the future.

But to that good end, and to bring about something like equality and a fair standard, I think that a commission should be formed in each district, which I would suggest (in accordance with Mr. Field's view) should consist of three persons,—one chosen by the ryots, another by the landlord, and a third by the Government. That this commission should settle the present rents of occupation ryots in each district where any difference may be found to exist. That this settlement should be made according to certain specified rules laid down by the Government for the guidance of the commission; and amongst others, that the rent fixed by the commission should not exceed the present rents beyond a certain proportion, and that the rents of occupation ryots should be fixed at a certain rate below the rents of other ryots.

The expenses of the commission might be paid by a charge upon the contending parties, which would probably be far less than the expense of litigation; and if any question of law were to arise, which is not likely, it might be left, if considered advisable, to the decision of the High Court.

If the rent were thus once settled upon equitable principles, I think that some plan might be devised, such as Mr. Field recommends, for adjusting the rents in the future, according to the price of produce in each district, leaving questions of enhancement upon other grounds to be settled by the Civil Courts.

It would obviously not be fair to take the price of paddy or of any other special produce as a *general standard*, because produce in the indigo and jute districts might be increasing in value, whilst in the paddy districts it might be going down, and *vice versâ*. The Tithe Commutation Act would hardly afford a fair rule in this and some other respects. But I should think that some general plan might readily be devised for settling in each year the price of produce, and consequently the rate of rents, in each district.

HIGH COURT, *the 8th January* 1880. RICHARD GARTH.

Statement of classes of purchasers of Ryot's Holdings and small Undertentures under execution sales.

BURDWAN DIVISION.

Name of District	Nature of tenure.	Purchases.							Rent.								Purchase-money.							Remarks.
		Mahajun, trader, or money-lender, &c.	Mahajun and zemindar.	Zemindar, service talook-dar, &c.	Cultivator and ryot.	Zemindar and cultivator.	Not stated.	Total.	Under Re. 1.	Above Re. 1 and under Rs. 5.	Above Rs. 5 and under Re. 10.	Above Rs. 10 and under Rs. 20.	Above Rs. 20 and under Rs. 100.	Above Rs. 100.	Not stated.	Total.	Under 1 year's rent.	Above 1 year and under 5 years.	Above 5 years and under 10 years.	Above 10 years and under 20 years.	Above 20 years and under 50 years.	Above 50 years.	Not stated.	Total.	
Burdwan.	Tenures, &c.— (A)—(1)	39	...	27	26	...	8	100	2	16	14	22	22	22	2	100	54	30	3	9	2	...	2	100	
	(B)—(2)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(C)—(3)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Ryots' holdings, &c.— (A)—(4)	97	7	45	61	4	18	232	23	48	49	49	67	7	12	253	87	100	29	13	6	5	13	253	
	(B)—(5)	138	80	213	180	12	56	618	45	143	103	136	143	7	36	616	281	172	72	32	15	8	36	616	
	(C)—(6)	9	...	23	18	...	18	68	4	15	12	13	19	1	4	68	20	28	11	2	2	1	4	68	
	Total of District	270	87	308	305	16	100	1,036	76	225	178	218	251	37	54	1,036	442	330	115	56	25	14	54	1,036	
Beerbhoom.	Tenures, &c.— (A)	...	...	3	...	1	...	4	...	...	...	...	2	2	...	4	1	3	...	...	...	...	...	4	
	(B)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Ryots' holdings, &c.— (A)	...	...	...	3	...	1	4	...	2	2	...	...	...	...	4	...	1	1	2	...	...	...	4	
	(B)	61	...	81	101	1	13	257	2	20	37	57	59	4	89	257	63	68	24	8	4	1	90	257	
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total of District	61	...	84	104	2	14	265	2	22	39	57	60	6	89	265	63	72	25	10	4	1	90	265	
Bankoora.	Tenures, &c.— (A)	9	...	3	3	2	...	17	...	...	4	...	9	4	...	17	11	4	1	1	...	...	...	17	
	(B)	2	...	1	2	...	...	5	...	...	...	1	2	1	1	5	1	3	1	...	...	...	1	5	
	(C)	1	...	...	1	...	1	3	...	...	...	...	3	...	...	3	2	...	...	1	...	...	...	3	
	Ryots' holdings, &c.— (A)	57	...	10	38	20	7	132	12	51	30	19	11	2	37	132	27	37	19	10	5	7	27	132	
	(B)	47	...	22	45	7	5	127	17	29	26	21	14	...	20	127	51	27	14	5	9	1	20	127	
	(C)	13	...	...	25	6	1	47	9	11	2	...	1	...	24	47	4	6	3	6	1	3	24	47	
	Total of District	129	...	36	115	37	14	331	38	71	52	41	40	7	82	331	96	66	38	23	16	11	82	331	
Midnapore.	Tenures, &c.— (A)	19	...	35	20	22	9	131	5	31	13	14	31	4	28	131	29	58	11	5	4	1	23	131	
	(B)	...	...	...	1	...	1	2	...	...	...	...	2	...	...	2	1	...	1	...	...	...	...	2	
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Ryots' holdings, &c.— (A)	27	...	8	16	1	37	89	3	11	7	1	2	...	65	89	7	4	4	...	5	4	65	89	
	(B)	124	1	105	91	17	76	404	20	116	75	71	60	4	134	404	136	152	46	17	11	1	134	404	
	(C)	38	6	9	22	7	50	132	4	13	13	14	20	1	73	132	30	23	6	3	2	1	73	132	
	Total of District	208	7	257	146	47	179	854	32	178	113	100	121	9	300	854	203	236	65	25	22	7	296	854	
Hooghly and Howrah.	Tenures, &c.— (A)	2	...	14	3	6	...	25	1	...	4	1	9	10	...	25	10	9	2	2	1	1	...	25	
	(B)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(C)	...	...	2	...	1	...	3	...	1	...	...	1	1	...	3	2	...	1	...	...	...	...	3	
	Ryots' holdings, &c.— (A)	83	1	128	51	40	7	274	9	75	40	47	67	17	10	274	111	87	32	17	8	3	16	274	
	(B)	31	...	91	42	5	12	181	9	34	29	40	41	10	11	184	76	73	16	4	2	2	11	184	
	(C)	29	...	38	53	3	7	130	5	20	24	19	16	1	39	130	25	40	11	6	...	...	39	130	
	Total of District	97	1	273	152	67	26	616	24	129	113	106	124	39	60	616	224	218	62	29	11	6	66	616	
	Total of Division	765	45	962	832	169	319	3,102	172	630	484	520	643	98	315	3,102	1,028	920	305	143	77	39	590	3,102	

Explanations.

(1) Under head Tenures (A) represents permanent held at rents fixed in perpetuity.
(2) Ditto ditto (B) represents permanent but held at rents liable to variation.
(3) Ditto ditto (C) represents temporary for a term of years.
(4) Under head Ryots' holdings (A) represents at rents fixed in perpetuity.
(5) Ditto ditto (B) represents occupancy rights not at fixed rents.
(6) Ditto ditto (C) other holdings.
(7) The heading 'Mahajuns and Zemindars' includes all cases in which from the description the purchaser might be purchasing in either capacity.
(8) The heading 'Zemindars and Cultivators' is requisite, as in some districts the purchasers are thus described. Under this head have also been shown all such persons as from their description might either cultivate themselves or receive the rent, such as holders of jotes and small tenures.

The above explanations apply to all districts and all divisions.

PRESIDENCY DIVISION.

Name of District.	Nature of tenure.	Purchaser.							Rent.							Purchase-money.							Remarks.
		Mahajun, trader, or money-lender.	Mahajun and zemindar, &c.	Zemindar, service talook-dar, &c.	Cultivator and ryots.	Zemindar and cultivator.	Not stated.	Total.	Under Re. 1.	Above Re. 1 and under Rs. 5.	Above Rs. 5 and under Rs. 10.	Above Rs. 10 and under Re. 20.	Above Rs. 20 and under Rs. 100.	Above Rs. 100.	Not stated.	Total.	Under 1 year's rent.	Above 1 year and under 5 years.	Above 5 years and under 10 years.	Above 10 years and under 30 years.	Above 30 years and under 50 years.	Above 50 years.	Not stated.	Total.	
24-Pergunnahs.	Tenures, &c.—																							
	(A)	31	...	23	2	21	41	118	7	40	17	10	18	6	20	118	30	36	14	8	6	3	21	118	
	(B)	1	...	8	...	4	40	53	9	17	11	10	10	1	2	53	28	18	2	4	1	...	2	53	
	(C)	..	..	9	...	5	24	38	7	3	1	1	3	...	23	38	3	3	4	2	1	2	23	38	
	Ryots' holdings—																								
	(A)	97	...	100	50	246	162	655	34	165	97	100	100	14	145	655	226	205	43	24	6	6	145	655	
	(B)	60	...	145	52	105	83	451	17	53	35	35	34	2	275	451	54	78	23	12	6	3	275	451	
	(C)	5	...	5	3	4	3	21	...	5	1	4	2	...	9	21	4	6	1	1	...	...	9	21	
	Total of District ..	200	..	290	106	385	355	1,336	67	283	162	160	167	23	474	1,336	345	344	87	51	19	14	477	1,336	
Nuddea.	Tenures, &c.—																								
	(A)	3	4	4	1	2	..	14	1	1	...	1	4	7	...	14	7	3	...	3	1	...	...	14	
	(B)	..	..	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Ryots' holdings—																								
	(A)	39	6	206	8	...	62	321	29	88	50	61	85	7	1	321	77	127	44	31	22	17	1	321	
	(B)	1	1	3	1	...	...	6	...	3	1	1	1	...	...	6	2	3	1	...	...	...	...	6	
	(C)	36	23	9	4	23	9	106	5	23	16	17	19	5	21	106	20	29	16	9	13	3	17	106	
	Total of District .	79	30	222	14	25	71	447	35	115	67	80	109	19	22	447	106	162	61	43	35	20	18	447	
Jessore.	Tenures, &c.—																								
	(A)	16	...	49	4	59	1	129	14	14	14	15	43	29	...	129	53	49	13	9	2	4	...	129	
	(B)	10	...	107	13	160	3	292	17	65	47	51	95	17	...	292	123	93	45	15	7	8	...	292	
	(C)	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	
	Ryots' holdings—																								
	(A)	120	3	157	48	604	3	935	76	315	199	166	153	23	1	935	434	342	102	30	9	1	3	935	
	(B)	244	...	408	215	780	26	1,668	134	392	377	298	245	21	1	1,668	627	543	290	58	37	8	4	1,660	
	(C)	20	1	79	10	80	1	200	4	69	51	62	31	3	...	200	64	69	39	20	1	1	...	200	
	Total of District...	419	4	795	288	1,683	33	3,223	247	1,035	688	592	565	93	3	3,223	1,300	1,094	398	147	40	18	11	3,223	
Moorshedabad.	Tenures, &c.—																								
	(A)	1	8	5	3	6	1	24	...	2	2	6	7	7	...	24	5	8	4	2	2	...	...	24	
	(B)	..	...	...	..	..	..	...	...	..	...	...	...	...	...	...	...	...	...	...	..	...	..	...	
	(C)	...	...	...	...	1	..	1	...	1	...	...	...	...	...	1	1	...	...	...	...	...	...	1	
	Ryots' holdings—																								
	(A)	56	27	31	32	2	16	164	5	47	19	15	21	1	56	164	44	31	10	6	6	2	65	164	
	(B)	36	11	138	67	1	10	263	3	74	44	43	45	3	51	263	45	111	47	9	8	2	41	263	
	(C)	128	...	122	63	3	14	334	3	36	14	11	8	...	262	334	40	26	3	3	...	...	262	334	
	Total of District...	225	46	296	185	13	41	806	16	160	79	80	81	11	379	806	138	176	70	20	16	4	382	806	
	Total of Division...	923	80	1,603	809	2,106	500	5,811	365	1,593	996	912	922	146	877	5,811	2,096	1,776	619	261	115	57	889	5,811	

RAJSHAHYE DIVISION.

Name of District.	Nature of tenure.	Purchaser.							Rent.							Purchase-money.							Remarks.
		Mahajun, trader, or money-lender, &c.	Mahajun and zemindar.	Zemindar, service talookdar, &c.	Cultivator and ryots.	Zemindar and cultivator.	Not stated.	Total.	Under Re. 1.	Above Re. 1 and under Rs. 5.	Above Rs. 5 and under Rs. 10.	Above Rs. 10 and under Rs. 20.	Above Rs. 20 and under Rs. 100.	Above Rs. 100.	Not stated.	Total.	Under one year's rent.	Above 1 year and under 5 years.	Above 5 years and under 10 years.	Above 10 years and under 20 years.	Above 20 years and under 50 years.	Above 50 years.	Not stated.	Total.	
RAJSHAHYE AND MALDAH.	Tenures, &c.—																							
	(A)	...	...	6	1	...	1	8	..	..	...	3	2	2	1	8	2	2	2	1	...	...	1	8
	(B)	2	...	2	3	1	...	8	...	2	1	4	1	...	...	8	2	5	1	...	...	...	..	8
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Ryots' holdings, &c.—																							
	(A)	9	...	16	1	12	89	127	7	12	2	2	2	...	101	127	1	12	5	8	3	1	102	127
	(B)	9	...	22	7	6	23	67	1	10	14	9	29	2	2	67	43	10	3	7	...	1	2	67
	(C)	...	...	4	...	...	3	7	...	..	1	1	1	...	4	7	..	2	1	..	...	..	4	7
	Total of District ...	20	...	51	12	19	115	217	8	24	18	19	35	4	109	217	48	31	12	11	3	3	109	217
PUENA AND BOGRA.	Tenures, &c.—																							
	(A)	...	...	4	...	2	...	6	...	1	1	1	1	2	...	6	1	2	2	...	1	...	...	6
	(B)	...	...	2	...	...	...	2	...	1	...	..	1	...	...	2	1	1	...	...	...	...	...	2
	(C)	1	...	16	...	15	...	32	1	12	6	7	6	...	...	32	8	17	3	3	1	...	3	32
	Ryots' holdings, &c.—																							
	(A)	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	..	..	...
	(B)	...	...	2	47	9	...	58	6	20	14	15	4	...	...	58	22	25	6	2	3	2	...	58
	(C)	29	3	9	1	4	3	49	...	14	10	16	9	..	...	49	28	7	3	2	2	2	...	49
	Total of District ...	30	3	33	48	30	3	147	6	48	31	39	21	2	...	147	57	52	17	7	7	4	3	147
DINAJPORE.	Tenures, &c.—																							
	(A)	14	...	6	13	...	5	38	...	...	...	...	...	...	38	38	...	...	...	...	...	...	38	38
	(B)	5	..	7	.	7	...	19		4	6	2	3	...	4	19	3	9	1	1	1	...	4	19
	(C)	3	...	...	...	...	..	3	...	...	1	1	...	...	1	3	1	...	...	1	...	...	1	3
	Ryots' holdings, &c.—																							
	(A)	...	...	16	...	...	116	132	4	25	41	23	33	6	...	132	31	54	16	17	14	...	.	132
	(B)	26	...	14	11	27	16	94	1	14	8	12	14	3	42	94	11	25	10	1	2	2	42	94
	(C)	3	1	4	3	2	3	16	...	1	...	...	...	...	15	16	1	...	...	...	...	...	15	16
	Total of District ...	51	1	47	27	36	140	302	5	44	34	38	50	9	100	302	47	88	27	20	18	2	100	302
RUNGPORE AND JULPIGOREE.	Tenures, &c.—																							
	(A)	3	3	4	...	3	...	13	1	1	...	2	4	5	...	13	4	4	3	...	2	1	...	13
	(B)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(C)																							
	Ryots' holdings, &c.—																							
	(A)	...	..	3	...	2	2	7	3	...	1	...	...	2	1	7	1	2	..	1	2	...	1	7
	(B)	59	13	178	105	165	159	684	29	156	150	117	121	11	90	684	280	180	70	40	19	5	90	684
	(C)	4	24	38	2	73	4	140	7	41	26	32	25	...	..	140	61	52	21	4	1	1	...	140
	Total of District ..	67	40	213	107	243	165	824	40	198	180	151	150	18	87	824	320	238	93	45	24	7	91	824
	Total of Division ...	158	44	344	194	327	423	1,490	59	314	201	247	256	33	290	1,490	472	409	149	83	52	16	309	1,490

DACCA DIVISION.

Name of District.	Nature of tenure.	Purchaser.							Rent.							Purchase-money.							Remarks.
		Mahajun and trader, &c.	Mahajun and zemindar.	Zemindar, service talookdar, &c.	Cultivator and ryots.	Zemindar and cultivator.	Not stated.	Total.	Under Re. 1.	Above Re. 1 and under Rs. 5.	Above Rs. 5 and under Rs. 10.	Above Rs. 10 and under Rs. 20.	Above Rs. 20 and under Rs. 100.	Above Rs. 100.	Not stated.	Total.	Under 1 year's rent.	Above 1 year and under 5 years.	Above 5 years and under 10 years.	Above 10 years and under 20 years.	Above 20 years and under 50 years.	Above 50 years.	Not stated.	Total.	
Dacca.	Tenures, &c.—																							
	(A)	107	2	107	11	13	12	257	60	87	32	16	11	4	71	257	32	45	19	15	21	44	71	247
	(B)	1	...	3	1	...	...	5	...	1	2	1	...	1	...	5	2	1	2	...	...	...	...	5
	(C)	1	...	...	...	...	...	1	...	...	...	...	...	1	...	1	1	...	...	...	...	...	...	1
	Ryots' holdings—																							
	(A)	6	9	33	34	7	3	91	21	28	13	5	2	...	27	91	26	14	9	7	2	6	27	91
	(B)	30	9	11	5	3	...	58	...	6	...	...	...	...	52	58	5	...	...	...	...	1	52	58
	(C)	5	8	3	...	6	2	24	...	1	...	...	...	...	23	24	1	...	...	...	...	...	23	24
	Total of District ...	150	28	157	50	34	17	436	87	88	47	22	13	6	173	436	67	60	30	22	23	51	173	436
Mymensingh.	Tenures, &c.—																							
	(A)	37	1	165	14	13	18	248	23	77	50	35	43	6	14	248	36	48	42	37	33	33	14	243
	(B)	5	...	4	3	4	3	19	...	4	6	3	5	1	...	19	2	9	6	2	...	...	...	19
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Ryots' holdings—																							
	(A)	12	...	12	13	3	3	43	9	16	5	7	6	...	...	43	9	9	3	10	6	6	...	43
	(B)	57	...	77	72	20	25	251	9	56	58	41	30	1	56	251	73	70	30	11	8	3	56	251
	(C)	40	...	14	38	...	7	99	...	...	...	...	...	...	99	99	...	...	...	...	...	...	99	99
	Total of District ...	151	1	272	137	40	56	657	41	153	119	86	84	8	169	657	120	136	81	60	52	42	166	657
Furreedpore.	Tenures, &c.—																							
	(A)	23	10	85	8	92	32	248	9	55	51	47	42	12	32	248	79	62	30	39	8	7	23	248
	(B)	40	6	54	31	80	9	220	6	50	47	54	46	13	...	220	106	84	23	8	2	...	...	223
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Ryots' holdings—																							
	(A)	33	5	56	16	48	21	174	7	64	45	31	18	2	7	174	100	49	9	7	2	...	7	174
	(B)	7	7	56	11	191	177	359	30	146	83	62	33	5	...	359	171	116	43	25	4	2	...	359
	(C)	10	...	3	...	...	...	13	...	1	...	...	...	...	12	13	1	...	...	...	...	...	12	13
	Total of District ...	113	28	249	66	321	242	1,017	52	321	226	194	141	32	51	1,017	457	311	111	61	16	9	52	1,017
Backergunge.	Tenures, &c.—																							
	(A)	279	43	998	36	180	162	1,698	196	448	303	286	335	90	29	1,698	667	485	214	139	98	64	31	1,698
	(B)	57	17	295	80	123	18	540	18	105	100	118	103	35	6	540	204	209	81	27	11	3	6	540
	(C)	3	6	..	1	...	...	10	...	2	2	2	2	2	...	10	6	3	...	...	...	1	...	10
	Ryots' holdings—																							
	(A)	8	...	23	3	13	2	49	9	13	8	7	4	2	...	49	24	15	2	1	1	...	...	43
	(B)	33	6	97	60	75	7	278	11	75	61	51	71	8	1	278	69	133	43	23	8	...	2	278
	(C)	2	...	25	2	13	2	44	1	9	8	10	11	...	5	44	21	14	3	1	...	...	5	44
	Total of District ...	377	72	1,437	182	404	191	2,613	229	660	482	474	526	137	41	2,613	991	859	343	191	118	67	44	2,613
Tipperah.	Tenures, &c.—																							
	(A)	62	23	123	18	2	25	253	47	49	35	24	31	19	25	253	66	62	28	24	19	26	28	253
	(B)	21	..	28	4	5	8	66	13	17	11	11	10	1	3	66	23	12	6	10	6	7	2	66
	(C)	...	...	3	1	7	...	11	2	2	3	1	2	1	...	11	5	1	1	1	3	...	..	11
	Ryots' holdings—																							
	(A)	4	2	14	2	...	5	27	12	3	2	1	5	2	2	27	9	7	..	2	5	4	2	27
	(B)	150	5	195	140	11	89	599	23	54	63	67	46	2	344	599	123	78	27	17	6	4	344	599
	(C)	9	..	17	7	9	19	61	2	9	17	7	7	...	23	61	23	12	2	...	...	1	23	61
	Total of District ...	246	30	380	183	34	146	1,019	99	134	127	111	121	28	399	1,019	249	172	64	54	39	42	399	1,019
	Total of Division ...	1,037	1,167	2,492	568	830	652	5,742	508	1,366	1,001	882	945	211	850	5,742	1,884	1,538	629	388	248	221	634	5,742

CHITTAGONG DIVISION.

Name of District.	Nature of tenure.	Purchaser							Rent.							Purchase-money							Remarks.
		Mahajan, trader or money-lender	Mahajan and zemindar	Zemindar, service talookdar, &c.	Cultivator and ryots	Zemindar and cultivator.	Not stated	Total.	Under Re. 1	Above Re. 1 and under Rs 5	Above Rs 5 and under Rs. 10	Above Rs 10 and under Rs 20	Above Rs 20 and under Rs 100.	Above Rs 100	Not stated	Total	Under 1 year's rent.	Above 1 year and under 5 years.	Above 5 years and under 10 years.	Above 10 years and under 20 years	Above 20 years and under 50 years.	Above 50 years.	Not stated.	Total.	
Chittagong	Tenures, &c —																							
	(A)	77	0	317	106	136	123	765	91	258	132	114	119	0	41	765	218	226	128	74	59	19	44	765	
	(B)	4		8	4		3	19	1	9	3	3	2		1	19	7	7	2		2		1	19	
	(C)			2	1		2	5		2	1	2				5	3	1		1				5	
	Ryots' holdings, &c —																								
	(A)	51	2	187	58	10	168	476	90	185	81	43	19		58	476	191	116	54	36	15	6	58	476	
	(B)	15		27	17	3	13	75	12	27	9	5	4	1	17	75	22	15	11	6	2	2	17	75	
	(C)	2		18	7	1	6	36	4	8	2				22	36	6	3	3	1	1		22	36	
	Total of District	149	8	559	193	170	317	1,376	198	489	228	166	144	10	142	1,376	447	368	198	118	78	27	142	1,376	
Noakhali	Tenures, &c —																								
	(A)	120	5	481	79	37	24	746	87	219	118	144	144	38	5	746	180	261	114	88	64	34	5	746	
	(B)	27	1	120	19	11	17	201	11	53	44	30	46	10	1	201	61	82	27	12	6	12	1	201	
	(C)	4	1	21	4			30	7	7	8	6	6	1		30	9	10	2	2	2	4	1	30	
	Ryots holdings, &c —																								
	(A)	24	2	95	29	8	19	111	7	34	28	19	20	3		111	35	32	20	8	9	4		111	
	(B)	67	1	95	46	33	7	249	4	50	61	80	50	1		249	76	116	35	16	6			249	
	(C)	3		7	1	1	2	14		2	3	4	4		1	14	2	4	3	1	2	1	1	14	
	Total of District	245	10	765	178	85	69	1,351	116	356	260	280	270	53	7	1,351	369	508	201	127	84	55	8	1,351	
	Total of Division	394	18	1,324	371	255	386	2,727	314	845	488	455	413	63	149	2,727	816	876	397	245	167	82	150	2,727	

PATNA DIVISION.

Name of District.	Nature of tenure.	Purchaser.							Rent.								Purchase-money.								Remarks.
		Mahajan and trader, &c.	Mahajan and zemindar.	Zemindar, service talookdar, &c.	Cultivator and ryots.	Zemindar and cultivator.	Not stated.	Total.	Under Re. 1.	Above Re. 1 and under Rs. 5.	Above Rs. 5 and under Rs. 10.	Above Rs. 10 and under Rs. 20.	Above Rs. 20 and under Rs. 100.	Above Rs. 100.	Not stated.	Total.	Under 1 year's rent.	Above 1 year and under 5 years.	Above 5 years and under 10 years.	Above 10 years and under 20 years.	Above 20 years and under 50 years.	Above 50 years.	Not stated.	Total.	
Patna.	Tenures, &c.—																								
	(A)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(B)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Ryots' holdings, &c.—																								
	(A)	...	...	3	...	1	..	4	...	..	...	...	...	...	4	4	...	...	...	...	...	...	4	4	
	(B)	2	...	49	...	31	13	95	...	..	...	...	...	...	95	95	...	...	...	...	...	...	95	95	
	(C)	2	...	1	...	...	...	3	...	...	...	...	...	...	3	3	...	...	...	...	...	...	3	3	
	Total of District ...	4	..	53	...	32	13	102	...	...	...	...	...	...	102	102	...	...	...	...	...	...	102	102	
Gya.	Tenures, &c.—																								
	(A)	...	3	3	...	...	1	7	...	...	...	...	...	1	6	7	...	1	...	...	...	...	6	7	
	(B)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(C)	...	...	43	1	...	13	57	...	...	...	...	1	1	55	57	2	...	...	...	...	...	55	57	
	Ryots' holdings, &c.—																								
	(A)	...	...	7	3	..	4	14	...	...	1	...	1	...	12	14	1	1	...	...	...	...	12	14	
	(B)	1	...	23	...	6	9	39	...	..	...	...	...	...	39	39	...	...	...	...	...	...	39	39	
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total of District ...	1	3	76	4	6	27	117	...	...	1	...	2	2	112	117	3	2	...	...	...	...	112	117	
Shahabad.	Tenures, &c.—																								
	(A)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(B)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Ryots' holdings—																								
	(A)	...	...	93	...	...	352	445	...	...	...	...	...	...	445	445	...	...	...	...	...	...	445	445	
	(B)	...	...	9	...	...	116	125	..	...	...	...	...	...	125	125	...	...	...	...	...	...	125	125	
	(C)	...	...	16	..	...	18	34	...	...	...	...	...	...	34	34	...	...	...	...	...	...	34	34	
	Total of District ...	...	...	118	...	...	486	604	...	...	...	...	...	...	604	604	...	...	...	...	...	...	604	604	
Tirhoot.	Tenures, &c.—																								
	(A)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(B)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Ryots' holdings—																								
	(A)	6	6	34	4	48	...	98	5	6	14	12	10	...	45	98	15	24	8	1	3	2	45	98	
	(B)	5	19	90	20	1	7	151	5	10	8	1	8	...	119	151	9	6	8	5	4	...	119	151	
	(C)	2	5	62	9	8	7	94	1	7	10	9	3	...	64	94	12	7	5	3	1	2	64	94	
	Total of District ...	13	30	196	33	57	14	343	11	23	32	22	27	...	228	343	36	37	21	9	8	4	228	343	
Saran and Chumparun.	Tenures, &c.—																								
	(A)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(B)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Ryots' holdings—																								
	(A)	16	...	128	6	30	26	215	3	17	5	7	11	2	170	215	5	22	8	6	1	...	173	215	
	(B)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total of District ...	16	...	128	6	30	26	215	3	17	5	7	11	2	170	215	5	22	8	6	1	...	173	215	
	Total of Division ...	34	39	571	43	124	526	1,381	14	40	35	29	40	4	1,219	1,381	44	61	29	15	9	4	1,219	1,381	

BHAGULPORE DIVISION.

Name of District.	Nature of tenure.	Purchaser.							Rent.								Purchase-money.								Remarks.
		Mahajun, trader, or money-lender, &c.	Mahajan and zemindar.	Zemindar, service talook-dar, &c.	Cultivator and ryots.	Zemindar and cultivator.	Not stated.	Total.	Under Re. 1.	Above Re. 1 and under Rs. 5.	Above Rs. 5 and under Rs. 10.	Above Rs. 10 and under Rs. 20.	Above Rs. 20 and under Rs. 100.	Above Rs. 100.	Not stated.	Total.	Under 1 year's rent.	Above 1 year and under 5 years.	Above 5 years and under 10 years.	Above 10 years and under 20 years.	Above 20 years and under 50 years.	Above 50 years.	Not stated.	Total.	
Bhagulpore and Monghyr.	Tenures, &c.—																								
	(A)	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	..	..	...	...	
	(B)	...	...	..	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	..	...	...		
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	
	Ryot's holdings, &c.—																								
	(A)	2	...	3	5	6	1	17	1	6	4	2	2	1	1	17	...	8	4	3	1	...	1	17	
	(B)	61	9	45	23	36	7	201	6	38	29	16	37	3	72	201	23	71	18	10	5	2	72	201	
	(C)	...	...	2	...	14	...	16	...	...	...	...	1	...	15	16	..	1	...	...	...	...	15	16	
	Total of District ...	63	9	50	28	56	8	234	7	44	33	18	40	4	88	234	23	80	22	13	6	2	88	234	
Purnea.	Tenures, &c.—																								
	(A)	2	...	6	4	...	2	14	...	...	...	1	4	6	3	14	7	1	2	1	...	...	3	14	
	(B)	..	...	...	...	...		...	...	...	..	.	...	...	..	..	.	..	..	..	..	..		..	
	(C)	...	...	1	. .	...	...	1	...	...	...	...	...	1	...	1	1	...	...	...	...	...	...	1	
	Ryot's holdings, &c.—																								
	(A)	54	...	85	62	15	9	225	13	75	58	44	31	3	1	225	33	89	50	22	13	13	1	225	
	(B)	...	...	1	...	...	...	1	...	...	...	...	...	...	1	1	...	..	...	..	...	.	1	1	
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	..	...	...	...	
	Total of District ...	56	...	93	66	15	11	241	13	75	58	45	35	10	5	241	40	90	52	23	13	13	5	241	
	Total of Division ...	139	9	143	94	71	19	475	20	119	91	63	75	14	93	475	63	170	74	36	24	15	93	475	

CUTTACK DIVISION.

Name of District.	Nature of tenure.	Purchaser.							Rent.							Purchase-money.							Remarks.
		Mahajun, trader, or money-lender, &c.	Mahajun and zemindar.	Zemindar, service talookdar, &c.	Cultivator and ryots.	Zemindar and cultivator.	Not stated.	Total.	Under Re. 1.	Above Re. 1 and under Rs. 5.	Above Rs. 5 and under Rs. 10.	Above Rs. 10 and under Rs. 20.	Above Rs. 20 and under Rs. 100.	Above Rs. 100.	Not stated.	Total.	Under 1 year's rent.	Above 1 year and under 5 years.	Above 5 years and under 10 years.	Above 10 years and under 20 years.	Above 20 years and under 50 years.	Above 50 years.	Not stated.	Total.	
CUTTACK.	Tenures, &c.—																							
	(A)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(B)	22	8	5	1	11	...	47	19	15	1	1	1	...	10	47	...	3	2	3	10	19	10	47	
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Ryots' holdings, &c.—																								
	(A)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(B)	1	1	2	3	...	...	7	3	4	...	...	...	...	...	7	...	...	...	2	2	3	...	7	
	(C)	1	...	...	1	...	...	2	1	...	...	...	...	...	1	2	...	...	...	...	...	1	1	2	
	Total of District ...	24	9	7	5	11	...	56	23	19	1	1	1	...	11	56	...	3	2	5	12	23	11	56	
POORIE.	Tenures, &c.—																								
	(A)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(B)	23	...	3	...	...	...	26	5	7	3	1	2	1	2	24	...	2	3	2	7	10	2	26	
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Ryots' holdings, &c.—																								
	(A)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(B)	11	1	1	...	...	2	15	3	2	2	1	...	...	7	15	...	...	...	2	5	1	7	15	
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total of District ...	34	1	4	...	...	2	41	8	9	5	2	2	1	9	41	...	2	3	4	12	11	9	41	
BALASORE.	Tenures, &c.—																								
	(A)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(B)	1	...	5	...	...	2	8	5	1	...	...	...	...	2	8	...	...	...	...	1	5	2	8	
	(C)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Ryots' holdings, &c.—																								
	(A)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	(B)	...	3	3	1	...	...	7	2	5	...	...	...	...	...	7	...	...	2	...	1	2	...	7	
	(C)	2	...	...	...	...	...	2	...	2	...	...	...	...	...	2	...	...	...	...	...	2	...	2	
	Total of District ...	3	3	8	1	...	2	17	7	8	...	...	...	...	2	17	...	...	2	...	2	9	2	17	
	Total of Division ...	61	13	19	6	11	4	114	38	36	6	3	1	22	114	...	5	7	11	26	43	22	111		

Abstract Statement of Compulsory Sales of Holdings under Rs. 1,000 *in* 1878-79.

Name of District.	Number of intermediate tenures and under-tenures sold.			Number of ryots' holdings sold.			Remarks.
	(a) Permanent; held at rents fixed in perpetuity.	(b) Permanent; held at rents liable to variation.	(c) Temporary; for terms of years.	(a) At rents fixed in perpetuity.	(b) Occupancy rights not at fixed rents.	(c) Other holdings.	
Backergunge ...	1,993	241[1]	13	43	261	41	[1] The majority of these are in one munsifi, Dekhin Shabazpur. The returns do not always specify the class to which purchasers belong, but all classes seem to be represented, and a good many mahajans appear.
Balasore ...	...	8	...	...	7	2	
Beerbhoom ...	4	...	...	4	258	...	Zemindars, ryots, and mahajans, appear as purchasers.
Bhagulpore ...	...	...	...	17[1]	197[2]	16[3]	[1] Generally of small area; purchased chiefly by cultivators and persons in service. [2] Majority of purchasers were money-lenders [3] All small, and sold for a few rupees.
Burdwan, East...	100	...	...	252	564	68	The Officiating Judge thinks the classification of tenures and holdings not very reliable. Cultivators are largely represented amongst the purchasers. Traders, money-lenders, and servants also appear.
Burdwan, West..	17	5	3	132	127	47	Tenure-holders, ryots, and mahajans appear indiscriminately amongst the purchasers.
Chittagong ...	766	19	5	475	75	36	The purchasers include zemindars, talukdars, ryots, merchants, pleaders, shop-keepers, mahajans, and mukhtars.
Cuttack ...	...	47[1]	...	...	7	2	[1] Rent liable to be varied on expiration of present settlement. Mahajans formed the majority of the purchasers.
Dacca ...	251	96	1	...	57	24	Mahajans and traders formed the majority of the purchasers.
Dinagepore ...	38	19	8	132	97	23	Some mahajans appear as purchasers, but the return is not specific on this point. Decree-holders are given as purchasers without stating what their employment is. The size and prices of ryots' holdings vary considerably.
Furreedpore ...	247	222	...	175	359	13	Jotedars form the majority of the purchasers. There are also a considerable number of zemindars and talukdars, and a few mahajans.
Gya ...	7	...	54	14	29	...	Vakeels appear as the chief purchasers.
Hooghly ...	26	...	3	268	185	130	All classes—zemindars, ryots, pleaders, shop-keepers mahajans, artizans—appear amongst the purchasers.
Jessore ...	119	291	...	822	1,068	198	Talukdars and other holders of land appear as the chief purchasers. Some pleaders, mukhtars, mahajans, and servants, were also purchasers.
Midnapore ...	309	1	...	144	318	80	The class to which purchasers belong is not always given; but, so far as it is given, all classes—zemindars, talukdars, mahajans—are represented.
Moorshedabad...	25	...	1	165	283	371	Zemindars, ryots, and mahajans are well represented amongst the purchasers.
Mymensingh ..	254	19	...	43	251	96	Purchasers were ryots, talukdars, pleaders, and a good many mahajans
Noakholly ...	745	201	30	111	249	14	Talukdars and zemindars make up a large proportion of the purchasers. There are also some mahajans, pleaders, mukhtars, and persons of other classes.
Nuddea ...	14	...	...	326	6	103	Zemindars, tenure-holders, ryots, some mahajans, and a few pleaders appear amongst the purchasers.
Patna ...	...	...	...	4	94	3	A good many cultivators, some zemindars, some vakeels, and a few mahajans were the purchasers.
Pooree ..	...	25	...	...	15	...	A considerable number of mahajans purchased.
Pubna ...	6	2	32	.	57	49	
Purneah ...	14	...	1	226	1	...	Zemindars, ryots, and mahajans, appear as purchasers indiscriminately.
Rajshahye ...	8	8	...	77	67	2	Zemindars, cultivators, pleaders, pleaders' mohurirs, mukhtars, and some mahajans, constitute the purchasers.
Rungpore ...	13	...	...	7	661	135	All classes—tenure-holders, ryots, pleaders, mukhtars, servants, mahajans, &c.—appear amongst the purchasers.
Sarun ..	...	...	106	...	.	109	The Judge says that his records do not show the different classes of tenures and holdings. Planters, zemindars, a few cultivators, and some mahajans appear as the purchasers.
Shahabad ...	...	...	...	...	570[1]	34	[1] These are chiefly what are locally termed guzashta holdings. The landlords are the purchasers in the majority of cases.
Tipperah ...	253	68	13	27	600	61	The purchasers include zemindars, talukdars, ryots, pleaders, mukhtars, and a large number of mahajans. The areas of the occupancy holdings vary largely, some of them being very small.
Tirhoot ...	...	...	...	98	151	94	The Judge states that no intermediate tenures exist in the district. Indigo-planters, zemindars, some cultivators, and some mahajans appear amongst the purchasers.
24-Pergunnahs...	118	53	38	660	450	21	All classes, a considerable number of mahajans included, appear amongst the purchasers.

The area, rental, and prices of intermediate tenures, and under-tenures, and of ryots' holdings, vary so much that no general deductions can be made in respect of these particulars.

C. D. Field.

Note by MR. FIELD, *with proposed sections for Merger.*

WHEN by purchase at a private or public sale, by gift, succession, or will, the proprietor of an estate becomes the owner of a tenure in such estate, such tenure shall, unless such proprietor is shown to have had a contrary intention, be presumed to be merged in the proprietary interest and extinguished by the unity of ownership, subject however to the following conditions :—

MERGER
Nemo potest esse dominus et tenens.
Query.—Should merger be allowed in respect of fractional shares? *See* Williams' Real Property, 12th Ed., p. 414.

(1)—The unity of ownership of the two interests shall be in the same person, in the same right, and at the same time.

Kent Vol. IV, p. 108: Woodfall 281.

(2)—The presumption shall not arise in the case of a minor until he becomes of full age, or in the case of a person of unsound mind until he becomes of sound mind.

Kent Vol. IV, p. 112.

(3)—Such merger shall not operate to the prejudice of any person having a lien[1] upon such tenure or of any undertenure-holder or ryot.[2]

[1]Kent Vol. IV, pp. 110-11.
[2]13 B. L. R. 195.

(4)—Such proprietor shall have the same rights and be subject to the same liabilities which the previous holder of such tenure had or was subject to, in respect of those persons between whom and such tenure-holder the relation of landlord and tenant existed.

8 and 9 Vic., cap. 106, s. 9.

The provisions of this section, so far as they are applicable, shall apply *mutatis mutandis* to a tenure-holder acquiring an undertenure of the first degree, to an undertenure-holder of the first degree acquiring an undertenure of second degree, and so on in order, and also to a proprietor, tenure-holder or undertenure-holder acquiring a holding held immediately of such proprietor, tenure-holder or undertenure-holder.

NOTE.

WHETHER the doctrine of *merger* applies in India is a question which, I believe, has never been authoritatively and directly decided. In the case of *Womesh Chandra Gupto* versus *Raj Narain Rai* (10 W. R. 15), Peacock, *C. J.*, said:—"My own impression is that the doctrine of merger does not apply to lands in the mofussil in this country. If it applies, the undertenure would have merged even if the plaintiff had purchased from the original holder of it; so it would have merged if the plaintiff had purchased subject to incumbrances created by the undertenant: but it is clear that in either of the cases above supposed the purchase would not have freed undertenure from all incumbrances created by the undertenants. If the undertenure had been clearly bought subject to incumbrances created out of it, it does not appear to me to be at all clear that the plaintiff would have had any remedy to recover the rents due under any tenure created out of such undertenure. If the undertenure itself were merged in the original tenure out of which it was created, the consequence would be that the plaintiff would be bound by a tenure created out of the undertenure without having any remedy to recover the rent under such tenure. I believe it is the practice in this country for zemindars to purchase and keep on foot *patni talooks* without the necessity of adopting the practise, which is followed in England, of purchasing such talooks in the name of a trustee to prevent the merger of them. If the doctrine of merger applies, a zeminder could not purchase and hold a *patni* tenure in *khass* possession."

The 8 and 9 Vic., cap. 106, section 9, was passed to remedy this in England.

According to my experience they are pretty generally purchased *benami*.
C. D. F.

Jackson, J., said:—"I most fully concur in all that has fallen from the Chief Justice in respect of the doctrine of merger. I am not aware of any solid foundation for the opinion that that doctrine is part of our mofussil law." The case was finally decided on grounds other than those of merger.

The merger here spoken of appears to be the merger of the English common law, which being a legal incident of estates formerly occurred irrespectively of the intention of the person in whom the union of the two interests occurred, and irrespectively of the trusts on which these interests were held. Equity, on the other hand, allowed merger only where it promoted the intention of the party and favoured the purposes of justice. "The rule at law," says Mr. Chancellor Kent, "is inflexible; but in equity it depends upon circumstances, and is governed by the intention either expressed or implied (if it be a just and fair intention) of the person in whom the estates unite, and the purposes of justice, whether the equitable estate shall merge or be kept in existence." Recently the Supreme Court Judicature Act has provided in England that there shall not be any merger by operation of law only of any estate, the beneficial interest in which would not be deemed to be merged or extinguished in equity (36 and 37 Vic., cap. 66, s. 25, subs. 4.)

"The intention is considered in merger in law, but it is not the governing principle of the rule as it is in equity; and the rule sometimes takes place without regard to the intention." Kent Com. IV, pp. 111; and *see* Williams' Real Property, 12th ed., 413-14.

In the case of *Rajah Kissen Dutt Ram* versus *Rajah Mumtaz Ali Khan* recently decided by the Privy Council (L. R. 6, I. A. 145), the mortgagee of a talook, while in possession, acquired by purchase certain *birt* tenures situate within the talook. The mortgagor redeemed, and the question arose whether the mortgagee could be allowed to hold these *birt* tenures after the redemption. The case was argued on two grounds. *First*, it was contended that

these *birt* tenures had merged in the interest of the mortgagee-in-possession, and must therefore pass to the mortgagor when he redeemed and obtained back that interest. *Secondly*, it was urged that these purchases must, according to a well known principle of law, be taken to have been made for the benifit of the mortgagor.

As to the *second* point, their Lordships of the Privy Council said that they were not "prepared to affirm the broad proposition that every purchase by a mortgagee of a sub-tenure existing at the date of the mortgage must be taken to have been made for the benefit of the mortgagor, so as to enhance the value of the mortgaged property, and make the whole, including the sub-tenure, subject to the right of redemption on equitable terms." Without affirming this general proposition, their Lordships, however, allowed it considerable weight in connection with the peculiar facts of the case before them; but the decision did not proceed upon this ground only. It was based on both the grounds abovementioned.

In one passage of their judgement their Lordships said:—"It may well be that when the estate mortgaged is a *zemindari* in Lower Bengal, out of which a *patni* tenure has been granted, or one within the ambit of which their is an ancient *mukurari-istemrari* tenure, a mortgagee of the *zemindari*, though in possession, might purchase with his own funds and keep alive for his own benefit that *patni* or *mukurari*. In such cases the mortgagee can hardly be said to have derived from his mortgager any peculiar means or facilities for making the purchase which would not be possessed by a stranger, and may therefore be held entitled equally with a stranger to make it for his own benefit. In such cases also the *patni*, if the *patnidar* failed to fulfil his obligations, would not be resumable by the *zemindar*; and the *zemindari* would always have been held subject to the *mukurari*."

Dealing with the question of merger their Lordships say in a subseqbent passage of the judgment:—"Again what followed on the purchases"? (of the *birt* tenures, that is) "Had they been made by or on behalf of a *talookdar* holding under an absolute as distinguished from a mortgage title, the tenures would, as matter of course, have merged in the *talook*. The mortgagee seems, until the institution of these proceedings, to have treated them as so merged. He is not shown to have taken any steps to keep them alive as distinct sub-tenures for his own benefit. On the contrary, at the time of the first summary settlement after annexation, he never sought to engage for these villages as *birtia*, and on the summary settlement after Lord Canning's proclamation, he did in fact engage for them as *talookdar*, and as parcel of the *talook*. His conduct is not surprising. He probably did not contemplate redemption (in this very suit he disputed the right to redeem), and he therefore not unnaturally dealt with the *birts* as merged in the *talook*, thereby enhancing the value of the mortgaged estate, of which he expected to become absolute proprietor. Again had the mortgagor redeemed before these purchases, he would have resumed his position as *talookdar*, with the means of dealing on favourable terms with *birtias*, who have proved to have been willing to part with their interests for very considerable sums. The mortgagee taking advantage of his position of talookdar *de facto* has so acquired the *birts* and allowed them to merge in the talook."

N.B.—This supposes the doctrine of merger to apply in India.

It is clear that the Lords of the Privy Council here considered the question of *intention* to be most material; and they inferred from the conduct of the mortgagee an intention that the *birt* tenures should merge.

In the above draft the intention is made the test of merger; but the necessity of clearly indicating this intention is imposed by laying upon the person who denies the merger the burden of proving that there was no intention to merge the lesser interest in the greater. As in the majority of cases the person denying the merger will be the person in whom the two interests united, it is not unreasonable to compel him to prove what is peculiarly within his own knowledge.

The want of a distinct rule upon the subject has been felt by all persons who have had any considerable experience of judicial work. The following instance, which occurred within my own experience, is a fair example of the mischief which it is proposed to remedy:—A, a *patnidar*, created a *darpatni* of his *patni* tenure. Some years afterwards this *darpatni* was sold in execution and purchased by A. Twenty years afterwards A defaulted in the payment of his *patni* rent and the *patni* was brought to sale by the zemindar under Regulation VIII of 1819, and purchased by B. The moment B attempted to collect rents from the ryots, A came forward as *darpatnidar* and prohibited the ryots from paying rent to any one but himself. B was in consequence involved in litigation and put to considerable expense before he succeeded in obtaining effectual possession of the *patni* which he had purchased in absolute ignorance of a *darpatni*, which had indeed existed twenty years before, but had not during these twenty years been heard of or entered in the accounts.

C. D. FIELD.

Note by MR. FIELD *on the law relating to Land used for Buildings, &c., with proposed sections.*

IN the case of *Koonj Behari Patuck* versus *Shiva Baluk Singh* (1, Agra, F. B. 119), the tenant of a holding containing over three beegahs of land had, without his landlord's consent, dug a well in his holding. There was no written lease. The landlord sought to eject him from the entire holding on the ground that the tenant's act was an exercise of proprietary right, which worked a forfeiture of the lease. Section 128 of the *Directions for Settlement Officers* declared cultivators incompetent to perform any act, which is considered to indicate proprietary right, such as digging a well, planting a garden, or locating a labourer; but a later Circular Order of the Board of Revenue recognized the expediency of permitting cultivators to sink wells, on the understanding that the tenure of the well shall be in every respect the same as the tenure of the holding in which it is constructed. The suit was brought under clause 5, section 23, Act X of 1859. Eviction was decreed by the court of first instance. This decree was reversed by the first appellate court, but restored by the Sadr Court. A review was then applied for and granted; and the case came before a Full Bench of the High Court then just established. This bench consisted of Morgan, *C.J.*, and Roberts, Pearson, Turner, and Spankie, *J.J.*, who unanimously affirmed the decree for ejectment.

Construction of a well on his holding held by the High Court, North-Western Provinces, to be a ground for ejecting a ryot having a right of occupancy.

With reference to the argument that the digging a well for the purpose of irrigation was an *improvement*, as tending to increase the productive powers of the soil, they observed that the useful or beneficial nature of an act is not a justification of it, if it be a breach of contract. They said in a later portion of their judgment:—"We are satisfied that in these provinces the power of a ryot, even having a right of occupancy in his holding, is limited by other conditions than the single condition of paying the proper rent, and that there are certain acts, such as the construction of a well and the planting of trees, which he is not competent to perform without his landlord's consent. There may, of course, be local usages forming exceptions to the general law, but we see no reason to doubt that the law is such as it is represented to us to be"

In the case of *Jewa Ram* versus *Futteh Singh* (1, Agra, F. B. 125) the same five Judges unanimously applied the same principle to a ryot who had planted trees on a portion of his holding without his landlord's consent, and a decree was made for ejectment from the entire holding from which the rent issued. These two cases were decided in 1867.

In 1871 two cases came before the North Western Provinces High Court, in which the same question was fully reconsidered (see *Sheo Churn, &c.*, versus *Bussunt Singh*, and *Ram Juthun Singh*, &c., versus *Munshi Mehdi*, 3, Allahabad Reports 282). These appeals were taken up together. In the *first* case the original prayer of the plaint was that the defendant might be restrained from constructing a *pukka* or masonry well on the zemindar's waste land. By an amendment of the plaint it was stated that the well had since the filling of the plaint been completed, and it was asked that the defendant might be directed to *fill it up*. The plaint averred that the defendant, having no proprietary right, by constructing the well did an act detrimental to the plaintiff's title and to the future cultivation of the land. The defence denied any intention of invading the plaintiff's proprietary right, and alleged that the defendant was merely improving a well which his father had constructed many years previously, and which had been ever since used for the irrigation of the fields of the family holding. There was no suggestion that a ryot could construct a well without the zemindar's consent, and the case was remanded by the High Court to try whether the defendant had a prescriptive right of irrigating his lands from the old well. It may be remarked that in this case it was not sought to *eject* the ryot.

Suit to compel a ryot to fill up a well made without the zemindar's consent.

In the *second* case it was sought to eject the ryot from his entire holding, because he had dug a *kutcha* well upon part of it. The defence relied upon a local custom, under which it was contended that ryots could construct *kutcha* wells without the zemindar's consent. The plaint in this case did not allege that the act of making the well was done with the intention of repudiating or disclaiming the landlord's title, nor was any general right in the tenant to make wells without his landlord's consent averred by the defendant. Under such circumstances the Judges of the Division Bench (Morgan, *C.J.*, and Ross, *J.*) thought that the plaintiff's remedy should be by a decree, either (1) for the restoration of the land to its former condition, or (2) for damages, or (3) for ejectment from the portion on which the well was dug. Owing, however, to some misapprehension which appeared to have arisen as to the exact scope and effect of the decision in the case of *Koonj Behari Patuk* versus *Shiva Baluk Singh*, they decided to refer the matter to a Full Bench. In their referring order they pointed out that in that case the view presented was that *the making a well was a distinct assertion of proprietary right inconsistent with the title of the landlord*; that the effect of the construction of wells under circumstances indicating that there was no intention to challenge proprietary right, but only to do what was requisite for due cultivation, was not then contemplated, nor was any distinction taken between *kutcha* and *pucca* wells; that the question in the previous case had been asked and answered in general terms; that if the so-called

Remedies other than ejectment from the entire holding proposed.

The draft proposes to eject only from the portion of which the use has been changed without the landlord's permission.

well were a mere shallow excavation annually made at a trifling cost for the cultivation of the year, it would be worthless as evidence of an indication of proprietary rather than occupancy right: while a construction of a more costly and enduring character, unless made with the landowner's consent, or under circumstances such as those of the cases before the Court, might be regarded as an assertion of a right in the soil extending beyond the mere right to occupy and cultivate it, and therefore trenching on the rights of the landowners; that such an act, whatever its consequences, when done in assertion of a larger right than the ryot had in the land, should not (in the opinion of the Judges) be regarded as of itself an act of forfeiture when done by a cultivator *in furtherance merely of the work of cultivation*, if this could be satisfactorily shown.

It will be observed that in both cases any intention of infringing the proprietary right was disclaimed; and the well was alleged to have been made merely for purposes of irrigating the cultivated land.

The cases then came before a Full Bench consisting of three (Morgan, *C. J.* and Turner and Spankie, *J. J.*) of the five Judges who had decided *Koonj Behari Patuck's* case. In their judgment they said that the question submitted to the Full Bench in that case was—"Whether, having regard to the circumstances that the act of digging a well for the purpose of irrigation, as tending to increase the powers of the land, is subservient to the end contemplated by the lease of the land for cultivation, such an act could be justly viewed as a breach of the contract between landlord and tenant, and rendered the latter liable to ejectment from the holding in cases in which no special agreement had been made between the parties." That in answering this question the Court had intimated that the useful or beneficial nature of an act was not a justification of it, if it were a breach of contract; that a condition not expressively made between the parties to a contract may be attached thereto by custom; that section 6 of Act X of 1859 is not to be held to import that a ryot with right of occupancy is entitled to use and deal with the land as he pleases, so long as he pays his rent; that, subject to local usages forming exceptions to the general law, the power of such a ryot is limited by other conditions than a single condition of paying rent; that there were certain acts, such as the making of a well, as the planting of trees, which he was not competent to perform without the zemindar's consent; that it had not been contended or proved that, according to the law of the country, there was any other penalty than forfeiture for a breach of contract committed by doing any of these acts without the zemindar's consent, and that the judgment of the Court attaching this penalty was guided by what it understood to be the recognized custom of the country and sanctioned by the practice of the Sadr Court.

The unanimous judgment of the three Judges then proceeded to announce the conclusions at which, after reconsideration and the fullest possible investigation, they had arrived as to the custom of the country in respect of the right of tenants to construct wells. These were substantially (1) that ryots with rights of occupancy may not construct *pukka* wells without the consent of the zemindars, and that this rule applies generally, though not universally, in the North-Western Provinces: (2) that for *kutcha* wells of a more or less durable nature the zemindar's consent is in some parts of the country necessary, in other parts not necessary: (3) that no consent is necessary for *kutcha* wells, constructed by simply excavating a few feet of earth, and which require annual renewal.

The judgment then proceeds:—"It remains to be considered whether a violation of the rule by a ryot enures to the forfeiture of his holding. We stated in our judgment in the case of *Koonj Behari Patuck*, that it was not contended nor proved that any other penalty than the forfeiture of his holding attached to a ryot for breach of the implied condition of his contract by the construction of a well without consent We expressed this opinion in accordance with the view which we were informed was held by the Sadr Court. On further consideration, we see reason to modify that opinion. Prior to the passing of Act X of 1859, questions relating to the ouster of tenants were triable by the revenue courts in summary suits; and for the trial of these suits rules and directions were issued by the Sadr Board of Revenue. Now, although on referring to those directions we find that in 1846 the Sadr Board directed that the Collector should not listen to a suit of ouster, where the tenant had been ousted for infringing his lease by planting trees, &c. (Tucker's Notebook, 540); yet in 1856 the Sadr Board greatly modified this direction. In its letter of the 26th September 1856, there occurs the following passage:—

Query—Could three Judges modify the deliberate and unanimous opinion of five?

"[The tenant] may or may not be restored according to the discretion of the Court even within the term of the lease, if he has violated or attempted to violate established usage or the conditions of the lease, as *by building on the land*, planting trees, &c. It will be competent to the Collector either to eject the cultivator for such acts, or to restrain him from their performance as the condition of his renewed possession. But, ordinarily, he will not be restored to possession if he be found to have violated or not fulfilled any material stipulation of the lease or tenure."

Query—Was it competent to the Board to legislate in this manner by way of giving directions for the trial of suits? The passage is interesting as showing that, according to ancient usage, ryots were liable to ejectment for other causes than non-payment of rent. Mr. Shore (afterwards Lord Teignmouth) and Mr. Harrington mention it as prescriptive law, well understood, that a *khudkasht* ryot could not change the species of cultivation without a forfeiture of the right of occupancy, which (it is added) was, however, rarely insisted on (*Extracts from Harington's Analysis*, p. 272).

Thus, before Act X of 1859, forfeiture was although the ordinary, yet not the invariable penalty, and the Judges were "informed that the right to claim forfeiture for the construction of a well without consent, where such a right exists, is not one on which landlords frequently insist, and that, when exercised, it is often exercised arbitrarily."

Adverting to the equitable principle of granting relief against forfeiture, the judgment thus concludes:—"We therefore hold that forfeiture is not to be deemed the invariable penalty for breach of contract occasioned by the construction of a well. When such a forfeiture is claimed, and the right to claim it is proved, the court should consider whether an adequate remedy cannot be secured to the landlord without depriving the tenant of his whole interest in the holding; and, if it finds that such a remedy can be given, and that the tenant has not deliberately invaded his landlord's rights but, admitting his own position as tenant, has acted in what he believed to be the exercise of a right, or in the honest belief that his act would not meet with objection on the part of the landlord, it should refuse to oust the tenant, and leave the landlord to seek a remedy which would be more proportioned to the injury he has sustained and amply relieve him from its effects."

N.B.—The draft proposes to retain ejectment only when the tenant obstinately persists after notice.

Section 34 of the North-Western Provinces' Rent Act (XVIII of 1873) now enacts as follows:—"No ejectment of a tenant or forfeiture of a lease shall be decreed on account of any act or omission of the tenant—(1) which is not detrimental to the land in his occupation, or inconsistent with the purpose for which the land was let, or (2) which by law, custom, or special agreement does not involve the forfeiture of the lease."

North-Western Provinces, Rent Act (XVIII of 1873), section 34.

Turning now to the decisions of our own High Court—in the case of *Kadambini Debi* vs. *Nabin Chandra Adukh*, &c. (2, W. R. 157), a zemindar sued certain ryots for *damages* on account of injury done to the land by excavating it for brick-making. The Court (Steer and E. Jackson, *JJ.*) said:—"No doubt, any ryot who destroys his land by making holes in it for providing earth for bricks, or allows another to do so, renders himself liable for damages to his landlord for the permanent damage done to his property by that means. The questions, therefore, to be tried are, whether the land, taking its former condition into consideration, has been permanently destroyed or injured by the defendants . . . . and what is the measure of damages." In *Anund Kumar Mukherji* vs. *Bissonath Banneryi*, &c. (17, W. R. 416) a ryot had similarly used a portion of his land for brick-making, and the *patnidar*, his landlord, sued for *damages* on account of the land being permanently injured, or for an order compelling the ryot to restore the land to its former condition. The ryot set up a *mukarrari* title. The High Court (Kemp and Glover, *JJ.*) held this immaterial. They observe that, if the landlord desired to enhance on the ground that the value of the produce or the productive powers of the land had increased, he would find it difficult to make out his case in consequence of the soil having been excavated and taken away for making bricks, that, so long as the ryot retained the land and paid his rent it might be that the landlord would suffer no damage, but it might happen that the ryot would cease paying rent or relinquish his tenure, and then how could it be said that no damage had occurred to the plaintiff in consequence of the excavation. "It appears to us" they add, "that very considerable damage has already been done, and that no tenant taking land without some specific agreement on the subject is entitled to *change the nature of that land from what it was when he got it, or to make any permanent alteration in the state of the landlord's property.* If a person wishes to lease lands for the purpose of making bricks, that should be the subject of a special agreement between the parties in the same way as when parties take lands for *building purposes.*"

Suit by zemindar for damages for injury to land by brick making.

Ryot may not change the use of the land.

In *Tarini Churn Bose* vs. *Debnarain Mistri* (8, B. L. R., Ap. 69) a zemindar sued A for damage done by digging a tank on one out of three bighas of land held by ryot B. A alleged that B had transferred the jote to him. The question of the transfer was not tried. The lower appellate court held that the tenure had existed since the time of the Permanent Settlement; that there was a custom that persons holding such tenures had a right to dig tanks, and that this tank was an improvement. On appeal to the High Court, it was on the one side contended that to convert culturable land into a tank without the zemindar's consent was not an improvement, and that ryots had no right to occupy lands for any other than the purpose for which they were given; while on the other side, it was argued that a ryot has a right to enjoy possession as he likes while his tenure lasts, and the zemindar cannot oust him, but when his tenure is at an end, the zemindar may sue him for any damage done to the property. The High Court (Macpherson and Ainslie, *J. J.*) set aside the decree of the lower appellate court and restored the Munsif's decree which directed the tank to be filled up, holding that the custom had not been proved, that the fact of the tank being an improvement could not be assumed and had not been proved, and that, although the zemindar was not entitled to the immediate possession of the land, he retained such an interest in it as entitled him to ask that the injury done to the property might at once be removed. The case of *Monindro Chandra Sirkar* vs. *Monurudin Biswass*, &c. (11, B. L. R., Ap. 40) was similar, except that there was a lease containing a stipulation that the lessee should not excavate a tank on the land. In remanding the case, the High Court said that the civil court had full jurisdiction to make the defendant level the land, or, in default thereof, to pay by way of damages such sum as would restore the land to its former condition. It does not appear from the reports of these cases whether the zemindar had sought to eject the ryot: certainly no such question was raised or decided.

Suit by zemindar to have a tank dug by a ryot filled up.

In *Chandra Kumar Rai* vs. *Kadermani Desi*, &c. (7, W. R., 247) a custom was proved that a *khudkasht ryot*, who had built a pucca house on the land and acquired a right of

occupancy under section 6 of Act X of 1859, should have the right to transfer. See also *Nichan Sahoo* vs. *Jhooree Sahoo*, S. D A. Decis. for Bengal 1845, p. 243

In the case of *Thakur Chandra Paramanick, &c.* (B. L. R F. B , 595) A, the widow of B, sold a portion of B's estate to C, who sold to D After A's death, E, the heir of B, successfully sued to set aside this alienation as having been made without lawful necessity. The question then arose whether E was entitled to certain buildings erected by D during A's lifetime, and this question was referred to a Full Bench of five Judges (Peacock, *C. J.*, Bayley, Norman, Pundit, and Campbell, *JJ.*). Peacock, *C. J.*, in delivering the unanimous opinion of the Full Bench said:—"We have not been able to find in the laws or customs of this country any traces of the existence of an absolute rule of law that whatever is affixed to, or built on, the soil, becomes a part of it, and is subjected to the same rights of property as the soil itself . . . In the case of *Khoderam Surma* vs. *Trilochan* (Select Reports, 35) we find it laid down that 'if a member of a joint Hindoo family build a brick house on 'ancestral land with separate funds of his own, such house would not be a property in which 'shares might be claimed by his coparceners: coparceners in the land would only have a claim 'on him for other similar land equal to their respective shares.' That the maxim *quicquid plantatur solo solo cedit* does not apply in such cases was recognized by the late Sadr Court in the case of *Jankee Singh* vs. *Bukhooree Singh*, S. D. A. Rep. for 1856, p. 761). That was a suit for the demolition of buildings erected on joint property by a member of a joint Hindoo family without the consent of his co-sharers. *W. G. Nicose Pogose* vs. *Niyamatula Ostagor* (S D. A. Rep. for 1858, p. 1517): *Sadr Diwani Adalut*, North-Western Provinces, 25th November 1863, p. 418, and *Kalipersad Dutt* vs. *Gauripersad Dutt* (5, W. R. 108) are similar cases. They show at least that the English rule above alluded to does not prevail in this country . . . According to the civil law, if a person building on the land of another used his own materials, not knowing that the land was not his own, when the building was destroyed he could reclaim the materials, or, if he was in possession of the building, could refuse to deliver it to the owner, unless he was indemnified for his expenses at least so far as they had been incurred profitably to the owner of the soil (see Sandars' Justinian, Book 2, tit. 1, para. 30). We think it clear that, according to the usages and customs of the country, buildings and other improvements made on land do not by the mere accident of their attachment to the soil become the property of the owner of the soil, and we think it should be laid down as a general rule that, if he who makes the improvement is not a mere trespasser, but is in possession under any *bonâ fide* title or claim of title, he is entitled either to remove the materials, restoring the land to the state in which it was before the improvement was made, or to obtain compensation for the value of the building if it is allowed to remain for the benefit of the owner of the soil—the option of taking the building or allowing the removal of the material remaining with the owner of the land in those cases in which the building is not taken down by the builder during the continuance of any estate he may possess." In this case, it will be observed, there was no relation of landlord and tenant existing between the parties

The maxim *quicquid plantatur solo solo cedit* does not apply in India

In *Sibdas Bandapadhya* vs. *Ramandas Mukhapadhya* (VIII B. L. R., 237; S. C. 15 W. R., 360), the assignee of the purchaser of a tenure sold under the provisions of Act VIII (B.C.) of 1865 sued the assignee of the purchasers of a house and the site thereof—such site forming a portion of the tenure, and the house and the site having been separately sold in execution of a decree of the civil court. The principle of the above Full Bench decision was held to apply. Norman, *J.* (Loch, *J*, concurring) thought that the option to insist on the destruction of a brick-built house and the removal of the materials is one which should and must be exercised promptly or not at all. The original purchaser, the plaintiff's assignor, did not exercise the option, he acquiesced in the continuance of the building on the ground, and sought to make use of his supposed legal right for the purpose of extorting an excessive price or rent for the use of the site of the house. This it was held he could not do, and the Court, without expressing a final opinion whether the original purchaser, immediately on acquiring the tenure could have called on the purchasers at the civil court sale to remove the materials of the house and give actual possession of the land, decided that such a right, if it ever existed, had been lost, and that the only right which remained to the plaintiff was that of receiving a fair rent for the land.

The judgment in this case contains the following passage:—"Let us now see what are the respective rights of landlord and tenant where buildings are erected by a tenant during the tenancy. I think there is no doubt but that a zemindar might object to the erection of brick houses on land let for the purposes of cultivation, and if he resorted to a court of justice might obtain an order restraining his ryot from doing anything which would substantially alter the character of the tenure. In the North-Western Provinces it has been held that a tenant, having a right of occupancy, planting trees on his holding without his landlord's permission, or even digging a *kutcha* well, commits such a breach of the contract of tenancy as warrants the landlord in suing to eject him. But if the landlord, instead of objecting to the erection of a brick house on the holding, were to remain passive and allow a house to be built, knowing as he necessarily would in a case such as that now before us that the security for the rent would be enormously increased by the erection of the building, it appears to me that he could not afterwards be heard to say that the tenant had done any wrong in erecting the house on the tenure. If in such a case the tenancy should be determined, the position of the parties would appear to be this—The landlord would be the owner of the soil,

Rights of landlord and tenant, when tenant builds on land.

the tenant of the house. I think it would be contrary to the principles of equity and good conscience to allow the landlord to insist on the needless destruction of a valuable building or to allow him to claim to remove it, without making to the owner full compensation for its value. I may refer on this point to the Roman Civil Law Institutes, book 2, tit. 1, section 30, and Digest 7, book 41, chapter 1, section 7, § 12. By that law, if the person who built was honestly in possession of the land, and the owner of the soil claimed the building, but refused to pay the price of the materials and the wages of the workmen, the claim of the owner might be rejected."

Effect of acquiescence.

In *Beni Madhab Bannerjee* vs. *Jal Krishna Mukherji*, &c. (7, B. L. R., 153; S. C. 12, W. R., 495) the zemindar sued to eject three persons as trespassers. They set up a purchase from ryots, who had *maurasi* and *mukarrari* interests, and this purchase was proved. In the *kabuliyats* of their vendors, executed some *forty* years previously, there was a stipulation that *pukka* houses should not be erected on the land, which was, however, let for building huts and residing thereon. *Pukka* houses were without objection erected on the land many years (apparently some thirty-five) before the suit was brought. Glover, *J.*, was for ejecting the defendants, but Kemp, *J.*, whose opinion as that of the senior Judge prevailed, took a different view. "Looking to the purpose for which the land was originally leased," said he, "to the fact of the long and uninterrupted occupation of the defendants, their vendors, and the ancestors of those vendors, and to the conduct of the plaintiff in permitting the defendants to erect a *pukka* dwelling-house on plot No. 1, I do not think it equitable to give the plaintiff a decree to eject the defendants and to take direct possession of the land, and that, too, without any compensation whatever to the tenants, who are to be summarily turned out of house and home. On appeal Mr. Justice Kemp's judgment was affirmed by a Bench of three judges, (Peacock, *C. J.*, L. S. Jackson and Macpherson, *J.J.*) Peacock, *C. J.*, saying:—"Mr. Justice Kemp . . . thought that in equity the plaintiff was not entitled to turn the defendants out of the lands, because he stood by and saw them erecting *pukka* buildings on the land without any objection whatever. If he allowed the defendants to erect *pukka* buildings upon the land without objecting, it appears to me that he was bound in the same way in equity as if he had granted them a *pottah* with the privilege of building *pukka* houses on the land." This case was quoted and followed in *Brajanath Kundu Chaudhri, &c.*, vs. *Stewart*, 8, B. L. R. Ap., page 51 (per Paul, *J.*): and in *Durya Persad Misser* vs. *Brindaban Sukul*, 7, B. L. R. 159 (per Ainslie, *J.*)

Reference may also be made to the case of *Mussamat Rani Rama, &c.*, vs. *Sheikh Jan Mahomed* (3, B. L. R. A. C. 18. Here it was said:—"If the plaintiff has a legal title to the land, and has stood by without asserting his rights, allowing Imdad Ali to sell to the defendant, standing by while Srinandan has built on and planted the land in the belief which the plaintiff has encouraged, or at least permitted him to entertain, that he had a good title, it will become a question whether the utmost the plaintiff is entitled to is not to get a reasonable rent from him—see the judgment of Mr. Justice Trevor in *Hurro Chundro Mukherji* vs. *Hullodhur Mukherji* (W. R. Jan.—July 1864, page 166). The decision in that case appears to be in accordance with sound principles of equity. There is a case cited in Story's Equity Jurisprudence (vol. II, § 1549), *The Somersetshire Canal Company* vs. *Harcourt* (24, Beav. 571) decided on a similar ground: and see also *The Rochdale Canal Company* vs. *King*, 16, Beav. 630. The rule of equity is thus stated by Lord Eldon in *Dann* vs. *Spurrier* (7, Ves. 131):—"The court will not permit a man knowingly, though 'passively, to encourage another to lay out money under an erroneous opinion of title, 'and the circumstance of looking on is, in many cases, as strong as using terms of 'encouragement. When a man builds a house on land, supposing it to be his own or 'believing he has a good title, and the real owner, perceiving his mistake, abstains from 'setting him right, and leaves him to persevere in his error, a Court of Equity will not allow 'the real owner to assert his legal right against the other, without at least making 'him full compensation for the moneys he has expended." See also *Ramsden* vs. *Dyson*, L. R. 1, H. L. 129.

In the case of *Peter Nicholl, &c.*, vs. *Tarini Charan Bose* (23 W. R. 298), while it was fully recognized that the landlord had the right to protect the land from damage or injury, and to prevent any use of it, by which its permanent usefulness might be impaired or endangered, a suit for an injunction to restrain brick-making and for damages was dismissed, as the landlord had for five and twenty years acquiesced in the land being used for making bricks.

Effect of long occupation of land with buildings.

In *Durga Persad Misser, &c.*, vs *Brindaban Sukul* (7, B. L. R. 159), A had permitted B to erect a thatched dwelling-house with mud walls on a piece of land belonging to A. B so occupied the land for more than forty years, whereupon the house and site were sold in execution of a decree against B, and were purchased by C. It was held that B, had become possessed of an assignable interest, and that A was not entitled to dispossess C. A case somewhat similar is that of *Bukshoo* vs. *Ilahi Buksh*, 5 Decis. N.-W. P. 365.

Compare this case with that of *Nurpat Singh* vs. *Nathoo Ram*, 3 Decis, N.-W. P., 252.

In the case of *Aidaitya Charan Dey* vs. *Peter Das* (17, W. R. 384; S. C. 13 B. L. R. 417 *note*), the plaintiff, the transferee of the landlord's rights, sued to eject a person who had occupied the land upon which his huts were standing for some thirty years, and ten or twelve years before the institution of the suit had put a *kutcha-pukka* wall round it. A decree for ejectment was passed, the High Court (L. S. Jackson, *J.*) observing:—"It

seems to be quite clear that the *permissive* occupation of land under such circumstances as the defendant has held this land will not give him a right to retain possession of it when the landlord desires to put an end to the tenancy." The question of compensation was here raised, but there was no evidence on the point. Somewhat similar to this case was that of *Mohur Ali Khan Pathan* vs *Ram Ruttun Sen* (21, W. R. 400), in which the defendant was holding "permissively and without any right" (for how long does not appear) a piece of land of very small area, and occupied by a shop. The High Court (Kemp and Glover, *J. J.*) confirmed the decree for ejectment passed by the lower subordinate court. The facts of this case must have differed from those of the case at 7, W. R. 152, in which the opinion of Kemp, J., prevailed. In this latter case there had been a grant of the land for purposes of *residence* many years previously.

In the case of *Prosonno Kumari Debi*, &c., vs. *Sheikh Ruttun Bepari*, &c., (I. L. R. 3 Calc. 696) the established facts were that the defendants, their father and grandfather, had been occupying the land for fifty or sixty years, during which time it had been used as a homestead and occupied by a house and fruit trees. There was no evidence as to the origin of the tenancy or as to who had built the house or planted the fruit trees. Rent had been regularly paid. The landlord, requiring the land for the erection of a cutchery, served the defendants with notice to quit, and then sued to eject them. It was held that he was entitled to do so. The cases of *Shib Das Bandapadhya* vs. *Bama Das Mukhapadhyo*, and *Addaitya Charan Dey* vs. *Peter Das*, were referred to. The High Court say in their judgment:—"There is no law, of which we are aware, in this country, which converts a holding at will, or from year to year, or for a term of years, into a permanent tenure, merely because the tenant, without any arrangement with his landlord, chooses to build a dwelling-house upon the land demised. Such a law, if it existed, would in a large number of cases lead to great injustice and inconvenience, and would often leave land-owners entirely at the mercy of their ryots. Small *kutcha* dwellings in this country may be erected in a short time and at a very trifling expense; and if a landlord, as soon as he or his agent discovers such a dwelling to have been erected, were obliged, on the one hand, to turn the tenant out, or make him pull down his house; or, on the other hand, as the only alternative, to allow the tenant's permissive holding to become a permanent tenure, the consequences would often be disastrous to tenants or very unjust to landlords. The truth is that the terms of a holding, as between landlord and tenant, must always be matter of contract, either expressed or implied. If they enter into an express agreement of tenancy, either written or verbal, such agreement generally defines the terms of the holding. If, on the other hand, a tenant is let into possession without any express agreement, and pays rent, he becomes a tenant-at-will, or from year to year; or, in other words, holds by the landlord's permission upon what may be the usual terms of such a holding by the general law or by local custom; and in such a case he is, of course, liable to be ejected by a reasonable notice to quit. Occasionally there are local customs by which special terms and incidents are engrafted upon the contract of tenancy; but the existence of the custom in such cases must be a matter of proof, and no judge has a right to act upon such customs unless their existence is duly established. In this case no such custom is even suggested, and as there was no express agreement of tenancy, and no evidence of its origin, the defendants must be considered as holding from year to year, and liable to be ejected by a proper notice to quit . . . . . "

" . . . If a tenant wishes to build dwelling-houses upon his land, he should take care to make a proper arrangement accordingly with his landlord. He has no right to hire his land for one purpose upon an ordinary permissive holding from year to year, or at will, and then, by using it for another purpose, to convert it, at his own option, and without consulting is landlord's wishes, into a permanent tenure. Such a law, if it were in force, would be manifestly unjust to the landlord, and would lead to much litigation and inconvenience . . . . . "

"In some instances, no doubt, either from expressions used in the contract of tenancy, or from the fact of land having been let by a landlord expressly for the purpose of the tenant building *pukka* houses upon it, such circumstances, coupled with a long and uninterrupted possession by the original grantee and his descendants, have been held to raise a presumption that the tenure was intended to be permanent; but such cases often create doubt and difficulty, and it is always far safer for a tenant, if he means to build, to have the terms of his tenure clearly defined by a written instrument."

In this no question of compensation appears to have been raised; and the house were apparently ordinary huts and not brick buildings. There was no evidence that the holding was of a permanent character, or for any defined period.

It may be observed, in conclusion, that leases of land for building purposes have in several instances been favoured by the Legislature. When proprietors were at the time of the Permanent Settlement prohibited from granting leases for a longer period than ten years, a special exception was made in favour of leases of ground "for the erection of dwelling-houses, or buildings for carrying on manufactures, or for gardens or other purposes, or for offices for such houses or buildings"—see Reg. XLIV of 1793, s. 8. Protection against purchasers at a sale for arrears of revenue has also been afforded in the Sale Laws to "*bonâ fide* leases at fair rents, temporary or perpetual, for the erection of dwelling houses or manufactories, or for mines, gardens, tanks, canals, places of worship, burying grounds, clearing of jungle, or the like beneficial purposes"—see Act XII of 1841, ss. 27, 28, Act I of 1845, ss. 26, 27, and Act XI of 1859, ss. 37, 52.

The 24th December 1879.

C. D. FIELD.

Proposed sections dealing with the use of land for building purposes.

When land used or let to be used for agriculture, horticulture, pasture, or any other similar purpose is held by a ryot having a right of occupancy therein, such ryot shall not, without the permission of the landlord of such land, use any portion thereof for building or any other purpose different from that for which it was used or let to be used as aforesaid: provided that a ryot may without such permission erect upon such land a brick-built or other dwelling-house suitable for the use and occupation of himself and his family together with such out-houses and offices as may be necessary thereto.

If any such ryot, without the permission of the landlord thereof, use any such land for building or any other different purpose as aforesaid, such landlord may serve such ryot through the court with a notice of objection to such change of the use of the land.

If such ryot, after the receipt of such notice, continue, notwithstanding, to use such land for building or other different purpose as aforesaid, he shall be liable to be ejected by the court at the suit of the landlord from the land so used; and, if the notice were served upon him within a reasonable time after he began to use the land for building or other different purpose as aforesaid, he shall not be entitled to compensation in respect of any buildings or works erected or executed upon such land, and he shall be liable by way of damages for such sum as may be necessary to restore the land to its former state.

If no reasonable notice, but no evidence that landlord was aware, shall ryot ejected within the two years be entitled to compensation, and not liable for damages?

If for the space of two years after the use of the land has been so changed, such landlord omit to serve such ryot with notice of objection as aforesaid, and further omit to sue to eject such ryot from such land, or if the landlord being aware of such changed use without objection allow such ryot to expend money for such building or other purpose, such landlord shall be estopped from afterwards objecting to such changed use, and such land shall be deemed to have been let for building or such other purpose to which its use has been altered.

When land used or let to be used for building or any purpose other than agriculture, horticulture, pasture, or the like has been in the immediate possession of a tenant, whether under or without a lease, for the full period of twelve years after this Act has come into operation, such tenant shall, in the absence of any contract to the contrary, acquire a right of occupancy in such land, and shall not be liable to be ejected. If he make default in paying the rent of such land, the land, together with the buildings or other works thereupon, may be brought to sale in execution of a decree for arrears of such rent: provided that any such tenant may be ejected for a breach of any condition of his tenancy, for which breach he is liable to ejectment by virtue of a contract between him and his landlord.

Should it also be made transferable by private sale, gift, &c.?

When a tenant has acquired a right of occupancy in any land under the provisions of the section next preceding, if the rent of such land has not been enhanced during the previous ten years, the landlord thereof shall be entitled to enhance such rent so that it may be equal to the rent paid by other tenants for land in the neighbourhood having similar advantages and used for similar purposes, or so that it may be equal to five per centum per annum of the market-value of such land.

Note on the rights and status of the cultivating classes by Mr. Mackenzie, *dated 6th January* 1880.

1 Act X of 1859 was not intended by its authors to effect any radical change in the rights and status of the cultivating classes. This is proved by the following extract from the Statement of Objects and Reasons for the Bill that became Act X:—

The regulations declare that ryots are entitled to receive pottahs for the lands cultivated by them, and to have their rates of rent adjusted on certain defined principles. They also prescribe penalties for the exaction of any excess above the legal rate of rent or of any authorized cess. Further, they recognize the right of *all* resident ryots to the occupancy of the land cultivated by them, so long as they pay the established rent.

I have thought it right to *re-enact* in a concise and distinct form the provisions of the present law relating to the rights of ryots with respect to the delivery of pottahs, the adjustment of rates of rent, and the occupancy of land, and to the prevention of illegal exaction and extortion in connection with demands for rent—(Mr. Currie).

2. What Mr. Currie conceived the provisions of the then existing law to be will be seen from the following sections of the bill as read a first time:—

Section III.—Hereditary ryots holding lands at *fixed* rates of rent are entitled to receive pottahs at those rates.

All other ryots and cultivators of land are entitled to receive pottahs according to the rates of rent for the time being established in the pergunnah in which the land is situate for land of the same description and quality, or if there be no known and recognized pergunnah rates, according to the customary rates payable for land of a similar description in the places adjacent.

The above rules are applicable not only to the first grant of pottahs, but also to the renewal (where right of renewal exists) of pottahs which may expire, or which may become cancelled in consequence of the sale of the tenure or estate in which the land is situate for arrears of rent or revenue.

Section IV.—*Every* resident ryot and cultivator has a right of occupancy in the land held or cultivated by him, whether it be held under pottah or not, so long as he pays the rent payable on account of the same.

But this rule does not apply to khamar, neej-jote, or seer land, &c., &c. (as at present).

3. The grounds for altering these draft sections to the shape in which they now stand are shown in the following passages of the Select Committee's report upon the Bill:—

We have thought it right to define more particularly the 'hereditary ryots' who are to be recognized as having a right to hold lands at fixed rents * * * We think that at this late date no one should be required to prove a title antecedent to the Permanent Settlement, and we have framed the amended section accordingly, adding a clause which will have the effect of placing a ryot who has held a fixed rate for 20 years substantially in the position of a ryot who has held from the time of the Permanent Settlement, unless it be shown by the other party that the rent has varied intermediately.

The original bill, following the phraseology of the existing law, declared ryots not holding at fixed rates entitled to pottahs at pergunnah rates. This expression has been objected to on the ground that there are really no known pergunnah rates. The recognition of a right of occupancy in the ryot implies necessarily some limit to the discretion of the landholder in adjusting the suit of the person possessing such a right. There was a discussion on this subject between the Government of the North-Western Provinces, the Sudder Court, and the Board of Revenue, and it was then apparently admitted that it was the acknowledged right of the ryot to hold at 'customary and fair' rates. We have adopted similar phrases, and in this section and sections 17 and 18 have endeavoured to lay down rules by which the 'fairness' of the rate may be ascertained.

The laws in force speak of 'khoodkasht ryots' as possessing rights of occupancy, and in some places* the word *khoodkasht* seems to be considered as synonymous with 'resident.' Resident was therefore the word used in the original Bill. But it has been pointed out by the Western Board that residency is not always a condition of occupancy; and it appears that, after much enquiry, it was prescribed by an order of the Government of the North-Western Provinces in 1856, as most consistent with the existing practice and recognized rights, that a holding of the same land for twelve years should be considered to give a right of occupancy. We have followed this precedent and altered the section accordingly.

* Regulation LI, 1795, section 10.
Ditto VIII, 1819, section 11, clause 5.
Ditto VIII, 1819, section 18, clause 5.

4. It is clear that the intention of the Select Committee was not to change but to elucidate the law and make it more precise; but it is now acknowledged that the effect of these sections in Bengal has been to inflict serious injury on resident ryots, placing them in the position of tenants-at-will in respect of all lands as to which they cannot *prove* twelve years continued occupancy. This injury was not foreseen and, as the foregoing extracts show, was, I repeat, *not intended*.

5. It appears to me to be the duty of this Commission to endeavour to give effect now to the *intentions* of the authors of Act X, and to restore, *as far as is now possible*, the provisions of the old law.

6. I have already admitted that it is perhaps in the present day impossible and useless to attempt to rehabilitate the *khoodkasht* or resident ryot *totidem verbis*; and I have said that I think we must be content to adopt now a prescriptive test of *residence*. But holding as I distinctly do, that long *time*† was *not* of the *essence* of the ordinary khoodkasht's title, I would make the term of prescription necessary to entitle a ryot to the occupancy rights of the old *khoodkasht* a reasonably short one; just long enough in fact to give reasonable evidence of his *intention* to cultivate permanently the lands he rents. I have suggested that three years is a sufficiently long term to raise this presumption of intention to *settle* and should entitle *any* ryot to a right of occupancy not of course in khamar, utbandi, or similar lands, but in the ordinary village jote lands.

† There is a *mass* of evidence to show this; but I will not take up the time of the Commission with a renewal of the discussion, as the point will not be of practical importance if my general proposals are accepted on other grounds.

7. The next point for consideration is, what this right of occupancy means.

I hold that it should only protect the ryot against arbitrary ejectment, and does not entitle him to hold at any *privileged* rate of rent.

8. As I read the law up to 1859, the only class of ryots recognized as entitled to hold at specially privileged rates (i. e. at lower rates than their neighbours) were those ryots whose rates were *fixed for ever*. The rents of all other ryots might always be raised up to the pergunnah or customary rate by an auction purchaser, or by any other landlord not bound by special contract to accept a *lower* rate. On the other hand, I believe that, on a *correct* construction of the Regulations and Acts before Act X, no landlord was *legally* entitled to raise the rents of *any* village ryots above the pergunnah or customary *nirikh* or rates‡.

‡ Mr. Field endeavours to show the contrary in his Note on Enhancement; but I believe that the new and ingenious theory evolved by him from a study of the letter of the Regulations is entirely erroneous. I can show this at length if need be. Here it is enough to say that the idea that landlords were intended by the authors of the Permanent Settlement to have unlimited power of enhancing money rents with reference to the advancing price of produce, is one that was repudiated by the 'authors' themselves; was unknown to the best revenue officers from their day to ours; and is inconsistent with Mr. Field's own theory at page 237 of the digest, that the authors of the settlement were absolutely ignorant of the economical fallacy of fixing revenue payments in money.

9. There is no doubt, however, that landlords in Bengal constantly have done so, and that their action has had the seal and sanction of the law courts; and I am not prepared to say that we can now in 1880 ignore all the changes that have taken place in the last

90 years in the relative positions of landlord and tenant throughout Bengal, or that we can now confiscate all the rights to which landlords may perhaps be said to have acquired a prescriptive title. One of these rights is certainly that of enhancing the rent of each individual tenant not entitled to hold at fixed rates.

But, in considering the conditions under which enhancement should take place, and the limitations that should be placed upon it, it becomes highly important to remember the ancient position and privileges of the cultivators as a body.

10. Practically, the zemindar finds himself powerless to enhance the rent of the individual cultivator, and he has asked the legislature to strengthen his hands, either by giving him a precise share of the gross produce, or by enabling him to assess the rent of the occupancy tenant by reference to those of tenants-at-will.

This last proposal cannot, I submit, for a moment be entertained. The notion has met with the most complete refutation in the papers contributed by Bengal officers of all classes on Sir Richard Temple's Rent Minutes of 1875 and 1876. There is more to be said in favour of the first suggestion that rent should have a distinct reference to produce; but the reports received make it clear that it would be highly dangerous and unjust to lay down any precise rule of distribution in the law.

11. My own view is that, under the law and custom of Bengal, no zemindar is entitled to rack-rent *any* cultivator admitted to settlement on the village lands. On his demesne lands (his khamar, nij-jote, or seer lands) he can ask what rates he likes, but on the village lands the rates should be uniform, customary, and fair, and such as to *divide** equitably between the zemindar and the cultivator, *in accordance with the custom that may have established itself in the village*, the *net* profits of cultivation after defraying all outgoings and the actual cultivator's wage. This is what I conceive to be the constitutional theory of ryots' rents in Bengal, even at the present day. (*See* also Sir H. Rickett's remarks quoted at page 243 of the Digest.)

* It is almost certain that in 1793 it was intended that the cultivator should get the whole net profits, after paying the rent as *then* fixed, or at any rate after it had once been raised to full pergunnah rates; but this privilege has been lost to him, and now the two parties having proprietary interests in the land must *divide* the surplus accruing from the increase in the value of produce since then; and the one who has most risk should get the larger share.

12. If this theory be accepted, it is obvious that the only grounds on which a landlord should be at liberty to enhance the rent of a settled individual ryot are—

(1) that he is paying rent at less than the village *nirikh*; or
(2) that he holds land for which he is not paying rent at all.

I have already admitted that a general rise in the value of produce must *now-a-days* be held to entitle a landlord to a higher rent, always provided that the enhanced profits, if any, derived from such rise in value are *divided* between the landlord and the cultivator. But the cause being general, the landlord should only be able to secure *his* share by effecting a revision of the existing village *nirikh*. If no general *nirikh* exists in a village, the only way of securing satisfactory arrangements for the future is to establish one as soon as may be. Probably the zemindars, if they see that they are not likely to get anything more from the Legislature, which must respect the rights of all classes and not of one only, will consent to accept these principles generally.

13. The process of ascertaining these equitable general rates cannot, I think, be precisely laid down in the law. They can only be ascertained by local enquiry conducted by experienced revenue officers, who will pay attention to all the phases of the economic problems involved, and arrive at a just conclusion by weighing in the scales of common sense and equity the conflicting considerations that will always be pressed upon them. I approve generally of the draft sections now before the Commission in which the area of enquiry is limited to the 12 years antecedent thereto. We *must* impose arbitrary limits of this kind if we are to arrive at any practical result. But the law should more distinctly prohibit enhancement on grounds (3) and (4) of draft section 1 unless the proceedings are meant to raise the general rates of a neighbourhood; and I would, under ground (1), make it more clear that the individual ryot's rent can only be raised to the rate *generally* ruling in his own neighbourhood. Then, I think, the law should lay down for the guidance of the Settlement Officer the general principle that the new rates are, as far as may be possible, to be so adjusted as that any increased profit from agricultural operations shall be divided between the landlord and the ryot in the same proportion as may be found to have ruled that division at the earliest point of time taken for comparison in the enquiry. This will prevent any ruinous increase of rents, and at the same time serve to establish existing customs and give the landlords in each district what they have rightly or wrongly succeeded in actually getting.

14. If this is done, I see no need for recognising any class of ryots with special privileges as to rates—not being absolutely fixed rates. Every ryot of over three years' standing would be protected against arbitrary ejectment; but he would have to pay the customary village rates unless the landlord specially agreed to let him sit at lower rates. At the same time we shall formally recognize the ryot's beneficial interests in the soil, and make his tenant right a valuable possession. It is so in fact now, and my proposals do not, in my opinion, introduce any new principle whatever. They aim only at completing what has been lacking in the legislation on rent since 1793.

A. MACKENZIE.

The 6th January 1880.

Note by MR. FIELD, *dated 13th January* 1880, *on Enhancement, and in reply to Mr. Mackenzie's note of the 6th idem.*

I HAVE read Mr. Mackenzie's *Note* of the 6th instant. I agree with him—

1—that the authors of Act X of 1859 did not intend to effect any radical change in the rights and *status* of the cultivating classes:

2—that, according to the law up to 1859, the only class of ryots recognized as entitled to hold at specially priviliged rates were those ryots whose rates were *fixed for ever* (i.e. the *mokarraridars* and *istemrardars*, whose history is traced at pp. 190, 220, 222 of the Digest, and in the judgments in the Great Rent Case—B. L. R., F. B., pp. 215, 309, 318):

3—that on a correct construction of the Regulations and Acts before Act X, no landlord was *legally* entitled to raise the rents of any village ryots above the *pergunnah* or customary *nirikh* or rate:

4—that we cannot solve the enhancement difficulty by settling the rents of occupancy ryots with reference to the rents paid by tenants-at-will:

5—that, according to the law and custom of Bengal, no zemindar is entitled to *rack rent* ryots having a right of occupancy.

As to the *first* point Mr. Justice Campbell expressed a similar view in his judgment in the Great Rent Cess:—"It is absolutely certain that (whether or not they were strictly and accurately right in the definition adopted) it was the intention of the Legislature to declare and define existing rights—not to create a new class of rights." The intention of the Legislature to which the courts can give effect is, however, not that intention which was in the breasts of the Legislators, but that intention which follows from the natural meaning of the language in which they have expressed themselves. When the first mentioned intention has been clothed in apt language, the two intentions will be identical; but when language has not been successfully used, results will follow which the Legislature never designed or contemplated."

As to the *third* point Mr. Mackenzie makes the following observation in a note on the margin:—"Mr. Field endeavours to show the contrary in his Note on Enhancement; but I believe that the new and ingenious theory evolved by him from a study of the letter of the Regulations is entirely erroneous. I can show this at length if need be. Here, it is enough to say that the idea, that landlords were intended by the authors of the Permanent Settlement to have unlimited power of enhancing money rents with reference to the advancing prices of produce, is one that was repudiated by the 'authors' themselves; was unknown to the best revenue officers from their day to ours; and is inconsistent with Mr. Field's own theory at page 237 of the Digest, that the authors of the Settlement were absolutely ignorant of the economical fallacy of fixing revenue payments in money.

Did I not know the great attention which Mr. Mackenzie has bestowed upon the whole subject, including the contents of the Digest, I may have thought on reading these observations that my colleague had followed the method of the best reviewers, cutting every tenth leaf, and reading about half a page to obtain an insight into the author's views. In order to prevent misunderstanding, I think I ought to say that the above quoted observation does not correctly state the theory put forward in the Note on Enhancement. I have never thought, and I certainly have not put forward the idea, that the authors of the Permanent Settlement intended landlords to have an unlimited power of enhancing money rents; and I believe there is nothing in the Note on Enhancement which goes to show that landlords *were* legally entitled to raise the rents of village ryots *above* the *pergunnah* rate. What the Note does show is—that under the former Government of the country the amount of revenue to be collected was settled by a periodical *measurement and assessment*—that the pergunnah rate originated in this measurement and assessment—that, inasmuch as the assessment was based upon an average of prices for a period of years, it contained within itself an element of increase of rent as prices rose—that the early Regulations found this system in the country did not interfere with it,[1] and even referred to and acknowledged its existence—that, as soon as *abwabs* were invented (the history of their invention and development is given), this easy mode of enhancement took the place of the old method of periodically raising the pergunnah rate by a measurement and assessment, a process which involved so much more trouble—that, notwithstanding the prohibition of *abwabs* by the Regulations of 1793 and the consequent illegality of this mode of enhancement, the zemindars as a body persevered in it and suffered the old method to fall into disuse—that pergunnah rates in consequence died out, and when the Government recently put down *abwabs* with a strong hand, the difficulties of the zemindars arose from the fact of the former method having been lost, while the law of 1859 was found to be unworkable. There is nothing inconsistent with this in the theory at page 237 of the Digest. The authors of the Permanent Settlement did not *introduce* the plan of periodically settling or establishing pergunnah rates by a measurement and assessment. They found this plan in existence and, though they did not interfere with it, they certainly did not realize its value and importance. Had they not overlooked or been ignorant of the economical fallacy of fixing revenue payments in

The account of the assessment given at pp 197-198 of the Digest in no wise suggests an "unlimited power."

[1] Mr. Justice Campbell says:—"I imagine that the framers of the early Regulations very probably contemplated periodical readjustment of rates between zemindars and ryots with reference to the value of produce, in the same way as was originally contemplated in Akbar's Settlement."—B. L. R., F. B., 251.

money, they would never have perpetrated the Permanent Settlement (which by the way was a settlement not of *rent* but of *revenue*), and they would doubtless have actively legislated for maintaining the periodical settlement of pergunnah rates by a periodical measurement and assessment (see remarks at page 202 of the Digest). At a time when there was much waste land and cultivation was extending, the importance of periodical *measurements* must have been very considerable. The *assessment* was merely the mode of making a *pergunnah nirikh*, and the *modus operandi*, (something very like which we now propose to restore) is given at pages 197-199 of the Digest. While the *nirikh* thus established was in force (i.e. during the period intervening before a new *nirikh* was made), rents could not, I believe, according to the custom of the country, be raised above the rates of this *nirikh*. I have shown that, as a matter of fact, rents were raised by the illegal practice of *abwabs*; but I must beg to disclaim the "new and ingenious theory" attributed to me, viz. that landlords were legally entitled to raise the rents of village ryots above the *pergunnah* or customary *nirikh* or rate.

The *fifth* proposition I have expressed in a more restricted form than that in which it is enunciated in paragraph 11 of Mr. Mackenzie's Note. He considers that no zemindar is entitled to rack-rent *any* cultivator admitted to settlement on the village lands. I would restrict the proposition to ryots having a right of occupancy. The Select Committee, who sat upon Act X when it was a Bill, remarked that the "recognition of a right of occupancy in the ryot necessarily implies some limit to the discretion of the landlord in adjusting the rent of the person possessing such a right." Referring to these remarks, Mr. Justice Campbell says:—"If the ryot with a right of occupancy is liable to ejectment unless he pays the highest rate of rent that can be obtained by competition, his position is made the same as a tenant-at-will, and the declaration that he has rights of occupancy appears to me to be a mere mockery"—B. L. R., F. B., 291. At page 201 of the Digest I have given some reasons for thinking that ryots other than *khudkashts* had no protection. When Act X widely extended the protected class, it certainly left wholly without protection all ryots who have not acquired a right of occupancy. The courts have so construed the Act, and the law on this point is well settled. I believe the result to be wholly in accordance with the intention of the Legislators of 1859, and with the state of the law before that year. At the same time I believe (and for the reasons given by Sir H. Ricketts, referred to by Mr. Mackenzie, and to be found at p. 243 of the Digest) that no landlord in Bengal can get from any ryot a *rack-rent* in the sense of a rent that will leave the ryot, after the utmost exertion on his part, nothing but the bare wages of labour.

With reference to Mr. Mackenzie's proposal (paragraph 6 of his Note) to reduce the period of prescription necessary to entitle to protection from twelve to three years, I entertain grave doubts as to its policy and expediency. The experience of the past is strong to show that, if for the classification of ryots in the existing law a new classification be now substituted, the result will be a fresh crop of litigation—a fresh period of disturbed and uncertain ideas as to rights. *Khudkasht ryots* were the only ryots privileged and protected up to the passing of Act X of 1859. Two elements went to make up a *Khudkasht*: (1) residence in the village; (2) occupation of land forming part of the village. Act X dispensed with the former, and settled the unsettled ideas as to the latter by fixing a twelve-year period of prescription. It is not said in the interest of the ryots that—(1) this change in the law has prejudiced them as a body; (2) that we ought to restore the law to the *status in quo ante* Act X. Before we can fairly estimate the value of these two allegations, we must have a definite idea as to what was the state of the law before Act X was passed. This law was, I am afraid, not very definite, and it is therefore difficult to have a definite idea about it. It has been said that any period of residence however short, and any occupation of land however brief, were sufficient to create a *khudkasht*, and that there is no doubt about this. To show that there is very considerable doubt, it is unnecessary to multiply authorities. The matter was very fully discussed and inquired into in the judgments in the Great Rent Case, from which I shall quote two opinions.

Mr. Justice Campbell said:—"At the time of the passing of Act X of 1859, then, the state of things was this: the tenures and rents of the ryots were still for the most part regulated by the old customs of former times. But two things specially required legal definition—

> "*First.*—There was doubt as to the mode or prescription by which a *khudkasht* or occupancy tenure was acquired, and which tenures were of this character. It was not certain whether mere settlement in the village on the ordinary terms, without limitation of tenure, gave such a right, or what length of prescription established that right. The various Sale Laws had also introduced a large element of confusion; different estates being variously affected according to the date of sale. And, what is perhaps most important of all, owing to the absence of public records in Bengal, the perishable nature of private evidence, and the discredit attaching to private documents and oral evidence in this country, it was very difficult to prove whether a ryot's holding was really ancient, or what was the date of its creation. The oldest holdings were imperilled by the absence of reliable proof.
>
> "*Second.*—There was an entire want of any regulated and defined legal mode of enhancing the customary money rates." (B. L. R., F. B. 257.)

Mr. Justice Steer expressed himself thus:—"Great and undoubted, however, as the above concessions were in favour of the above always somewhat privileged class of ryots, they were altogether eclipsed by those which the Act conferred on the next class of ryots. That a right of occupancy was acquired by anything short of an occupation from a period prior to the Permanent Settlement—an occupation which entitled the ryot to be called a *khudkasht* ryot—has always been, I think, a matter of doubt. But no manner of doubt can be entertained that the twelve-year occupancy right was altogether unheard of before the Act suddenly conferred the right."

"What ryots were entitled under the old laws to be called *khudkasht* ryots, and what ryots were entitled to be considered as ryots who had acquired a prescriptive right of occupancy, are subjects which, I think, have never been cleared up either by the express authority of law, or by the authority of any judicial ruling. Are *khudkasht* ryots then, as spoken of in the Regulations, those, and exclusively those, who were *khudkasht* at the time of the Permanent Settlement; or does the term *khudkasht* embrace also those ryots who, since the time of the Permanent Settlement, had, by a long residence in the village in which they held and cultivated land, acquired a prescriptive right of occupancy? These were, I think, even up to the passing of Act X moot questions, and are so still."

"While no doubt exists as to the right of those ryots who, from generation to generation, have cultivated the lands of the village in which they reside for a period antecedent to the Permanent Settlement, and who without any doubt are entitled to be called and classed with *khudkasht* ryots, the greatest doubt exists as to whether any other class or description of ryots are entitled to be called *khudkasht* ryots. If any ryot, whose tenure came into existence since the Permanent Settlement, can by any means be called a *khudkasht* ryot at all, it certainly is not the ryot who simply lives in the village and cultivates the land of the village. To be a *khudkasht* ryot at all implies that the ryot must not only be a cultivator of lands belonging to the village in which he resides, but he must be an hereditary husbandman. A *khudkasht* right is not acquired in a day, but is transmitted; and it has never, so far as my knowledge extends, been laid down what exact length of holding gives a title to a tenant to consider himself a *khudkasht* ryot."

"Certainly, the old regulations seem to point to other than those undoubted *khudkasht* ryots whom the Permanent Settlement found upon the land; but what length of holding constituted a right by prescription has never been definitely or inflexibly laid down. If decisions are to be found in which a prescriptive right was deemed established by an occupation short of the Permanent Settlement, there are, on the other hand, plenty of decisions to show that length of occupancy was not deemed to entitle the tenant to be considered anything better than a tenant-at-will. If any other but the ancient ryot occupying from generation to generation, had the right of occupancy, no others had it; and therefore, in a vast majority of cases, Act X by the twelve-year rule of occupancy has created rights which never existed before."

Ryots who resided in and held land belonging to the village at the time of the Permanent Settlement were undoubtedly *khudkasht* and probably the period of residence and occupation was then immaterial, and remained immaterial for several years, while living evidence was forthcoming to prove residence and occupation at the time of the settlement. As time passed and such living evidence become non-available, the natural substitute would be proof of living in the village and cultivating for a number of years. As has happened in all countries, the period of prescription from which the right was to be inferred came to be regarded as the origin of the right; and in later times some considerable period of residence and cultivation were regarded as necessary to make a *khudkasht*. From analogy to the period of limitation for immovable property, the period of twelve years came to be considered as the normal time.

In support of the view that a considerable period of residence and cultivation was regarded necessary in later times, probably since 1822, in order to give the rights of a *khudkasht*, I shall refer to a few opinions of those who have most carefully considered the subject. Speaking of the state of things about the time of the Decennial Settlement and subsequently, down to, but before, the passing of Regulation XI of 1822, Mr. Justice Trevor says in his judgment in the Great Rent Case:—"What then, are those rights and interests recognized by law belonging to the ryots—for with them we are alone concerned—which limit and control the right of the zemindar in his own estate? At the time of the Decennial Settlement the ryots were in Bengal, as in other parts of India, divided into *khudkasht* or resident and *pyekasht* or non-resident. It has indeed been contended before us that time is of the essence of a *khudkasht* tenure; that a ryot simply residing in a village, in which his land is, is not a *khudkasht* ryot; and that, in order to constitute a *khudkasht* ryot under the Regulations, he must be a resident-hereditary ryot; and that, if he has not succeeded by right of heirship, he does not fall within that class of tenants. But it appears to me that, whether we look to the etymology of the word or to the thing itself, there is no reasonable ground for question. *Khudkasht* ryots are simply cultivators of the lands of their own village, who, after being once admitted into the village, have a right of occupancy so long as they pay the customary rents, and therefore with a tendency to become hereditary, and with an interest in the produce of the soil over and above the mere wages of labour and the profits of stock; in other words, above the cost of production."

"These tenants seem at the settlement, practically and legally, though not by express statute, to have been divided into two classes, the *khudkasht kadimi*, and the simply *khudkasht*, or those who had been in possession of the land for more than twelve years before the

settlement, and those whose possession did not run back so long. Both by the Hindu and Mahomedan law, as well as by the legal practice of the country, twelve years had been considered sufficient to establish a right by negative prescription, that is, by the absence of any claim on the part of other persons during that period; and hence the doctrine which has obtained that *khudkasht* ryots in possession twelve years before the settlement were, under no circumstances, not even on a sale for arrears of revenue, liable either to enhancement of rent, or eviction from their holding, so long as they paid the rents which they had all along paid"—(B. L. R., F. B., 214-215.)

We shall presently see that other high authority assigns a very different meaning to the term *khudkasht*. In all probability the derivation of the word will help but little to elucidate the question. Mr. Trench's little volume supplies abundant instances of words, the meaning of which came to be wholly altered by the facts forming the history of their use; and the word "*khudkasht*" in all probability fifty years after the Permanent Settlement carried in its signification something of the changes which half a century had brought about. Mr. Justice Trevor is probably right in his view that at the time of the Decennial and Permanent Settlements time was not of the essence of a *khudkasht* tenure. In those days population had not commenced to press upon the land; and to use an oft-repeated phrase, the competition was between zemindars for ryots not between ryots for land. With the progress of the country and the increase of population, the usual results followed; and, when the competition came to be between ryots for land, those who had been for a length of time in occupation naturally had an advantage over new comers.

Mr. Justice Trevor discussing a later period, says in the same judgment:—"But when Regulation XI of 1822 was passed, the use in section 32 of that law of the terms *khudkasht kadimi* ryot, or resident and hereditary ryot with a prescriptive right of occupancy, to designate the cultivator, who would not be liable to eviction on a sale for arrears of revenue, gave rise to the doctrine that *khudkasht* ryots who had their origin subsequent to the settlement were liable to eviction, though if not evicted, they under section 33, could only be called upon to pay rents determined according to the law and usage of the country; and also *that the possession of all ryots whose title commenced subsequent to the settlement was simply a permissive one*, that is, one retained with the consent of the landlord. Again, by Act XII of 1841 and Act I of 1845 (which repealed the former), a purchaser acquired his state free of all encumbrances which had been imposed on it after the time of the settlement, and he was entitled, after notice given under section 10 of Regulation V of 1812, to enhance at discretion—anything in the Regulations to the contrary notwithstanding—the rents of all under-tenures in the said estate, and to eject all under-tenants with certain exceptions, amongst which are *khudkasht kadimi*, but not simple *khudkasht*, ryots. It follows that these laws distinctly gave the purchaser the power to eject a *khudkasht* ryot whose tenure was created after the Permanent Settlement, and, if not ejected, they are liable to be assessed at the discretion of the landlord. This word 'discretion' entirely annihilated the rights of the *khudkasht* tenants created subsequent to the settlement in estates sold under these laws It reduced them from tenants with rights of occupancy, so long as they paid the established rate of the pergunnah, or the rate which similar lands paid in the places adjacent, into mere tenants at the will of the zemindar, who might in any year eject them, and place in their stead any tenant competing for the land. It is, in short, introducing into this country competition in the place of customary rents"—(B. L. R., F. B., 219.)

Mr. Justice Trevor here points out the natural effect of the Sale Laws upon the rights of ryots even in estates which had not come under the actual operation of these laws. This is merely an example of that process of which the history of all countries furnishes instances, and by which rights having many points of similarity are constantly tending towards a more complete unity of incidents.

Sir Barnes Peacock in his judgment takes a very much more decided view. He says:—"I do not believe that, even before the Permanent Settlement, every cultivator who resided in the village in which his lands were situate, whether let into possession for a term or only as a tenant-at-will, or to hold from year to year, necessarily became a *khudkasht* ryot. The definition of *khudkasht* in Wilson's Glossary (287) is, a 'cultivator of his own hereditary land' The words *khud*, self or own, and *kasht*, to sow, show that the term has reference to some proprietary rights, rather than to the fact of residence in the village. In column 267 of the same Glossary, *til-khudkasht*, the definition is 'a resident cultivator—one cultivating his own hereditary lands, either under a zemindar or a coparcener, in a village.' In Bengal, one class of them holding their lands at fixed rates by hereditary right sometimes sublet them, except the part about their dwelling, in which they continue to reside, and, although ceasing to cultivate and engaged in trade or business, they retain their designation of *khudkasht*. The term is also applied in the North-Western Provinces to lands which the proprietor, or the payer of the Government revenue cultivates himself.

"A *khudkasht* ryot probably derived his title by descent from or succession to one of the old village community, or some person who in ancient times had acquired a proprietary right in the land under the old Hindu or Mahomedan law by reason of his having reclaimed it. Menu says—'Sages pronounce cultivated land to be the property of him who cut away the wood, or who cleared and tilled it'—(Chapter IX, paragraph 44). So property in waste land was, according to the Mahomedan law, established by reclaiming it with the permission of the Imam according to Aboo Hanifa, and by the mere act of reclaiming it according to Aboo Yusaf and Mahomed (*see* Baillie on the Land-tax of

India, Chapter VI, paragraph 42). But however this may be, it is clear that since Regulation II of 1793, by which the right of property was declared to be vested in the landholders, i.e. in the zemindars and independent talookdars, property in land which formed part of a permanently settled estate could not be acquired by reclaiming it from waste. How then could it be acquired except by contract or adverse possession, or by prescription going back as far as to the time of the Permanent Settlement? I am of opinion that neither a right of proprietorship nor a right of occupancy could have been acquired by any other means in a permanently settled estate."

"The Directions to revenue officers, paragraph 130, show that the right depends upon prescription. It is there said: 'It is impossible to lay down any fixed rule defining what classes of cultivators are to be considered entitled to hold at fixed rates. They are known in different parts of the country by different names, as *chupperbund*, *khudkasht*, *kadimi*, *mouroossee hukdar*, *&c.*, all of which terms imply attachment to the soil or prescriptive right. Those who have no such right are commonly called *kutcha assamis*, or *pyekashts*. It has sometimes been supposed that all ryots resident in the village (*khudkasht*) are of the former class, and that those who reside in another village (*pyekasht*) have no rights. But there are frequent exceptions to this rule. Many cultivators residing in the village are mere tenants-at-will, whilst those residing in neighbouring villages may have marked and recognized rights. Prescription is the best rule to follow.'"

"I am clearly of opinion that a ryot who, after the date of the Permanent Settlement, and specially after Regulation V of 1812, was let into possession by a zemindar to hold as tenant for a fixed term, or at will, or from year to year, or without defining the period during which his tenancy was to continue, did not before Act X of 1859, merely by reason of an occupation for twelve years, become a *khudkasht* ryot"—(B. L. R., F B., pp 318-320.)

Mr. Shore (afterwards Lord Teignmouth) considered that the rights of the ryots depended upon long occupancy, and Mr. Harington in his Analysis quotes him on several occasions. The following are a few brief passages:—"It is understood that the ryots by *long occupancy* acquire a right of possession in the soil, and are not subject to be removed." ..... "To require that the pottahs should be given for a definite time, as proposed by some of the Collectors, would diminish the force of that prescription which has established a right of occupancy in favour of the ryots." ..... "On the whole, therefore, I do not think ryots can claim any right of alienating the lands rented by them by sale or other mode of transfer, nor any right of holding them at a fixed rent except in the particular instances of *khudkasht* ryots, who *from prescription*, have a privilege of keeping possession as long as they pay the rent stipulated for by them"—(*Extract from Harington's Analysis*, pp. 267, 281, 301.)

Mr. Shore expressed a strong opinion that no perpetual right of possession, on condition of paying a fixed rent, should be conferred on those ryots who had not *then* a declared or prescriptive title to such—(*Extracts*, p. 305). Practically this opinion was embodied in, Regulation XI of 1822 (*see* B. L. R., F. B, 252).

The intention of the Legislature may be inferred from Act XII of 1841, section 27 which speaks of "*khudkasht* or *kadimi* ryots having rights of occupancy at fixed rents or at rents assessable according to fixed rules under the Regulations in force." So section 16 of Act VIII (B.C.) of 1865 speaks of *khudkasht* ryots, or resident and hereditary cultivators.

I think the above will show that very great doubt and difference of opinion have prevailed amongst the highest authorities as to the mode in which *khudkasht* ryots were created in more modern days—that the law on this point before Act X was most uncertain—and that the task of attempting to restore that law is now almost an impossible one. The village Community, if it ever existed in Lower Bengal, has long been broken up, and the definition of a "village" would raise insuperable difficulties. Doubtless this was felt by the framers of Act X of 1859, and influenced them to abandon the element "residence in the village." The effect of this was to extend privilege and protection to the *pyekashts*; and the selection of twelve years, as the necessary period of prescription for occupancy, did not of itself cut down the rights of any *khudkashts*; but, although Act X did not expressly interfere with any customs not clashing with its provisions, people came to consider this Act to be a complete Code, and litigants in consequence made no effort to give evidence of customs. This, and not any inability to prove continued occupancy for twelve years as supposed by Mr. Mackenzie in paragraph 4 of his Note) I believe to be the measure of the mischief done by Act X. Our new Bill proposes to save such customs expressly; and, this being so, the classification of Act X can no longer be said to cut down the rights and benefits of the ryots as a body. This classification has now been established for twenty years. Change—especially change in the boundaries of established rights—is not advisable; and, in the above view of the whole matter, the substitution of a fresh classification of rights is to my mind now inexpedient. That any considerable number of the cultivating class will be benefited by such a change, has not been argued, and would, I think, be very difficult if not impossible to prove. The small portion, in whose interest the change is proposed, have not asked for it, nor have mofussil officers or other persons asked it on their behalf; and I am afraid that the benefit intended for the ryots as a class will be more than neutralized by the disturbance of ideas and by the litigation that will inevitably ensue—by the unwillingness of the zemindars to accept what they will regard as a further encroachment on their rights—and by the lessened estimation and diminished actual value that will necessarily attach to a right of occupancy, when any squatter can acquire it in the short space of three years.

The 13th January 1880. C. D. FIELD.

Note by Mr. MACKENZIE, *dated 20th January* 1880, *on Enhancement, in reply to the Hon'ble Mr. Field's note of* 13*th idem.*

IT is to me so satisfactory to find that Mr. Field now accepts the majority of the positions taken by me in my note of the 6th instant, that I do not care particularly to enquire whether he has not in some respects a little shifted his ground. We are all, I hope, arguing in order to arrive at truth and equity, and not for the sake of a barren verbal victory. But there are still some points of importance on which we differ, and I feel bound to set out somewhat more in detail my reasons for declining to accept Mr. Field's conclusions where we are still apparently at variance. Mr. Field considers it his duty to start doubts even where he does not himself personally endorse them. I am not without hope that he will eventually be found on the same side as myself. Meantime, I must be content to argue against him.

2. In the first place, Mr. Field endeavours to vindicate the theory of enhancement enunciated in the appendix to the Digest from the criticisms casually passed upon it in the margin of my former note. I had said in that note that, on a correct construction of the regulations and Acts before Act X, no landlord was legally intended to raise the rents of any village ryots above the pergunnah or customary *nirikh* or rates. I then remarked that "Mr. Field had endeavoured to show the contrary in his note on enhancement; but that I still hold that "the idea" (apparently adopted by him) "that landlords were entitled by the authors of the Permanent Settlement to have unlimited power of enhancing money rents with reference to the advancing prices of produce is one that was repudiated by the authors themselves, was unknown to the best revenue officers from their day to ours, and is inconsistent with Mr. Field's own theory at page 237 of the Digest, that the authors of the Settlement were absolutely ignorant of the economical fallacy of fixing revenue payments in money."

3 Mr. Field now avers that the foregoing observation does not correctly state the theory put forward in his note on enhancement. That no further injustice may be done him, I reproduce here his own condensed version of the argument in that note:—

I have never thought, and I certainly have not put forward the idea, that the authors of the Permanent Settlement intended landlords to have an unlimited power of enhancing money rents; and I believe there is nothing in the note on enhancement which goes to show that landlords *were* legally entitled to raise rents of village ryots *above* the *pergunnah* rate. What the note does show is that, under the former Government of the country, the amount of revenue to be collected was settled by a periodical *measurement and assessment;* that the pergunnah rate originated in this measurement and assessment; that inasmuch as the assessment was based upon an average of prices for a period of years, it contained within itself an element of increase of rent as prices rose; that the early regulations found this system in the country, did not interfere with it, and even referred to and acknowledged its existence; that as soon as *abwabs* were invented (history of their invention and development is given), this easy mode of enhancement took the place of the old method of periodically raising the pergunnah rate by a measurement and assessment—a process which involved so much more trouble, that, notwithstanding the prohibition of *abwabs* by the Regulations of 1793 and the consequent illegality of this mode of enhancement, the zemindars as a body persevered in it and suffered the old method to fall into disuse; that pergunnah rates in consequence died out, and when the Government *recently*† put down *abwabs* with a strong hand, the difficulties of the zemindars arose from the fact of the former method having been lost, while the law of 1859 was found to be unworkable. There is nothing inconsistent with this in the theory at page 237 of the Digest. The authors of the Permanent Settlement did not *introduce* the plan of periodically settling or establishing pergunnah rates by a measurement and assessment. They found this plan in existence, and though they did not interfere with it, they certainly did not realize its value and importance. Had they not overlooked or been ignorant of the economical fallacy of fixing revenue payments in money, they would never have perpetrated the Permanent Settlement (which by the way was a settlement not of *rent* but of *revenue*), ‡ and they would doubtless have actively legislated for maintaining the periodical settlement of pergunnah rates by a periodical measurement and assessment (see remarks at page 202 of the Digest). At a time when there was much waste land, and cultivation was extending, the importance of periodical *measurements* must have been very considerable. The *assessment* was merely the mode of making a *pergunnah nirikh*, and the *modus operandi* (something very like which we now propose to restore) is given at pages 97-199 of the Digest. While the *nirikh* thus established was in force (*i.e.* during the period intervening before a new *nirikh* was made), rents could not, I believe, according to the custom of the country, be raised above the rates of this *nirikh*. I have shown that as a matter of fact rents were raised by the illegal practice of *abwabs;* but I must beg to disclaim the "new and ingenious theory" attributed to me, viz. that landlords were legally entitled to raise the rents of village ryots above the *pergunnah* or customary *nirikh* or rate.

The account of the assessment given at pages 197-98 of the Digest in no wise suggests an "unlimited power." *

* I may observe that I spoke of an unlimited *power* of enhancing *with reference to the advancing prices of produce.* A. M.

† When? A. M.

‡ Who said it was otherwise? A. M.

4. Mr. Field's statement of his case is undoubtedly technically and literally correct, but I think it might have been clear to him from the whole tenor of my note, and especially from the marginal remark on paragraph 4, that my argument, in its complete shape, was not merely that before Act X no landlord was legally entitled to raise the rents of any village ryots above the pergunnah or customary rate, but, further, that the landlord had no legal means given to him of effecting, by anything he could do, the raising of that pergunnah rate itself. He had to take it as he found it. 'What it was' being supposed to be a problem of fact to be solved by local enquiry We know of course that practically it could not be so discovered; but the Legislature did not fully and unreservedly recognize that truth till 1859. We know also that landlords did arbitrarily raise rents from the Permanent Settlement up to 1859. My position is that their right to do so had no legal or constitutional basis, though I am ready now to accept, under proper legal restrictions, the custom they have succeeded in establishing.

5. I now proceed to examine Mr. Field's theory more fully.

At starting he informs us (page 196 of the Digest) that he will refuse to look at anything that has been 'said or written, or proposed or discussed' before the regulations were passed, even though it was said or written, or proposed or discussed, by the members of the Legislature itself. "Much more will he refuse to look at anything 'said or written, or thought or opined,' before the Permanent Settlement, or a quarter of a century after it." He will be guided only by the actual language of the regulations themselves. As to this canon of interpretation, I will only say that even if it is correct generally, which I doubt, it certainly is in this connection a very mistaken one. The Regulations were not the deliberate outcome of the discussions of a separate legislative assembly, but are merely resolutions of the executive Government, which the very men who passed them often acknowledged, in documents quite as formal, to be mistaken or to have failed to express their meaning or give effect to their intention. There can at any rate, *for purposes like those of this Commission*, which are not judicial in any sense—there can, I say, be no better guide to the meaning and scope of a regulation, and the facts it was intended to meet or create, than any discussions in connection with it where these can be discovered on the records of Government.

6. In this particular case, however, I am ready to abide for the moment by the letter of the regulations, inasmuch as I think that Mr. Field's theory of enhancement does not really rest on the law, but on his own peculiar interpretation of the law. He quotes clause 2 of section 60 of Regulation VIII of 1793 as follows:—

"No actual proprietor of land, or farmer, or persons acting under their authority shall cancel the pottahs of the *khoodkhast* ryots except upon proof that they have been obtained by collusion; or that the rents paid by them within the last three years have been reduced below the rate of the nirikbundy of the pergunnah; or that they have obtained collusive deductions; or upon a *general measurement of the pergunnah for the purpose of equalising and correcting the assessment.*"

He then goes on to say—

"It is clear from these provisions that the pottahs of ryots other than khoodkhast ryots could be cancelled, and that such other ryots had no protection whatever from enhancement,* while the khoodkhast ryots were protected from enhancement beyond the pergunnah rate (that is, the nirikbundy made at the last measurement and assessment), until a new measurement and assessment were made, and a higher rate established as the result. Looking back from this distance of time, it is impossible to help regretting that the Legislature, instead of assuming this process to be ordinary and usual, did not expressly declare that proprietors were entitled to make a measurement and assessment for the purpose of correcting the pergunnah rates; at the same time laying down some rules as to the mode in which the process was to be conducted and the periods within which it might be repeated. It may, however, well be that the thing was so familiar to every one at the time that the necessity for such rules occurred to no one."

* This is a very wide, and I believe a very erroneous, deduction. *All* ryots were originally protected, as will be seen further on, and by Regulation IV of 1794, section 5, pottahs at the established rates were to be given to *all ryots* who applied for them.

A. M.

Surely, rather, it is surprising that this theory occurred to no one before the year 1879.

7. But the fact is, I believe, that Mr. Field has entirely mistaken the meaning and object of the clause about measurement and assessment. The very words of the section show that the process was to be employed not for *enhancing* the pergunnah rate, but for *equalising* and correcting inequalities of assessment existing within the pergunnah. Mr. Field seems to me to have missed the significance of section 60 altogether.

Section 54 of the Regulation directed proprietors to '*revise* the impositions upon ryots called abwab, &c., and to *consolidate the whole* with *the assul* into one specific sum.' *The assul* is thus, it will be seen, regarded as a sum certain, to find which involved no difficulty. It was in fact, as we know, the proper pergunnah rate. It was, in the view of the Regulation, only the abwabs that wanted revision and final settlement. Proprietors of large estates were to take up this revision by *pergunnahs*, and to complete it by April or September 1792, that being the date specified in the rules (promulgated originally in 1789 and 1790) for the delivery of pottahs in the manner prescribed in the sections following.

Section 55 forbade the imposition of new abwabs in future.

Section 56 set forth that in time landlords and ryots would probably enter into agreements for a specific sum for a certain quantity of land, irrespective of the kind of produce grown on it; but as it was frequently the established custom to vary the pottah according to produce, engagements recognizing this custom were to be *specific* as to the quantity of land, species of produce, rate of rent, &c.

Section 57 prescribed 'that the *rents* to be paid by the ryots, by *whatever rule or custom regulated*, should be specifically stated in the pottah. If *rates* only could be specified, or where rents were paid in kind, the details and conditions were to be clearly set out. (I note in passing that rents are here looked on as regulated by a then existing recognized *rule and custom only*).

Section 58 directed each landlord to prepare forms of pottah conformable to the foregoing rules, and adapted to the circumstances of his estate. These were to be approved by the Collectors and registered, and every ryot was entitled on application to receive a pottah in the approved form.

Section 59 declared that the ryot might demand a pottah as above when once *his rent had been ascertained and settled* (*i.e.*, as provided in section 54), and prescribed a penalty for refusal to grant this.

Section 60 then went on to provide for the treatment of *leases* and *pottahs found in existence* when the foregoing revision might be begun, and declared in its first clause that all leases to under-farmers and ryots (of every class), made previous to the Settlement, and not contrary to any regulation, were *to run their term*, unless proved to have been obtained by collusion or from unauthorized persons. Then comes clause 2, which is quoted above.

8. Now obviously, as it seems to me, the whole of section 60 is meant to deal with cases of *existing pottahs*, and clause 2 merely contemplated *one* kind of *existing pottah*, not dealt with by clause 1—a pottah, that is to say, that *would not necessarily expire after a fixed term*. These pottahs without specification of term were those held by *khoodkasht* ryots, and were not to be interfered with, unless (1) they had been obtained at unduly low rates by collusion; or (2) the rates had been reduced below the pergunnah rate within three years preceding 1790; or (3) there had been collusive deductions given in them; or (4) unless a general measurement of the pergunnah took place in order to *equalise* and *correct* the assessment. The last clause of section 54 implies that the operation of revision was to be done once and for all. The whole object of clause 2 was to prevent those *khoodkashts* who were holding at *less* than pergunnah rates from having those rates increased under *ordinary* circumstances in the course of that revision. It is impossible to believe that if this measurement and assessment was meant to be an ordinary and recurring way of raising the pergunnah rate this would not have been distinctly stated instead of being wrapped up in a single phrase, coming in quite incidentally in a section regulating merely the treatment of existing *be-miyadia pottahs*.

9. *Section* 61 fixed the dates (in 1792) by which pottahs were to be delivered, and enacted that, "after the expiration of the year 1198, *no engagements* for rent, *contrary to those ordered above, were to be held valid.*" Surely these terms contemplate a completed and not a constantly recurring operation of revision and assessment.

10. But after all the conclusive answer to Mr. Field's argument is that the word *assessment* has no reference whatever to ryots' rents. Throughout the papers of the time, it refers only to the sudder jumma or Government demand of revenue. If Mr. Field will refer to Mr. Shore's "proposition deduced from the arguments in his Minute" of July 1789, from which these sections are taken *verbatim*, and will first study the meaning of the words "assessment" and "*tukseem*" in paragraphs 463-69 of the Minute itself and throughout the appendixes to the fifth report, he will see that the operation referred to in clause 2 of section 60 was merely a possible part of the process of *distributing the demand of sudder jumma*. The zemindars were bound to distribute this over the pergunnahs and villages of their estates that it might be clear, in case of transfers, what burden of jumma each pergunnah or village bore. The clause therefore simply means this that if in the process of distribution of sudder jumma according to assets it was found that khoodkhast ryots in any village held pottahs at *less* than the pergunnah rate, they might be raised thereto if this enhancement was necessary to enable their village to bear its fair share of the *assessment*.

11. Mr. Field says that the authors of the Permanent Settlement found the plan of periodically settling or establishing pergunnah rates by a measurement and assessment in existence, and failed to realize its importance. I deny that they found any such plan in existence. He thinks that there were rules for commuting the State share of the annual produce into money rents, and that those rules were periodically (he says decennially) revised according to the price of produce. I deny that any such general practice or custom existed at the time of the Settlement or for many a long year before that. He has been misled apparently by the following passage in Mr. Justice Campbell's judgment in the Great Rent Case (B. L. R., Full Bench, page 251):—

I imagine (says Mr. Campbell) that the framers of the early regulations *very probably* contemplated periodical readjustment of rates between zemindars and ryot with reference to the value of produce in the same way as was originally contemplated in Akbar's Settlements, (Elphinstone, page 476), the plan of which was that the money rates were to be fixed every

arrears of revenue, *gave rise to the doctrine* that khoodkhast ryots who had their origin subsequent to the Settlement were liable to eviction, though if not evicted, they under section 33 could only be called upon to pay rents determined according to the law and usage of the country; and also that the possession of all ryots whose title commenced subsequent to the Settlement was simply a permissive one, that is, one retained with the consent of the landlord."

19. It will be observed that Mr. Justice Trevor does not himself endorse the *doctrine* here set forth. He was right in his reticence, for the meaning and intention of that regulation was for other than some parts of its wording taken piece-meal would lead one to suppose. This is fully discussed in a letter from the Sudder Board, dated the 19th September 1834, printed in a volume of "Papers regarding the consequences to under-tenures of the sale of an estate for arrears of revenue, 1854." I cannot go into the point very fully here for want of time, but I may briefly say that the true construction of the regulation was admitted to be this. Section 30 only puts the auction purchaser in the shoes of the original engager, and enables him to cancel "*agreements* with ryots or the like settled subsequent to the Settlement," subject only to such conditions of renewal as attached to the tenure at the time of Settlement. Section 32 printed khoodkhast, kudimi ryot, with a stop between the words. While section 33 says that auction purchasers were not entitled "in any respect to annul or diminish the title of *the ryots* to hold their land, subject to the payment of fixed rents or rents determinable by fixed rates according to the law and usages of the country." Accordingly the Board and Government held that after Regulation XI of 1822 "khudkhast *and* kudimi ryots could not be called on to pay a higher rent than was demandable by the former proprietor, and could not be ejected." The change made by Regulation XI of 1822 was, they said, this: that other ryots not khoodkhast could be "ejected and dispossessed without limit or condition;" whereas formerly they could only be enhanced summarily, and not dispossessed unless they refused to engage on the terms proposed under clause 5, section 29, Regulation VII of 1799.

20. Mr. Justice Trevor goes on to say that under Acts XII of 1841 and I of 1845 a purchaser was entitled to "enhance at discretion the rents of all under-tenants, and to eject all undertenants with certain exceptions, among which are khoodkhast kudimi, but not simple khoodkhast ryots." But here Mr. Trevor misquotes these laws, which protect, not "khoodhast kudimi" ryots only, but "khoodkhast *or* kudimi" ryots having rights of occupancy at fixed rents, or at rents assessable according to fixed rules under the regulations in force."

21. Now the Landholders Society, when the draft of Act XII of 1841 was under discussion, asked the Government to make it clear by a definite section that only khoodkhast-kudimi ryots holding from before 1793 were meant to be protected, and that new khoodkhasts were only tenants at-will. This idea was, however, scouted by the Board and ignored by Government, and the changes made from time to time in the drafting of the section show to my mind that the ultimate intention of the Legislature was to protect any khoodkhast ryot or kudimi ryot who, under the regulations hitherto in force, had a right of occupancy. No change was in fact intended to be made in the rights of *resident ryots*. There is no particle of evidence of any such intention, and in the absence of such, surely acknowledged pre-existent rights must be held to have been untouched, whatever *doctrines* the courts, in their ignorance of revenue terms and history may have educed from the letter of the laws.

22. Mr. Field's next authority is Sir Barnes Peacock, who said he "did not believe" that even before the Permanent Settlement every resident cultivator necessarily became a khoodkhast. I decline to accept that eminent Judge's "belief" as settling any point of revenue history, or to pin my faith to his dissertations on the original meaning and derivation of the word "khoodkhast." The directions to revenue officers quoted by Sir Barnes relate to the customs of the North-Western Provinces only.

23. Mr. Field, though quoting from the Great Rent Case so freely, does not tell us that Mr. Justice Seton Karr, Mr. Justice Kemp, Mr. Justice Morgan, and Mr. Justice Norman, all expressed opinions more or less in favour of the theory that *time* was not of the essence of a khoodkhast tenure. Mr. Norman said: "I do not think that the right of occupancy was formerly confined to those who had acquired such a right by prescription. It extended to all who had given unequivocal proof that they intended to remain at the place of their settlement, and who had been recognized as fixed residents of the locality, although their holding may have been of recent date. I agree in what I understand to be the opinion of other members of this Court, that length of time or ancient origin was not essential to his existence."

24. Mr. Field next tells us that *Mr. Shore* considered that the rights of the ryots depended upon *long* occupancy, but Mr. Field has only referred to the extracts from his Minutes in Harington's Analysis; and he does not quote passages from Shore, even where reproduced by Harington, where they do not seem to support his case. Thus he quotes from page 267 of the Extracts, but he ignores the following at page 252:—

There are two other distinctions of importance also with respect to the rights of the ryots. Those who cultivate the lands of the village to which they belong, either from length of occupancy *or other cause* have a stronger right than others, and may in some measure be

considered as hereditary tenants, and they generally pay the highest rents. *The other class* cultivate lands belonging to a village where they do not reside: *they* are considered tenants at will."

Here we observe that Mr. Shore gives what he considers an exhaustive division; that all ryots *not* pyekhast are khoodkhast with a tendency (as it is elsewhere expressed) to become hereditary, and that length of occupancy is not essential to this tenure.

Mr. Field quotes page 281, but not page 272, where Mr. Shore says:—

"Pottahs to the khoodkhast ryots, or those who cultivate the land of the village where they reside, are generally given without limitation of period, and express that they are to hold the lands paying the rents from year to year. Hence the right of occupancy originates .....I understand also that this right of occupancy is admitted to *extend* even to the heirs of those who enjoy it."

If this does not refer to *new* ryots, language has no significance.

The word 'prescription' used by Mr. Shore in the passages quoted by Mr. Field is shown by the context to refer not to a period of time as essential to *create* the right but to the *old usage* of the country which recognized occupancy rights as existing for all khoodkhast ryots. The quotation from page 301, by the way, is from Mr. Harrington himself and not from Mr. Shore, and the way in which Mr. Harrington used the term 'prescription' may be gathered from page 305, where Mr. Harrington writes: "I am of opinion no perpetual right of possession on condition of paying a fixed rent should at present be conferred on those ryots who have not already a *declared or prescriptive* title to such."

25. Again, while quoting from Harrington's Analysis, reference should surely have been made to the note by Mr. Colebrooke (beginning at page 326 of the Extracts), explaining *his* view of the ryot's position and the true intention of Regulation V of 1812, which was drafted by him. In that note Mr. Colebrooke shows that the regulation arrived at no more than doing away with collusive leases made in contemplation of attachment and sale. "If the tenant were in possession *during one or more anterior years*, no just suspicion can be admitted against his lease," said Mr Colebrooke. He shows also that the old laws were meant to maintain under all circumstances the right of occupancy of the khoodkhast ryot or resident cultivator; and set forth his view that "*the ryot* should be supported in his ancient and undoubted privilege of retaining the ground occupied by him so long as he pays the rent justly demandable," according to usage. The "khoodkhast ryot" (in the most general sense) was held by Mr. Colebrooke entitled to *demand* a renewal of his pottah at established rates; or, where these were not clear, at rates payable for similar lands in the vicinity; or, in case of a general cancelment of leases, at the rates not exceeding the highest rate paid during any one of the three years preceding the cancelment. That the real scope and object of Regulations V of 1812 and XVIII of 1812 was grievously misunderstood, we know; but a careful study will convince any one that they did *not* make the great change in ryots' rights that has sometimes been supposed.

26. I have read through masses of documents on the question of the effects and intent of the Permanent Settlement and the rights of all classes interested in agriculture, and I find everywhere a general concurrence of opinion that by the customary law of India the actual cultivators of the soil, in the broadest sense of that term, were held entitled to protection and to be maintained in the peaceable occupation of their fields. Until very recent years no one ventured to say that a ryot was to be protected or not according as he could prove that his landlord's discretion was or was not barred by limitation.

27. There can be no better test of the true rights of the peasantry at each epoch in their history than the statement by the Government that makes the laws of what it conceived their position to be, or the evidence of revenue officers as to what they actually found existing. In this view I quote the following passages from the appendix to the Select Committee's Report of 1832. From Bengal Revenue letter of 7th October 1815:—

"Although we have but too strong grounds to believe that the ryots are frequently subjected to exactions by zemindars and others, and although we unreservedly admit that the existing institutions of this country are very imperfectly calculated to afford to them in practice that protection to which on every ground they are so fully entitled, yet their rights, considering the subject abstractedly, do not appear to us by any means enveloped in that obscurity which might be supposed from the elaborate discussions which the subject has occasionally undergone. We consider it as a principle equally applicable to all the provinces immediately dependent on this presidency, and we believe we may safely add to the whole of India, that the resident ryots have an established permanent hereditary right in the soil which they cultivate so long as they continue to pay the rent justly demandable from them with punctuality. We consider it equally a principle interwoven with the constitution of the different Governments of India that the quantum of rent is not to be determined by the arbitrary will of the zemindar, but that it is to be regulated by specific engagements contracted between the parties or their ancestors, or in the absence of such engagements by the established rates of the pergunnahs or other local divisions."

27(*a*). The Government letter goes on to condemn the Regulations of 1793 and 1803 and of 1812 for mixing up the pottahs of ryots with tenures of a different character.

27(*b*). I lay on the table a report by Mr. Sisson, the well-known Judge of Rungpore, on the condition of the ryots, dated the 2nd April 1815, as reprinted in volume 2 of Ghazier's notes from the Rungpore records. This most valuable document was noticed by the Court of Directors in its Revenue letter of the 15th January 1819. I would beg a perusal of it. I will here only quote his remark on section 60, Regulation VIII of 1793, as it shows how he would have viewed the argument Mr. Field has based on that section. He says—

"It is imagined by many that this clause restricts the operation of the above clauses (sections 52, 54, 55) (and) of section 7, Regulation IV of 1794, to khoodkhast, or as they are sometimes called, chupperbund ryots; but this construction is clearly erroneous, the manifest intent being to exempt the khoodkhast ryots under certain circumstances from the operations of the above rules. All ryots, pyekhast, as well as khoodkhast, were held equally entitled to the benefits of a fixed nirikhbundee, though pyekhast ryots would not generally benefit by the privilege, since they would obtain, as an encouragement to till in a strange village, better terms than the rate which the khoodkhast tenant would pay for land of the same quality."

27(*c*). The Directors' Revenue letter above quoted is an elaborate review of the good intentions of past Governments as to protecting the cultivators of the soil in their possessions subject only to fixed rates and the failure to give effect to such intentions in practice. They show how the law had from its obscurities been twisted to favour the discretionary powers of the zemindars as to ejectment and enhancement, and they repudiate that interpretation as erroneous though natural. The whole mistake had arisen, they said, from treating the ryot's payments as *rent* instead of revenue, which had "introduced much confusion into the whole subject of landed tenures, and tended to the injury and destruction of the rights of the ryots."

27(*d*). In Revenue letter from Bengal of the 17th July 1818 the Government insisted that in pending settlements the ryots' rates must be fixed, that being the "prescriptive right possessed by the resident ryots."

27(*e*). In replying to this, the Directors, on 9th May 1821, said that, if the regulations of 1812 injured ryots' rights, they were no part of the Permanent Settlement, were revocable, and ought not to be maintained. Government should fix, and from time to time revise in settlements the rent or rather revenue payable by the ryots of all classes.

27(*f*). In Bengal Revenue letter of 1st August 1822 the Government says the "occupant ryots" had, by the custom of the country, rights even as against Government in respect of their rates—rights which could not be set aside without the imputation of injustice.

27(*g*). The Directors, on 10th November 1824, urged the Indian Government to adjust the rights and interests of the ryots in the Lower as well as the Upper Provinces as soon as possible on the principles of the despatches noticed above. Regulation IX of 1825 was meant to be a step in this direction, and if the policy of Government buying in every defaulting estate had been persevered in, some good might have come of it.

27(*h*). In 1826 Mr. Harrington drew up a regulation for maintaining the "rights of khoodkhast, chupperbund, and other resident ryots who, by prescriptive usage, are entitled on certain conditions to the permanent occupancy of the lands cultivated by them within the limits of the village in which they reside." This regulation was opposed by Messrs. Leycester and Ross of the Sudder Dewanny Adalat on the ground that it would make all resident tenants without exception practically *istemrardars*, that this was going beyond the custom of the country, and would be bad for the ryots. In the minutes of these Judges is the only mention I can find of a period of prescription being necessary to establish a khoodkhast right as a privileged tenure. They held that a zemindar could do as he liked till barred by limitation! The ryots fared badly in the courts of those days; and the effect of this opinion is overborne by the mass of opinions *per contra*. Mr. Harington's measure is important chiefly as showing what a man of his experience conceived the rights of the ryots to be Most revenue officers would have concurred with him, but the measure was dropped.

27(*i*). In the Resolution of Government of 1st August 1822 on the settlement of the North-Western Provinces, the possession throughout Lower and Upper Bengal by "the great body of resident ryots" of a "permanent right of occupancy" is fully recognized. It is admitted that the Permanent Settlement had failed to secure this sufficiently, but "as to the expediency of maintaining the tenures of the ryots or of allowing them to fall into the condition of tenants-at-will, the Governor-General in Council could not view it as a question debatable.

27(*j*). I reproduce here the well-known passages from Holt Mackenzie's evidence in 1832.

2569. Be good enough to begin with the lowest, and explain what you consider to be the actual rights of the cultivator, and so upwards to the zemindar?—In some instances, ordinarily when cultivation and residence are in separate villages, the tenure of the persons

occupying land (the parcels held by individuals of all classes of occupants are in India generally small) seems to be nearly analogous to that of farmers in this country, the cultivator holding generally from year to year, without any fixed right of occupancy. And even in the case of such persons, the rules by which the rent is adjusted are subject to considerable variations. Sometimes the tenant pays a certain sum for a stated extent of land, varying sometimes according to the quality of the soil, sometimes according to the kind of the crop, and sometimes with reference to both, but being still defined as so much per beegha. In other cases he has to give a share of the produce or to pay a money compensation in lieu thereof. But these and other varieties which might be mentioned, although they determined the manner of adjusting the amount payable by the occupant, do not materially affect the nature of his right in the soil, which is that of a tenant holding after the expiration of the period for which he may have engaged, at the will of another.

2570. Do you happen to know whether he is generally entitled to hold by the year?—I never heard of anything under a year.

2571. Have they a right similar to that which prevails in England, that they can only be called upon to quit their farm at a known period of the year? It is generally understood that the interval between getting in of the last crop of one year and the ploughing for the next is the time at which it is settled.

2572. Is there anything similar to notices to quit that prevail in England?—I am not aware of any such form of notice being established. The class I now speak of usually reside in a different village from that to which the land belongs, and settle at the period of cultivation with the zemindar or his manager for the ensuing year. They have little or none of the local attachment which facilitates exaction from the fixed occupants, and though it may be expected to become every day more important to provide clearly for the rights of all classes, the necessity has as yet been little felt in the case of these non-resident cultivators. Generally, in regard to them it may be said that the zemindar is as anxious to have the tenant as the tenant is to have the land; and the adoption of measures to secure them from injury is not so much required as in the case of the resident cultivators who have fixed rights.

2573. Do persons of all religious sects hold by the same tenure?—In respect to the nature of the interest enjoyed, the tenure does not appear to be influenced by cast or religious persuasion, but frequently the amount of rent is found to vary with the cast of the occupant.

2574. Is it customary for proprietors to cultivate their own estates, or are they usually let?—Before answering that question, I should wish to explain what I mean by the word proprietor. The class I have now been describing may be considered to have no fixed right of occupancy, but the more general tenure in Bengal is that of cultivators possessing a fixed right of occupancy in the fields cultivated by them, or at their charge and risk, whom I should call proprietors of the fields to which the right attaches.

2575. Describe the nature of their right.—They may be generally described as cultivators possessing a fixed hereditary right of occupancy in the fields cultivated by them, or at their risk and charge, their tenure being independent of any known contract, originating probably in the mere act of settlement and tillage; and the engagements between them and the zemindar, or (in the absence of a middleman) the Government officer, serving when any formal engagements are interchanged, not to create the holding, but to define the amount to be paid on account of it. They cannot justly be ousted so long as they pay the amount or value demandable from them, that being determined according to local usage; sometimes by fixed money rates or rates varying with the quality of the land or the nature of the crop grown; sometimes by the actual delivery of a fixed share of the grain produce; sometimes by an estimate and valuation of the same; sometimes by other rules; and what they so pay is in all cases distinctly regarded as the Government revenue or rent, whether assigned to an individual or not, in none depending on the mere will and pleasure of another. There are varieties of right and obligation which one could fully explain only by a reference to individual cases, but this is my general conception of the rights of the class whom I should consider the proprietors of the fields they occupy. In Bengal Proper they are usually called khoodkhast ryots (*i.e.* ryots cultivating their own), and by this class of persons, I believe the greatest part of the lands in that province is occupied.

2576. Do those persons still enjoy those rights? Are they protected in them?—I am afraid that generally the protection afforded them is very insufficient, but it varies in different districts. In the immediate vicinity of Calcutta, for instance, the old zemindars having been at one time excluded, and the revenue managed by an officer of the Company in the capacity of zemindar, a detailed measurement of the district was made and a record prepared, specifying the rates at which the rents of the ryots were to be adjusted, with a detail of their holdings, the settlement being in fact ryotwar. The arrangement continued after the restoration of the zemindars, is so far at least as concerned the essential rights of the tenantry which were maintained, notwithstanding the intervention of those persons. The decennial settlement with the zemindars, of which the last year's demand became perpetual, was made upon a measurement, and with specific reference to the rents demandable from the cultivators; and those among them who obtained pottahs from the Collector or were recorded in the rent-roll as khoodkhast ryots have been maintained, when the proof of the fact was forthcoming, in possession of their tenures, subject to the rent or revenue then settled, the zemindars having only the right of collecting what was so settled, and the tenure of those rights having in many cases become a property of considerable value.

2577. What is the extent of the district over which this system has prevailed?—The district of the 24-Pergunnahs yields to Government about £100,000. Its extent is, I think, about 6,000 square miles; but I cannot say what proportion is held by tenants of the description in question. In other places, too, for instance, in the district of Dinagepore, though no detailed settlement preceded the decennial leases, I have understood that the rates payable for the different descriptions of land were adjusted upon such a principle as to leave the ryot a tenure of value, and that those rates have been maintained. Elsewhere in general, though the right be the same, the enforcement of it is difficult, and its value is uncertain for want of sufficient records, and I am not able to say how far practically the rates demandable are such as to leave the tenants a valuable tenure or not. In the majority of cases I should say the demand is so great as to leave it of little or no value.

Mr. Holt Mackenzie knew what we all know, that the rights of the ryots had been in practice reduced to a minimum, but he held that it was the duty of Government, as he elsewhere put it to "give to *every* person who *permanently* cultivates land, and whom it would be unjust to oust, a tenure in the fields occupied by him or tilled at his expense and risk, possessing a certain money value, and secure against arbitrary demands or illegal disturbance."

This is the cardinal principal that I desire to press upon the acceptance of the Commission. Now that the ryot's right has by lapse of time and advancing prices become generally a thing of real value, I can support no proposal which tends to confiscate this, or to limit it in an arbitrary and unconstitutional way.

27(*k*). Coming down to 1852 we find Mr. Welby Jackson saying that "the tenants are chiefly comprised under two denominations, khoodkasht or chuppeebund, or resident ryots, cultivating land in the villages in which they reside, and pyekasht, or ryots cultivating in villages where they do not reside. The resident ryots hold by prescription and cannot legally be turned out until they have paid their rents.....In the settlement of the North-Western Provinces hereditary occupation for two generations is admitted by the Government officers to give a claim to hold as resident cultivator: *but there is no such limit* in Bengal, and in fact it is very difficult for a resident ryot in Bengal to establish his right in court under the present practice.....The zemindars prefer the non-residents whom they may treat as they please and subject to a racked rent without fear of opposition.

27(*l*). In 1857 Mr. Sconce urged an explicit definition of the attributes of a *khoodkhast*. The term imported, he said, a permanent village residence and a permanent occupancy of the jote. The tenure was one to become hereditary, but a ryot might be a khoodkhast though his grandfather had not been one. 'Permanent residence' (*i.e.* evidently intention to reside permanently) originated the tenure and prolonged occupation "*confirmed* what residence originated."

28. I have already shown that the framers of Act X considered that *every resident ryot* had a right of occupancy, and that it was not intended to injure his position in any way. I have urged that this position has been injured by the 12 years' clause of that Act, and in this opinion I have the support of the majority of revenue officers throughout Bengal. It is no sufficient remedy to say that the new Bill will not infringe on any term of prescription recognized by local custom. We want an easy means of determining when a ryot may or may not be arbitrarily ejected. If it is impossible now-a-days to say that no 'resident' ryot shall be so ejected, because village residence and village tillage do not now run together, then I say take the spirit of the old law and protect *every* ryot, who gives reasonable proof of his intention to cultivate permanently the lands on which he is settled. Three years' tillage seems to afford such reasonable proof. This was the term proposed in the original draft of Act X as conferring rights of occupancy on resident ryots in lands not previously in their occupancy and for which they had no pottah.

29. I cannot admit the force of Mr. Field's objections to this. I do not see that such a provision would lead to litigation. On the contrary, it would prevent the litigation sure to arise if Mr. Field's proposal to leave everything to local custom is adopted. It would go far to do way with the erroneous idea that by occupying for 12 years a man is entitled to be charged a lower rent than his neighbour for the same class of land. It does not limit injuriously the zemindar's rights, for it simplifies their relations with their ryots, and puts the question of enhancement upon a uniform basis for the great mass of the ryots without distinction of class. It is desirable on political grounds, for it recognizes the title of the great body of the cultivators to the quiet possession of their fields. In so doing, and taken in connection with the proposal that the State should directly regulate enhancement, it widens the basis of agricultural prosperity, diminishes risks from famine, and tends to create a substantial tenant right without detracting from the value of that property which the zemindars have by prescription (though to a great extent in the teeth of law and justice) acquired, and of which it would now be folly to attempt to deprive them.

A. MACKENZIE.

The 20th January 1880.

Note by MR. HARRISON *on ejectment and enhancement, dated 23rd January* 1880.

THE vote taken to-day was to the effect that the occupancy right conferred by Act X of 1859 ought not to be reduced from 12 to 3 years. I was unable to vote for the reduction, because I could not accept Mr. Mackenzie's view that this right of occupancy confers no privilege except against ejectment. Practically, so far as my experience goes, a ryot with an admitted right of occupancy is enabled to obtain more favourable rates than a ryot who has no such right. It *was* so in the opinion of Mr Welby Jackson in 1852 (quoted by Mr. Mackenzie in his note of 20th January) :—"The resident ryots hold by prescription and cannot legally be turned out; .....the zemindars prefer the non-residents, whom they may treat as they please and subject to a racked rent without fear of opposition;" and still more is it the case since the decision of rent suits was made over to the civil courts in 1869. The fact that one ryot can offer impediments to the enhancement of his rents, while the other cannot, practically secures him a more favourable rate. Moreover, it will infallibly continue to do so if the classification proposed by Mr. Mackenzie is adopted. If we class all ryots who have not cultivated for three years as tenants liable to be enhanced and ejected at will, and all who have cultivated for three years as not liable to ejectment or enhancement, except by suit in the civil court or before the Collector, it will follow that in all amicable adjustments, which, it is to be hoped, will far exceed the number of cases settled by suits in court, the latter will be able to insist on better terms and will obtain them; and if in settlements by the Collector better terms are not given, we shall have a divergence between the law as it works itself without the agency of the courts, and the law as worked by the courts, which cannot but cause inconvenience.

It is my conviction that the occupancy right is more valuable than Mr. Mackenzie admits; that it will continue to be so; and that, if we are to legislate wisely, we shall legislate on that assumption.

The question then remains whether anything *ought* to be, and whether anything *can* be, done to give some further security to actual cultivators who have no right of occupancy. As regards the "ought" it seems to me that Mr. O'Kinealy and Mr. Mackenzie have gone far to prove that it was not the intention of the framers of Act X to relegate all ryots who could not establish a right of occupancy, or prove some local custom in their favour, to the position of mere tenants-at-will. Enhanced at will they cannot be, but ejected at will they can be, according to present case law on the subject. This distinction is obviously an inconsistent and untenable one, as a landlord who can eject a ryot at will can obviously arrange to take from him any enhanced rent he pleases, as a condition of his retaining the land. The framers of Act X appear to have designedly left the matter in uncertainty, intending to entrust the protection of each individual ryot against ejectment to the courts' view in each case of prescription, custom, and the general Regulations. Similarly, as regards enhancement, such ryots were not to have the benefit of only being enhanced on proof of one of the specified grounds, but might be enhanced to such an extent as might appear to the court to be fair and equitable, the decision of which question manifestly included the implicit decision in each case of the extent of the respective proprietary interests of the rent-payer and rent-receiver in the soil.

It seems to me patent on the face of it that the law could not be worked successfully on such a footing as this, and if the High Court cut the Gordian knot by practically placing ryots of this class in the position of tenants-at-will, it need cause no surprise.

More than 20 years have since passed, and there can be very few ryots or descendants of the ryots of 1859 now cultivating the land who have not either acquired a right of occupancy, or consented to some arrangement of the zemindar which has practically converted them into new ryots. I therefore consider that we are equitably at liberty to consider the general interests of the country and of agriculture. If I thought that the interests of agriculture would be best served by giving no protection whatsoever to the cultivator who had not acquired a right of occupancy, I do not think there would be many individuals now cultivating the soil who would be unjustly affected by our withholding all protection other than what tenants-at-will have in England, especially when it is remembered that special customs are to be saved. But I am clearly of opinion that in India it is decidedly in the public interests to give as much security to the actual cultivator, where there is no right of occupancy, as shall not be a serious hindrance to a landlord getting into his own possession any land which he particularly needs, or getting rid of any particular tenant who is a thorn in his side. On the other hand, looking to the laws (though not the practice) before Act X of 1857, and to the intentions of the framers of that Act, I do not think the landlords have any right to complain of the action of the legislature to this extent, and therefore, if possible, it ought to be done.

The futher question remains, *can* it be done? The first objection which has been raised is that we shall be thereby multiplying distinctions. I must say that this objection seems to come with little reason from any one who holds that Act X intended to protect against ejectment and arbitrary enhancement all resident ryots. Act X certainly gave a definite form of protection to ryots who could prove 12 years' occupancy. If it also reserved some *other* kind of protection (for clearly it was not identical) to all resident or all khoodkasht ryots, it evidently recognized a kind of sub-occupancy class, and if we endeavour to find some practical substitute for the protection conferred on this class, we cannot be said to create any further distinctions, but only to recognize those which already exist.

I designedly use the words "practical substitute," as I think it evident that it is hopeless to attempt to *define* now that which the framers of Act X found it necessary to leave undefined; and still more that it is most impolitic to leave these rights to be decided in each case by the courts of law, and so to force litigation on persons who would avoid it if they could, litigation, too, in its most objectionable form, owing to the haziness of the grounds on which a decision must be arrived at. I may add that not only does it seem hopeless, but also that I feel little temptation to wish to try to define the rights of the *cultivator* in strict conformity with those of the khoodkasht under the old Regulations. Some of the notes that have been laid before us (which seem to me fully to have elucidated the correct bearing and drift of the Regulations) virtually proceed on the assumption that in legislating for the *landlords* and *cultivators* of the present day, we are legislating for the true descendants and successors of the *zemindars* and *ryots* of 1793. Such an assumption, especially outside Behar, appears to be very wide of the mark. By the process of sub-infeudation on the one hand and subletting on the other the old lines between zemindars and ryots have become so far disfigured, if not obliterated, that any protection we may now in 1880 give to the actual cultivator will, in the majority of cases, be given *against* the real successor to the ryot of 1793, and not in his favour. By far the majority of persons who are the successors to the khoodkasht of 1793, have either long since sublet and converted themselves into middlemen, or yielded to the power of the zemindar and abandoned altogether the village and perhaps the district in which they were then resident. Whether they have been treated unjustly or not, we cannot now undo the work of the last 80 years. We cannot discover the descendants of these ryots and replace them in their ancestral holdings. While the present landlords, against whom we propose to rehabilitate these rights, are in nine cases out of ten tenure-holders who are either the original khoodkashts and their successors, who, as the value of produce has increased, have converted themselves into midddlemen by subletting, or are persons who have bought their tenures with reference to the rent-roll at the date of their purchase.

I propose, then, to find the best substitute for the vague rights which Act X left undetermined, and, to make it workable, it should be a self-acting check upon capricious ejectment, which at the same time will not enable its holders to defy the landlord, and will not render a recourse to a law suit necessary in any case to enable the parties to know their rights and liabilities.

As complying with these conditions—*firstly*, I would take Mr. Mackenzie's period of three years as a fair limit below which we must leave the tenant to be entirely a tenant-at-will.

Secondly, I would attach the privilege to the actual cultivator (so defined as to be most nearly equivalent to the person at whose risk the crop is grown), as I think that he is the person who in the public interests it is most expedient to protect.

Thirdly.—I would protect him against capricious ejectment, by only allowing him to be ejected on non-payment of the rent agreed upon between him and his landlord. This is the law in the North-Western Provinces. If the ryot does not agree to the landlord's terms, it is evident that the landlord can proceed to eject him with the aid of the court, but whether he will, as a matter of course, succeed is not made clear. To leave this uncertain is to leave the whole question in confusion. The best self-acting solution which occurs to me is to allow the landlord, by notice duly served, to claim what rent he pleases, but if the cultivator does not accept it, to give him some compensation, and so to arrange that the compensation shall increase in proportion to the exorbitance of the landlord's demand. Therefore—

Act XVIII, 1873, Sections 21, 86, 88.

Fourthly—I would say that the landlord may not raise the rent above that paid for the previous year without due notice, and on his serving such notice specifying the rent he claims, the cultivator shall be required either to pay this rent, unless he effects an amicable compromise as he usually will do, or take as compensation an amount which shall vary with the rent *demanded*.

Fifthly.—I think *one* year's rent would be sufficient compensation, as it is not a year's rent the old rate, but rent at a rate which, *ex hypothesi*, is so exorbitant, that the cultivator cannot afford to pay it Moreover, if, as I believe to be the case, landlords have usually been able to eject such ryots without any compensation, it would not be fair to fix any amount which would be prohibitory; but the principle of the proposal would be equally preserved if two or three years of this rent are given.

Sixthly.—If the cultivator elects to take compensation, and the landlord does not pay it before a certain date, the former should be entitled to continue to hold the land at the previous rate.

It may be said that this will enable the landlord to rack-rent all cultivators without a right of occupancy. Practically I do not think it will do so. The necessity of serving a notice through the court, and the risk of having to pay compensation at the rate of rent demanded, as well as the advantage of retaining all old cultivators who pay their rents without obstructiveness, will be sure to obtain somewhat favourable terms for the three years' cultivators. Though it is an object to secure a simple workable machinery for landlords and cultivators who do go to court, it is still more an object to provide such a clear indication of what the parties will be able to obtain if they have recourse to law, that they will in 99 cases out of 100 amicably adjust their differences on this basis

Moreover, even if the landlord can thereby obtain what is nearly a rack-rent, all who attach such great weight to what it was intended to do as regards rent in 1793 should bear

in mind that there is every reason to suppose that the pergunnah rates or prevailing rates of that day, were practically rack-rents, that is, they were the maximum rents which the ryots could afford to pay, which is the only tangible test of a rack-rent. All the evidence that comes before us in resettlements tends to show that the rates determined at the old settlements left relatively and absolutely far less to the cultivators than those which they now repudiate as excessive. Where the old customary rents payable in kind still remain, we can see from their incidence in the present day, how little they could have left to the cultivators. I am convinced that if all the evidence were accumulated—the rates so far as known at that time, prices so far as known, the relative absence of sub-letting, the testimony of contemporaries—a very strong case could be made out for the contention that the then pergunnah rates were in most places as high as the cultivators could afford to pay. Mr. Mackenzie seems to share this view, as he considers that it is only now by lapse of time and advancing prices that the ryot's right has become generally a thing of real value. Certainly Lord Cornwallis speaks confidently to this effect in the correspondence with Sir J. Shore quoted by Mr. O'Kinealy:—"Whoever cultivates the land, the zemindar can receive no more than the established rent, *which in most places is fully equal to what the cultivators can afford to pay.* To permit him to dispossess one cultivator for the sole purpose of giving the land to another would be vesting him with a power to commit a wanton act of oppression *from which he could derive no benefit.*" Here the whole argument against the right of arbitrary ejectment is made to turn upon the assumption that the standard rents were rack-rents.

Paragraph 27 (j).

It will also be observed in Mr. Mackenzie's long quotation from Mr. Holt Mackenzie's evidence in 1832, that this officer shared the same view. He thought that in the 24-Pergunnahs and Dinagepore, the rents were adjusted at the permanent settlement so as to leave the ryots a tenure of value. Of other districts he is unable to speak with confidence, but he would say "that the demand is so great as to leave it of little or no value."

Mr. Mackenzie contends that the intention of the Government of that day was not to allow the zemindars any right of enhancement except by inducing the ryots to cultivate more valuable articles of produce or by clearing waste lands. Mr. O'Kinealy, on the other hand, emphatically conceded the right of enhancement at the last meeting, though as that part of his note which deals with enhancement has not yet been circulated, I cannot say under what limits he would admit of the right as a prescriptive one. Practically, however, before 1793, rates were so adjusted that the standard rents were almost universally rack-rents. Practically, since 1793 and up to 1859, the landlords have been able to enhance up to the maximum the ryots have been able to afford. Since 1859 they have been able to do so in the case of all ryots who have not been able to prove a right of occupancy. In the interval between 1793 and 1880 the process of disintegration of estates and ryots' holdings has been so rapid, that the present cultivators, without a right of occupancy, who are successors or in any true sense representatives of the ryots of 1793, must be very few indeed. It seems no fair objection therefore to my proposal, that the barrier which it will set up against rack-rents will be but a slight one.

It is a question whether the privilege should be conceded to existing cultivators holding under leases for a definite term, when their tenancy was created by the lease and did precede it. This, however, is a matter of detail.

With the permission of the President, therefore, I will bring forward a proposal based on the above principles for discussion at the meeting on Tuesday the 27th.

H. L. HARRISON.

Note on Subletting by MR. HARRISON, *dated 6th March* 1880.

THE vote taken on Friday last, the 20th ultimo, was in favour of the distinct authorization of the sub-letting of the occupancy right and of vesting in the sub-lessee after three years a subordinate right of occupancy. The wording of the proposition as recorded in Mr. Field's notes is given in the margin.

That a ryot having a right of occupancy when this Act comes into force shall be allowed to sub let his land, but the rent payable by the sub-ryot shall not in any case be more than 10 per cent. above the rent payable by such ryot to such ryot's landlord.

No existing ryot shall be entitled to claim abatement under this rule of rent paid at the time the Act comes into force, but every such sub-ryot who has held for three years shall be protected against arbitrary ejectment so long as he pays such rent, i.e., ejectment by his lessor.

2. To that proposition Mr. Field and I were the only dissentients; and as I think it to be (1) impracticable in itself; (2) entirely contrary to the legitimate objects of the occupancy right; (3) the definite sanctioning of a principle which will impress an entirely wrong character on the new Bill, making it unjust to the zemindars without eventually benefiting the actual cultivators, I ask leave (as I shall have no opportunity of taking any further part in the discussions) to record at some length why I regard the vote as so erroneous.

3. (1).—The proposition is impracticable. It does not in any way fulfil its avowed object of recognizing the right to sub-let as already inherent in occupancy tenants. I must admit that I regard this right with very little tenderness. I look upon it as an abuse of the occupancy right from the outset, though legal because not prohibited. I would have no hesitation therefore in taking it away when it has not been exercised, or only exercised for a very short time insufficient to create any equitable rights in the sub-lessee, and when it has been exercised for a long period I would convert the lessor into a middleman with a right to whatever profits he can prove his title to; but how can those who consider this right more sacred and speak of stopping sub-letting as confiscation, justify the limitation of the profits to 10 per cent.?

They surely must be aware that in many, I would say most, cases the lessors derive more than this profit. Why is the surplus to be *confiscated?* The protection of the lessors against existing sub-lessees claiming a reduction is transparently futile. Will it be possible for those occupancy tenants who now make 50, 100, 200, and in some cases 500 per cent. to retain their sub-tenants when these latter come to know that they have only to throw up their holdings in order to force the superior tenant to relet them for a profit of 10 per cent. In many cases he will be a man with no idea of cultivating himself—not improbably non-resident, and following some other calling. Will these men thank you for being so scrupulously careful not to confiscate their rights of sub-letting?

4. But look into the matter a little further. We have, first, a large number of ryots with rights to hold at fixed rents, it is not proposed to limit their profit on sub-leases to 10 per cent.; next we have those who have acquired a right of occupancy at the time the new Act comes into force. These are the classes referred to in the proposition; thirdly, we have those who may acquire the right hereafter to whom the proposition does not apply. The question was immediately raised whether the same right should be conceded to them also. The chief authors of the proposition voted that it should. I expressly voted the same way on the ground that it would only add to the confusion to create further distinctions. Mr Dampier, however, voted the other way, and when I saw that my vote was likely to be an important factor in settling the question, I asked leave to withdraw it and abstain from voting on the ground that, as I was altogether opposed to the principle, I ought not to have a dominant voice in regulating its application. The President refused to allow me to recall my vote, hence I believe it was carried to extend the right to persons acquiring in future the right of occupancy.

5. A resolution thus arrived at cannot be entitled to much weight, so it will be better to point out how under *either* alternative the project will not work. It is needless to say nowhere is any accurate record kept of the dates on which ryots pass from one class to another. An occupancy ryot who can prove that his rent has not varied for 19 years will probably be a ryot entitled to hold at fixed rates the following year if his zemindar leaves him unmolested; but not for certain.

His right to sub-let for more than 10 per cent. cannot be known till it is known whether the court will believe his evidence or may believe some evidence which the zemindar may have or may even fabricate showing a prior change in the rent. Without a suit therefore between the zemindar and occupancy ryot, it is quite impossible to say what ryots belong to the class entitled to hold at fixed rates or have a mere occupancy right. Again (say) in the year 1885, a ryot has a right of occupancy; no one cares to question it, but it is a very different matter to know whether he had acquired it by 1881 or not. The point could not probably be determined without a suit between landlord and tenant, and the issue of it would then be very doubtful.

6. This being the state of things, how would the rule work in the case which, I am sure, would be a very common one, under an Act framed, as Mr. Mackenzie and Mr. O'Kinealy would frame this draft Bill, of a ryot holding land at a rental of Re. 1 (say) per beegha which in the open market would fetch a rent of Rs. 2, 3, or 4 per beegha. Numbers of needy cultivators are prepared to offer the ryot Rs. 2-8, and he defies your law and sub-lets to some of the least insolvent of these. What is the proposed sanction to the rule, forfeiture to the zemindar? Against this Mr. O'Kinealy and Mr. Mackenzie protest most emphatically—Inability to sue? In that case if he wishes absolutely to defy you he has only to change his sub-tenants at the end of every second year, and to require the rent to be paid in advance. Even if he does not require the rent to be paid in advance, he will find numbers of cultivators who will pay him without suit, knowing that they would be ejected if they did not. But supposing even the superior ryot does let the cultivator hold on for four years, and the latter then turns round upon his lessor and declines to pay more than Re. 1-1-7 per beegha, what is to be the effect of this plea in answer to a suit for arrears? Is the holding for three years at Rs. 2-8 *per beegha*, to entitle to such right of occupancy to hold at Re. 1-1-7? I see no equity or morality in this. The sub-lessee has been a partner to the illegality as much as the sub-lessor; but say that on grounds of public policy you prescribe that the sub-lessee shall have this resource, he will still never venture to exercise it. The answer at once will be, I am a tenant entitled to hold at fixed rates. In time, probably, an admission to this effect would be taken from the sub-lessees before they were let into the land. But even if no admission be taken how is the rejoinder to be met. Is the sub-tenant to be allowed to contest the claim by calling on the superior tenant to produce his evidence of 20 years' fixed payments, and if this evidence is forthcoming, is the sub-lessee to have the landlord's right of producing rebutting evidence of a prior change of rent? In fact is every suit for arrears of rent between sub-lessor and sub-lessee to be the occasion for trying the sub-lessor's right to hold at fixed rents? Without this, in the case supposed, it will be utterly impossible to determine whether the sub-lessee at the end of three years will acquire a right to hold at Re. 1-1-7 per beegha, or will get no rights before the end of 12 years, and even then only an occupancy right to hold at the Rs. 2-8 per beegha.

7. But the difficulties do not end here. Owing to the anomalous working of the 20 years' presumption rule, the confusion will be endless. After five years (say) the sub-lessor wishes to eject his sub-lessee, the latter pleads his sub-occupancy right. The plaintiff in reply says that he belongs to the class of tenants entitled to hold at fixed rates, and therefore the right has not accrued. Even if the court require him to prove his claim he has sufficiently discharged the onus by producing evidence of 20 years' unchanged payments, but the sub-lessee will reply that he acquired his sub-occupancy right two years' before; is the sub-lessor to

prove 22 years' unchanged payments, or is the subsequent evidence of the last two years to operate to take away the sub-occupancy right which must have been decreed had the suit for ejectment been brought two years earlier? Or, again, may the sub-tenant put the landlord into court to rebut the claim? If so if the landlord states, as he probably would, that he certainly does not admit the claim, but he is not prepared with any rebutting evidence at the present moment. What is the effect to be? Can you refuse the plaintiff's right to eject?

8. The simple truth is that this sub-letting proposition with its percentage limitation is an attempt to interfere with the natural law of supply and demand, and must end in ignominious failure. Guarded only as proposed by the sanction of disability to sue, it will be a dead-letter from the day it becomes law. When a man has land which is worth 200 per cent. more than he pays for it, and you authorize him to sub-let it, but only at 10 per cent. profit, no disability to sue will ever prevent his getting 150 to 180 per cent. increase for it, and the percentage limit will be a nullity.

9. (2).—Meanwhile the error of formally approving the sub-lease of the occupancy right will have been irretrievably perpetrated. I regard the prohibition of this as the keystone to all future statutory legislation on the subject of rent. My late colleagues will, I am sure, bear me out in saying that from the very outset I always maintained that the question of sub-letting was the cardinal point, the hinge on which the other provisions of the Bill turned. I always pressed for its early discussion, and I am perfectly consistent therefore in now earnestly protesting against its adoption. It seems to me that both logically and historically the occupancy right is necessarily derived from cultivation, and any one who ceases to be a cultivator ceases to have any claim in reason to exercise that right any longer. He may of course fall back upon any previous or superior right which he has acquired by custom or special contract.

10. As regards the *raison d' etre* of the right of occupancy, I entirely endorse what Mr. Field inserted as an explanation to his draft section 21, viz. that the object* of "a right of occupancy in the actual cultivator of the soil is to encourage agriculture, the successful pursuit of which is of the first importance to the inhabitants of the provinces to which this Act extends. Such encouragement will, it is apprehended, be afforded by securing the cultivator from arbitrary eviction (and I would add by holding the land at such a rate of rent as will leave him some profit after providing for the wages of labourers and every other expense of cultivation, i.e., at something below the market rate of the day); but it would be contrary to the policy and intention of the legislature to allow a productive cultivator to convert himself into an unproductive middleman, and therefore sub-letting in future (by the occupancy ryot) is prohibited." I do not know how Mr. Field gets this from the preamble of Regulation II of 1793, which does not seem to refer to the right of occupancy; but the entire spirit of the Regulations of that period bears out this principle. Thus Sir J. Shore in his minute of 1st June 1789 writes: "pottahs to the khodkasht ryots, or those *who cultivate* the land of the village where they reside, are generally given without any limitation of period, and express that they are to hold the lands paying the rents from year to year. *Hence the right of occupying originates;* and it is equally understood as a prescriptive law that the ryots who hold by this tenure cannot relinquish any part of the lands in their possession or *change the species of cultivation without a forfeiture of the right of occupancy*, which, however, is rarely insisted upon; and the zemindars demand and exact the difference." I commend the prescriptive penalty for changing the species of cultivation, *a fortiori* for converting arable land into building land, to Mr. O'Kinealy's consideration.

11. Again, the Court of Directors in a letter of the 19th September 1792, in a passage quoted by Mr. O'Kinealy in his note, say, that under the Mogul Government "it appeared, to be a general maxim that the *immediate cultivator of the soil* duly paying his rent should not be dispossessed of the land he occupied."

I might quote many other similar passages in reference to section 2, Regulation XI, 1822, which speaks of khodkasht, chupperbund, and other resident ryots who *cultivate* lands within the limits of the village in which they reside; but surely the very same khodkasht indicates clearly that this class of ryot must be a *cultivator*. Resident cultivator is the ordinary equivalent of khodkasht, and I think I should be wasting time were I to maintain at any greater length that, in the times antecedent to, and immediately subsequent to, the Permanent Settlement, *immediate cultivation* was necessary to entitle a ryot to the right of occupancy. It seems manifest that at that time if a ryot underlet his land, his under-tenant, and not he himself, would be the cultivator who would have the prescriptive right of occupancy.

Moreover, the well known fact which Mr. O'Kinealy and Mr Mackenzie both advert to, that pyekashts could obtain lands at more favorable rates than khodkashts, at least up to 1832, conclusively shows that sub-letting by a khodkasht must have been out of the question. He would have to sub-let at less than he paid.

12 Again, Mr. O'Kinealy and Mr. Mackenzie are both in favor of debarring a ryot from contracting himself out of the occupancy right, and I cordially voted with them on that occasion. Now, can any sufficient reason be possibly adduced for attaching this most exceptional incident to the occupancy right, except that it is a right necessitated by public policy for the protection of cultivation, and which therefore cannot be destroyed even with the consent of both the parties interested? That public policy I have always taken to be this, that in a country such as India, where agriculture is almost the exclusive industry, and where the population is in many places so redundant, the competition for land to cultivate will tend

* I would omit the word 'create,' as it is more correct to say that the State 'recognises' than that it 'creates' this right.

to become so keen as to force the rent demandable above the amount which leaves a fair cultivator's profit. The actual cultivators would therefore drift into the position of cottiers, too poor to spend any thing on the soil, to tide over a bad season, to keep out of debt, or be in any way self-reliant and independent.

13. We have Mr. Harrington's authority for saying that this had already happened in Burdwan by 1810. In his minute, when leaving India in 1827, he writes that he has the best authority, that of his colleague Mr. Bayley, for saying in 1810, that the ryot in Burdwan "certainly now can scarcely support himself, almost every peasant is shackled with debt and harrassed with the payment of rent which appears excessive with reference to his net profits;" and Mr. Bayley adds "this is chiefly ascribable to the introduction of the putnee system under which there are three, four, or even five and sometimes more links in the chain of intermediate tenantry between the landlord and the cultivators, and each of these middlemen looks of course for some profit, which ultimately falls upon the ryots." My own experience so far as it is worth any thing certainly goes to show that the utmost rack-renting is to be found when the ryot's tenure falls into the hands of mahajuns or other persons who do not cultivate themselves, but sub-let to korfa ryots. This is the system to which Mr. Mackenzie and Mr. O'Kinealy would finally and definitely attach the seal of legislative sanction, for the percentage rule will infallibly break down as will any barrier to sub-letting which does not eventually, if persevered in, result in the forfeiture of the occupancy rights.

14. When Act X of 1859 was passed, the evils of sub-letting were not brought prominently forward, and the legislature avoided all the difficulties of the question by simply refusing the sub-lessee the acquisition of the occupancy right. In this, a point which attracted no attention, it went directly against the principles of the permanent settlement, which recognised as much right of occupancy in the cultivator under a khodkasht (were such possible) as in the cultivator under a zemindar. Mr. O'Kinealy also in his note (page 33) indicates his marked disapproval of any idea of a khódkasht ryot, if he becomes a zemindar, being placed in a better position than any other person; but this he evidently is by Act X, as his lessee does not acquire the same rights as a lessee under the zemindar.

15. It comes therefore to this—the permanent settlement recognizes the occupancy right in the resident cultivator. Act X recognizes it in some one else who may be the actual cultivator or may not. While it refuses it to the actual cultivator, if his lessor happens to be an old ryot and not a zemindar. We are now placed in this dilemma, either we must perpetuate this injustice which slipped in as it were by a side wind, and draw this invidious distinction between a cultivator who rents land from a ryot having a right of occupancy and from a zemindar direct, or we must create a second occupancy right in the same land, also an unheard of innovation, or we must go back to the principles of the permanent settlement and prevent any future sub letting of the occupancy right; while at the same time we convert into middlemen as they already are in effect) all who have regularly committed themselves to sub-letting. Under any circumstances, the latter course seems the fairest, and considering that it is the only course consistent with public policy and the future improvement of our land system, I think it will be a most fatal mistake to draft the Bill on any other foundation.

16. (3.)—I now proceed to the last and the most important point, viz. that to adopt the principle of sub-letting is to impress an entirely wrong character on the new Bill, making it unjust to the zemindars without eventually benefiting the actual cultivators.

17. This is a most important question and I must ask permission to go into it at some length. Let me begin by explaining what it is which I am desirous of showing. My own conviction is that whatever the good intentions of the framers of the permanent settlement may have been, what they actually did confer upon the ryot was worthless. Mr. N. J. Halhed, writing on behalf of the ryots in 1832, and advocating their protection, says: "in point of *law* and fact the ryot can claim under the provisions of Lord Cornwallis' Code no rights at all; for the few privileges he may enjoy he is indebted entirely to the forbearance or to the fears of his taskmaster the zemindar." This was the actual result of the permanent settlement, it was the result which Mr. Shore by anticipation declared to be its legitimate consequence, and with our present knowledge it is easy to see that this must have been its necessary result. The zemindars may have often acted most illegally and overridden the law, but this was quite necessary, they had only to exercise their legal powers and the privileges of the ryot were valueless. Mr. O'Kinealy and Mr. Mackenzie, however, who have now carried the provision authorizing sub-letting, have also written notes giving us their views at length on the relations between the zemindars and ryots under Lord Cornwallis' Code; and they give an altogether different colouring to its fundamental provisions about the pergunnah rates. They consider that both by the letter and spirit of the Code the ryots were given an extremely valuable privilege, amounting, I believe, to an appropriation of fully 50 per cent. of the proprietary interest. In short, they contend that if we now leave the great bulk of the ryots in possession of any valuable tenures held at very far below market rates, we shall only be giving effect to the laws of 1793.

18. I make these allegations in no acrimonious spirit. I have no doubt that they as sincerely think this will be for the benefit of the country as I think it will be to the contrary, and looking to their great ability and knowledge I am far from assuming that they may not after all be right; but I am satisfied that I am doing a good service in analysing the question and showing what it really leads to, who the people are that it will benefit and who it will injure; in making it clear at the outset what the privilege of sub-letting the occupancy right

virtually amounts to, and why it is the hinge on which the entire value of the rent law to the zemindars turns.

19. Briefly, the question all depends on this, as Mr. O'Kinealy, I know verywell, sees. The pergunnah rates of 1793 were customary rates paid by *cultivators*, and I have no doubt though he and Mr. Mackenzie will perhaps not admit it, that they were practically determined by the market value of the land. If the occupancy ryots are now allowed to sub-let, the rates paid by their *korfas* will be the real customary rates of the present day corresponding with the permanent rates of 1793 ; but the ryots with the right of occupancy will be treated as ryots of a different class whose rents are therefore not to be compared with those of the actual cultivator. With what then will they be compared ? with one another ? How will that enable the landlord to raise them if they are all unfairly and inequitably low to start with ? By the rise in the price of produce ? This is a most perfectly fair ground to both sides when you have once obtained a fair starting point as a fulcrum, and if the rents payable in 1790, 1800, 1810, or any other period up to the passing of Act X of 1859 could be clearly ascertained, and an increase given proportioned to the rise in the price of produce since the date of the comparison, this rule would give the landlord fully as much as is desirable. But during the last ten years or so the intention of Act X has been practically made a dead-letter. Somehow or other the civil courts have not seen their way to decreeing the proportionate enhancement to which the landlords were entitled. Everybody knows that the value of produce has enormously increased, that ryots are paying their rents with only a fraction of the produce with which they formerly paid it, but the civil courts, deciding each case according to the laws of evidence, have not seen it, and the intention of the legislature has been defeated. There is great danger therefore that by the time clear evidence of the increase of prices has been obtained, and the new law is in full operation, the period with which the comparison will have practically to be made will be a period when rents were already abnormally depressed ; and the rule of proportionate increase in prices contains in itself nothing to correct this false standard once adopted.

20. Observe now the ruinous effects (according to my view of the case) of allowing sub-letting. In large tracts of country, especially Behar, Act X has scarcely yet penetrated the surface of the rent system. Landlords have therefore been able to secure fully as much, often more than a full rent. And I quite admit that we have to do our best to raise the position of the ryot in that province where he is still usually the actual cultivator. But in parts of Bengal where owing to the difficulties placed in their way by the civil courts the zemindars have been held at arm's length by the occupancy ryot, he has in many cases secured a tenure at a quit-rent. In these parts sub-letting has been taking place at a very rapid rate, and will in future progress still more rapidly ; and the sub-lessee has been paying the fair and equitable rent which the law intended that the occupancy ryot should pay.

21. Hence, if the actual cultivator is to be regarded as possessed of the occupancy rights, we get as a general standard a fair rent to start with, more, as is well known, than I would wish, as I would openly give the occupancy tenant some advantage over a tenant-at-will ; but it would be a clear definite privilege given with our eyes open, and then it would cease. If the land could afford to pay Rs 20 rent, he would be entitled to have it at Rs. 15, 16, 17-8, or whatever might be considered the fairest proportion. The other system would *ostensibly* give him no privileged rate at all ; but by keeping the actual cultivators out of view, would enable him to hold land which could afford to pay Rs. 20, at Rs. 6, 8, 10, 12 ; but in some cases when there has been a strong and oppressive zemindar who has drilled the ryots into subjection and kept up the rates, it would give the full Rs 20. Thus it would be most unequal in its operation benefiting most those zemindars who least deserve consideration, and injuring those most who have been least oppressive and rigorous.

22. Still it would not matter so much if this boon passed into the hands of the real cultivators of the soil. The moderate and definite advantage which I would give would go to the actual cultivators, and to no one else. I would make sub-letting, save under certain exceptional circumstances, entail the forfeiture of the occupancy right ; but by authorizing sub-letting, the benefit will all pass over to a virtual middleman, who will rack-rent the actual cultivator as he pleases. I assume, of course, that the endeavour to limit him to 10 per cent. will be a dead-letter. Thus the actual cultivator will not gain, while the landlord will be a serious loser. A class of middlemen, whom I consider of no great merit, and who will be altogether abusing the intentions of the occupancy right, will be the gainers.

23. I must now justify the above outline as being a correct description of the two sides of the question, and show where Mr. Mackenzie and Mr. O'Kinealy seem to me to call upon us to make unwarranted inferences as regards the spirit and letter of the permanent settlement in regard to the position of the ryots.

24. I will take Mr. Mackenzie's notes first.

I see nothing to object to in his contention in his first note of 6th January that Act X of 1859 was not intended to effect any radical change in the rights and status of the cultivating classes, and that ryots cultivating for less than 12 years have suffered some injury. I think this last allegation is open to reasonable question, but I would adopt Mr. Mackenzie's view. I see no great objection therefore to his proposal for a three years' occupancy right, except that I think it ought to be met by counter-concessions when the law has proved in its practical working to have unfairly injured the zemindars.

25. I also admit, that the zemindar had not an unlimited power of enhancement, that he could only claim the rent demandable from the holders of tenures in existence at the time of the permanent settlement. It is, I think, an open question whether his powers were not greater as regards the cultivators of new lands brought under cultivation after the permanent settlement, and as regards lands abandoned or relinquished in his favour after that date. This, however, I regard as of little importance, as the standard was, except perhaps in Dinagepore and the 24-Pergunnahs, so vague as to be practically no standard at all, and usually it was so high that very few ryots could avail themselves of it. Then comes the part of Mr. Mackenzie's note which, I submit, mistakes the case. I extract it in the margin.

My own view is that, under the law and custom of Bengal, no zemindar is entitled to rack-rent *any* cultivator admitted to settlement in the village lands. On his domesne lands (his khamar, nijjot or seer lands) he can ask what rates he likes, but on the village lands the rates should be uniform, customary, and fair, and such as to *divide* equitably between the zemindar and the cultivator *in accordance with the custom that may have established itself in the village* the net profits of cultivation, after defraying all out-goings and the actual cultivator's wages (para. 11).

26. The doctrine is ingeniously stated, because the great fallacy (as I regard it) is slipped in among a number of statements which are quite correct. No doubt a zemindar could only claim customary rates, but what if these customary or pergunnah rates involved rack-renting?

To say A cannot rack-rent B, but he can claim a customary rate which practically is a rack-rent, is a distinction without a difference. Let us drop the use of the word 'rack-rent,' which sometimes means an excessive rent, sometimes merely the full market rent, which leaves the cultivator the cultivator's profit only, and not part of the proprietary profit also. Now I certainly have no objection to *give* the cultivator, at least the cultivator with a right of occupancy, some share in the proprietary profit; but I am quite satisfied that it is altogether incorrect to say that any such share was left him by the customary rates prevailing at the time of the permanent settlement (except in Dinagepore and the 24-Pergunnahs). I am afraid these rates rack-rented the cultivator in the worst sense;* but at any rate they left him no more than the bare cultivators' remuneration. The State took the rest, abandoning one-tenth of its share to the zemindars, and, by the permanent settlement, the State made over its share for a contract sum to the zemindars. Mr. O'Kinealy questions this: but I will return to that hereafter.

27. Mr. Mackenzie freely admits that he would allow the landlord to share in the rise in prices; but in the same note he proposes to limit the comparison to twelve years, that is, by the time this Bill may become law the comparison will be limited to the period during which the zemindar has practically found himself "powerless to enhance the rent of the individual cultivators." It is in this that I consider he does the zemindars such an injustice under the plea of following the old lines. Those old lines empowered the zemindars to obtain the full market-rent of the land, leaving the occupancy cultivators the *cultivators'* share only. Mr. Mackenzie would so manipulate the law as altogether to turn the tables upon the zemindars, and enable them to obtain something very far short of the full market-rate, while all the time protesting that he is giving the occupancy ryot no privileged rates whatsoever.

28. Mr. Field in his note in reply, dated 13th January, gave reasons to show that it was at least open to considerable doubt whether Mr. Mackenzie was not unduly extending the area of ryots entitled to the right of occupancy. In that note I would generally concur, though it does not deal to any great extent with the question which I wish to bring prominently to notice. Mr. Mackenzie in his rejoinder of the 20th January mainly devotes himself to contraverting Mr. Field's view; but he adds some important links to the argument, which it is necessary to refer to:—

"My argument in its complete shape was not merely that, before Act X of 1859, no landlord was legally entitled to raise the rents of any village ryots above the pergunnah or customary rate, but further that the landlord had no legal means given him of effecting, by anything he could do, the raising of that pergunnah rate itself. He had to take it as he found it, 'what it was' being supposed to be a problem of fact to be solved by local enquiry. We know of course that practically it could not be so discovered; but the legislature did not fully and unreservedly recognize that truth till 1859. We know also that landlords did arbitrarily raise rents from the permanent settlement up to 1859. My position is that their right to do so had no legal or constitutional basis, though I am ready now to accept under proper legal restrictions the custom they have succeeded in establishing."

29. This argument is, as I shall show, fully endorsed by Mr. O'Kinealy, and I quote it with the fullest respect. If admitted, it is a complete answer to my contention that rates in 1793 involved full market rents, if not, something more. No doubt the *money* rents thus deduced at that time would be only quit-rents now; if then the zemindars could never increase the *money* rents then demandable, occupancy ryots would be entitled to hold now in 1880 at the same rents as they would have been entitled to hold in 1793, and those rents would no doubt be fully as low as Mr. Mackenzie and Mr. O'Kinealy would place them.

30. That Mr. Mackenzie does mean that it is the *money* rent, and not merely his customary *share of the produce* which the zemindar could not raise, is evident from paragraphs 11 and 12 of his note of the 20th January, where he will not admit Mr. Field's view that those were rules for *commuting the State share of the annual produce into money rents!* He sees plainly that his argument turns to dust in his hands if the pergunnah rates fluctuated with produce.

31. Mr. O'Kinealy does not appear to see the importance of this distinction as clearly as Mr. Mackenzie, as he in several places quotes the rule of produce as if it supported, instead

* See Mr. Holt Mackenzie's opinion extracted further on.

of weakened, his case. He argues out the question at great length in his note with a copy of which, in an incomplete state, he has favoured me; but he presents the vulnerable points of the argument in much greater prominence. Thus he says, p. 20:—"The nature and amount of the customary dues require some consideration. *They could no doubt be varied by the State;* but as a rule the State where it enhanced its demand, restricted its action to fixing the demand on the zemindar, *leaving him to distribute it according to custom over the zemindari.*" This I consider a correct and very important statement; but after making this admission Mr. O'Kinealy is driven to deny that "the State delegated to the zemindar its sovereign power to enhance the legal dues from time to time"; whereas I must contend that saving the word 'sovereign' this is precisely what the State did delegate to the zemindar in settling with him as proprietor. I conceive that the correct way to put the case is that the State did not claim the power of arbitrary or unlimited enhancement, but only of enhancements according to customary rules, and this power which, as Mr. O'Kinealy says, was usually exercised through the zemindars before 1789, was delegated to them by the permanent settlement.

32. Hence Mr. O'Kinealy sums up—"Lastly, I am not finally convinced, as Mr. Harrison is, that the rates were rack-rents * * * but whether Mr. Harrison is right or wrong in his estimation of the rent then paid seems immaterial. I for one am of opinion that whether those rates where rack-rates or not, the zemindars are entitled to get them and obtain all the advantage given to them at that time. If greater experience has shown that these rates are rack-rates, the only remedy is for Government to reduce the Government demand and limit that of the zemindars, &c. On the other hand, if Mr. Harrison wishes to break through the permanent settlement and desires that Government should delegate its powers of enhancement to the zemindars, I feel bound to say that I am radically opposed to the proposal."

33. Thus Mr. O'Kinealy's argument eventually comes plainly and simply to the same conclusion as Mr. Mackenzie's. By the permanent settlement it was assumed that each ryot had a definite money rent to pay. This rent the zemindar could not enhance unless the produce was changed, and he is entitled to no more now than the very sum which he was then entitled to, nor can he claim any more from new ryots than rents based upon the same calculations. If this view is correct, both these gentlemen are, I admit, justified in the manner in which they propose to manipulate the occupancy rights, though unfortunately they are compelled to confer it on a class who will never accept it, unless accompanied by the right to sublet, and hence the enormous boon, which I would not grudge if it could be equitably secured to the actual cultivators, must pass into the hands of middlemen. If it is incorrect, they are proposing to inflict a serious injustice on the zemindars without benefiting the actual cultivators by the system they would develop.

34. I dissent from their view on two distinct grounds—(1) that it is not a correct view of the operation of the pergunnah or customary rates, which were in effect, so far as they had any existence at all, only an intricate and ill-understood system of converting into a money equivalent the *State share of the produce*, and that this is in equity the standard to be appealed to; (2) that practically it goes behind Act X of 1859 on a point regarding which the framers of that Act intended to come to a clear decision, and this we ought not to do. I admit the perfect fairness of Mr. Mackenzie asking us to judge of the intention of the framers of Act X as regards the occupancy right, by referring to the older Regulations or of Baboo Mohini Mohun Roy asking us to consider whether the operation of the 20 years' presumption is not now unfair and its retention inexpedient: but when the framers of Act X clearly decided a moot question of the old law in one way, as they did when they recognized in the zemindars the right to enhance the rents of all ryots except such as had held at fixed rates from the time of the permanent settlement, it is not for us to challenge the correctness of that decision and frame our law on the assumption that they were wrong and that the zemindars had no legal means of enhancing a money rental.

35. The view I would adopt as the correct one, in opposition to this interpretation of the Regulations, is set forth in the following propositions:—

(*a*) The State as such had and has a *sovereign* right of *taxing* all classes of its subjects, including landholders and cultivators. It is necessary to refer to this, as it explains some obscurity and occasional confusion of ideas in the language of the period of the permanent settlement. This right it certainly did not make over to the zemindars.

(*b*) It had also a *customary* right sometimes confused with the above, but radically distinct from it, as supreme proprietor, of taking the full market rent of the land for its own use. This proceeding is not taxation proper any more than the Crown enjoying the full rental of the Crown lands in England or the Queen of the lands belonging to her in the Isle of Wight is taxation. This is fundamentally the proprietary right, and was exercised in India by the State because, and only because, the State was the proprietor.

(*c*) By a natural process this proprietary right to the full market rent of the land was in time commuted to its proximate equivalent, the right *to a specific share in the gross produce of the land*, and the East India Company inherited the right in this stage from the Mogul Government.

(*d*) It was precisely this right neither more nor less, that it was intended to relinquish for a fixed contract sum to the zemindars by the permanent settlement.

(*e*) *Per contra* what it was intended to secure to the ryots was the enjoyment of *their* share of the produce, but not any part of the State's share, the whole of which was transferred to the zemindars.

(*f*) There is nothing in the specific provisions of the Regulations to justify a claim to anything more than this share of the produce on behalf of any ryots, except such as held extensive tenures from the time of the settlement.

36. As regards (*a*) it is not necessary to vindicate the proposition at any length. No one will question it. But Lord Cornwallis seems specially to mix up (*a*) and (*b*). For instance in his arguments, paragraphs 32 and 33 of his minute of the 3rd February, quoted by Mr. O'Kinealy, he seems to regard raising the rents of an estate as imposing *taxes* on the tenants, and meets Mr. Shore's argument that as *proprietors* the landlords may raise their rents and resist interference, as a claim on their behalf to impose *new taxes*. Similarly, while himself drawing the distinction in the passage quoted by Mr. O'Kinealy in paragraph 31 of his note, he says as a *reductio ad absurdum* this is not taxation but a declaration that the property of the landholder is at the absolute disposal of Government. If he fully understood or admitted that the State was the landholder, there would be no absurdity.

37 (*b*). I feel little doubt that the right of Government to the full normal rent of the land was the original foundation of the right to a specific share of the produce, but if any one questions this opinion it is of no consequence, and I waive any argument derived from it; the next proposition suffices.

38 (*c*). Whether as a fundamental or as a derived right it matters little, but no one will, I think, question that at the time when the East India Company succeeded to the Mogul Government, it was regarded as a normal right of the State that it was entitled to a *definite share of the gross produce of the land*. Thus in the 5th Report, paragraph 16, quoted by Mr O'Kinealy, we read—"This rule is traceable as a *general principle*, through *every part of the Empire which has yet come under the British dominion*, and undoubtedly had its origin in times anterior to the entering of the Mahomedans into India. By this rule the produce of the land, whether taken in kind *or estimated in money* (observe those words), was understood to be shared in *distinct* proportions between the cultivators and Government. The shares varied when the lands were recently cleared and required extraordinary labour, but when it was fully settled and productive, the cultivator had *about two-fifths* and the Government the remainder. The Government share was again divided with the zemindars and the village officers in such proportion that the zemindars retained no more than one-tenth of this share."

Or, again, as Lord Hastings says in his Revenue Minute of 21st September 1815—"It was well known (and even if it were questionable, the practice of the provinces which had more lately fallen under our dominion could set the doubt at rest) that the cultivating zemindars (i.e., ryots) were by a custom more ancient than all law entitled *to a certain share of the produce of their lands*, and that the rest, whether collected by pergunnah zemindars or by the officers of Government, was collected as the *huk* of the *Sircar*."

It would be easy to quote numerous passages in support of this view, but Mr. O'Kinealy admits it so freely that it would be waste of time to do so.

39 (*d*). Moreover, the next proposition, and the extracts which I have to adduce in support of it, and which show that this Government share of the produce was what was transferred to the zemindars, while the remaining share and that only was what it was intended to secure to the ryot at the permanent settlement, directly corroborate it. I maintain, then, that the fundamental idea of the permanent settlement was to transfer to the zemindar the Government share of the gross produce, whether paid in kind or *estimated in money*. Article 9 of Regulation I of 1793 seems to be so worded as to leave no room for possible doubt on this point. "From the limitation of the public demand upon the lands, the net income, and consequently the value (independent of increase of rent obtainable by improvements) of any landed property, for the assessment on which a distinct engagement has been or may be entered into between the Government and the proprietor, or that may be separately assessed, although included in one engagement with other estates belonging to the same proprietor, and which may be offered for public or private sale entire, will be ascertained by a comparison of the amount of the fixed jumma assessed upon it (which, agreeable to the foregoing declarations, is to remain unalterable for ever to whomsoever the property may be transferred) *with the whole of its produce*, allowing for the charges of management."

40. This makes it clear that produce and not money rental was the ultimate standard to be appealed to in any question of rent between the zemindar and ryot, and also explains the well-known rule (inexplicable on any other grounds) that if the character of the produce was changed, the rent must also be changed. Mr. O'Kinealy, indeed, himself draws this very conclusion from the article, not seeming to see how fatal it is to his and Mr. Mackenzie's general contention. "The rule amounts to this * * * * * * the net rental was a fixed—a certain and not an uncertain or variable *share of the produce*." We find indeed that in some cases, if the rental payable by the ryots could not be in any other way determined, it was a custom to settle the amount by an actual reference to produce.

41. "The cultivators of the soil had the right, or perhaps it was the usage, when excessive *money* rents were demanded of them, to offer to the person entitled to the *rent* of their lands the alternative of receiving his dues *in kind, according to the pergunnah rule of division*." (Report of Mr. Fane, Collector of Tirhoot, in 1821.) What is the meaning of this unless what Lord Hastings terms the 'huk of the Sircar' had been delegated to the zemindar? Hence, I have no fault to find with the description Mr. O'Kinealy gives at page 14 of his note of the relative positions of the State, the zemindars, and the ryots as determined by the permanent settlement. "By the common law of India, the ruling power was entitled to a certain, and only a certain, proportion of the produce either in money or in kind, of every beegha of land, known as the legal due of Government, unless it transferred its right for a term or in perpetuity, or limited the public demand upon the whole lands belonging to an individual, leaving him to appropriate to his own use the difference between the value of such

proportion of the produce and the sum payable to the public, whilst he continued to discharge the latter. The Government limited its demand; the zemindars were expected to improve their estates, and thus to increase the raw produce of the country, and with it their certain share; but Government never intended to give in addition, either in whole or in part, the customary share of the ryot, which did not belong to it, which it never even claimed."

42. How Mr. O'Kinealy reconciles the doctrine of this passage with his general contention that Government did not "delegate its powers of enhancement to the zemindars," I am at a loss to conceive. The cultivator's share of the produce was, as pointed out by Mr. O'Kinealy, never claimed by the Government. Its sovereign power of taxation may have extended to this share, but its customary powers of assessment only extended to ascertaining, and from time to time fixing, in money, the value of the State share of the produce. This power it obviously delegated to the zemindars, while at the same time it no doubt intended to protect the ryots from encroachments on the remainder.

43. The question is of so much importance, and Mr. O'Kinealy's and Mr. Mackenzie's contention so obviously depends on the argument that the State did not delegate its *share of the produce* to the zemindars, that I will give a series of extracts from the chief authorities of the period favourable to the ryots, showing that this was the only doctrine known to them. Thus, Mr. Harrington's own opinion given at page 85 of his minute of the 3rd July 1827, is "that *the rights and interests of the State in the land rents payable by the ryots* and other occupants of the soil, *were made over by composition and contract* in perpetuity to the persons who engaged for the land revenue receivable by Government."

44. Mr. Holt Mackenzie thus writes to Mr. Harrington:—"I think therefore that you have essentially diminished the chance of doing good, through the proposed Regulation, by omitting the rules I proposed with the view of assessing or compelling the zemindars to assess all estates for which the Government demand has been fixed *on the same principle as is applicable to estates not permanently settled*, and to lakhiraj lands."

What would be the meaning of assessing permanently settled estates on the same principle as is applicable to estates not permanently settled, unless Mr. Holt Mackenzie considered that in the former the zemindar stood in precisely the same position as the State did in the latter?

45. Again, in 1832, the Governor-General, Lord William Bentinck, thus wrote in his letter dated 29th September to the Court of Directors:—"It was observed, that in regard to the provinces under a perpetual settlement, it might be premised that rents had greatly risen since the year 1793, in consequence of the rise of prices. The question then was, who was to reap the profit arising from that source? The Government had precluded itself from participating in the benefit. If the ryots were to participate, by what standard was the demand upon them to be regulated? If it were possible to ascertain the rents paid by them in 1793, it would," in his Lordship's opinion, "be unjust to fix those rates at the present day. In many instances, the increase of profit might have been created by means of improvements made at the exclusive expense of the zemindars; in many more instances, the fee-simple of estates had been tranferred, on the understanding that the rents were not to suffer diminution by the act of the Legislature, and any attempt now to interfere between the landlord and tenant, would," His Lordship apprehended, "be productive of infinite confusion, and would infallibly tend to shake the confidence which the people had hitherto reposed in the Government."

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There was, "however, *no disputing the fact*, that in 1793, the British Government *disclaimed for itself and in favour of the zemindars*, all claim to the rent of the land, in consideration of a fixed annual revenue, which the zemindars bound themselves to pay. The Regulations of Government provided at the same time for the preservation of all rights, prescriptive and other, of all the cultivating classes. The ryots were heretofore nominally the tenants of the State; but they became *de jure*, what they had long been *de facto*, the tenants of the zemindars, whose demand on them was thus acknowledged and legalized to the *extent of the Government share of the gross produce of the soil*; what that share was, i.e. what proportion it bore to the whole, never having been defined. But at the same time" His Lordship was of opinion "that in fixing the revenue in perpetuity, the Government compromised no rights but its own *to the increased rent which would have accrued naturally from increased produce, enhanced prices*, and the reclaiming of waste lands; and that no act of the Government could be construed as legalizing a demand on the part of the zemindars of more than *the proper land rent, that is, the Government share of the gross produce*; but at the same time *all that the cultivating classes had a right to demand* was that the proportion which the Government share should bear to the gross produce of the soil should be regulated on some fixed principle which might always and easily be appealed to. The rent realized by the zemindar would fluctuate, more or less, under such a principle; but by this fluctuation he would gain as often as he would lose, and the rent taken from the cultivating tenant would not trench, as it might be feared was sometimes the case at present, on the very means of subsistence and just wages of labour."

46. It is very obvious from the above what Lord William Bentinck would have thought of Mr. O'Kinealy's denial that the State delegated its powers of enhancement to the zemindars; it delegated precisely what it possessed, the right to the Government share of the produce which, when commuted from time to time into money payments, involved enhancement of rents. Nor do I see that any other conclusion legitimately follows from the correspondence

between Sir John Shore, Lord Cornwallis, and the Court of Directors to which Mr. O'Kinealy expressly appeals.

47. In that correspondence Sir John Shore confidently expresses his opinion that any settlement with the zemindars as proprietors would naturally lead to their claiming not merely the full powers of the State to enhance the rents of the ryots, but even unlimited powers to do so. It is this extreme claim which Mr. Shore puts into the mouth of the zemindars to which Lord Cornwallis more specially objects. "If Mr. Shore means that, after having declared the zemindar proprietor of the soil, in order to be consistent, we have no right prevent him imposing new abwabs or taxes on the lands in cultivation, I must differ from him in opinion." The imposition of abwabs or cesses was always regarded as an illegal exaction, though, as Mr. Field has correctly pointed out, it was often only an illegal way of obtaining enhanced money rents which the zemindar was perfectly entitled to demand on other and legal grounds. Lord Cornwallis' argument that every ryot must hold his land under an express or implied agreement to pay a certain sum obviously comes to nothing, if, as was evidently the true state of the case, the sum was to be calculated on a portion of the produce commuted into money, and not a sum independent of the kind and value of the crops produced. So far as Lord Cornwallis objected to the zemindars exercising more powers of enhancement than resulted from their being the heirs of the Government share of the produce, his contention may be freely admitted. But though his argument is somewhat confused, it contains nothing which indicates that he would have refused to allow them to enhance up to the full value of the Government share of the produce.

48. But whether Lord Cornwallis would or would not concede this right, the Court of Directors in their reply seemed to have fairly recognized it. "As so great a change in habits and situation can only be gradual, the interference of Government may, for a considerable period, be necessary to prevent the landholders from making use of their own permanent position for the purpose of exaction and oppression. We therefore wish to have it distinctly understood that while we confirm to the landholders the possession of the districts which they now hold, and subject only to the revenue now settled, and while we *disclaim any interference with respect to the situation of the ryots or the sums paid by them* with any view *to an addition of revenue to ourselves*, we expressly reserve the right which clearly belongs to us as *sovereigns* of interposing our authority in making from time to time all such Regulations as may be necessary to prevent the ryots being improperly disturbed in their possession or loaded with unwarrantable exactions."

49. I see no fundamental difference between the argument of the Court of Directors and that of Lord William Bentinck previously quoted. In effect the Court of Directors say that there is danger that the zemindars will utilize their new permanent position entitling them to claim the rents previously due to the State as a lever for unduly extending these rights and preferring unwarrantable demands. With the rents legally due to the State, which now become due to the zemindars, no interference should be exercised; but if the zemindars exceeded these limits, the sovereign power of the State to protect all classes in the enjoyment of their rights must be brought into operation.

50(*c*). The next proposition follows from the preceding one, and is indeed proved by the same arguments. I cannot find a single authority for the view that Government intended to give to the ryots any benefit from enhanced prices operating on the State share of the produce, the arguments and apprehensions are all the other way, that the zemindars will take so much as to trench on the ryot's share of the produce.

51. I maintain, then, that the spirit and intention of the permanent settlement was to secure to the ryots the share of the produce to which they previously had been entitled, and to protect them against abwabs or cesses such as Lord Cornwallis would call taxation coming out of their share of the gross produce. On the other hand, there is no evidence whatsoever to show that it was intended to confer upon them any *new* proprietary rights other than those which they already possessed adversely to the State. As regards the zemindars the intention was to confer on them for a contract sum the Government share of the gross produce, and to this extent to confer on them a *greater* proprietary interest than they previously possessed.

52(*c*). Perhaps, however, it may be contended that in giving effect to this intention certain provisions were introduced into the Regulations which extended to the ryots greater protection than the above.

By section 54, Regulation VIII of 1793, all zemindars were required to revise the abwabs then being collected in consort with the ryot, and to consolidate them with the assul into one specific sum: pottahs would then be delivered within a specified period on the above terms.

By section 55 the imposition of new abwabs or mhatoot is absolutely prohibited, thus protecting them against what Lord Cornwallis called new taxation. Evidently the above provisions impose obligations on both parties. If the zemindar be prohibited from imposing new cesses, the ryots are bound to accept the consolidation with the assul of those already in existence, a stipulation which can only be considered reasonable if it be admitted that these abwabs practically replaced the increased rents to which the zemindars were on other grounds legally entitled. If the zemindar is bound to deliver, the ryot is bound to accept the pottahs on these terms.

53. I need not follow Mr. Mackenzie in analysing all the sections of Regulation VIII of 1793, which bear upon the question. They no doubt indicate a hope that money rents will be preferred, and also offer what would practically be an *istemraree* tenure to those ryots who were willing to accept the consolidation of the abwabs with the assul, and could claim pottah for money rents on those terms; but, on the other hand, they clearly left the pergunnah rates intact wherever they existed. We have therefore to consider the following cases as affected by the above rules :—

(*a*) The case of ryots at the time of the settlement, holding their lands at definite money rates not dependent upon the nature or value of the produce, who agreed to accept pottahs consolidating the assul and the abwabs.

(*b*) The case of similar ryots who, however, declined to accept pottahs on those terms.

(*c*) The case of ryots who, while not holding fixed money rents, united with the zemindar in agreeing to hold at such rents for the future according to section 56.

(*d*) The case of ryots, whose rents were determined according to pergunnah rates, the measurement of crops, payments in kind, or any other similar system dependent on custom.

(*e*) The case of the ryots not in existence at the time of the permanent settlement, who either brought waste lands under cultivation, or who succeeded to the holdings of other ryots which had been relinquished in favour of the zemindar.

54. Of the above, class (*a*) seems to be entitled to hold at fixed rates permanently. As regards class (*b*), this cannot be affirmed with equal confidence. The obligation of agreeing to the terms prescribed by the legislature was mutual. If the ryots would not accept pottahs consolidating the abwabs with the rent (and we know that in most cases they persistently refused to do so), the zemindar would be entitled to cancel the pottah and to enter into an engagement with a new tenant in accordance with any of the systems indicated in the Regulations. The third class would apparently have the same rights as the first; but the fourth and fifth classes could apparently raise no objections to the rates of rent being determined on the basis of produce, unless it could be specifically proved that the pergunnah rate was determined on some other consideration. Considering therefore the overwhelming evidence that can be adduced to show that a share of the gross produce was the fundamental standard by which the liabilities of the ryot were determined, there seems nothing in this Regulation negativing the maintenance of this standard except as regards classes (*a*) and (*c*), and their descendants. This view of the effect of the Regulations seems clearly in accordance with the opinions which currently obtained amongst the most experienced revenue officers of Government for a period succeeding the settlement.

55. Mr. Mackenzie refers, in paragraph 27 (*b*) of his note of the 20th January, to the draft Regulation drawn up by Mr. Harrington in 1826. In the minute from which I have already quoted, to which that draft Regulation is an annexure, Mr. Harrington fully states his own views of the position of the ryots under the permanent settlement. He emphasises those views by expressly stating that they are the result of forty years' experience; and it will not be denied that his object was to make out the best case he could for the ryots. The first of the causes which he enumerates as having led to the failure of securing the ryots against oppression is—

"The omission of clear and definite rules in the Regulations of 1793, and subsequent years, for declaring the rights and tenure of the ryots whose rents were, in many instances, left to be adjusted by pergunnah or other supposed local rates, no longer in existence, or ascertainable." He attributes this omission to the extreme *intricacy* and *difficulty* of the subject, and quotes Sir John Shore's views to this effect.

56. As early as 1812, Mr. H. Colbrooke was "compelled, however reluctantly, to relinquish the idea of restoring a definite and certain standard of rents." A few years later, however, he was so impressed with the necessity of taking some measures for protecting the ryots from oppression, that he proposed to substitute for the old undiscoverable rates the best equivalents which could now be ascertained, "without any apprehension of violating faith if they should differ in some degree from the ancient usage under the difficulty which must now attend the research."

57. Commenting on these minutes of Mr. Colbrooke, and on the propositions made in the correspondence to which they led, Mr. Harrington remarks that "there is too much reason to conclude that there has been a very general enhancement of the rents of land in the Province of Bengal during the period which has elapsed since the formation of the permanent settlement in 1790; and if engagements have been taken for it from the cultivators and under-tenants, *I see not how they can be set aside at this time*, unless shown to have been extorted by compulsion, or to be otherwise unlawful. Where no voluntary engagements may have been executed, *and* the tenure is of a permanent nature (such as that of a khodkhast occupant), held, according to established usage, on condition of paying a specific rent, or a rent determinable by a fixed rate, or other known principle of adjustment, there seems to be no just and sufficient reason why any excess taken in past years, above the proper rent, which ought to have been received according to the conditions of the tenure,

should be authorized, and allowed to be taken without the consent of the tenants, in future years.

* * * * *

"A distinction, however, must I conceive, be made *between the ancient tenures, which subsisted before the permanent settlement, and such as have been since created by the landholders* with whom that settlement was made, or their representatives. If waste lands have been brought into cultivation on specific conditions voluntarily accepted by the tenant, or any other tenures have been acquired from the landholders since the formation of the permanent settlement, and such conditions and tenures are legal and unexceptionable under the Regulations in force, they must, I think, be maintained."

58. It is quite evident that, as regards holdings which date from a period after the permanent settlement, Mr. Harrington would allow the landlord the fullest discretion, so far as not absolutely prohibited by law. Obviously under this principle, a zemindar might recover any rent he could obtain not exceeding the money equivalent of the *State share of the produce*, which I contend is the only equitable limitation that can be derived from the permanent settlement to the demands of the zemindar from all ryots who do not hold *istemraree* tenures.

59. Similarly, in the same minute, commenting on a proposal of Mr. Holt Mackenzie's which I have already quoted, to settle the rents of ryots in permanently settled estates by the agency of the Collectors, Mr. Harrington writes:—"Now however proper it may be to vest the revenue officers with the powers above specified in all instances where a permanent settlement has not been made with the landholders, and however much we may regret that it was not done in the Lower Provinces (as virtually proposed by Mr. Shore) *before the rights and interests of the State in the rents payable by the ryots* and other occupants of the soil were made over by composition and contract in perpetuity to the persons who engaged for the land revenue receivable by Government, I cannot *but entertain some doubt, whether we should now be warranted in taking out of the hands of the landholders, and placing in those of the Collectors, or other officers of Government, the entire adjustment of the rents of their estates.*"

60. The opinion of the Court of Directors at this time as to the extent of the ryots' rights appears in the following passage in a Despatch dated 10th November 1824:—"Should you succeed in securing to the ryots those rights which it was assuredly the intention of the permanent settlement arrangements to preserve and maintain, and should you in all cases where the nature and extent of these rights cannot be now satisfactorily ascertained and fixed provide such a limit to the demand upon the ryots *as fully to leave to them the cultivators' profits* under leases of considerable length, we should hope that the interests of that great body of the agricultural community may be satisfactorily secured."

It appears from this passage that what the Court of Directors considered as the nearest equivalent to the ryots' share of the produce was the cultivators' profits.

61. Mr. Harrington with his minute submitted a draft Regulation for the protection of the ryots, but even his moderate proposals, moderate at least in comparison with the claims now preferred in their behalf by Mr. O'Kinealy and Mr. Mackenzie, were not accepted. They were, as Mr Mackenzie remarks, violently opposed by two of the Judges of the Sudder Adawlut as an infringement of the permanent settlement and were abandoned.

62 I have already referred to a memorial on the land tenure of India by Mr. N. J. Halhed. His views on the standard by which the ryot's rent receipts ought to be regulated are instructive, as he was an ardent champion of the ryots. He recommends that the true statistics regarding the assessment of the ryots in permanently settled estates should be obtained. This would enable the Collectors "to determine whether the demands upon the ryots were such as to afford the cultivators a fair return for their risk and labour, and in all cases of over demand to fix a proper limit. When the standard of taxation has been ascertained, the zemindars must be prohibited from taking anything in excess of it." Though I would demur to Mr. Halhed's use of the word taxation as inappropriate, it is evident he does not consider the ryots entitled to more than the cultivator's return.

63. I now come to the opinion of Lord William Bentinck in the letter of the 29th September 1832 already referred to:—"His Lordship would not attempt to fix a rent upon each field either in money or in produce, which a landlord-zemindar could legally demand; but the very favourable terms on which the permanent settlement was concluded with the zemindars, the right which Government always has reserved to itself of interfering on behalf of the cultivating community, and the want of moderation which has generally been shown by the zemindars in regulating their demands on their tenants who are attached by habit to the soil and cannot from peculiarity of circumstances avail themselves of the same remedies by which tenants in other countries counteract the exorbitant demands of their landlords, were, his Lordship observed, all reasons which called for or would justify on the part of Government some attempt to fix a limit to the demands of the landlord.

"The difficulty lay in fixing the proportion of the standard crops which, without depriving the zemindar of his proprietary right, would still leave the producer a fair remuneration, but not an excessive one, for his labour and outlay. His Lordship *assumed that the ryots in Bengal of the present day had no right to participate in the profits arising out of the limitation of the Government demand*, and he therefore did not deem it incumbent on Government to enact at all hazards new rules for their protection, but should the Vice-President in Council consider it proper to agitate the question further, by circulating interrogatories to the mofussil

authorities, His Lordship was of opinion that their attention should be confined to the point of determining *how far it would be expedient and practicable to allow an option to the cultivators to pay in kind.*"

64. I consider that I have sufficiently proved all the propositions which I enumerated in paragraph 35. It was the intention of the permanent settlement to make over to the zemindars its own interest in the land, that is, the Government share of the produce, and *whatever money rent* was the equivalent of that share, and the only ryots protected from enhancement up to this limit by the terms of the settlement were such as held *istemraree* tenures, and acted upon their rights so far as either to take pottahs on the prescribed terms or at least to resist successfully any enhancement of their rents. Mr. Mackenzie's and Mr. O'Kinealy's argument comes to this, that all resident ryots are, according to the intentions of that settlement, entitled to hold *now* at the same *money rental* that they were or might have been found liable to pay in 1793, and by this means they justify the endeavour to obtain for them very favourable terms. I maintain that this is glaringly in contradiction to the *spirit* of that settlement, which was manifestly to give the zemindar the full benefit of any increase derived from the Government share of the produce, and only obtains some colour of support from the letter of the Regulations, because the chief author of these Regulations did not realize that fixing money rents was not *protecting the ryots*, but conferring on them most valuable proprietary rights which at that time were vested in the State.

65. (2)—I now come to the second point that, whatever argument Mr. O'Kinealy and Mr. Mackenzie may construct out of the words of the Regulations and the writings of its chief authors, these arguments were not only not accepted by the chief revenue as well as judicial officers of Government after the settlement, but also do not represent the view of those Regulations taken by the framers of Act X of 1859, and that we as a Commission ought not to go behind that Act in an important question of principle of this kind.

66. Act X recognizes no class entitled to hold at privileged rates except those who held *istemraree* tenures from the time of the permanent settlement, or who could give what was considered sufficient presumptive proof of this. Ordinary ryots having rights of occupancy were to pay a fair and equitable rent. Now, we know that these words were chosen with much care and in preference to any reference to "pergunnah" or "customary" rates of rent. But what meaning can fair and equitable as applied to rent have except such a rent as secures to the rent-payer the full cultivation profits of the land and to the rent-receiver the full natural rent of it. Mr. Mackenzie objects to any comparison of the rent of occupancy ryots with those of tenants-at-will, who of course have to pay the rent determined by the market value of the land. It does not matter much whether we call it the natural rent, the market rate of rent, the competition rent, or by any other name. That rent which the land can afford to pay is the rational standard of a fair and eqitable rent, and if we endeavour to adopt any other, or desire to make any other standard than that of supply and demand, the test of what is fair and equitable, we commit a grievous mistake.

67. Moreover, we have the very best evidence possible *that this was the intention of the framers of the Act*, in the letter of Sir Henry Ricketts, which forms part of the correspondence which has been laid before us. In this letter Sir Henry Ricketts thus writes:—"Assuredly when we were engaged in framing Act X of 1859, and said in section 6 any ryot who has cultivated or held land for 12 years has a right of occupancy in the land so held and cultivated by him, and in section 5, ryots having right of occupancy are entitled to receive pottahs at fair and equitable rents, we never dreamed of giving them an advantage of one-third over their tenants-at-will neighbours * * As far as I can recollect in all the discussions we had in framing Act X of 1859, in all the suggestions we received from all parts of the country, there was never any mention of any considerable advantage to occupancy ryots beyond protection against summary dispossession. Having held possession for 12 years, a ryot was to have the right of remaining in possession, *at a fair and equitable rent. Assuredly in 1859, the market rate of the day regulated by cost of labour, value of produce, increasing or decreasing demands for land, was the rate held to be fair and equitable.*" It would be impossible to find a more emphatic condemnation by anticipation of the line of argument which Mr. Mackenzie and Mr. O'Kinealy have adopted than is contained in the above passage.

68. I consider therefore there is nothing whatever to warrant the argument by which Mr. Mackenzie justifies his proposal to fix a low rental for occupancy ryots of the present day. Now that the ryot's right has by lapse of time and advancing prices become generally a thing of real value, I can support no proposal which tends to confiscate this, or to limit it in an arbitrary and unconstitutional way." If Mr. Mackenzie means that the share of the gross produce which it was intended to secure to the ryots at the permanent settlement has now become a thing of real value, he is, I am certain, totally mistaken, and no ryot of the present day will thank him for securing him two-fifths or whatever other proportion of the gross produce it was customary for him to receive in 1793. If he means anything else, the confiscation is on the other side. The permanent settlement intended to confer on the zemindar the full Government share of the gross produce; give him that share now, or its equivalent in money, and he will be abundantly satisfied. Act X of 1859 was designed to give him the full market rent of land as determined by supply and demand, and it is the failure of the courts to give practical effect to that intention, and not enhanced prices, which has converted the occupancy right into a thing of real value

69. My argument that rents at the time of the permanent settlement were rack-rents, or say 'full rents' as much as the land could afford to pay, is a much more dangerous one to their theory than Mr. Mackenzie and Mr. O'Kinealy are disposed to admit; as the zemindars are entitled to the same *share* of the produce *now* as yielded that rent *then*, and the simple fact is that a reversion to the standard of the permanent settlement means sheer ruin to the ryots; in fact, the exactly opposite result to that for which Mr. O'Kinealy and Mr. Mackenzie contend. The truth is, that from some cause or other the ryots, even in 1793, were unable to pay the pergunnah rates, which were supposed to be the equivalent of the State share of the produce. Whether the cost of cultivation had unduly increased, or whether the second class lands, which had to be cultivated, could not pay the same proportion of the produce as the first class lands that would be first cultivated, or whether the very complicated rules for ascertaining the pergunnah rates from the value of the produce had been manipulated in the interests of the zemindars, be the cause what it may, the effect is clear that these rates were higher than what the ryots did pay or could afford to pay. And it is owing to this cause quite as much as to the indefiniteness of the rules, that the protection afforded the ryots by the permanent settlement Regulations proved so inadequate.

70. Mr. Holt Mackenzie's opinion on this point seems quite decisive. In a letter to Mr. Harrington, quoted by that gentleman in his minute, and already referred to, he thus writes:—"Reference to pergunnah rates is full of danger. Where the canoongoe office has been uniformly maintained, they seem to be familiarly known, and in some districts they come *near the rates actually chargeable;* but in most districts *they cannot be applied without ruin to the ryots;* and where they come nearest to the actually prevailing rates *they must be applied with so much allowance for nabood, and the like*, as to be nearly nugatory, leaving the actual assessment which would result from them vague and uncertain."

71. Mr. Shore's opinion was that the settlement of Toodur Mull may have probably formed the basis of the pergunnah rates; and he also states in his minute that "these rates are formed with respect to the produce of the land at so much per beegha." Some attempt must have undoubtedly been made of the kind described by Mr. Field to arrange them so that they would fluctuate with the current value of the produce; otherwise it is difficult to conceive why the system should have been as intricate and difficult to explain as Sir John Shore says that it was.

At any rate Mr. Shore says, in 1789, that "the rates not only varied in the different Collectorships, but in the pergunnahs composing them, in the villages, and in the lands of the same village, and the total exacted far exceeded *the rates of Toodur Mull.*" Evidently therefore there was some system by which the rates could be raised; and at the time of the permanent settlement they were in most places higher than the lands could afford to pay.

72. I hold therefore most emphatically that any attempt to make out the right of occupancy ryots to hold their lands at anything less than market rates from the letter of the Regulations, enacted at the time of the permanent settlement, or from the spirit of that settlement, is altogether futile. All that could be established is the right of the ryots to the secure enjoyment of two-fifths of the gross produce or whatever else may have been their customary share. Equally futile is it to rely on the interpretation of those Regulations adopted by Act X of 1859. The full market value of the rent was the rate which the framers of that Act intended fair and equitable.

73. If therefore we wish to give the occupancy ryot an advantageous tenure, we must justify our doing so on other grounds. This is what I would do on the ground of public policy as well as on the ground that it is the natural development of a right such as that of the occupancy ryot which was defined by Act X of 1859. In Bengal competition tends and will continue to tend to run up the rents of tenants-at-will to a point which leaves them the barest cultivator's profits. It is to the best interests of society that the regular body of cultivators should receive something more, something that will remove them from the condition of cottiers, and therefore I would openly give them some advantage. Moreover, any limitation to perfect freedom of contract, as regards land, must, if left to its natural operation, influence the market price in favour of the protected party. The fact that one tenant is liable to have his rent enhanced arbitrarily while in the case of the other this can only be done after a suit in court, and after the court has come to a conclusion on the equity of the rent demanded, must inevitably secure the latter more favourable terms.

74. It cannot, I would contend, be unfair to give effect to this distinction when the Collector is called upon, as he will be under the draft Bill, to determine the prevailing rates of rent of both classes of ryots. And therefore if he finds that tenants left to perfect freedom of contract have to pay at a certain rate, there is nothing unreasonable in his fixing a somewhat lower rate for tenants with rights of occupancy. I infer from the tone of Sir H. Ricketts' letter that, while it was not intended in 1859, he would in no way disapprove of this, though he considers it difficult to determine what percentage of advantage would be expedient.

75. At any rate let us labour under no delusions and let us not attempt to justify the favourable tenure of the occupant ryot on grounds which will not bear investigation. If the occupancy ryot is to be given a tenure on advantageous terms, it must be in the form of a concession which is justified as a natural development of the state of things created by Act X of 1859, and by the requirements of public policy.

76. Moreover, I cannot but think that concessions ought to be made on both sides with great advantage. The zemindar ought, I think, to concede to the occupancy ryot a holding on more favourable terms than tenants-at-will, the rate being not more than 25 and not less than 12½ per cent. He ought also to waive all objections to the acquisition of the occupancy right being facilitated, and to the legislature taking effectual means to put it in the power of any *bonâ fide* cultivator who settles down in a neighbourhood and makes cultivation his profession to acquire occupancy. Individually, though very reluctant to touch so established a landmark as the 12 years' rule, I think there is no great objection on any other ground, or injustice in reducing the period as Mr. Mackenzie proposes.

77. On the other hand, the more I think over it, the more I am satisfied of the justice of the claim of the zemindars, as preferred by Baboo Mohini Mohun Roy, to some alteration in the 20 years' presumption rule; and I look upon this as the chief concession that ought to be made to the zemindar *per contra*. This touches no principle, only a mere presumption or rule of evidence, which may have been fair in 1859 when neither party was forewarned, but which becomes more unfair every year when the ryot can accumulate his evidence; but the zemindar can practically do nothing to procure any rebutting evidence. Moreover, it is particularly unfair as regards auction purchasers who can procure no evidence from their predecessors.

78. It has the further great disadvantage pointed out by Baboo Mohini Mohun Roy, that it drives a friendly and lenient but prudent zemindar to a general enhancement of rents every 15 years or so, to prevent the fatal evidence of an *istemrari* tenure being built up against him. I believe the presumption to be untrue as well as unjust; untrue because there are numberless ryots whose rents the zemindars have not been able to enhance since 1859, who nevertheless have not held at fixed rates since the permanent settlement; unjust because by its silent operation it is gradually enlarging the number of such tenures which in equity is no longer susceptible of increase.

79. I would therefore provide for the 20 years, being the 20 years before the new Bill becomes law, and would at the same time allow any ryot who now possesses such evidence to register his tenure so as to prevent his losing the evidence hereafter. I would not make registration obligatory, as many ryots might never become aware of the provision.

80. In conclusion, I would indicate the lines on which the Bill, in my opinion, so far as it depends on subletting, should be drawn up. I am well aware that the work of destruction is much easier than that of construction, and I therefore do not think this the more difficult part of the work. It should then, I think, be laid down in the most unqualified and uncompromising manner, that sub-letting, at least as a system or for any long period, is an entire abuse of the occupancy right, and leads to its forfeiture if persevered in. There are a variety of rights in land which may be sub-let, putnees, mocurarees, aymas, hawalas, and many more. I would put no restriction on the sub-letting of these interests; but the occupancy right is designed to protect cultivation and is sacred to the cultivator, and to sub-let it, save in exceptional circumstances, is altogether an abuse of it.

81. I do not believe, however, that we can satisfactorily discourage it except *by interesting the landlord in its suppression*. I distrust Mr. Mackenzie's self-adjusting proposal because it does not give the zemindar any interest in stopping sub-letting; and unless we utilize his agency, we can hardly expect to succeed. I would therefore not hesitate to prescribe that if the occupant ryot sub-lets, or, if you like, say sub-lets for a longer period than two years, the zemindar may serve a notice upon him requiring him to resume cultivation. If he fails to do so during the agricultural year succeeding the service of the notice, I would authorize the zemindar to eject him, and at his option to take over the sub-lessee as his tenant or lease the land to another tenant. In either case the right of occupancy would lapse. If, however, the zemindar fails to take action for twelve years, and the land remains sub-let to the same sub-lessee, this man would acquire the right of occupancy, and could claim to be admitted as his tenant by the zemindar. The zemindar similarly could call upon the sub-lessee to attorn to him; in either case the rent of the new tenant would be the sum which he was paying, or the sum the former tenant was paying, whichever might be the highest. In this way there would be some prospect after a time of effectually discouraging sub-letting.

82. If the occupancy ryot on the other hand sub-lets a portion only of his holding, the zemindar should have the same right of calling upon him to resume cultivation of the whole; and on his failing to comply, the occupancy right would lapse. If, however, no action was taken for twelve years, it would be fairer to oust the occupancy ryot only from the portion sub-let, leaving him his right intact in the remainder. The zemindar could not complain of the division of the holding which would thus result, as he could have put a stop to it at an earlier period had he chosen. This, however, is a matter of detail.

83. The above system would apply to ryots obtaining the right of occupancy after the Bill became law, and also to such as already possessed it, but had not hitherto sub-let. Some further provisions are necessary to meet the case of ryots already possessed of the right of occupancy who may have sub-let before the Act came into force. If the sub-lessee had not been in possession for twelve years no difficulty would arise. The occupancy ryot would be able to resume cultivation at his option, and failing to do so the penalty will be as before.

If, however, the twelve years were nearly completed, he should be allowed two or three years after the Act came into force to avail himself of this resource.

84. The case, however, remains in which the occupancy ryot may have sub-let for more than twelve years. Under these circumstances, Mr. Mackenzie's draft Bill proposed to vest the occupancy right in the sub-lessee, converting the former occupant ryot into a middleman. I would adopt this except that I think it would be fairer to allow the occupant ryot a limited period, say three years, after the Act came into force, within which he might resume cultivation. Under the existing law the sub-lessee of an occupancy ryot does not acquire occupancy rights; and it would be no injustice to keep him out of them under the new law for a brief period.

85. The Rungpore jotedars, the Backergunge hawaladars, and other ryots of this class who systematically sub-let, but who, under the existing law, would not improbably be held as the occupancy ryots, would no doubt not avail themselves of the option. They would then become in name what they are already in fact middlemen, and unless they could prove by local custom or by the circumstances of their tenure before 1859, or by express contract that they are entitled to a profit of more than 10 per cent. besides the cost of collection, they should be allowed this amount. I say designedly before 1859, because since Act X of that year came into force, the position of such ryots has been somewhat abnormal. The zemindars, especially since 1869, have not been able practically to obtain the "fair and equitable" rents from occupancy ryots, which it was the intention of the Act to give them. Any customary profit which the jotedars and others might lay claim to in excess of the 10 per cent., ought therefore to be established by evidence derived from an earlier period.

86. I suggest it as reasonable to allow the occupancy ryot to sub-let for two years, before giving the zemindar any right to interfere. This is a detail which is not vital to the scheme, but I am inclined to think that no evil consequences would ensue from conceding to the occupant ryots thus much. There might be many cases in which a *bonâ fide* cultivator might require to sub-let for a year or two, such as his going on a pilgrimage to Pooree or to Mecca; and this provision would also meet the difficulty which arises from making the occupancy right transferrable. Once made transferrable, extreme inconvenience would follow if any attempt was made, as was previously proposed, to preclude any but actual cultivators from purchasing. With the provision of allowing sub-letting for two years, it would be open to any one to purchase the occupancy right, but he would not be able to retain it for more than two years, unless he cultivated it himself. During that period he might find another purchaser who would be prepared to cultivate in person and retransfer the right to him; the new purchaser would then become the tenant, and the interest of the new cultivating purchaser would determine. Such a provision would considerably enhance the value of the occupancy right. If only actual cultivators are admitted to bid, the value will be much depreciated and all kinds of difficulties arise.

87. If, on the other hand, sub-letting to an unlimited extent is formally legalized, the objections against allowing the occupancy right to be transferred at the option of the tenant are indefinitely magnified. It will only lead to the right passing into the hands of money-lenders, rival zemindars, and other persons who will prove quarrelsome and obstructive tenants, and useless middlemen and rack-renters. Where the occupancy ryot is a lunatic, minor, or a woman, sub-letting for a longer period might be necessary, but even in these cases I would fix a definite limit of five or six years at the outside. The disqualified ryot might always cultivate by hired labour or sell the occupancy right, and in the interests of public policy it would be best to require him to resort to one of these alternatives, when the disqualification was likely to be of long duration.

88. We know the zemindars would probably object to the above procedure on the ground that it creates an additional middleman between the landlord and the cultivator; and instead of their being able to obtain the "fair and equitable" rent to which they are entitled from the occupancy ryot, they would only be able to obtain this rent less the 10 per cent. or other customary reduction that the new middleman could claim. I do not think this objection is one which the zemindars would be wise to press, or which is entitled to much consideration. The very fact that the tenure has for years been sub-let (and this is the hypothesis under which the difficulty arises) proves that the zemindar *has not been obtaining the full rent of the land*, he is therefore placed in no worse position than that which he has been actually occupying in the past. On the other hand, by precluding sub-letting and attaching the occupancy right to the actual cultivator, the new "fair and equitable" rent will be, as before shown, much higher than it has been in most cases where sub-letting largely prevails, and also, as Mr. O'Kinealy fully admitted, much higher than it would be if the sub-letting of the occupancy right is legalized. No true friend of the zemindars would therefore advise him to press this objection; if he loses 10 per cent. of a hypothetical rental, which, under any other system he would never obtain, he gains, on the other hand, 50 or 60 per cent. more than he would be likely to obtain under the only other alternative that is proposed.

89. On the other hand, this system brings into prominence the necessity for according the zemindar some practicable means of enhancing the rents of middlemen. If sub-letting is legalized, the middleman will in general be the occupancy ryot, and his rent will be susceptible

of enhancement under the rules for the enhancement of rents for such ryots. In this event the necessity for any special means for enhancing the rents of middlemen is much diminished; but if all occupancy ryots who habitually sub-let are converted into middlemen, some self-acting provision, such as I have proposed, to enable the zemindar to call upon the middleman to name the rent he is willing to pay, and in the event of the rent named being adequate to enable the zemindar to purchase the tenure at advantageous terms, will be requisite. This proposal is perhaps too novel to be adopted in the present Bill, and before the urgent necessity for something of the kind is proved by experience; but I throw it out for consideration now under the belief that, if sub-letting is to be prohibited, the advantages which it offers and the necessity for something of the kind will soon become apparent.

90. This proposal also leads me to point out that it is very desirable to introduce a provision into the new Bill, distinctly prohibiting any tenant from creating an encumbrance of a greater extent than his own interest in the land; that is, if he is a tenant for a term of years, he should not be entitled to create a permanent tenure; and if he is a tenant entitled to hold at a fluctuating rental, he should not be allowed to create an undertenure at a fixed rent. The inconvenience of these encumbrances which are binding on the person creating them and therefore on his transferrees has lately been brought prominently to notice. They obviously lead to fraud on the purchaser, and it is consonant both with law and equity to make them void *ab initio*, except to the extent of the interest of the person creating them.

91. In conclusion, I have only to point out that the last part of this note can be taken as a mere outline only of the shape in which I would mould the Bill, and is attached to the note only to meet the objection that no system disallowing sub-letting is feasible. I feel very little doubt that, if we are in earnest in disallowing the sub-lease of the occupancy right, it is quite possible to devise means to give effect to this intention.

H. L. HARRISON.

The 6th March 1880.

Addendum to MR. HARRISON'S *Note, dated 6th March* 1880.

IT might perhaps be inferred from the above note, that I would advocate the return to a share of the gross produce as the best standard of the 'fair and equitable' rent which has to be determined in the case of the occupancy ryot. This, however, is not my opinion, and I wish therefore to add a few words in explanation of my views on this point.

2. Undoubtedly, the old claim of Government extended to a share of the gross produce, and this is what was delegated to the zemindars (so far as anything definite was delegated at all), at the permanent settlement. If therefore we wish to place the zemindars in the same position in 1880, as they held in 1793, the object would most faithfully be obtained by authorizing them to take the same share of the gross produce now, as was the rule then. There are, however, three objections to this course, any one of which seems to me to be fatal to it:—

(1) There is no equity in reverting to this rule unless we give them *the same* share as they then had, and this cannot be done.

(2) A share in the gross produce, though a very natural, is an erroneous and altogether vicious standard of a fair and equitable rent.

(3) The events of the 70 years succeeding the permanent settlement virtually abrogated this standard, and Act X gave legislative sanction to its abrogation. It is not necessary to undo the work of Act X, and in the present case altogether inexpedient to do so.

Obviously if any share in the gross produce should be given to the zemindars, *on the ground of principle*, and as a return to the old order of things, it should be the same share as they were entitled to in 1793. As a *practical expedient* no doubt any share might be selected, but then, if the standard is a bad one, it should not be adopted at all on *practical* grounds. It is only as a principle of equity that it need be considered, and there is no equity in confiscating any portion of the share which rightfully belonged to the zemindar at the permanent settlement. Now not only would it be very difficult to ascertain what this share was; but so far as it can be ascertained, it would involve sheer ruin to the great body of the occupancy ryots, and drive lands out of cultivation. The most authoritative statement on the subject of the amount of the share belonging to Government is that it was three-fifths, and a rent equal to three-fifths of the gross produce is, I am sure, more than the great bulk of the arable land in Bengal can now afford to pay. At the time of the permanent settlement it seems to me overwhelmingly probable that the customary share of the produce due to the State was the real basis of the very intricate system by which the pergunnah rates were from time to time determined, and we also know on the authority of Holt Mackenzie that the pergunnah rates were generally ruinous to the ryots.

4. I have already expressed an opinion that the impossibility of the ryots paying the pergunnah rates (especially if consolidated with the existing abwabs) was one of the potent causes which enabled the zemindars to bring the ryots under their entire control after 1793; and this is what would happen again if their claims were to be regulated by the same standard now. Differing entirely in this respect from Mr. O'Kinealy and Mr. Mackenzie, (I am confidently of opinion that if we try to protect the ryots now by the same *standard of rent* I do not of course mean at the same money rental, but the same produce equivalent) by which they were protected at the permanent settlement, the protection will prove as nugatory now as it did then.

5. (2) The standard, however, of a gross share of the produce is altogether faulty, and therefore, except on the ground of equity, a very bad one to adopt. The only true standard of a fair and equitable rent is what the land can afford to pay, and this in no way varies with the produce. A share in the gross produce is a very favourable rule for the more fertile lands, but a very unfavourable one for those that are less fertile. This depends entirely on the very simple principle that, while the ryot who cultivates the less fertile land, has as large an appetite as the one who cultivates the more fertile lands, the latter do not ordinarily cost more to cultivate than the former. Thus supposing that 10 bigahs of land producing 8 maunds of paddy each in an average year can afford to pay half the produce as rent. This means that the remaining 40 maunds will, according to the laws of supply and demand as then and there in operation, furnish a sufficient cultivator's remuneration for the labour, expense, and risk of cultivation. But if so, the same amount of land producing on an average 5, 6, 10, or 12 maunds per beegha could afford to pay 10 maunds, 20 maunds, 60 maunds, or 80 maunds' rent, leaving the same cultivator's remuneration as before; and this is the rental towards which the amount paid for each of these holdings would tend if left to the unrestricted operation of natural laws. But by the rule of dividing the produce, the rental would be 25, 30, 40, 50, and 60 maunds instead of 10, 20, 40, 60, and 80 maunds; the result would be that the occupancy ryots of the two last plots would have a proprietary interest in them worth 10 maunds and 20 maunds respectively per annum. The occupiers of the third plot would be able to cultivate, but would have no proprietary interest in his holding at all. The occupiers of the first two plots would be unable to cultivate and would throw up their holdings.

6. It is in this last respect that the share of the gross produce rule operates so very fatally. If the landlord insists on his claim, all the poorer lands are thereby thrown out of cultivation. The landlord, however, is often obstinate, often fearful of injuring his rent-roll elsewhere if he gives way, and therefore he stands out and the land remains uncultivated; and yet it is land which could afford to pay a lower rate of rent. In the instances above given all lands producing between four maunds and eight maunds of paddy per beegha could afford to pay some rent, but if the half-produce standard were insisted on, they would all be left uncultivated. I know myself a large tract of arable land some five miles by two miles in extent in the Midnapore district which has been thrown out of cultivation for many years, because by change in the course of the rivers its productiveness had been affected. It had been very fertile, and the local rate was Rs. 3-8 per beegha. The putnidar insisted on obtaining this rent, and the land could not pay it. I learnt on inquiry that if he would reduce his demand to Re 1-8 per beegha, the whole area would be at once brought under cultivation. If any gross produce standard is adopted, either it must be a most unfair and inadequate rent for the superior lands, or it will, if claimed, throw a large quantity of inferior land out of cultivation.

7. (3) During the 70 years which succeeded the settlement the produce standard was lost sight of in the greater part of the Lower Provinces. I conceive that the process by which this went on was in truth the converse of that by which the share of gross produce rule was first established, then the State commuted its supreme proprietary right to all the rent which the land could afford to pay to a definite share of the gross produce. The zemindars received this right to a share of the gross produce from the State, and gradually and insensibly, partly by an abuse of their power, partly by the force of circumstances, partly by the inability of the ryots to pay the legalised rates, reconverted it into the general proprietary right to receive the full normal rental of the land from all except a few privileged ryots. I doubt whether the change is on the whole to be regretted, but anyhow, Act X by fixing a fair and equitable rent as the standard in lieu of a share of the gross produce, has ratified it, and it is unnecessary and unwise for us to go back to the old defective rule.

8. What the authors of Act X meant by a fair and equitable rent I have already shown. The market rent such as the land can afford to pay, and this I am most firmly convinced is the only solid ground on which we can base it; the only true standard by which we can gauge it. Give the occupancy ryot a rent less by a certain percentage than the market rent, or make him pay the full market rent, whichever you prefer, either will work; but unless we wish our work to prove futile, and worse confusion than ever in determining rents to arise out of it, it is by the standard of the rent which the land can afford to pay, and by that standard only that the revenue officers who have to fix a fair and equitable rent on ground No. 1 must be guided.

H. L. HARRISON.

Note by Mr. O'Kinealy on Enhancement, dated 16th June 1880.

THE views of the members of the committee in regard to the proper manner of dealing with the question of enhancement are so different that I purpose putting down briefly what I consider to be the relation which has existed and does exist between landlords and tenants in Bengal, since it seems to me that, if we get at a sound conception of that relation and see the various changes it has undergone, we shall have to a certain extent reduced the difficulty of our task. At the outset I may say that I will not, as Mr. Field conceives himself bound to do, confine myself solely to the regulations; but shall make use, as indeed he himself has done, of other stores of information, whenever I may deem them of use in guiding me to the true intention of the Legislature. In short, I shall not start by assuming as a conclusion that the regulations are so easy, so simple, that a proper interpretation of them can be arrived at with so little difficulty that I shall not have any occasion to appeal to any authorities. But I prefer to follow the practice of Chief Justice Coke, Lord Westbury, the present Master of the Rolls, and, notably, the judges in deciding the Great Rent Case, who quoted from books and pamphlets of every kind, I may say of every weight and of every date, from the *Ain Akbari* down to the Board's rules. In passing, I would note a few, indeed not very important, matters in regard to which I am inclined to differ from Mr. Field. For instance, he considers that, though the *Wealth of Nations* was published before the Permanent Settlement, it is impossible to believe that the authors of that measure had read it. I have not, so far as I have searched, succeeded in finding the name of Adam Smith in the official papers connected with that settlement; but at page 7 a reference is made to the intelligent author of "An Inquiry into the Nature and Causes of the *Wealth of Nations*," which is the correct title of Adam Smith's book, though not that usually printed on the cover; and at page 192 of Harrington's Analysis will be found a letter from Lord Cornwallis, and dated 1789, in which he discusses the writings of Adam Smith and Sir James Stewart in a manner that shows he possessed a knowledge of political economy such as would be creditable to a very advanced student at the present day. Neither were the authors of the Decennial nor of the Permanent Settlement ignorant of the objection to fixing revenue payments in money as Mr. Field seems to imagine. Indeed, they fully anticipated a fall in the value of silver, though probably not to the extent which has actually occurred, and foresaw that this would be in favour of the zemindars. Nor in my opinion, with the greatest respect for Mr. Field's contention in his note of the 13th January last, did Mr. Trevor, in the extract there quoted from his judgment in the Great Rent Case, refer to the rights of ryots in estates not sold for arrears. He appears to me to have, as he says, referred only to the sale laws, and to have simply stated the existence of a doctrine that a purchaser under them could enchance at discretion. Nor do I understand him to declare that such doctrine was law. Whether it was so or not I shall show afterwards.

Equally favourable to the contributors is the probable alteration in the value of silver, for there is little doubt that it will continue to fall, as it has done for centuries past, in proportion as the quantity drawn from the mines and thrown into circulation increases. If this be admitted, the assessment will become gradually lighter, because, as the value of silver diminishes, the landholder will be able upon an average to procure the quantity which he may engage to pay annually to Government with a proportionately smaller part of the produce than he can at present.—Minute of Lord Cornwallis, 3rd Feb. 1790, paragraph 13.

The matters I now propose to discuss are—

(1) The interest of a proprietor under the Permanent Settlement.
(2) His relation to his tenants in regard to eviction and enhancement.
(3) The interest of purchasers at auction and patni sales.

Before the Permanent Settlement the nature of the proprietary right possessed by zemindars, or the nature of the proprietary right which should be conferred on them if, as was held by some, they possessed none, was as much disputed as it has been since they were formally declared to possess a vested interest in the soil.

In 1769 the President appointed, under the title of supervisors, Collectors in each province or district to report on the state of the lands and the amount of revenues: in short, to write a history of the country. One of the great objects then in view was to draw up an account of all the public and private collections made from the people, and the supervisors were commanded to prepare a *hustabood* of these collections, and to transmit it with such annexed remarks, observations, and proposals as might be deemed conducive to the improvement of the lands, the contentment of the ryot, the extension and relief of trade, the increase and encouragement of any useful manufacture or production of the soil, and the general benefit and happiness of the province in every consideration and point of view.

Rev. Reg., 1769.

This regulation, which appears to be the first of its kind, sets forth that the President and the other members of Government had come to the conclusion that the ryots and talookdars had been treated unfairly, and even harshly, by the zemindars. They declared that the zemindars had, in dealing with the ryots, exceeded the bounds of moderation, had taken advantage of the personal attachment of the people, had taxed the poor and industrious tenant beyond the established rates, had loaded him with cesses; and that there was just cause for supposing that

"A third and equally important object of your attention under this head is to fix the amount of what the zemindar receives from the ryot as his income or emolument, wherein they generally exceed the bounds of moderation, taking advantage of the personal attachment of their people, and of the inefficacy of the present restrictions upon them, since the presence of the amil more frequently produces a scene of collusion

they had illegally, without foundation of right or colour of pretence, laid hands on some of the ryots' holdings and turned them into *nij-jote*. This reign of violence they declared should cease, and the supervisors were directed to proclaim as much to the ryots.

They said: "Among the chief effects which are to be hoped for from your residence in that province, and which ought to employ and never wander from your attention, are to convince the ryot that you will stand between him and the hand of oppression, that you will be his refuge and the redresser of his wrongs; that the calamities he has already suffered have sprung from an immediate cause and were neither known nor permitted by us; that honest and direct applications to you will never fail of producing speedy and equitable decisions; *that after supplying the legal due of Government he may be secure in the enjoyment of the remainder*; and, finally, to teach him veneration and affection for the humane maxims of our Government."

And again to a somewhat similar effect: "The ryot should be impressed in the most forcible and convincing manner that the tendency of your measures is to his ease and relief; that every opposition to them is riveting his own chains and confirming his servitude and dependence on his oppressors; that our object is not increase of rents or accumulation of demands, but solely by fixing such as are legal, explaining and abolishing such as are fraudulent and unauthorized, not only to redress his present grievances, but to secure him from all further invasions of *his property*."

than a wariness of conduct. When the sum of the produce of the land and of each demand on the tenant is thus ascertained with certainty, the proportion of what remains to him for the support of his family and encouragement of his industry will clearly appear and lead us to the reality of his condition.

"Amongst the chief effects which are hoped for from your residence in that province, and which ought to employ and never wander from your attention, are to convince the ryot that you will stand between him and the hand of oppression; that you will be his refuge and the redressor of his wrongs; that the calamities he has already suffered have sprung from an intermediate cause and were neither known nor permitted by us; that honest and direct applications to you will never fail producing speedy and equitable decisions; that after supplying the legal due of Government he may be secure in the enjoyment of the remainder; and finally, teach him a veneration and affection for the humane maxims of our Government."—Rev. Reg. 1769.

"The truth cannot be doubted that the poor and industrious tenant is taxed by his zemindar or collector for every extravagance that avarice, ambition, pride, vanity, or intemperance may lead him into over and above what is generally deemed the established rent of his lands. If he is to be married, a child born, honors conferred, luxury indulged, and nuzzurannas or fines exacted even for his own misconduct, all must be paid by the ryot. And, what hightens the distressful scene, the more opulent, who can better obtain redress for imposition, escape, while the weaker are obliged to submit."—Rev. Reg., 1769.

"Besides these advantages which the zemindar possesses by the secret appropriation of land and has secured to himself by partial *kustaboods*, he has an originally allowed title to the freehold of some lands, and to the enjoyment of some perquisites; but abuses have crept alike into them all. The meaning and intent of his being indulged with such exclusive possessions was to supply his family with the necessaries and conveniences of life. Under the name of nij-jote and nankar, one spot was to yield him rice, another was allotted to him as pasture; a particular tank was to afford him fish and water; and, in like manner, distinct spots were given up to him for every distinct article of consumption. Though this indulgence was confined to this purpose only, there is just cause for supposing that he has extended his claims and availed himself of opportunities to lay his hands on the revenues of Government and on the property of the ryots, where he has no foundation of right nor color of pretence."—Rev. Reg., 1769.

In 1772 the Company determined to stand forth publicly in the character of dewan, and on the 14th of May passed a public regulation for the settlement and collection of revenue, which was directed to be translated into Bengali and Persian and circulated in order that the intentions of Government should be made clear to the people. The land revenue was farmed for five years. The farmers were bound to afford "the usual and necessary aids of *tuccavi* to the ryots;" they were prohibited from receiving larger rents than the stipulated amounts, or to levy any cesses; and the supervisors, under the name of Collectors, were directed to prepare rent-rolls of each farm according to the order in which it stood in the pergunnah, to which rolls the public might have free access.

Rev. Reg., 1769.

"That the farmer shall not receive larger rents from the ryots than the stipulated amount of the pottah on any pretence whatsoever, and that for every instance of such extortion the farmer, on conviction, shall be compelled to pay back the same which he shall have so taken from the ryot, besides a penalty, equal to the same amount to the Sircar; and for a repetition or a notorious instance of this oppression on his ryots the farmer's lease shall be omitted.

"That the farmer's payments to Government shall in like manner be ascertained and established and no demand be made upon them above what shall be expressed in the deul or rent-roll delivered them with their lease.

"That no mathoots or assessments under the name of mangun, bauri, gundi, sood, or any other abwab or tax, shall be imposed upon the ryots; and that those articles of abwab which are of late establishment shall be carefully scrutinized and at the direction of the committee abolished, if they are found in their nature to be oppressive and pernicious."—Settlement Reg., 1772.

Before the expiration of this settlement, the Governor-General in 1776 established a Board (which was placed under his immediate control) for the purpose of determining, with a view to the next settlement, the value of the lands, and for that purpose to digest the materials already in existence, and collect such others as might be considered necessary. He said: "Besides the immediate duty of this office, which I have above described, and which I suppose to be indispensably necessary and essential to the formation of an equal settlement, many other points of enquiry will also be useful to secure to the ryots the *perpetual and undisturbed possession of their lands, and to guard them against arbitrary exactions*. This is not to be done by proclamations and edicts, nor by indulgences to zemindars and farmers. The former will not be obeyed unless enforced by regulations so framed as to produce their own effect without requiring the hand of Government to interpose its support; and the latter, though it may feed the luxury of the zemindars or the rapacity of the farmers, will prove no relief to the cultivator, *whose welfare* ought to be the immediate and primary care of Government."

This Board laid down the plan of the settlement for 1778. In the rules which they drew up and transmitted to the local councils for their guidance, the zemindars are throughout described as "proprietors;" but though this is the case, it does not appear from the passages abovequoted that Government ever intended, when it recognised and settled with the

Consultations, Revenue Department, 1777.

zemindar as "proprietor," to deprive the ryot of the perpetual and undisturbed possession of his lands, or the enjoyment of the remainder of his produce after he had satisfied the Government demand. They who are acquainted with the papers of those times will remember that opinions underwent many and marked changes as to the persons who should be considered the real owners, whether the ryot, the zemindar, or the State; but from the time when the zemindar was treated as proprietor, both zemindars and farmers were prohibited from arbitrarily dispossessing the ryots.

In 1781 the system of administration was changed, provincial councils were abolished, and their duties were transferred to the Committee of Revenue at Calcutta. This committee drew up a plan of a settlement with the zemindar which was approved of by the Governor-General. In forwarding his sanction he expressed a desire to *afford every relief and ease both to the ryot and the zemindar consistent with, and conformable to, the ancient constitution of the country.* A similar plan was followed in subsequent years; the position of the ryot was not forgotten; and in 1787 Collectors were specially directed to give their most unremitting attention to ascertaining the rules and rates of the ryot's assessment, and to endeavour to fix upon some mode by which those might be regulated on general, fair, and ascertained principles.

Letter of the Governor-General, dated 30th of March 1781.

Regulation for the conduct of Collectors, 1787, section 35.

This brings me down to the correspondence between Sir John Shore and Lord Cornwallis relating to the permanent settlement of Bengal; and before entering on it, I will sum up what appears to me to be the true position of affairs. We have:—

(1) a declaration by Government that the zemindars and farmers had oppressed the ryots;

(2) a public declaration by Government that it did not intend to enhance rents, but to fix such as were legal on a permanent basis; to secure the ryots in the enjoyment of their property against all oppressions by zemindars or farmers; and that the residue of the produce, after satisfying the Government demand, should be retained by the ryot for the support of his family;

(3) a declaration by Government that it was necessary to secure the ryots in the perpetual and undisturbed possession of their lands, and to guard them against arbitrary exactions;

(4) a declaration by Government that there was no foundation of right, no colour of pretence for the ejectment of ryots;

(5) and, at the same time, a description and recognition of the zemindar as proprietor. The nature of his proprietary rights depended on the constitution and customs of the country, as expressed in the preceding paragraphs.

The discussion which arose before the Permanent Settlement exhibited a great divergence of opinion in regard to the persons with whom the settlement should be made. But when Lord Cornwallis declared that if the zemindar was not to get a vested interest in the soil, some other person must, the discussion was reduced to a much smaller compass, and became narrowed into deciding who had the best right of settlement, and what powers should be granted to him. The zemindar was selected. Then arose the question as to his power, his legal relation towards the ryots; could he dispossess them, enchance their rents at his discretion? Indeed the very questions that now occupy our attention. Mr. Shore, who all along had contended for the view—indeed assuming it in all his writings—that the zemindars were the proprietors of the soil with very extended rights, though not the same rights as in England, objected to a permanent settlement, on the grounds that the rights of all parties, from the zemindar to the ryot inclusive, were only imperfectly understood and defined; so much so that it was uncertain whether a settlement of that nature might not lead to a diminution of the revenues of Government or to a confirmation of oppressive exaction. Moreover, some interposition between the zemindars and their ryots seemed to him absolutely necessary; for, if the zemindars were declared proprietors, they would resent any interference of Government—any direction limiting the amount of revenue they could assess, or prescribing the terms on which they should let their lands to the ryots—as an infringement on the rights of landlords to do as they pleased with their own. He preferred a settlement for ten years.

Papers, page 35.

Although, however, I am not only of opinion that the zemindars have the best right, but from being persuaded that nothing could be ruinous to the public interest as that the land should be retained as the property of Government, I am also convinced that, failing the claim of right of the zemindars, it would be necessary for the public good to grant a right of property in the soil to them, or to persons of other descriptions. I think it unnecessary to enter into any discussion of the grounds upon which their right appears to be founded, and this is the most effectual mode for promoting the general improvement of the tenantry, which I look upon as the important object for our present consideration.—Minute of Lord Cornwallis of 1789, papers, page 35.

2, Harrington, p. 445; 5th Reg., pp. 205, 379, 383, 385.

18. The necessity of some interposition between the zemindars and their tenants is absolute, and Government interferes by establishing regulations for the conduct of the zemindars, which they are to execute, and by delegating authority to the Collectors to enforce the executions. If the assessment of the zemindaries were unalterably fixed, and the proprietors were left to make their own arrangements with the ryots without any restrictions, injunctions, or limitations, which, indeed, is a result of the fundamental principle, the present confusion would never be adjusted.

14. The interference, though so much modified, is in fact an invasion of proprietary right, and an assumption of the character of landlord which belongs to the zemindar, and that we have a right to regulate the terms by which he is to let his lands to the ryots, as it is to connect the avowal with discretionary and arbitrary claims. If the land is the zemindars, it will only be partially his property, whilst we prescribe the quantum which he is to collect, or the mode by which the adjustment of it is to take place between the parties concerned.—Mr. Shore's Minute, 8th December 1789.

This view was not only not approved of by the Governor General, it was disapproved of by him, and his disapproval obtained the support of the Court of Directors. Lord Cornwallis pointed out that the zemindars seemed indifferent as to their proprietary right, so long as they got a certain percentage on the rents; that they had been dispossessed in numerous instances, and often had not been paid malikhana; and that, in order to simplify the demand of the zemindar on the ryot, it was necessary to fix permanently the demand of Government on the former. He further said: "Mr. Shore observes that we have experience of what the zemindars are; but the experience of what they are or have been under one system is by no means a proper criterion to determine what they would be under the influence of another, founded upon very different principles. We have no experience of what the zemindars would be under the system which I recommend to be adopted.

61. The question that has been so much agitated in this country, whether the zemindars and talookdars are the actual proprietors of the soil, or only officers of Government, has always appeared to me to be very uninteresting to them, whilst their claim to a certain percentage upon the rents of their lands has been admitted, and the right of Government to fix the amount of those rents at its own discretion has never been denied or disputed.

62. Under the former practice of annual settlements, zemindars who have either refused to agree to pay the rents that have been required, or who have been thought unworthy of being entrusted with the management, have, since our acquisition of the Dewanny, been dispossessed in numberless instances and their lands held khas, or let to a farmer; and when it is recollected that pecuniary allowances have not always been given to dispossessed zemindars in Bengal, I conceive that a more nugatory or delusive species of property could hardly exist.

63. On the other hand, the grant of these lands at a fixed assessment will stamp a value upon them hitherto unknown, and by the facility which it will create of raising money upon them, either by mortgage or sale, will provide a certain fund for the liquidation of public or private demands, or prove an incitement to exertion and industry by securing the fruits of those qualities in the tenure to the proprietor's own benefit.—Minute of Lord Cornwallis, dated 3rd February 1790

"31. I agree with Mr. Shore that some interference on the part of the Government is undoubtedly necessary for effecting an adjustment of the demands of the zemindars upon the ryots, nor do I conceive that the former will take alarm at the reservation of this right of interference, when convinced that Government can have no interest in exercising it but for the purposes of public justice. Were the Government itself to be a party in the cause, they might have some grounds for apprehending the result of its decisions.

"32. Mr. Shore observes that this interference is inconsistent with proprietary right, and that it is an encroachment upon it to prohibit a landlord from imposing taxes on his tenant, for it is saying to him that he shall not raise the rents of his estate, and that, if the land is the zemindars, it will only be partially his property, whilst we prescribe the quantum which he is to collect, or the mode by which the adjustment is to take place between the parties concerned.

"33. If Mr. Shore means that, after having declared the zemindar proprietor of the soil, in order to be consistent, we have no right to prevent him imposing new abwabs or taxes on the lands in cultivation, I must differ from him in opinion, unless we suppose the ryots to be the absolute slaves of the zemindars. Every beegha of land possessed by them must have been cultivated under an express or implied agreement that a certain sum should be paid for each beegha of produce and no more. Every abwab or tax imposed by the zemindar over and above that sum is not only a breach of that agreement, but a direct violation of the established laws of the country. The cultivator therefore has, in such a case, an undoubted right to apply to Government for the protection of his property, and Government is at all times bound to afford him address. I do not hesitate therefore to give it as my opinion that the zemindars neither now nor ever could possess a right to impose taxes or abwabs upon the ryots; and if, from the confusion which prevailed towards the close of the Mogul Government, or neglect, or want of information, since we have had possession of the country, new abwabs have been imposed by the zemindars or farmers, that Government has an undoubted right to abolish such as are oppressive and have never been confirmed by a competent authority, and to establish such regulations as may prevent the practice of like abuses in future.

"34. *Neither is the privilege which the ryots in many parts of Bengal enjoy, of holding possession of the spots of land which they cultivate so long as they pay the revenue assessed upon them, by any means incompatible with the proprietary rights of the zemindars. Whoever cultivates the land, the zemindar can receive no more than the established rent which, in most places, is fully equal to what the cultivator can afford to pay. To permit him to dispossess one cultivator for the sole purpose of giving the land to another, would be vesting him with a power to commit a wanton act of oppression from which he could derive no benefit.* The practice that prevailed under the Mogul Government of uniting many districts into one zemindary, and thereby subjecting a large body of people to the control of one principal zemindar, rendered some restriction of this nature absolutely necessary. *The zemindar, however,* may *sell the land,* and the *cultivators* must pay the rent to the purchaser."

The decision of the Court of Directors was in favour of the proposal advocated by Lord Cornwallis, and ran as follows:—

"But as so great a change in habits and situation can only be gradual, the interference of Government may, for a considerable period, be necessary to prevent the landholders from making use of their own permanent position for the purpose of exaction and oppression. We therefore wish to have it distinctly understood that, while we confirm to the landholders the possession of the districts which they now hold, and subject only to the revenue now settled, and while we disclaim any interference with respect to the situation of the ryots or the sums paid by them with any view to an addition of revenue to ourselves, we

2, Harrington, page 188.

expressly reserve the right which clearly belongs to us as sovereigns of interposing our authority in making from time to time all such regulations as may be necessary to prevent the ryots being improperly disturbed in their possession or loaded with unwarrantable exactions. A power exercised for the purpose we have mentioned, and which has no view to our own interests, except as they are connected with the general industry and prosperity of the country, can be no object of jealousy to the landholders, and, instead of diminishing, will ultimately enhance the value of their proprietary rights. Our interposition, where it is necessary, seems also to be clearly consistent with the practice of the Mogul Government, under which it appeared to be *a general maxim that the immediate cultivator of the soil duly paying his rent should not be dispossessed of the land he occupied.* This necessarily supposes that there were some measures and limit by which the rent could be defined, and that it was not left to the arbitrary determination of the zemindar, for otherwise such a rule should be nugatory, and in point of fact the original amount seems to have been annually ascertained and fixed by the act of the sovereign."

The Government, in virtue of its claim to a portion of its rents, considered itself entitled to the minutest information regarding the land, its produce, the rents paid by the ryots, and all transfers in their possession. The duty of the mofussil canoongoes was to record and furnish this information, and the accounts formerly kept by them were calculated to afford it.—5th Rep., p. 204, par. 375.

If the members of the Committee will compare the decision of the Court of Directors, as sovereign power, with the result of what I consider to have been previously determined and concluded by the Government of India, they will find that, instead of those conclusions being in any wise impugned, they were affirmed, and affirmed with a distinct declaration that if they were ever violated, it would be the duty of Government to interfere and protect the ryot. Lord Cornwallis asserted that the zemindars (who up to this time had been mere servants of the State) should be looked on as proprietors in the sense that they might sell or alienate the soil, and that the ryots would be bound to pay rent to the purchaser; but he distinctly denied them the right to eject or to rackrent, as one prohibited by the established customs of the Mogul empire; and this view, which was merely a declaration of the common law, received the full approval of the ruling sovereign power.

In the extensive plains of India a large proportion, estimated in the Company's provinces at one-third by Lord Cornwallis, at one-half by others, and by some at two-thirds of land capable of cultivation, lies waste, and probably was never otherwise. It became therefore of importance to the native Governments, whose principal financial resource was the land revenue, to provide that as the population and cultivation should increase, the State might derive its proportion of advantage resulting from this progressive augmentation. Whatever might be the motive of its introduction, the rule for fixing the Government share of the crop had this tendency. This rule is traceable as a general principle through every part of the empire which has yet come under the British dominion; and undoubtedly had its origin in times anterior to the entry of the Mahomedans into India. *By this rule the produce of the land, whether taken in kind or estimated in money, was understood to be shared in distinct proportions between the cultivator and the Government.* The shares varied when the land was recently cleared, and required extraordinary labour, but when it was fully settled and productive, the cultivator had about two-fifths and the Government the remainder. The Government share was again divided with the zemindar and the village officers, in such proportion that the zemindar retained no more than about one-tenth of this share, or little more than three-fiftieth parts of the whole, but in instances of meritorious conduct the deficiency was made up to him by special grants of land denominated *mauncour* (or substance).—5th Rep., p 16.

I trust my reason for making these extracts bearing on the relations of the landlord and tenant immediately before the Permanent Settlement will not be misunderstood. I am perfectly well aware that at all times, and in all classes and peoples, there is, and must be, a mixture of good and bad; but I wish the Committee to do what, I conceive, every man who wishes to come to a right conclusion on the effect of the Permanent Settlement ought to do, viz. put himself as much as possible in the position of the persons passing it, and then, bearing in mind the language that would be used by persons placed in such a position, decide what was meant to be conveyed by the regulation. I am aware that Mr. Field has adopted in this particular case a different course, and has, in a fresh endeavour to discover the intention of the Legislature, refused to look at anything which has been said or written, or discussed, before the regulations were passed, even though it was said or written or discussed by the members of the Legislature itself. But, as I said before, I am not sure of my opinion, not certain of the intention of the Legislature, and hence I have adopted the course which, though more laborious, is, owing to my inability to as clearly perceive the intention of the Legislature as he thinks he can, to me more satisfactory; and I am the more inclined to follow it since I see that it has led him into some slight misconception of the knowledge which the framers of the law possessed of political economy. The difference between us is one more of procedure than of principle, and I would willingly adopt his method if I could do so with satisfaction to myself.

Mr. Field gives an accurate and elaborate analysis of Regulation VIII of 1793 in his note on enhancement. In it I concur, except in so far as he concludes that sections 53 and 54 of the regulation referred to ryots He frankly admits, as might be expected, that he arrives at this conclusion with reluctance, and that it is difficult to accept it if the legislators of that period could be considered to be conversant with the use of legal terms or knew the proper meaning of such words as "letting" and "demise," in a word if they could be called lawyers, and his conviction is that they could not in fairness be so described. I, on the other hand, am inclined to believe that the illustrious framers of the settlement possessed an adequate share of legal as well as economic knowledge, and that Mr. Field has himself fallen into error from not considering the previous decisions arrived at by Government. The sections expounded by him run as follow:

"LII.—The zemindar or other actual proprietor of the land is to let the remaining lands of his zemindary or estate, under the prescribed restrictions, in whatever manner he may think proper; but every engagement contracted with under-farmers shall be specific as

to the amount and conditions of it, and all sums received by the actual proprietor of land or any farmer of land, of whatever description over and above what is specified in the engagements of the persons paying the same, shall be considered as extorted, and be repaid by a penalty of double the amount. The restrictions prescribed and referred to are the following:—

"LIII.—No person contracting with a zemindar, independent talookdar, or other actual proprietor, or employed by him in the management of the collections, shall be authorized to take charge of the lands or collections without an amulnamah or written commission signed by such zemindar or other actual proprietor."

Mr. Field considers that section 52 refers to and includes the letting, or rather re-letting, of lands to ryots already in possession—an opinion which I have seen stated somewhere to have been advanced by Mr. Justice Phear. I am, I regret to say, of a different opinion. The section appears to me to apply to contracts of letting by a zemindar to farmers in connection with lands already in possession of ryots. The reasons which induce me to hold this opinion are these. Section 51 refers to lands which are held by dependent talookdars; section 52 would naturally follow if the meaning I attach to it is correct, and its subject-matter would properly fall between lands held by talookdars which are referred to in section 51, and lands held khas which are mentioned in section 54. The section itself, too, presupposes existing ryots; and, finally, the letting is with the proprietor—no inferior tenure-holder could be lessor—and, subject to prescribed restrictions, not one of which could by any use, or even ordinary misuse of the words, be extended to ryots. The lessee takes "charge," not possession, of the lands; he could not take possession, and for the best of all possible reasons that the lands had already been occupied. Mr. Field appears to have been led into his, as I hold, erroneous construction by taking a wrong view of the words "prescibed restrictions" mentioned in section 52. He looks upon them as extending over a series of section; but, unless the printing of every authorised copy of the regulations I have ever seen is wrong, they are included in and cease at the end of section 53, and I would press upon the members the necessity of referring to the text. It is clear, as has been pointed out to me by Mr. Mackenzie, that Mr. Field, in his edition of the regulations, has followed a mode of punctuation not justified by the authorized text, which completely changes the sense of the sections, and gives a colour of validity to his theory of enhancement. It would seem therefore that a strong, if not the strongest, support for the theory he has advanced rests solely on a printer's error.

The term "proprietor," as far as the Permanent Settlement is concerned, means zemindars, talookdars, chowdries, mortgagees, and in cases of dispute, the party in possession. Whatever rights were given by the settlement were rights given equally to all these persons, and this is worthy of remembrance, because many people think, when they hear the person settled with called "proprietor" that the settlement gave him unlimited rights in the soil. The settlement gave the proprietor the right to sell and mortgage without the sanction of Government, the power to cancel leases in certain cases, and the great privilege of holding for ever at a fixed assessment. The remainder of the regulation sets forth for the most part either restrictions on the proprietor's powers—whatever they were—which it was necessary to establish, with a view of guarding the under-tenantry and cultivators from oppression and of securing them in the enjoyment of their property, or rules of procedure directing how certain things should be carried out; but in matters not expressly legislated for, I think it left him in relation to persons other than the ruling sovereign almost as he was before, *i. e.* governed by the customary or common law of the land. Regulation VII of 1799, clauses 7 and 8, bring out this clearly. They run as follows:—

The objects to which the Government directed its enquiries, as preparatory and necessary to this measure, were the past history of the districts and of the landholders belonging to them, the rights of the different orders of the latter, as they were recognized under the native Government, the existing rules by which the revenue was collected, and the ancient usages as far as they could be traced; the amount of the revenue which it would be proper, under the instructions from home, to demand from each landholder, and the regulations which it might be necessary to establish, with *a view of guarding the under-tenantry and cultivators from oppression, and of securing to them the enjoyment of their property.*—5th Rep., p. 15.

"This regulation is not meant to define or limit the actual rights of any description of landholders or tenants which can be properly ascertained and determined by judicial investigation only, but merely to point out in what manner defaulting tenants may be proceeded against in the event of their not paying the rents justly due by them, leaving them to recover their rights, if infringed, with full costs and damages, in the established courts of justice, under the provisions already stated in this regulation for bringing causes to a determination with the least possible delay.

"*8th.*—In like manner, in all other instances the courts of justice will determine the rights of every description of landholder and tenant when regularly brought before them, whether the same be ascertainable by written engagements, or defined by the laws or regulations, or depend upon general or local usage, which may have been proved to have existed from time immemorial."

There are other reasons in favour of the same conclusion. The regulations in force for the settlement and collection of land revenue were, "with certain modifications and restrictions," connected with the progressive nature of the settlement extended to Cuttack and to the ceded and conquered provinces. In both the zemindars were treated, as they were in Bengal, as proprietors. These settlements were subsequently provided for by Regulation VII of 1822, which contains a clear and explicit

Regulation XII of 1803, preamble.
Regulation X of 1812, preamble.

declaration of what Government considered to be the sole and only effect of a settlement. Section 4 runs as follows :—

"In admitting particular parties to engage, it was in no degree the intention of Government to compromise private rights or privileges, or to vest the sudder malguzars with any rights not previously possessed by them, excepting in so far as their interest in the land, for which they may have engaged, might be improved by the limitation of the Government demand, or otherwise by the resignation in their favour of rights previously vested in Government itself; or, as it may have been found necessary, with a view to the punctual realization of the public dues, to vest the sudder malguzar, by special regulations, with authority of distraint, or other powers of coercion, over the under-tenants. On the contrary, it is the anxious desire of Government, and the bounden duty of its officers, to secure every one in the possession of the rights and privileges which he may lawfully possess or be entitled to possess."

This, then, is what the Legislature considered to be the meaning of its own regulations. All that it did do—all that the great founder of the settlement ever intended it should do—was to give zemindars, subject to custom, a perpetual lease of the lands at a fixed assessment and subject to the restriction of State intervention if the conditions of their leases were violated to the injury of the ryots. The law did not covertly destroy or modify the rights of private individuals who had been from the commencement of the dewanny, and in pursuance of a determined purpose, governed "according to their own laws, usages, and customs in the mild spirit of the British constitution;" and ruled according to "the subsisting manners and usages of the people rather than by any abstract theories drawn from other countries, or applicable to a different state of things."

I am aware it has been asserted by Mr. Field that the most skilful solicitor could not have discovered, at the time of the Permanent Settlement, materials to prove an immemorial usage, and I refer to this assertion merely to show that I have not ignored it. I confess I cannot accept the statement as one established by facts or deducted from any cogent argument. We all know that this difficulty is not peculiar to the relation of landlord and tenant, but presents itself in all matters connected with Hindus, and whether it has been surmounted or not, I must leave to the decision of those who are acquainted with the current case law; those who are not cognisant of Indian decisions may judge of the value to be attached to such an objection by reflecting how the same difficulty has been successfully got over in England. Further, I would point out that in regard to rates of rent, it seems difficult to reconcile Mr. Field's assertion with the opinion expressed by Sir John Shore in his minute of June 1789—some years before the Permanent Settlement.

"We are therefore called upon to endeavour to remedy evils by which the public interests are essentially injured; and by granting perpetual leases of the lands at a fixed assessment, we shall render our subjects the happiest people in India, and we shall have reason to rejoice at the increase of their wealth and prosperity, as it will infallably add to the strength and resources of the State."—Min., Lord Cornwallis, 3rd February 1790.

They therefore directed that the settlement should be made, in all practicable instances, with the zemindar; and that, in cases of his established incapacity for the trust, a preference should be given to a relation or agent over a farmer. They apprehended the design of the Legislature was to declare general principles of conduct, and not to introduce any novel system, or to destroy those rules and maxims of policy which prevailed in well-regulated periods of the native government. With respect to the amount of the assessment, the Directors were of opinion that the information already obtained might be sufficient to enable their Government in Bengal to fix it without having recourse to minute local scrutinies, and they suggested the average of former years' collections to be the guide on the present occasion; and on this point concluded their instructions with remarking that "a moderate jumma or assessment, regularly and punctually collected, unites the consideration of our interest with the happiness of the natives and security of the landholders more rationally than any imperfect collection of an exaggerated jumma to be enforced with severity and vexation." Though the amount when determined, and on reference approved by themselves, the Directors intended should be considered as the permanent and unalterable revenue of their territorial possessions in Bengal, yet, for special reasons, they desired that the present settlement might be concluded for the terms of ten years only.—5th Rep. 1, p. 13

"With respect to the cultivators or ryots, their rights and customs varied so much in different parts of the country, and appeared to the Government to involve so much intricacy, that the regulation only provides generally for engagements being entered into, and pottahs or leases being granted by the zemindars, leaving the terms to be such as shall appear to have been customary, or as shall be particularly adjusted between the parties, and in this it is probable that the intentions and expectations of the Government have been fulfilled, as no new regulation yet appears altering or rescinding the one alluded to. It is, moreover, to be expected that the parties on experiencing the inconvenience, expense, and delay, combined with the uncertainty attendant on decisions in the newly-constituted courts of justice, will come to a reasonable agreement between themselves—the zemindars for the sake of retaining the cultivator, by whose means alone his estate can be rendered productive, and the cultivator for the sake of gaining a subsistence on the spot where he has been accustomed to reside."—5th Rep., p. 28.

He says :—"I suppose that the rents in Bengal may be collected *according to ascertained rates throughout two-thirds of the country;* and, notwithstanding the various abuses which I have detailed, it is evident that some standard must exist; for, without it, the revenues could never be collected from year to year as they have been. Exactions one one side are opposed by collusions on the other; but we may with certainty conclude that the ryots are as heavily assessed as ever they were."

By the common law of India, the ruling power was entitled to a *certain* and *only a certain*, proportion of the produce, either in money or kind, of every beegah of land known as "the legal due of Government," unless it transferred its right for a term or in perpetuity, or limited the public demand upon the whole lands belonging to an individual, leaving him to appropriate to his own use the difference between the value of such proportion of the produce and the sum payable to the public, whilst he continued to discharge the latter. In pursuance of that law Government limited its demand in perpetuity by the Permanent Settlement. It seemed to believe that the zemindars

Regulation XLIV of 1793.
Regulation IX of 1793, preamble.
Regulation XLI of 1795.
Regulation XLII of 1795.

having been assured that they would not be enhanced, but would be allowed to enjoy exclusively the fruits of their own good management and industry, would exert themselves in cultivating their lands and in the improvement of their estates, in building embankments and in cutting reservoirs, in providing against the untimely cessation of the periodical rains, and even in extending cultivation so as to increase the raw produce of the country, and with it their certain share; but Government never intended to give in addition—either in whole or in part—the customary share of the ryot, which did not belong to it, and which it never even claimed. Any such idea is distinctly incompatible with the numerous laws regulating the assessment of fixed jummas on portions of estates transferred by private or public sale. Nor did Government, and for the same reason—that it was opposed to the established custom—give a power to eject; and though I admire the courage of those stronger individuals who refuse to read the correspondence connected with the Permanent Settlement, or who, by imputing ignorance to its framers, have arrived at a different conclusion—a conclusion which brands the members of that Government with having broken most solemn promises to the ryot—I am inclined to believe that I have followed a safer rule of interpretation, and that my conclusion, if not equally logical, is more in accordance with human nature, with the character of the statesmen concerned, and the probabilities of the case.

Regulation I of 1793, section 7.

Regulation II of 1793, preamble.

I will now refer to a case decided in 1811 as a striking illustration confirming the opinion I hold in regard to the effect of the Permanent Settlement and the limitations on the character of the proprietary right of the zemindars as established by it. In Beerbhoom there had existed from a long time a *loha mehal*, or collections from the digging and smelting of iron within the estate similar to the *nimak mehal* or salt revenue. The revenues of this mehal were at the Permanent Settlement kept separate from those arising out of cultivation. Subsequently the mehal was sold, and soon after a dispute arose as to the rights of the "proprietor" of the Permanent Settlement and the purchaser. The former declared that the right to the mines and the places of manufacture followed the property in the land in which they lay; the latter that the proceeds of the mines formed one branch of revenue, that the zemindar had paid a distinct assessment on it, and that the right to the mines went with the sale of the mehal, not with the Permanent Settlement. On enquiry it was ascertained that, according to the custom of the place, the *loha mehal* had been separately assessed. The Sudder Dewany held that the proprietor could not restrain the miner, who was entitled to work old mines and open new ones according to established usage. I suppose nothing could bring out in stronger relief the difference between rights of property in England and India than this case. The common law of the land carved a perpetual mining lease out of the proprietary rights of a landowner as viewed from the standpoint of English law.

The cultivators of this country have followed, and now do follow, their own customs. They have very few rights founded on contract, and have never, so far as I know, desired a pure contract system, or to reach what I have seen somewhere described as the Englishman's paradise of buying and selling, and whoever wishes to understand or legislate for them properly should guard against being carried away by English ideas of property. For the same reason I would most strongly deprecate the use of terms which ought not to be applied to the cultivators of this country. The cultivator is, for instance, frequently described as a mere squatter, and in this spirit I have heard it gravely argued that he should not be allowed to build a substantial house; that since the law even now allows those who do not possess a right of occupancy something more than the cost of producing their crops, nothing further should be done; and that the idea of protecting such a ryot from arbitrary ejectment was "monstrous."

In regard to the effect of modern legislation on the Permanent Settlement, there is, I conceive, no real tangible difference of opinion among the members of the Committee. We all admit that Act X has not interfered with any rights of either landlord or tenant which are based on custom or prescription; that it was, if I may say so, not an exclusive, but an additional enactment. The effect, if any, on the customary rights of the people, has been of an indirect nature, and has arisen from the ignorance of the poorest and most ignorant class of the people—the ryots, who, not acquainted with our mode of legal construction and too poor to pay for the information, have generally viewed it as a complete code in itself, and no member of the Committee, no one desirous of upholding the good faith of Government or the honor of England, will object to our declaring that this is an error. Under these circumstances I am of opinion that the landholders of this country must now, as before and since the Permanent Settlement, base any claim they may advance either on the words of some law or on the custom of the locality; and that the very first step towards any certainty in ascertaining the rights of both parties is to strictly guard against the idea that proprietary rights in this country are co-ordinate with, or even conform in any detail with, those in England, and against the erroneous application of English law notions; which, as Sir Erskine Perry long ago pointed out, caused Niebuhr to observe "that Lord Cornwallis' scheme was one of the most unfortunate but best-intentioned plans that ever ruined a country." No large number of men will assert that a Hindu zemindar can create an estate tail or that a Muhammadan landowner can will away his estate; but nine out of ten ordinary Englishmen will not hesitate to say that a tenant holding without any specified term, on payment

Pottahs to the *khudkasht* ryots, or those who cultivate the land of the village where they reside, are generally given without any limitation of period; and express that they are to hold the lands, paying the rents from year to year. Hence

the right of occupancy originates; and it is equally understood as a prescriptive law that the ryots who hold by this tenure cannot relinquish any part of the lands in their possession, or change the species of cultivation, without a forfeiture of the right of occupancy, which is rarely insisted upon; and the zemindars demand and exact the difference. I understand also that this right of occupancy is admitted to extend even to the heirs of those who enjoy it.—Mr. Shore's Minute, June 1789.

of a yearly rent—the ordinary description of a *khudkasht* tenant—can always be dispossessed after notice. And yet, to my mind, the error in both cases is the same, and springs from the same confusion of ideas regarding the rights of property in England and India—a confusion which has led at least one gentleman on the Committee to conceive that ryots in Bengal should not be allowed to build, even if the building improved their holdings, because a landholder in England, in order to evade the Poor Rate, had, to his knowledge, prevented his labourers from dwelling on his lands; and has also led the Committee to devise a new statutory form of forfeiture, which, admittedly, has never existed in Bengal: indeed, I might add, does not now exist in any country on the surface of the globe. The Court of Directors, in the height of their power, declared, as I have already pointed out, their pride—a pride shared in by Parliament—in having legislated for the people in the spirit of their customs rather than according to abstract theories drawn from other countries or applicable to a different state of things; and after this expression of opinion I would deprecate legislation which is not founded on any abstract theory, and is foreign to the habits and customs of every nation, unless it can be supported on the ground of absolute necessity or in order to prevent some great evil: and such an evil I cannot admit to be the power of a tenant to sink money in improving his holding, which not only increases the security of the landlord's rent, but also the value of the reversionary interest.

Regulation IX, 1800, preamble.
5th Rep., p. 13.

I now turn to the powers of zemindars to enhance rates of rent.

In discussing the general powers of landlords to enhance the rents of their ryots, it is as well to bear in mind that there arose after the Permanent Settlement two classes of persons to whom special privileges were granted. I refer to those who became zemindars by auction purchases for arrears of revenue, and to those who became tenure-holders by purchase of transferable tenures sold for their own arrears. I think some of the confusion attached to the question of enhancement has arisen from not keeping distinct the rights of these different classes of persons, and I purpose for the present to confine myself to the ordinary general powers to enhance possessed by landlords.

To understand the rules laid down in Regulation VIII of 1793, it is necessary to go back a little to a period before the time of the Permanent Settlement. When supervisors were established in 1769, among the duties entrusted to them was the following:—

"A third and equally important object of attention under this head *is to fix the amount of what the zemindar receives from the ryot as his income or his emolument*: wherein they generally exceed the bounds of moderation, taking advantage of the personal attachment of the people and of the inefficacy of the present restrictions upon them; since the presence of the aumil more frequently produces a scene of collusion than a wariness of conduct. When the sum of the produce of the lands and of each demand on the tenant is thus ascertained with certainty, the proportion of what remains to him for the support of his family and encouragement of his industry will clearly appear to lead us to the reality of his condition. Among the chief effects which are hoped for from your residence in that province, and which ought to employ and never wander from your attention, are to convince the ryot that you will stand between him and the hand of oppression; that you will be the refuge and the redresser of his wrongs; that the calamities he has already suffered have sprung from an extramediate cause, and were neither known nor permitted by us; that honest and direct application to you will never fail producing speedy and equitable decisions; *that, after supplying the legal due of Government, he may be secure in the enjoyment of the remainder*; and finally, to back him, a veneration and affection for the humane maxims of our Government."

From this it will be seen that one of the first acts of the Company was to enquire into and attempt to determine the share of the produce of the lands, whether paid in money or kind, which the zemindar was entitled to demand as his emolument, and to promise to maintain the ryot in the enjoyment of the remainder, a promise that was fulfilled at every settlement down to and inclusive of 1793. In 1786 the zemindars were informed by Government that from 1192 their moshaira would cease, and they were called on to take the settlement and pay the regular kists of revenue. Against this they petitioned, and the very first paragraph of their petition is very suggestive. They say as follows:—

"*From the first, in the time of the ancient subahdars, the zemindars have enjoyed their zemindary russoom*, baze jumma morooba, nuzzer salamee bahal mal quorcee manna, &c. Besides these they had other sources of profit * * * *

"7. Now Government has issued an order that, from the 1st of Maug 1192, we are to cease receiving moshaira in the usual way, and that we are to pay our revenue as the kists fall due, together with the amount of our moshaira and other allowances, directly to the treasury, and that our moshaira is to be paid on certificates. If this be the case, how can we answer for the regular payment of our revenues; how shall we be able to satisfy the mahajans; and how shall we exist ourselves? We have never seen or heard of certificates. We beg therefore * * * * to us in the way we have always enjoyed it. *If the gentlemen suppose that the general restoration of our zemindaries has opened a new source of profit or advantage to us, let them do whatever* they think proper, and

continue to allow us our usual moshaira, for, unless this is restored, we ourselves and our families must perish."

These passages give a key to the relation which the zemindars held towards their tenants. It was not by contract, but by the customary or common law of the land that the zemindar claimed his share—his *zemindary russoom* or established proportion of the produce; and when this was fixed and the zemindar was inducted into his estate after the settlement, he reverted to his previous position, and got neither less nor more than his legal allowance. On this principle, too, was malikana settled.

It must have appeared from what has been stated, that the inhabitants of the Company's territorial possessions, whose condition was considered to be the most improved by the introduction of the new system, were the class of landlords and zemindars. Under the native government, the zemindars were liable to an annual requisition for such an amount of revenue or tribute as a minute local scrutiny of the village accounts, aided by a measurement to the land, if necessary, might warrant, leaving them simply their russoom or established proportion of the produce and their nauncaur or special grant of land, where such existed, joined with the advantage derivable from an extension of cultivation, or what might be obtained by reletting the land in parcels to under-renters as a compensation for the trouble and risk of the charge; and subject to imprisonment, corporal punishment, and dispossession in case of failure in the performance of their engagements. If they declined entering into engagements on the plea of excessive demand, they were restricted to their allowance of russoom or nauncaur; while the land was liable to be farmed or committed to the immediate management of an officer of Government. By the terms of the perpetual settlement, no further demand is to be made upon the landholder, whatever may be the augmentation of his resources, by increased cultivation or any other means, than the amount of the jumma or revenue which he has already voluntarily engaged to pay. On the other hand, he is declared not entitled to remissions, on the plea of loss from unfavourable seasons, inundation, or any other natural calamity; and in the event of his falling in arrear of the regular payment of the revenue, his land is liable to be sold in liquidation of the balance outstanding.—5th Rep., p. 27.

The violent oppression of zemindars, middlemen, and ryots, the arbitrary manner in which each class was treated before the British accession, had to a great extent broken in on the common law. The details of the demands were irregular and confused. Exactions and unlicensed demands on the side of the zemindars were met by fraud and deception on the part of the ryots. One of the great objects of the Permanent Settlement was to consolidate such exactions as were allowable, and to simplify the zemindar's demand.

It is allowed that the zemindars are, generally speaking, grossly ignorant of their true interests, and of all that relates to their estates;—that the detail of business with their tenants is irregular and confused, exhibiting an intricate scene of collusion, opposed to exaction, and of unlicensed demand substituted for methodized claims;—that the rules by which the rents are demanded from the ryots are numerous, arbitrary, and indefinite;—that the officers of Government, possessing local control, are imperfectly acquainted with them, whilst their superiors further removed from the detail have still less information;—that the rights of the talookdars dependent on the zemindars, as well as of the ryots, are imperfectly understood and defined;—that in common cases, we often want sufficient data and experience to enable us to decide with justice and policy upon claims to exemption from taxes; and that a decision erroneously made, may be followed by one or other of these consequences, a diminution of the revenues of Government, or a confirmation of oppressive exaction.—Mr. Shore's Minute, 8th December 1789, p. 10.

To the truth of this detail there will be no dissenting voice; and it follows from it that until the variable rules adopted in adjusting the rent of the ryots are simplified and rendered more definite, no solid improvement can be expected from their labours, upon which the prosperity of the country depends. The difficulties attending this task are allowed by all who have had experience of it; nor is much required to know, that to make an adjustment between two parties, where one fears, and each suspects the other, in a country, too, where every innovation is received with disgust and apprehension, local information, assiduity, and perseverance are indispensible requisites.—Mr. Shore's Minute, 8th of December 1789, p. 11.

The nature and amount of the customary dues require some consideration. They could no doubt be varied by the State; but, as a rule, the State, when it enhanced its demand, restricted its action to fixing the demand on the zemindar, leaving him to distribute it according to custom over the zemindari. One thing was, however, quite clear, that the zemindar possessed no right at all to enhance as long as the Government demand did not increase; or, in other words, as long as the zemindar's quit-rent remained the same, the ryot's rate of rent was unchanged. This system we found and upheld, and in accordance with it, when Government, in 1872, farmed the revenues for five years, the farmers could not enhance during the period of their farms, and were entitled only to collect according to the rents and authorised cesses of the foregoing year, and, where the lands were cultivated without pottahs, at the established rates. The renters in short possessed no power by the common law to fix the rents for a part of their term and enhance afterwards, unless the State demand varied.

Mr. Francis proposed that it should be made an indispensible "condition with the zemindar that, in the course of a stated time, he shall grant new pottahs to his tenants, either on the same footing as his own quit-rents, that is, as long as the zemindar's quit-rent remains the same, or for a term of years, as they may agree." The former is the custom of the country. This will become a new assil jumma for each ryot, and ought to be as sacred as the zemindar's quit-rent. The pottah should be expressed in the simplest terms possible, without a single abwab or muthote; so much per beegha of land which he cultivates, varying only according to the articles of produce or quality of the soil.—Mr. Shore's Minute, June 1789, p. 410.

When the five years' settlement was concluded by the Committee of Circuit, several conditions were inserted in the agreements of the farmers and zemindars, calculated for the security of the Government and benefit of their tenants. Thus they were prohibited resuming lands applied to religious or charitable uses, exclusive of the original revenue land, and collecting the various impositions known by the name of bazee jumma, haldarry, mornaha, and salamy. They were precluded making any new grant of bromutter, &c., they were directed to collect from the cultivated lands of the ryots in the mofussil the original jumma of the last and foregoing year, and abwab established in the present, and on no account to demand more where the lands were cultivated without pottahs by the ryots; they were to collect according to the rates of the pergunnah. By another clause of the rates of the former malguzary, the pottah for the present year's cultivation was to become the standard of the collections from the ryots, and penalties were enacted for a breach of this. The receipt of any nuzzer, salamy, parbuny was prohibited.—Id. p. 460.

Much less did they ever conceive or demand that they might enhance any tenant at their discretion. This idea is of very recent origin, and has sprung from the extraordinary use, if not the abuse, of text-books on the common law relation of landlord and tenant in England, a relation which has never had a parallel in this country. Lord Cornwallis expressly repudiates the existence of any such powers, and in the following words:—"No zemindar claims a right to impose new taxes on the land in cultivation." And, again, "I do not hesitate to give it as my opinion that the zemindars neither now nor ever could possess a right to impose taxes or abwabs on their ryots."

I now come to the nature of the tenures and the engagements entered into between the cultivators and the renters, as they were called.

In Bengal, there were two fundamental types of tenures to which all the others might be referred. The *first*, where the rents were calculated on an original rate or *assul*, fixed with regard to the quantity of the land and its produce, with an addition of cesses subsequently imposed; it prevailed over two-thirds of the province. The *second* where a fixed sum was paid for a specified quantity of land at so much a beegha, without any other distinction. The first form of tenure existed in Burdwan, Moorshedabad, and Nuddea: the second form, in part of Chittagong and other districts. In general, throughout Bengal the rents were paid in money, and the customs of dividing produce was, as is even now the case, confined chiefly to Behar: in Bengal it was confined to khamar lands. At the same time it should not be forgotten that the variations in the demand on the ryots were greater in Bengal than in Behar.

There are two fundamental distinctions in the tenures of the ryots, into which almost all the variations might to resolved; the first, when the rents are calculated upon an assul, or original rate, with an addition of the cesses subsequently imposed.

The imposition of the cesses is generally discretional; th y differ in names, numbers and amount throughout the country; their rates are variously regulated at so much per rupee, or according to the number of months and by other distinctions. The proportion of each is not calculated upon the assul only, but generally upon the aggregate of that and the preceding cesses, and so on progressively.

The second is, where a fixed sum is paid for a specific quantity of land at so much per beegha without any other distinction. The rate in the first instance may be settled with a due regard to the quantity of the land and its produce. The ryots holding under this form are compelled to stand to all losses to pay for the land whether cultivated or not, and have no security against demand but desertion.

In general, throughout Bengal, the rents are paid by the ryots in money; but in some places the produce is divided in different proportions between the cultivator and zemindar. This custom chiefly respects lands under the denomination of khamar.—Mr. Shore's Minute, June 1789, p. 222-225. See also para. 405.

The custom of dividing the produce of the land in certain proportions between the cultivators and the Government or the Collector who stands in its place is general, but not universal, throughout Behar. In Bengal the custom is very partial and limited.—Mr. Shore's Minute, Sept 1789, para. 285.

I do not observe in the correspondence of the Collector any specific rules for the security of the ryots. I well know the difficulty of making them, but some must be established. The great point is to determine what is and what is not oppression that justice may be impartially administered according to fixed rules. In Behar the variation in the demands upon the ryots are not so great as in Bengal. The system of dividing the produce affords a clear and definite rule wherever that prevails; the regulations need not be so minute as those I proposed for Bengal.—Mr. Shore's Minute, Sept. 1789, p. 145.

I have pointed out that by the common law of the land the revenue renters or zemindars had no power to change the amount legally due from the ryot to the State as long as the State demand was not varied. Every abwab or tax imposed on the rent was not only a breach of the relation of landlord and tenant, but a direct violation of the established laws of the land. So that, where the rates of rent were determined, the cultivator had a remedy against enhancement by complaining to the Government officers, who were bound to afford him redress, and he was still further protected if he held under a pottah, since this document specified the rent and the authorized cesses, and thus afforded a means of proving a valid defence in case of illegal demands.

It is evident therefore that the only mode of remedying these evils, which is likely to be attended with success, is to establish such rules as shall oblige the proprietors of the soil and their ryots, who alone possess the requisite information for this purpose, to come to a fair adjustment of the rates to be paid for the different kinds of lands or produce in their respective districts. Mr. Shore's proposition that the rents of the ryots, by whatever rule or custom they may be demanded, shall be specific as to their amount; that the landholders shall be obliged, within a certain time, to grant pottahs or writings to their ryots, in which this amount shall be inserted; and *that no ryot shall be liable to pay more than the sum actually specified in his pottah, if duly enforced by the Collectors*, will soon obviate the objection to a fixed assessment, founded upon the undefined state of the demands of the landholders upon the ryots.—Minute of Lord Cornwallis, 3rd February 1790.

Where the rates of land are specific and known, a ryot has a considerable security against exaction, provided the officer of Government attends to his complaints, and affords him redress; and without this he can have none. The additional sanction which he derives from a pottah, supposing it to be properly drawn out, is this, that it specifies, without reference to any other account, the terms upon which he holds the land, and the amount of abwab or cesses, which are not mentioned in the nirkbundi nor always in the jummabund.—Mr. Shore's Minute, June 1789.

Such was the knowledge possessed by the framers of the Permanent Settlement when resolved to enter upon a course of legislation the sole purpose of which was to cultivate the waste lands, protect the ryots, and secure the Government revenue. Beyond these three objects Government had no interest in legislating, and the settlement was only permanent in the sense that the Government demand was fixed; it did not otherwise injuriously affect the ryots, who, unlike the talookdars, were in nowise dependent on the zemindars, and Government expressly avoided the detail of a ryotwari settlement in order to pass such regulations as would be necessary for their protection. But though Government did not enter into the detail of a settlement, it declared its intention to adopt other means for limiting and simplifying the zemindar's demand.

It is immaterial to Government what individual possesses the land, provided he cultivates it, protects the ryots, and pays the public revenue.—Minute of Lord Cornwallis, September 1789.

We have now the honor to submit the report required by your Lordship in Council on the 12th March last. On the information received from the several Collectors in reply to our circular instructions of 10th August 1787, as far as respects the Bengal districts of Durrumpore and Ramghur.

The principal points to which these instructions related were the following —

1*st*.—The amount of the jumma.

2*nd*.—The person with whom the settlement should be made.

3*rd*.—The rules for preventing oppressions on the ryots by the zemindars and farmers, as well as collections among the latter tending to defraud the zemindars and farmers of their just demands.—Board's letter, 24th October 1788.

I understand the word permanency to extend to the jumma only, and not to the details of the settlement, for many regulations will certainly be hereafter necessary for the further security of the ryots in particular, and even of those talukdars who to my concern, *must still remain in some degree of dependence on the zemindars*, but these can only be made by Government occasionally as abuses occur; and I will venture to assert that either now, or ten years hence, or at any given period, it is impossible for human wisdom and foresight to form any plan that will not require such attention and regulation; and I must add that if such a thing was possible, I do not believe that it will be easy to find a man more capable of doing it than Mr Shore.—Minute of Lord Cornwallis, September 1789.

The necessity of some interposition between the zemindars and their tenants is absolute, and Government interferes by establishing regulations for the conduct of the zemindars, which they are to execute, and by delegating authority to the Collectors to enforce their execution. If the assessment of the zemindaries were unalterably fixed, and the proprietors were left to make their own arrangements with the ryots without any restriction, injunctions, or limitations which indeed is a result of the fundamental principle, the present confusion would never be adjusted.—Mr. Shore's Minute, 8th December 1789.

I agree with Mr Shore that some interference on the part of Government is undoubtedly necessary for effecting an adjustment of the demands of the zemindars on the ryots. Nor do I conceive that the former will take claim at the reservation of their right of interference when convinced that the Government can have no interest in exercising it but

for the purposes of public justice.—Minute of Lord Cornwallis, February 1790.

To the truth of this detail there will be no dissenting voice; and it follows from it that, until the variable rules adopted in adjusting the rent of the ryots are simplified and rendered more definite, no solid improvement can be expected from their labours upon which the prosperity of the country depends. The difficulties attending this task are allowed by all who have had experience of it; nor is much required to know that to make an adjustment between two parties, where no fears and each suspects the other; in a country, too, where every innovation is received with disgust and apprehension, local information, assiduity and perseverance are indispensible requisites.—Mr. Shore's Minute, December 1789.

This done, the zemindar was to furnish the ryot with a simple lease containing the demand, and beyond this amount the ryot would not be bound to pay anything; indeed it would be the bounden duty of the Collectors to see that he was not compelled to pay anything beyond the established rate. So far in regard to the present; and in regard to the future, the ryots should not be "the absolute slaves of the zemindars," and subject to pay such enhanced rents as they might seem fit to demand; they, too, equally with the zemindars, should be protected in their property and no objection could be advanced to this, since the existence of a right to enhance the rates of cultivated land had never been recognized by the common law of the country nor even claimed by the zemindars themselves. But though the zemindars should be prohibited from enhancing the rates of rent, they would not, as Lord Cornwallis pointed out—and he was careful to note the distinction—be precluded from raising the rents of their estates. They could induce ryots to cultivate the waste lands which covered nearly one-third of the country, and in places where the rates of rent varied with the nature of the cultivation, they could induce the ryots to cultivate the more valuable articles of produce. Lastly, where only the rates were fixed they could measure, and this was a fruitful, indeed the only, source of enhancement for long after the Permanent Settlement. All this was, as I have shown above, merely declaratory of the common law which recognized in the poorest ryot the right to a perpetual lease, and the only point in regard to which I can find any intention to make a change was in connection with the existing *khudkasht* ryots, in whose favour an arbitrary rule, it was declared, should be laid down. Nor were these restrictions confined, as some persons would seem to think, to the zemindars then existing. No new proprietor, no matter how he obtained the property, whether by gift, private sale, or even public sale in liquidation of arrears would be allowed to collect more than his predecessor was legally entitled to; for the act of transfer gave no sanction to illegal impositions. To set aside all doubts on this important point I give the opinion of Lord Cornwallis himself: "With regard to the *rates* at which landed property transferred by public sale in liquidation of arrears, and it may be added by private sale or gift, are to be assessed; I conceive that the new proprietor has a right to collect no more than his predecessor was legally entitled to, for the act of transfer certainly gives no sanction to illegal imposition. I trust, however, that the due enforcement of the regulations for obliging the zemindars to grant pottahs to their ryots as proposed by Mr. Shore will soon remove his objection to a Permanent Settlement. *For whoever becomes a proprietor of the land after these pottahs have been issued will succeed to the tenure, under the condition and with the knowledge that their pottahs are to be the rates by which the rents are to be collected from the ryots.*"

That the rents to be paid by the ryots by whatever rule or custom they may be demanded shall be specific as to their amount. If by a pottah containing the assul and abwab, the amount of both shall be inserted in it, and the ryot shall not be bound to pay any thing beyond the amount specified on account of kiroha, salamy, or any other article.

If by a ticka pottah the whole amount payable by the ryot is to be inserted in it. If by any rule or custom, such as the payments of the last and preceding year, the rate of the village, pergunnah or any other place, an account is to be drawn out in the beginning of the year, showing what the ryots are to pay by such rule or rate, and a copy of it to be given to them, where the rents are adjusted upon a measurement of the lands after cultivation, the rates and terms of payment shall be expressed in the pottah.

If by any established and recorded jummabundi that is to be rule for demanding the rents. If the rents are paid in kind the proportion which the ryot is to pay shall be specified either in account or written agreement.—Mr. Shore's Minute, September 1789.

Mr. Shore's proposition that the rents of the ryots, by whatever rule or custom they may be demanded, shall be specific as to their amount; that the landholders shall be obliged within a certain time to grant pottahs or writings to their ryots in which this amount shall be inserted; and that no ryot shall be liable to pay more than the sum actually specified in this pottah, if duly enforced by the Collectors, will soon obviate the objection to a fixed assessment founded upon the undefined state of the demands of the landholders upon the ryots.—Minute of Lord Cornwallis, February 1790.

If Mr. Shore means that, after having declared the zemindar proprietor of the soil, in order to be consistent, we have no right to prevent his imposing new taxes or abwabs on the lands in cultivation, I must differ with him in opinion unless we suppose the ryots to be the absolute slaves of the zemindars. Every beegah of land possessed by them must have been cultivated under an express or implied agreement, that a certain sum should be paid for each beegah of produce and no more. Every abwab or tax imposed by the zemindar over and above that sum is not only a breach of that agreement, but a direct violation of the laws of the country. The cultivator therefore has in such a case an undoubted right to apply to Government for the protection of his property, and Government is at all times bound to afford him redress. I do not hesitate therefore to give it as my opinion that the zemindars neither now, nor ever could possess a right to impose taxes or abwabs on the ryot, and if from the confusion which prevailed towards the close of the Mogul Government, or neglect, or want of information, since we have had possession of the country, new abwabs have been imposed by the zemindars or farmers; that Government has an undoubted right to abolish such as are oppressive and have never been confirmed by competent authority; and to establish such regulations as may prevent the practice of like abuses in future.—Minute of Lord Cornwallis, February 1790.

Neither is the privilege which the ryots in many parts of Bengal enjoy, of holding possession of the spots of land which they cultivate, as long as they pay the revenue assessed upon them by any means incompatible with the proprietary right of the zemindars. Whoever cultivates the land, the zemindars can receive no more than the established rent, which in most places is fully equal to what the cultivator can afford to pay.

* * * * *

The rents of an estate *can only be raised* by inducing the ryots to cultivate the more valuable articles of produce and to clear the extensive tracts of waste land which are to be found in almost every zemindari in Bengal.—Minute of Lord Cornwallis, February 1790.

The class of mere labourers who work for hire is not numerous; every ryot is a farmer who tills the land for which he pays rent. Talukdars hold in their own hands little or no part of their own estate to cultivate by means of servants. The poorest ryots are tenants, and, by the custom of the country, they are considered as a sort of proprietors, entitled to a perpetual lease. They are attached in the strongest manner to the soil; never migrate but from necessity; and I think they ought to be recognized as enjoying a right (they and their posterity) to their tenures.—Report on Midnapore, 5th Rep., p. 529.

See also Regulation XIV, 1793, sections 6, 24; Regulation VII, 1799, section 28, clause 3; Regulation XXV, 1803, section 37; Regulation XXVI, 1803.

I will now sum up the result of all the authorities bearing on the relation of landlords and tenants at the time of the Permanent Settlement, and compare them with the legisla-

tion of 1793 and 1794. We shall then be in a position to see what changes were introduced and how far the common law of the lands was modified.

Before the Permanent Settlement.

1. The relation was entirely governed by customary law.

2. The share or zemindary russoom of the proprietor by whatever name it was known, and whether it was paid in money or produce, was not determined by contract; but was fixed by the common law and known as the established rate. And this rule applied, and was intended to apply, to persons deriving their title by gift, private or public sale. Government did not, as a rule, allow the encourage which was the chief object of sec. 10, papers, page 43; Reg. II of 1793, sec. I; Reg. VIII of 1793; Reg. XVIII of 1803, preamble. In no case could they contract any engagement contrary to the spirit of the Regulations,—Reg. VIII of 1793, sec. 65.

3. The landlord possessed no right to enhance this rate or customary demand as long as the State demand did not vary.

4. All enhancement was prohibited and the ryot enhanced could demand the protection of Government.

After the Permanent Settlement.

1. The relation was still governed by the customary law, except where new powers were given by express legislation modifying the common law.

2. The rule laid down for determining all disputes that might arise between landlords and ryots regarding the rates to be paid under the Permanent Settlement, was that the rates payable were the rates established in the pergunnah for lands of the same description and quality as those in dispute, and this whether the proprietor was auction purchaser or not. Regulation IV of 1794, preamble 16. Except in the case of farmers, neither competition nor freedom of contract was recognized, and even in their case, as it was considered that such a system rents to be fixed by open competition, inasmuch of farming tended to discourage agriculture—to the Permanent Settlement; Reg. II of 1795,

3. At the Permanent Settlement landlords were commanded to conduct themselves with good faith and moderation towards their ryots; Reg. I of 1793, sec. VII; Act VI, sec. VIII, Art. VIII. They were directed to revise the cesses and consolidate them with the original rent.; Reg. VIII of 1793, sec. 52. They were bound to respect existing contracts, but if in the course of revision they found a *khudkasht* ryôt holding below the pergunnah rate, they could, subject to certain restrictions, cancel his pottah, and assess him at pergunnah rates; Reg. VIII of 1793, sec. 60. And here I may point out the reason why nothing was laid down in connection with the rent of paikasht ryots, if indeed they existed in any number in Bengal, which I doubt. They were really privileged ryots. They always held at much lower rates than *khudkasht* ryots, and if any attempt were made to enhance rents to the established rates, the rates paid by resident ryots, they abandoned the land. Having settled the amount of rent, the zemindars were bound to deliver pottahs, evidencing the arrangement, to the ryots. These pottahs were not drawn up as the parties might determine, but in one general form, approved of by the Collector of the district, and no other form was valid; Reg. VIII of 1793, sec. 58, Reg. IV of 1794, secs. 4, 5. And these were subject to perpetual renewal at the pergunnah rates whether the estate was sold for arrears of revenue or not; Reg. IV of 1794, preamble, sec. 5.

4. The ryot remained, as he was before, a cultivator entitled to hold by perpetual renewals at the customary established rates; 5th Rep., page 529. And could protect himself against any attempt to enhance by a regular suit—*id.*, page 525. His position was exactly the same as before the Permanent Settlement.

In Regulation II of 1795 an exhaustive account is given of the circumstances under which the Permanent Settlement of Benares was undertaken and carried out, and from it we learn the conditions in the kabuliyats in force at that time. The renters were bound to collect from the ryots according to the *hookumnamas* of 1788. The Aumils were, however, authorized to lower those rates when their exaction might be found, under the actual circumstances of any part of the district, to operate to the oppression or distress of the ryot; but they were prohibited from enhancing the rates under any pretence whatever. This is wholly inconsistent with the idea that the zemindars could enhance the rate after a Permanent Settlement.

Reg. II of 1795, section 14.

Reg. II of 1795, section 15.

I think I have now sufficiently shown that under the Permanent Settlement and the Regulations, zemindars got no new powers to enhance the legal dues of the ryot, or, as Lord Cornwallis puts it, that there was nothing new in his plan except the great advantages given to the zemindars, talookdars, and ryots on the one side, and the additional security which the Company had for its revenue on the other. All classes benefited, and it never was contended then, as it is contended now, that the welfare and the good of the whole should be sacrificed to the enriching of a few. There are, however, several means of testing this conclusion, and if, as I trust, I have shown that this is the only theory consistent with the Regulations, we can determine the probability

There is nothing new in this plan except the great advantages which are given to the zemindars, talookdars, and ryots on the one side, and the additional security which the Company has against losses by balances from the value of the land which is to be sold to make them good, being greatly increased on the other by what probable, I may even say possible, means is such a plan to fail? Minute of Lord Cornwallis, September 1789.

Now it ought to be remembered that the welfare and good of the whole was never intended to be sacrificed to the enriching of a few, perhaps worthless, individuals; who can show no pretence to these peculiar advantages, but a prostitution of their integrity to their avarice. Your aim must therefore be to remove all distinctions, to bring every man on a footing with his neighbour, to lighten the burthen on the whole by making it equal and impartial, and to enforce the surrender of lands unlawfully possessed. Rev Reg. 1789

of its correctness by a comparison with the whole spirit of the legislation of that period. In the first place we know, as I have already pointed out, that the renters in 1786 were prohibited by the terms of their leases from enhancement. These conditions were renewed in the zemindars' kabuliyats at the time of the Decennial Settlement, and they were not touched by the Permanent Settlement. On the contrary, they were, to prevent any possible mistake, referred to by section 57 of the Regulation, which declares that "such of the restrictions on actual proprietors and farmers who hold their farms immediately from Government as are *set forth in their respective kabuliyats* and are not repealed by any Regulation printed and published in the manner directed in Regulation XLI, 1793, are to be considered in full force."

When the soil was declared to be vested in the zemindars, and it became capable of being transferred by private or public, voluntary or involuntary, sale or gift, there arose the necessity of providing for the cases in which the proprietary right in a portion of an estate was either transferred to strangers or partitioned among the proprietors. In the case of the transfer two dangers were to be guarded against. An honest purchaser might not know the value of the property, and, influenced by his ignorance, might not offer a fair price. Dishonest owners might transfer a portion of their estate, and so fraudulently saddle it with the Government revenue, so as practically to leave them in revenue free the enjoyment of the remainder. The latter danger might also arise in partition. The legislature attempted to provide against both, and the manner in which this was done shows that Government had no intention that the rates of rent should ever be changed. Article 9, section 10 of Regulation I, 1793, ran as follows:—

"From the limitation of the public demand upon the lands, the net income, *and consequently the value* (independent of *increase* of rent obtainable by improvements) of any *landed property*, for the assessment on which a distinct engagement has been, or may be entered into between the Government and the proprietor, or that may be separately assessed although included in one engagement with other estates belonging to the same proprietor, and which may be offered for public or private entire, will be *ascertained by a comparison of the amount of the fixed jumma assessed upon it* (which, agreeable to the foregoing declarations, is to remain unalterable for ever to whomsoever the property may be transferred) *with the whole of its produce allowing for the charges of management.*" Putting for the moment out of consideration the expenses of management, the rule amounts to this, that in an estate under cultivation where there was no room for improvement, the net rental of a zemindar—his customary share—varied and varied only with the whole of the produce of the estate, or, in other words, the net rental was a fixed—a certain—and not an uncertain or variable—share of the produce. The law is unintelligible, if different zemindars holding estates of the same value originally could enhance the rates according to their will.

Let us now turn to the nature of the improvements by which the rents could be increased. At the time of the Permanent Settlement a large portion of the country was uninhabited and waste. In many parts the ancient irrigation works had been neglected. The ryots had deserted their holdings, and a practice had arisen of compelling those ryots who remained to pay the rents of the deserters, a practice set aside by the Government. It was expected that when the Government demand was fixed, the zemindars would in their own interest employ capital in bringing these waste lands into cultivation, and would enjoy the customary rents free of any State demand. Further, in those places in which the rent varied with the nature of the produce, it was supposed that the zemindars would by improving the capacity of the soil, enable the ryots to produce crops of greater value and in this way raise their rents. These are the improvements, and the only improvements specifically mentioned by Lord Cornwallis and described in the preamble to Regulation II of 1793. But in those cases in which the land was let for a lump sum at so much per beegah, the zemindar could gain no advantage in the manner above described. There the ryot was by the express words of the Regulation unfettered, and could, without dread of enhancement, cultivate whatever species of produce would yield the largest profit. But the zemindar gained in another way. By the custom of the country, revenue renters were bound to make *tuccavee* advances to the ryots at 24 per cent. per annum, and this custom was referred to in the preamble of Regulation II of 1793.

This restriction is not to prevent the farmer from affording the usual and necessary aids of tuccavee to the ryots, but that the premium of such advances be fixed at 2 per cent. per mensem, and payment received, not in *kind*, but in *money*. Rev. Regulation, 1772.

The Permanent Settlement did not inaugurate, as Lord Cornwallis conceived, a period of rest and natural equality. The zemindars complained that the farmers refused to pay their rents; the Government, that the zemindars fraudulently suffered their estates to be sold for arrears and purchased them *benamee*. Urged by these considerations, Government was induced to pass Regulation VII of 1799. The preamble to this Regulation recites fully the reasons which compelled Government to resort to legislation. It states that "the frequent and successive sales of land within the current year having been found productive of material ill consequences, as well towards the land proprietors and under-tenants as in their effect on the public interest in the fixed assessment of the land revenue," the Government was induced to afford an additional and an easier means of realizing rents. No injury to the ryots is expressed or implied, and this is explainable only on the supposition which I have already shown to be the fact, that auction purchasers could only demand the legal customary zemindary dues. This explanation of the omission in regard to the ryots becomes a positive certainty when we refer to the Regulation itself. Let us bear in mind that

the law was intended to be a complete code for the realization of rents from all the different classes of persons possessing an interest in or occupying the soil, whether farmers, under-farmers, or ryots, and, as might be expected, they are described in detail and as follows:—

"If the defaulter be an under-farmer for the past year only, or whose lease may have expired with the past year, he can, of course, have no claim to any further lease; and although his lease may not have expired, if he shall have neglected to fulfil the condition of it by the payment of his stipulated rent, it must be considered liable to be annulled, or, otherwise, at the option of the lessor. If the defaulter be a dependent talookdar or holder of any other tenure which, by the title-deeds or established usage of the country, is transferable by sale or otherwise, it may be brought to sale by application to the Dewanny Adawlut, and in satisfaction of the arrear of rent, and the purchaser will become the tenant for the new year; or, if the defaulter be a lease-holder or *other tenant having a right of occupancy only so long as a certain rent, or a rent determinable on certain principles according to local rates and usages be paid, without any right of property or transferable possession, the proprietor from whom such tenure is held, or the farmer or other person to whom such proprietor may have leased or committed his rights* must be understood to have the right of ousting the defaulting tenant from the tenure he has forfeited by a breach of the conditions of it." The different kinds of under-tenants so far as regards their rents are in a few words—

Section 15, clause 7.

(*a*) Dependent talookdars.
(*b*) Under-farmers.
(*c*) Tenants holding at a certain rent or at customary rates.

There is not a single word in the Regulation to justify the contention that there were any ryots liable to arbitrary enhancement, and as the list is complete no such class existed. Class (*c*) included ryots, and a comparison of it with section 56 of Regulation VIII of 1793 will show that the framers of this Regulation had that section before them. This by itself is positive and conclusive proof that not only were the ryots in Bengal not liable to be enhanced at the will of the zemindar, but that they also possessed a right of occupancy as long as they paid their certain or customary rent. And this was the interpretation which the courts put upon the Regulation, as I shall show when discussing the question of ejectment.

Regulation I, 1814.

Lastly, I would add that no trace of suits for enhancement of rates can be found in the description of suits subject to the jurisdiction of the Civil Courts, nor in the Stamp Acts of that period; and even in after years, when arrangements were made to facilitate the decision of suits under Regulation V, 1812, there is nothing said of suits for either enhancement or ejectment.

Regulation II, 1815; Regulation XIX, 1817, sections 5, 13.

This brings me down to 1812; and before entering on the legislation of that year, which may be properly dealt with as a new point of departure, I will sum up the results already obtained. The contention that zemindars could enhance the rates of rent—

is inconsistent with the common law;
is inconsistent with the public promises of the rulers of this country up to the Permanent Settlement, and was not granted by it;
is inconsistent with the legislation which ensured at the Permanent Settlement in regard to the division of estates;
is inconsistent with the legislation which followed the Permanent Settlement in regard to the realization of arrears.

Two theories have been advanced by members of the Committee. Mr. Field considers that "under the former Government of the country the amount of revenue to be collected was settled by a *periodical measurement and assessment*; that inasmuch as the assessment was based on an average of prices for a period of years, it contained in itself an element of increase of rent as prices rose; that the early Regulations found this system in the country, did not interfere with it, and even referred to it and acknowledged its existence." In short, that the ryot's rents were to be enhanced by periodical assessments varying with the rise in prices; and in support of this opinion Mr. Field cites an impression of Sir George Campbell that such a procedure was probably contemplated. It is, I think, to be regretted that Mr. Field, when he stated such a theory had been recognized by the Regulations, did not give some further reference to the Regulations themselves to establish his position. I have carefully examined all the legislative enactments of those times and have not succeeded in finding any trace of such an idea. It is very probable that both Mr. Field and Sir George Campbell have been carried away by their not carefully distinguishing between the rights of Government and the rights of the zemindars, between settlements of revenue and settlements of rent. From the first, the Government of this country declared its right to vary the revenue assessment, and when the Government did so, the zemindars customary share suffered a corresponding charge; but this power, instead of being looked on favourably, was condemned by the founders of the Permanent Settlement. Lord Cornwallis said: "Although Government has an undoubted right to collect a portion of the produce of the lands to supply the public exigencies, it cannot, consistent with the principles of justice and policy, assume to itself a right of making annual or periodical valuations of the lands and taking the whole

produce, except such portion as it may think proper to relinquish to the proprietors for their maintenance, and for defraying the charges of managing their estates.

"The supreme power in every state must possess the right of taxing the subject agreeably to certain general rules; but the practice which has prevailed in this country for some time past of making frequent valuations of the lands, and where one person's estate has improved and another's declined, of appropriating the increased produce of the former to supply the deficiencies in the latter, is not taxation, but in fact a declaration that the property of the landholder is at the absolute disposal of Government. Every man who is acquainted with the causes which operate to impoverish or enrich a country must be sensible that our Indian territories must continue to decline as long as the practice is adhered to."

The zemindars certainly did not possess this power. They were, as I have shown, prohibited from enhancing the rents of their ryots as long as the Government demand remained unchanged. Revenue settlements ceased in 1793, and with them the only recognized motive for enhancement of rates. If Mr. Field can show how his opinion can be reconciled with the great dislike which Lord Cornwallis expressed for periodical assessment of revenue, with his declaration that a zemindar could not raise the rents of his estate except by improvements or by cultivation of more valuable species of produce, with the common law of the land, with the rules laid down for determining the value of partitioned estates, with the fact that no person could get more than was paid to his predecessor, with the right of the ryots to obtain perpetual leases at the rates then fixed, and with the procedure for realizing the rents of ryots in 1793; or if he can show a single section of any regulation or even any authority of the time in support of such a contention, he will certainly have succeeded in bringing to light an important factor in the legislation of the period which, as far as I know, has not before been discovered by any one. This theory, which, as I have already pointed out, rests mainly on a printer's error, appears to Mr. Field to derive support from section IX, clause 2, Regulation VIII of 1793, but this impression has, as Mr. Mackenzie points out, clearly arisen from a misapprehension of the meaning of the word "assessment." Whoever wishes to understand that section has only to read sections 41-46 of the regulations laid down for the decennial settlement from which it is taken, and section 27 of Regulation VII, 1799.

See also Regulation VIII, 1800; Regulation I, section 5.

Again, in connection with this question, Mr. Harrison, who, I understand, is not in favour of rack-renting, has put forward arguments which he conceives might be used in support of the proposition that the ryots as a body cannot complain of rack-renting because the cultivators of the present day cannot contend that they are the true descendants of the ryots of 1793; and he urges that, even if they could, the rates at the Permanent Settlement were rack-rents. He says:—

Mr. Harrison informs me this extract did not refer to rack-renting, but was written to show that the rights of the cultivators were not in strict conformity with those of khudkashts under the old Regulation.

"Some of the notes that have been laid before us virtually proceed on the assumption that in legislating for the *landlords* and *cultivators* of the present day, we are legislating for the true descendants and successors of the *zemindars* and *ryots* of 1793.

By the process of subinfeudation on the one hand, and sub-letting on the other, the old lines between zemindars and ryots have become so far disfigured, if not obliterated, that any protection we may now in 1880 give to the actual cultivator will, in the majority of cases, be given *against* the real successor to the ryot of 1793, and not in his favour. By far the majority of persons who are the successors to the khudkhasht of 1793 have either long since sublet and converted themselves into middlemen, or yielded to the power of the zemindar and abandoned altogether the village, and perhaps the district, in which they were then resident. Whether they have been treated unjustly or not, we cannot now undo the work of the last 80 years. We cannot discover the descendants of these ryots and replace them in their ancestral holdings. While the present landlords against whom we propose to rehabilitate these rights, are in nine cases out of ten tenureholders who are either the original khudkashts and their successors, who, as the value of produce has increased, have converted themselves into middlemen by sub-letting, or are persons who have bought their tenures with reference to the rent roll at the date of their purchase."

In this extract I think there is not a single statement of fact, not a single proposition of law that I can bring myself to agree with. I certainly never intended to put forth that the customary rates of the Permament Settlement were not binding on any one except the descendants of the landlords and cultivators of that time, or to enunciate the theory that there were no means of obtaining property except by descent.

Zemindaries like other property were transferred by inheritance, gift, public and private sale, but in every case, as I have shown, the zemindar was not intended by Lord Cornwallis to get, and was restricted by the Regulations from getting, more than the ordinary legal due, that is, "than his predecessor had been legally entitled to." It is therefore immaterial for the purpose of fixing the rates to enquire who the zemindars are or how they derive their title, and I confess I cannot follow the argument that if a *khudkasht* ryot becomes a middleman he should be placed in a better position, as regards his ryots, than any other person. Nor can I admit, what is elsewhere advanced, that either the correspondence before the Permanent Settlement or the Regulations after it attached any importance to the question whether a ryot was *khudkasht* or *paikasht*. There is not, so far as I am aware, a single section in support of such a proposition. *Khudkasht* ryots actually existing at the time of the Permanent Settlement certainly possessed some privileges; but the other ryots, whether

khudkasht or *paikasht*, were treated alike by the law and were liable to pay the established rate.

Mr. Harrison says:—

"Moreover, even if the landlord can thereby obtain what is nearly a rackrent, all who attach such great weight to what it was intended to do as regards rent in 1793 should bear in mind that there is every reason to suppose that the pergunnah rates, or prevailing rates of that day, were practically rackrents, that is, they were the maximum rents which the ryots could afford to pay, which is the only tangible test of a rackrent. All the evidence that comes before us in re-settlements tends to show that the rates determined at the old settlements left relatively and absolutely far less to the cultivators than those which they now repudiate as excessive. Where the old customary rents payable in kind still remain, we can see from their incidence in the present day how little they could have left to the cultivators. I am convinced that, if all the evidence were accumulated—the rates so far as known at that time, prices so far as known, the relative absence of sub-letting, the testimony of contemporaries—a very strong case could be made out for the contention that the then pergunnah rates were in most places as high as the cultivators could afford to pay. Mr. Mackenzie seems to share this view, as he considers that it is only now by lapse of time and advancing prices that the ryot's right has become generally a thing of real value. Certainly Lord Cornwallis speaks confidently to this effect in the correspondence with Sir J. Shore quoted by Mr. O'Kinealy:—'Whoever cultivates the land, the zemindar can receive no more than the established rent, *which in most places is fully equal to what the cultivators can afford to pay*. To permit him to dispossess one cultivator for the sole purpose of giving the land to another would be vesting him with a power to commit a wanton act of oppression *from which he could derive no benefit*.' Here the whole argument against the right of arbitrary ejectment is made to turn upon the assumption that the standard rents were rackrents"

Mr. Harrison informs me that this passage refers to ryots without a right of occupancy.

J. O'K.

Here, again, the conclusions are based on premises which are radically opposed to the conditions under which the Permanent Settlement was concluded. At that time we know, as I have already pointed out, that in Bengal Proper the rents were money rents, and rents in kind were confined to the khamar lands. Money rents may therefore, for all practical purposes, be looked upon as the only rates acknowledged in the Regulations referring to Bengal. The whole argument rests on the erroneous idea that there was anything like rates in kind prevalent in Bengal. But further, the whole tendency of the Permanent Settlement was to destroy rates in kind and this was intended. The zemindars were allowed a certain period, afterwards extended, within which they should offer pottahs to their ryots, and the latter were entitled to perpetual renewal of the pottahs at the *same* rates; while Mr. Harrison tacitly assumes that the State delegated to the zemindar its sovereign power to enhance from time to time the legal dues, an assumption difficult, if not impossible, to support or defend, in the face of the express declaration of Lord Cornwallis to which I have already referred at page 23. The idea, too, that Lord Cornwallis based his argument against the right of arbitrary ejectment on the assumption that the standard rents were rackrents might be simply met by saying that no such right then existed or was even claimed by the zemindars themselves. What Lord Cornwallis referred to in the passage quoted was the question whether the zemindars could go on to claim such a power when once the soil was vested in them, and this was decided against the zemindars when, as I have shown, the settlement was made permanent only in regard to the Government revenue, and the proprietors were left as they were before in the enjoyment of their customary rights. Lastly, I am not so firmly convinced, as Mr. Harrison is, that the rates were rackrents. No doubt Lord Cornwallis says they were in most places fully equal to what the ryot could afford to pay; but that must be taken with the qualification that this meant after sufficient had been allowed him "for the support of his family and the encouragement of his industry," and it should also be remembered that, throughout the correspondence preceding the settlement, the term "rackrent" is only once, so far as I know, referred to, and then in terms of disapprobation. If we consider that only the best lands were then under cultivation, and, bearing this in mind, turn to the rates given in the Regulations, I think we shall arrive at a result more favorable to the ryots than Mr. Harrison supposes; and this evidently was the conviction of the Court of Directors, as may be seen from the extract given at page 9.

Under all these circumstances is it not better to introduce a new principle by degrees than to establish it at once beyond the power of revocation? If we are certain that the assessment now to be established can be formed with a sufficient degree of equality to be levied at all times notwithstanding the supposed possible variations, if we are convinced that our meditated arrangements are sufficient to correct present and prevent future abuses, or that we can in the sequel establish regulations for this purpose without affording pleas that shall affect the permanency of the assessment; if the relative rights of the individuals concerned are now sufficiently determined, or can be determined without the same consequences from any future decisions; if we are sufficiently informed with respect to the present exactions to declare that they may be continued without establishing a rackrent; or if they are abolished, that the suppression of them will not diminish the assessment, no objections will remain to declare it permanent and unalterable.—Mr. Shore's minute.

But whether Mr. Harrison is right or wrong in his estimation of the rates of rent then paid seems immaterial. I for one am of opinion that, whether those rates were rackrates or not, the zemindars are entitled to get them and obtain all the advantage given to them at that time. I am as strongly opposed to any breach of faith to the injury of the zemindars, as I am against a breach of faith to the injury of the ryots. If greater experience has shown that these rates are rackrates, the only remedy is for Government to reduce the Government demand and limit that of the zemindar. On the other hand, if Mr. Harrison wishes to break through the Permanent Settlement, and desires that Government should

delegate its own arbitrary powers of enhancement to the zemindars, so that the property and possession of the ryots should be transferred to them, I feel bound to say that I am radically opposed to the proposal. I know of no reason why zemindars should be placed in the position of the State in respect of enhancement; and further, I know of no possible support or justification of a principle requiring Government to destroy the customary rights of the cultivators preserved to them by the laws and sanctioned by the repeated and express promises of the ruling power.

The legislation of 1812 may, as I have said, be properly looked upon as a new departure. In the preamble of Regulation V of that year we find, among the reasons advanced for renewed legislation, that the zemindars and farmers of land in the exercise of the powers vested in them with respect to the distress and sale of the property of their tenants for the recovery of arrears of rent had committed considerable abuse and oppression. After, as before, the Permanent Settlement, the burden of all official papers is the same—oppression and violence on the part of the landowners. The effect of this regulation has been indeed disputed. From the preamble it would appear as if any interference with the customary right of the ryots was not intended, rather that they would be strengthened to withstand the oppression complained of. Before this regulation no ryot could obtain a pottah for more than ten years at a time. (Theoretically this was no grievance, inasmuch as he could claim a perpetual renewal, but in practice, if my own experience in this country is of any weight, it was far different; every renewal meant enhancement or *salami*.) By section 2 of Regulation V this restriction was removed. So far there was a gain to the zemindar and certainly no loss to the ryot. Again, under the Regulations of 1793 and 1794 the proprietors had been directed to prepare pottahs in a certain form to be revised by the Collectors, and no other form was valid. This was rescinded by section 3, and the form, not the matter, was left to agreement; and to guard against the contention that by changing the form which was under the Collector's supervision, the Legislature intended to interfere with the rates which were determined by the civil courts, the framers of the Act said: "Provided, however, that nothing herein contained shall be construed to sanction or legalise the imposition of arbitrary or indefinite cesses, whether under the denomination of abwab, muthote, or any other denomination. All stipulations or reservations of that nature shall be adjudged by the courts of judicature to be null and void; but the courts shall, notwithstanding, maintain and give effect to the definite clauses of the engagements contracted between the parties, or, in other words, enforce payment of such sums as may have been specifically agreed upon between them;" and that this was the intention is quite evident from section 9, which points out that the highest rate recognised was that to which the ryot could be enhanced "under subsisting regulations."

To make this distinction between form and matter more easily understood, let us go back to the Permanent Settlement. At that time the leases were of the simplest kind. Those given to the *khudkasht* ryots, who cultivated the land in the village in which they resided, stated that he held at a certain rent from year to year, without any limitation of period; those granted to *paikashts* differed so far that they were generally granted with a limitation in point of time. At the beginning, therefore, it is necessary to get rid of the idea that a pottah in India in any wise resembles an English lease. In India the lease contained no limitations by contract on the rights of the customary tenant, and was looked on as his protection against oppression: in England the lease, as a rule, bristles with covenants for the protection of the landlord, in many cases oppressive to the tenant; such is the difference between two systems so radically opposed, viz. of custom and contract. The nature of these leases was not changed by the Permanent Settlement; indeed it was further simplified in as much as the distinction between *khudkasths* and *paikasths* was not expressly acknowledged in the regulations, it was limited to specifying the land and the rates of rent, and, where the rates varied with the produce, to specifying the rates, and, as a further protection, the terms for which they should remain unchanged. As an example I give the form in Regulation LI of 1795, in use in Benares.

Shore; June 1789; paragraphs 405-6.

Regulation VIII, 1793, sections 56, 57, 58.

"A pottah of engagement and stipulation in the name of according to the zeyl without abwab or serf. The *fota*, or rent for the entire year of the cultivation, shall be taken bilmokta or according to one rate; and, exclusive of that, neither a daam nor dhirm shall be taken.

"*Zeyl* or annexed specification of *rent*.

"Nukdy, or money rent.

"1*st*.—Mootry, 12 beeghas (either of 3 derailahee, or pergunnah beeghas, or dherawat or estimated beeghas), at Rs. 3-2 per beegah, Rs. 37-8-0.

"2*nd*.—Kwyraur, &c. (being for the more valuable articles of cultivation) 13 beeghas (whether

"*Dhaeuliae* or *betay*, *i.e.* where the rent is in proportion to the crop.

"The beegah to be of three derailahee measurement, or pergunnah, or dherawat measurement, and the rent to be assessed by kunkoot or appraisement either at half-and-half or 9 to 7, or 5 to 2, or 2 to

l, according to the local usage, and the money assessment thereon to be according to the current market price as fixed for each harvest by Government.

"Purtee, and keel, and jungle land, according to the good will of the parties, either on a nukdy or betay engagement."

of three derailahee, pergunnah measurement, or dherawat) viz.

	Rs.	A.	P.
Sugarcane, 10 beegahs, at Rs. 5-1 per beegah ...	50	10	0
Tobacco, two beegahs, at Rs. 6 per beegah ...	12	0	0
Moole or vegetables, one beegah, at Rs. 2-1 per beegah	2	1	0
Total ...	64	11	0

And where, from the change in the cultivation a new pottah shall become necessary, it shall be granted according to the rates of the two last years, with the privity of the canoongoes, according to the shira bundy, or established rates of the pergunnah, and I (the zemindar or farmer) shall certainly not object to give a pottah.

"3*rd*.—Herkowla, or for common nukdy cultivation, 12 beegahs (either the three derailahee or of pergunnah measurement, or of dherawat) at different rates.

			Rs.	A.		Rs.	A.	P.
1*st*—2 beegahs at		...	1	8	.. ...	3	0	0
2*nd*—3	do.	„	1	12	... ...	5	4	0
3*rd*—3	do.	„ ...	1	4	... ...	3	14	0
4*th*—2	do.	„ ...	1	0	... ...	2	0	0
5*th*—1	do.	„ ...	1	2	... ...	1	2	0
6*th*—1	do.	„ ...	0	12	... ...	0	12	0
		Total ...			...	15	14	0

This then was the nature of the lease, not a document where the amount of rent was to depend on a contract, but where the ryot was by the custom of the country bound to pay the established rent, and the zemindars were bound by Government to grant pottahs evidencing, and only evidencing those rates. How, possibly, can we reconcile the contract theory with Regulation IV of 1794, which declared that the rates at which the ryots' pottahs should be granted or renewed were the established pergunnah rates, that landholders were prohibited from asking more, and that mere notification by the zemindar of his willingness to give pottahs of the approved form at established rates bound every ryot even if he had never acknowledged the zemindar, even if he had never heard of the notification to pay rent at the established rates? How, further, can such a theory be reconciled with the references in the margin or preamble of Regulation XXX of 1803—a regulation framed on the model of Regulation VIII of 1793—which runs as follows:—

"I.—Whereas it is declared in the proclamation published on the 14th of July 1802 by the Honourable the late Lieutenant-Governor and the Board of Commissioners in the provinces ceded to the Honourable the English East India Company by the Nawab Visier relative to the settlement of the land revenue in those provinces, and in section 53, Regulation XXVII, 1803, *that all persons who may enter into engagements with Government for the public revenue shall bind themselves to grant pottahs to their under-renters and ryots*, in which all authorised abwaubs shall be consolidated with the land rent or assal jumma, and expressed in a gross sum: that counter engagements shall be executed by the ryots and under-renters of a similar tenure; and that nothing but what is therein expressed shall be collected from the ryots or under-renters of whatever description. And whereas it is essential to the mutual rights and interest of zemindars and other landholders and farmers of land, and of their under-renters, tenants, and ryots, that the terms and conditions of all engagements entered into between them for the payment of rents should be clearly and specifically defined, whereby the courts of justice in all cases of exaction, evation, or litigation may be enabled to ascertain and determine the exact amount demandable."

When Government created courts of Dewanny Adaulut and declared its intention not to arbitrarily interfere in matters affecting the assessment of rents, it became necessary to leave that portion of the lease which declared the rates of rent subject to the decision of the civil courts. Hence, in Regulation IV of 1794, the consent of the Collector was limited to the form only, and the rates were subject to the ordinary tribunals, which were just as much bound by the Regulation as the revenue authorities had been before them. This was, in practice, I think, a grievance, because a zemindar often issued a pottah with the approval of the Collector which was subsequently set aside by the civil courts. Be that as it may, what I wish to impress on the committee is that a pottah after the permanent settlement was in no wise founded on a contract with the ryot; it was nothing more nor less than written evidence of a common law obligation to pay a certain rent, put in a prescribed form in regard to amount of land, rates if variable, and sometimes it contained a term. There were no such things as provisoes for re-entry, or forfeiture on breach of covenant, or any other stipulation depending on contract. These would hardly fit in with a mere customary

proprietary right in the soil, with the declaration that landholders were prohibited from asking "higher rates than the established rates of the pergunnah," that contracts opposed to the spirit of the Regulations were void, and that ryots were entitled to a perpetual renewal of their leases at the same rates.

This was the exact position of matters at the passing of Regulation V of 1812, which repealed the previous regulations so far as regards the "form" and no further. It left it in the power of the zemindar to grant for a longer term than they could before, and no more; it did not interfere with the matter—the rates, the protection held out by Regulation VIII of 1793, sections 54, 59, and the preamble, sections 6 and 7 of Regulation IV of 1793. Nothing but the complete repeal of these Acts, accompanied by a clear and positive enactment repealing the common law, could relieve the zemindar of the duty imposed upon him by law and his engagement with the State, of granting and renewing leases at the established rates without restrictive covenants based on contract. So far from striving to do away with any of these safeguards the law added another. Before Regulation VIII of 1812 a ryot could, as I have shown, be called on to pay the established rates by a mere notification; but afterwards, a special notice brought home to the ryot was a condition precedent to enhancement. I regret that Mr. Field takes a different view of the contents and scope of the regulation. He says:—

Doubts having arisen on the construction of section 2, Regulation V, 1812, it is hereby explained that the true extent of the said section was to declare proprietors competent to grant leases for any period, even to perpetuity, at any rent which they might deem conducive to their own interest. Regulation XVIII of 1812. Section 2.

"It may be observed that the provisions of Regulation V of 1812 apply only to cases of contract, which the Legislature was apparently still sanguine would come to regulate matters between zemindars and ryots; that no provision was made as to the term for which a ryot was entitled to demand a pottah, and that the provisions of section 7 of Regulation IV of 1794 as to the renewal of pottahs were not applicable to pottahs granted under Regulation V of 1812." Mr. Field does not, as I have had to remark on another occasion, give us the authorities which induced him to put forth, as self-evident, an opinion which, if true, would, as I remarked on his interpretation of the Permanent Settlement, brand the Government of the day with the grossest breach of faith, with the offence of deceiving the ryots and destroying their rights, while all the while they were putting forth their grievances as one of the motives which induced them to legislate. But happily the interpretation of that Act is beyond all doubt, and I fear that Mr. Field's opinion on this point must be considered as irreconcileable with the whole course of judicial decisions.

In 1816 the Judge of Rungpore addressed the Sudder Dewanny as follows:—

"4. The number of summary suits instituted annually since the year 1810 is exhibited in the margin. The increase is to be attributed to the operation of Regulation V of 1812, which seems to have been understood by the farmers and zemindars as authorizing them to consider the ryots, on the expiration of their leases, as tenants-at-will, and has consequently led them to demand enhanced rents in most parts of the district. The provisions of section 15 have also induced many, who had demands against their tenants on old engagements, to substitute summary prosecutions for the former mode of distraint.

Cons, P. 76.

"5. By far the greater number of summary suits preferred last year were for arrears of rent due on kabuliyats; but many of those that have lately been instituted are consequent on the more general operation of section 10, Regulation V of 1812, and are preferred either by the ryots after releasing their property from distraint, or by the farmers or zemindars to recover increased rents on the grounds of having served their tenants with the notice described in the above section and regulation, the general principles of which, although it is professedly enacted for the guidance of persons purchasing lands sold for arrears of revenue, appear to be applicable to all cases where no written engagements exist, as the respective rights of the proprietors and ryots, considered independently of their mutual agreements, cannot be considered to be altered by the mere circumstance of the sale of the estate.

"6. On first view of section 10, Regulation V of 1812, it might be inferred that the zemindars or their representatives possess the power of exacting, in the first instance, by distraint or by a summary process, whatever amount they may have thought proper to insert in the notification required to be conveyed to the tenant, the latter having only the option of resigning his land or continuing to hold it subject to pay the enhanced rent until he can prove the injustice of the demand by a regular suit. Such an interpretation, however, does not seem to be easily reconcileable with that part of section 7, Regulation IV of 1794, which being declaratory of the rates at which the ryots were entitled to demand pottahs, and, of course, to continue in possession of their lands, cannot be considered as abrogated by section 3, Regulation V of 1812; and I have hitherto deemed it necessary to require zemindars and farmers prosecuting summarily for enhanced rent, or defending suits instituted against them under section 15, Regulation V of 1812, *to show that the amount demanded in the notification served on their tenants was conformable to the pergunnah rates and the actual extent of land.*

"7. Should this construction of the regulation be correct (and I beg the favour of your informing me should the court consider it otherwise), it is evident that in the generality of suits denominated summary, it *will now be necessary to adduce evidence to prove the pergunnah rates*, the quality of the cultivator's land, and frequently the quantity thereof, all of those points being usually disputed; and even the last remaining doubtful until actually measured in consequence of the fraudulent reduction made by the zemindars before the decennial settle-

ment in the nominal extent of every farm or jote on their estates, for the purpose of imposing on Government, and obtaining their lands in perpetuity on favourable terms."

The Court of Sudder Dewanny Adawlut concurred in this view of the law, a view which by itself gets rid at one sweep of the idea that there existed a distinction between *khudkasht* and *paikasht* in regard to rates, and of all ideas of progressive rates varying with prices. The Judges said:—

"The Court entirely concur in the construction of section 10, Regulation V, 1812, stated in the sixth paragraph of Mr. Scott's letter, dated the 28th July 1815, and resolve that he be informed accordingly. The Court observe that the written notice required by section 9 of that Regulation when no written engagement may have been entered into, expressly refers to tenants subject to an enhancement of rent "under subsisting regulations" *including, of course, the unrepealed provisions in section 7, Regulation IV*, 1794, relative to the renewal of pottahs at the established rates of the pergunnah."

I trust I have now shown that Regulation V of 1812 did what its framers intended it should do—benefit the ryot—and did not make him the dependent of the zemindar. His rights under all "the subsisting regulations," not merely Regulation IV of 1794, were upheld, except as regards the mere *term* of the lease, and this, in the face of the strong restrictions on the zemindar, could give little ground for objection in theory, though, as a fact, I believe it has caused great evil to the ryots. The ryot's position was as follows:—

Before Regulation V of 1812.	*After Regulation V of* 1812.
1. The form as well as the rates were subject to revision by Government officers.	1. The form (*i.e.* the term) was not subject to the Collector's revision.
2. The zemindar was bound to grant leases at the pergunnah rates, and any ryot could, in a regular suit against the zemindars or farmers who refused pottahs or receipts, get them and damages from the party refusing under the provisions of sections 59-63, Regulation VIII of 1793, Const. 67.	2. The zemindar was bound as before to grant leases at the pergunnah rates and to renew them; but he could also take salamee and give a perpetual lease at low rate.
3. The zemindar could claim rent at the pergunnah rate by a general notification under section 5, Regulation IV of 1794.	3. The zemindar could proceed as before, except where the pergunnah rate would be an enhanced rate, when he must follow the procedure laid down in not only section 5, Regulation IV of 1794, but also sections 9 and 10 of Regulation V of 1812; Const. 257, S. D. Dec. 1850, page 8; Select Rep., VII, page 182.
4. If the zemindar instead of suing for rents elected to distrain, the ryot could contest the proceeding by a regular suit. Const. 327.	4. The ryot could bring a summary suit (Const. 113), and the zemindar would be compelled to prove that the amount demanded was conformable to the existing pergunnah rates and the actual extent of land; Const. 234. Const. 714; S. D. Decision 1852, page 120; S. D. Decisions 1851, page 620; Select Rep, II, 174.
Before Regulation V of 1812.	*After Regulation V of* 1812.
A zemindar could not cancel a lease until proof of the existence of an arrear of rent by regular or summary suit.	Even after such proof a *khudkasht* ryot could avoid ejectment by paying the arrear. Const. 1205; S. D. Decisions 1850, page 8.

So far as the law went the ryot was, if anything, better off after Regulation V of 1812 than before; but as the Permanent Settlement receded, the papers connected with it became less known; the Acts which remained began, as Act X has since 1859, to be looked on by some as the only law, instead of being merely declaratory or supplementary of the common law, an idea which, however, was completely set aside by Regulation VII of 1822, a Regulation which was subsequently extended to all those parts of Bengal not permanently settled. The preamble of this Regulation is very instructive; it shows the principles which should guide even Government officers, the paramount power—not zemindars—in enchancing its demand. They should not aim at any general and extensive enhancement of the jumma, but should rather direct their efforts to equalizing the public burthens, ascertaining, settling, and recording the rights and interests of all parties connected with the soil, in order that the proceedings held, and the records formed by the settlement officers, "should be such as that all demands, claims, and suits may be adjudged and determined according to the facts therein stated, until the same shall have been formally altered or amended by a regular suit." The great duty, then, was to supplement what was left unfinished at the Permanent Settlement. They were to determine and record the rates per bigha, and it was declared that all decisions on the demands of the zemindars would in future be regulated by the rates of rent and the modes of payment recorded in the Collector's proceedings, *until* distinctly altered by mutual agreement, or after full investigation in a regular suit. In

this law, as in the rules of the permanent settlement, the fundamental idea is the same. The zemindar was entitled to get the customary rate—a fair rate—of rent, and on this rent the Government demand was fixed; but the common law prohibiting all enhancement was not repealed, and the tenant was protected for the period of the settlement.

This I believe not only to have been the law, but the practice, up to the passing of Act X of 1859. At the passing of that Act the ordinary rights of a ryot were as follows:—He was entitled to receive pottahs according to the pergunnah rates; he was equally entitled to their renewal; and the result of this was that the rates of rent but very slowly increased, and increased up to 1822 only by the sheer force of the power which the zemindar obtained from being looked on as an English proprietor. It is said that Act X of 1859 changed all this, although no such alteration was, we know, intended by its framers. It created two different rates—those paid by ryots having a right of occupancy, and those paid by the other ryots. Both rates were to be fair and equitable rates; but the occupancy rates were more favourable to the ryots. A zemindar could not, and cannot now, enhance at will, though no doubt he can enhance more easily than he could under the old regulations. The law has been an evil both to landlords and ryots. It raised the hopes of the former, and gave them the idea that they could enhance much more than they have been able to do. It leads them on now to demand new facilities for enhancement—a further encroachment on the promises held out to the ryots by Government from 1793 up to 1859; and before this demand is granted, the State should jealously examine the grounds on which it is based. Clearly, under the terms of the Permanent Settlement, the zemindars have no right to any laws that would deprive the ryot of his rights; rights often acknowledged, but seldom protected; and yet they now request that not only should the settlement be preserved for them, but that it should be violated in their favour to the injury of the ryots, and that they should not only be allowed the right to eject at will, but to rack-rent, and even to re-settle the lands every ten years or less, a proceeding that the Government of the country has never attempted. In short, they wish to be placed in a higher position than even that claimed by Government.

I will now turn to the powers possessed by an ordinary landlord to eject a ryot. Before the accession of the British Government a division of lands had arisen—a division which exists even to the present day. I mean *ryoti* and *khamar*. Zemindars were prohibited by the common law of the land from turning out their ryots, and turning *ryoti* land into *khamar*; nor had they any authority to determine, as it is called in English law, the tenancy of the persons holding *ryoti* land. No trace of any such authority can be found in the history of the country. The common law declared that the immediate cultivator of the soil, duly paying his rent, could not be dispossessed of the land he occupied, and this rule was not confined to Bengal, since usually throughout India permission to cultivate land by Government was considered to carry with it a right of possession, subject only to such payment of revenue as the Government might choose to exact. Such was the relative positions of landlords and tenants when we took possession of the country, and, as I have shown in another portion of this note, instead of changing this relation to the disadvantage of the ryot, we, for twenty years before the Permanent Settlement, put forth from time to time public proclamations declaring our intention to retain the ryot in the perpetual and undisturbed possession of his holding; and finally in 1793 gave notice to the zemindars that we reserved to ourselves the power to enact such regulations as we might think necessary to prevent arbitrary dispossession, or, as it was called, wanton aggression, and to protect the cultivators of the soil. If the members of the committee will turn to the regulations passed in July 1792 for empowering the landholders and farmers to realize rent in a summary manner by distraint, they will see the high position given to ryots' tenures, and the determination to protect them—a determination admitted even in 1862 by one of the greatest men who ever took the extreme common law view—Sir Barnes Peacock,—who said: "I admit the intention of the Legislature (to use the words of Lord Cornwallis) was to prevent the zemindar from dispossessing one cultivator for the sole purpose of giving the land to another, and thereby committing a wanton act of oppression from which he could derive no benefit. It is not for me in this place to speak of the policy of an act even to that extent." By that regulation the landlords were empowered to distrain and sell the moveables of persons in arrear, but they were prohibited from selling the lands,

Parry O. Cas. 495.

2 Har. 189.

Col. 207.
Note, p. 8, ante.
Reg. I, 1793, s. 8, art. 7.
W. R., F. B., p. 156.

I cannot conclude this subject without humbly soliciting the Superior Court to take into their consideration the expediency of modifying the rule of the seventh clause of section 15, Regulation VII, 1799, which particularly relates to proprietors being allowed to oust their defaulting tenants (farmers) without any previous application to the courts of justice. The right was never known or acknowledge in this district till within these few months, and it appears never without abuse. Instead of the powers given to proprietors of land to oust their farmers without any previous application to the courts of justice, it would be sufficient that it should be necessary for them to proceed against the defaulter under the first six clauses of section 15, Regulation VII of 1799, when, if the defaulter be taken into custody, and the arrear demanded be proved against him, the proprietor must be allowed to resume the farm; and should he not be taken into custody or attend after an ishtahar similar to that directed in section 2, Regulation IV, 1793, the proprietor might be called on to show cause for ousting the farmer, and, after an enquiry *ex parte*, if proving the farmer to be in balance, might be empowered to resume the farm and left to recover the amount of the arrear by a regular suit. The immediate enquiry which is made into suits under Regulation VII of 1799 would prevent the proprietor from being a sufferer by the mode of proceeding, which would, at the same time, form a protection to the farmer against the present undefined power of the proprietor, and would be the means of preventing many serious affrays and breaches of the peace.

The Court remark, that the order of the late Judge Mr. Cornish, on the case appears to have proceeded upon a construction of the seventh clause of section 15, Regulation VII, 1799, according to which if a landholder, alleging his tenant to be in arrear, think fit to take upon himself to attach his tenure, the tenant is bound to give up his possession; and should the tenant deny that he is in arrear, and refuse to quit, the courts of justice are obliged, upon application from the landholder, to cause the tenant to be removed, and the

tenure given up to the landholder, without any previous investigation into the justice of the landholder's claim. The Court cannot acquiesce in this construction of the clause in question.

* * * * * *

The Court are accordingly pleased to authorize your proposed review of the late Judge's order in the case. — Const. 113.

Re . XXXIII, 1793, s. 8.
„ II, 1793.
„ XXXVIII, 1793, ss. 4, 2.
„ XIX, 1803, s. 4.
„ XXVIII, 1803, s. 17.
„ XXXIII, 1795, s. 9, cl. 1.
„ I, 1824, s. 6.
„ VII, 1793.

With reference to your remark, that if, without distraint of property, an ejectment has actually taken place in consequence of the ryot being compelled to quit by force or intimidation, and his former possession shall be disputed and denied by the zemindar, you cannot discern to whom the investigation of such a case would belong, I am desired to communicate to you the opinion of the Court that either the rules of Regulation XLIX of 1793, or those of Regulation VIII of 1819, would be applicable: the former where the dispossession may have been effected by force, and the latter where these means may not have been resorted to.

The declaration contained in the fifth clause of Section 18, Regulation VIII, 1819, that it is illegal to oust or disturb resident cultivators, unless under certain stated circumstances, necessarily implies a remedy in case of the contravention of such rule, and the Court are of opinion that, in the spirit of the enactment cited, such remedy should be afforded by the Judge on the summary application of the ejected ryot, by an order for his being restored to possession, and his retaining it until the process prescribed by the Regulation shall have been observed—Const. 475.

I am directed to transmit to you, for the purpose of being laid before the Calcutta Court, the accompanying copy of a letter, No. 68, under date the 7th instant, from the Officiating Judge of Ghazipore, requesting the opinion of the court whether, in cases in which a landholder may institute a suit for arrears of rent, and at the same time for the ejectment of the tenant from the land in consequence of the arrear sued for being due, the amount of stamp should be computed according to the value of the land, together with the amount of arrear, or merely with reference to the latter?

The Court propose, with the concurrence of the Calcutta Court, to inform Mr. Heyland that they do not very clearly understand how the question submitted by him, as above stated, can arise. They remark that under the provisions of clauses 4 and 5, section 18, Regulation VIII of 1819, the landholder must first establish by a suit, either summary or regular, the existence of an arrear before he is at liberty to cancel the lease of an undertenant, while, as regards khoodkhast ryots they have also the power of immediately paying into court any sum adjudged to be due from them before they can be ejected.

With regard to a suit brought by a resident cultivator against his landholder to obtain a reversal of a summary decision passed by a Collector, adjudging a balance to be due from him, and to regain possession of his jote from which he may have been ejected consequent on such decision, the Court propose to refer Mr. Heyland to the letter addressed by them under date the 7th February 1834, to the Judge of zillah Mynpoorie (No. 862 of the construction book) as explaining the manner in which such suits should be estimated.—Const. 1205.

"LEITH and MORTON *Contra*.—The talookdar is the party in possession. He has no reversionary interest as the landlord in England. The ryot's tenure is peculiar to this country; he has an hereditary interest, independent of both talookdar and Government, neither of whom can displace him so long as he pays his rent. The talookdar not being the reversioner, he cannot bring case as such. [PEEL, C.J.—Case will lie for a injury of this nature.] There is no injury done for which case will lie. [PEEL, C.J.—If it is a mere trespass without injury the plaintiff is not damnified.] The talookdar is the party in immediate possessionof the land; the ryot has no interest therein, but is a mere cultivator of the soil.

"PEEL, C.J.—On th first ground the plaintiff must be nonsuited. The ryot here has a better tenure than a lessee in England, and one not nearly so precarious and that of the tenant-at-will. Case was the proper remedy in this instance, for though the zemindar has no reversionary interest, he has an interest which has been injured by the tortious act of the defendant. This objection puts the plaintiff out of court on all the trespasses, excepting the one on one of the houses mentioned in the plaint. In that instance, the objection that the abuttals have not been proved will be valid. The doctrine of amendment will not hold, so as to enable us to amend the record, and the plaintiff must be called.

"GRANT and SETON, Js., concurred. Nonsuit."

This case was admitted to special appeal on the 11th January 1854 under the following certificate recorded by Sir R. Barlow and Mr. H. T. Raikes:—

"The ryot sued defendant for possession of a jote which he had brought from the former holder.

"Both the courts have held that a ryot can sell his holding to a third party; this right is denied by the defendant, who argues that such alo, without his permission, is not good.

"The terms of the Principal Sudder Ameen's confirmation of the Munsiff's decision are not quite so clear and specific on the point at issue as they might be, but his order involves the adjudication of the principle contended for by the special appellant.

"The question is one of general interest on which an authoritative judgment is required. We admit the special appeal accordingly."

RADOO RAMAPERSAUD ROY pleads that the lower courts are wrong under clause 7, section XV, Regulation VII of 1799. A case of sale of a transferable right and one where no such right exists are different. The first can be sold houses, or other real property of the cultivators—a provision difficult to understand, if the ryots could be turned out after reasonable notice. They will also find similar indications in many other regulations, all inconsistent with the idea of tenancy at will. The ryots expended money in permanent improvements, in digging tanks and raising embankments; they could mortgage their land and crops, and could sublet, and were acknowledged to possess a valuable interest in the soil; an interest which used to be attached and managed by the zemindars when they fell into arrears; and not until the year 1799 could they be dispossessed for even non-payment of rent; and the Act which conferred this admittedly new power on the landlord acknowledges, as I have already stated, and in a most distinct manner, a right of occupancy in every ryot as long as he paid his rent, a right which apparently did not extend to *paikhast* ryots in Benares. Regulation VIII of 1819 gave still further protection, and after that year not only must a landlord, before he could have cancelled any ryot's lease, have established by *a suit* the existence of an arrear, but *khud kasht* ryots had also the right of paying into Court any sum decreed before they could be ejected. It is not necessary for me to set out the numerous decisions supporting this conclusion, and I will restrict myself to the opinion of the highest revenue authorities and the leading cases in the Sudder Dewany Adawlut and Supreme Court bearing on the question.

The Board of Revenue in 1854 was of opinion that no ryot could be ejected, even by an auction purchaser, before Regulation XI of 1822. Again in 1843 the nature of a ryot's tenure was argued before Justices Grant, Seton, and Peel, Judges whose opinions will no doubt command the respect of the committee, and they held that a ryot had a better tenure than a lessee in England, and one not nearly so precarious as that of a tenant-at-will. In 1855 the very same question arose in the Sudder Dewanny Adawlut. A ryot sold his holding, and the purchaser sued the person in possession, and it was held that he could not succeed, on the ground that by the custom of Bengal—a custom whose existence throughout the whole province was clearly recognised in Regulation VII of 1799—an ordinary ryot had only a right of occupancy so long as he paid his rent, and not a transferable interest. I mention this case because it is the leading case in Bengal, and has been referred to, and not with disapproval, by the Privy Council.

with zemindar's sanction, not so the latter. The case at page 536, Sudder Dewanny Adawlut Reports, 15th June 1853, is not so strong a case as this, though the Court ruled that there was a transferable tenure concerned in it. In this case the ryot has only a temporary right of occupancy so long as he pays his rent. A farming tenure cannot be sold in execution of decree, or by private sale, without the zemindar's sanction; this has been ruled. The meaning and spirit of the law quoted upholds the principle, and the lower court's judgment must be reversed.

BABOO KISHENKISHORE GHOSE *in support.*—The admission is with reference to the state of the case and the facts recorded, not on the general point.

The Court having appointed Moonshee Ameer Alee and Baboo Bungseebuddun Mitra to argue for the opposite party, Moonshee Ameer Alee states that the defendant pleaded plaintiff. Ramdhun was a chookanee ryot, who cannot sell his jote. The Principal Sudder Ameen found otherwise, and as the petitioner has failed in proving his plea, and a fact has been established by the courts below, no special appeal can stand upon a general question.

RAMAPERSAUD *in reply.*—Relies on clause 7, section XV, Regulation VII of 1799. He admits that certain classes of ryots have alienable rights, but plaintiff has not produced any proof of the nature of his right. He is called a ryot merely by the courts, as he calls himself in his plaint. Refers to Volume III, pages 434 and 460, Harington's Analysis.

Judgment.

It has been argued for the respondent that this application cannot be admitted, because the lower courts have decided a fact, namely that the plaintiff is not, as alleged by the defendant, a chookanee ryot, and that therefore the general question as raised by the certificate cannot be heard. We find that, on perusal of the pleadings below, the courts ruled that a ryot (without defining the nature of his holding) could sell his jote to a third party without permission of the zemindar; hence the general question does arise.

In the course of the argument reference has been made to the court's construction No. 890, but it will be observed that it provides that the permission of the zemindar to the sale of the jote, in execution of decree, must be obtained.

The construction does not apply to this case, in which the plaintiff, ryot, is a private purchaser from another ryot.

The plaintiff has not shown that his vendor, whose rights only he bought, was a holder of one of the tenures excepted in the five clauses of section XXVI, Act I of 1845; nor does he prove in what particular class of ryots he is included. We therefore consider the plaintiff's claim to possession, without permission of the zemindar, invalid. He bought, as he thought, something. The principle *aveat emptor* strictly applies, and it was for him to look to the certainty of getting a consideration for his purchase-money. The party whom he succeeded had no equivalent to offer, he had merely right of occupancy so long as he paid his rents; failing to do so, either from inability or from unwillingness, the possession returned to the proprietor, the contract between him and his ryot being no longer in force.

I trust that I have proved beyond all doubt that, up to 1859 if not to 1862, the ryots of Bengal, like the ryots in Madras and Bombay, by the custom of this country, had admittedly an indefeasible right to possession as long as they paid their rent, that there is nothing in Act X, 1859, destroying any custom—much more a universal custom,—and that the only conclusion which can be accepted is that a ryot cannot be dispossessed after notice. Indeed neither the language of the Regulation nor that of the people furnishes the equivalent of such a tenure as that of a tenancy at will. It has been said—then what is the use of the statutory occupancy right? The answer is that it goes further; it protects against an auction purchaser at a revenue sale.

Such is the custom of the country, and none but the tenures referred to in Act I of 1845, or in cases where a bonus has been given, thereby creating in the ryot a right in the property to that extent, are considered tenures transferable by the ryot.

In support of this opinion reference may be had to that of Harrington. See page 434 and 460 of this Analysis, Volume III.

For the above reasons we would reverse the judgment of the lower courts in favour of the appellant with costs.

12 Moore, p. 274.

The ryot has an indefeasible right of occupation so long as he pays the Government assessment.

1 Mad. Rep., p. 407.

In conclusion I would point out that twice in the course of the last 70 years have great attempts been made to treat the ryots as holding at will, and to place them in the position of the *paikasht* ryots of the North-West. The first was after 1812, when the zemindars, admitting they could not eject, attempted to reach the same end by claiming a right to enhance at discretion; a right to demand whatever they thought fit, leaving the tenant only the option of resigning his land; but this attempt, as I have already pointed out, failed; no such right was acknowledged or admitted. The other attempt, the converse of the former, is now passing under discussion. The zemindars say that though they cannot enhance at discretion, they can arrive at the same end by dispossession after notice; but the Committee should bear in mind the uniform current of decisions against any such right and above all the words of the Privy Council that "A suit to enhance rent proceeds on the presumption that a *zemindar* holding under the perpetual settlement has the right from time to time to raise the rents of all the rent-paying lands within the *zemindary* according to the pergunnah or current rates, unless he is precluded from the exercise of that right by a contract binding on him, or the lands in question can be brought within one of the exemptions recognised by Bengal Regulation VIII of 1793; *and it also assumes that the defendant had some valid tenure or right of occupancy in the lands which are the subject of the suit.*"

Then did Act X give any such power to eject after notice. In the preamble of the Bill it was declared that the law was required to modify "the existing law relative to the rights of ryots with respect to the delivery of pottahs and the occupancy of the land, to the prevention of illegal exaction and extortion in connection with demands of rent."

The Statement of Objects and Reasons is no less explicit. It runs as follows:—"The Regulations declare that ryots are entitled to receive pottahs for the lands cultivated by them, and to have their rates of rent adjusted on certain defined principles. They also prescribe penalties for the exaction of any excess above the legal rate of rent or of any unauthorized cess. Further, they recognise the right of all resident ryots to the occupancy of the lands cultivated by them so long as they pay the established rent. But the remedy in all cases is by regular suit in the civil court; and to refer a poor cultivator to a regular suit under the practice of the courts is almost tantamount to refusing him any remedy at all." This may be taken as an accurate exposition of the law *common* to Bengal and the North-West; in portions at least of the latter province *paikhast* had, from the earlist regulations, admittedly no right of occupancy. Lastly, Lord Canning in giving his assent declared that the great inducement which moved him to do so was that he believed it would confer a great practical benefit upon the agricultural people of Bengal. It seems difficult to conceive that either Lord Canning or the members of his Government would destroy the common law right of occupancy of the ryots, which, as the Statement of Objects and

Reasons declares, was recognised by the regulations. In this case, as in the regulations of 1793 and 1812, the Legislature made no such mistake, committed no such wrong, and Act X may be searched in vain for any statutory power of ejectment beyond those in existence before it. By Section XXI a ryot was liable to ejectment for arrears of rent. This was the old law. By Section 78, if the arrear decreed was paid within 15 days, *ejectment was refused.* This, too, was the old law. Beyond these there is not a single section in Act X giving any power to eject after notice; indeed the words "notice to quit" are not to be found in the whole Act. It is true that Section 25 acknowledged the existence of separate suits before the Collector to eject tenants not having a right of occupancy; but I think no lawyer will say that this procedure section clothed zemindars with a right to eject after notice.

But, to put an end to any doubt on the matter, I will give what I think is a satisfactory explanation of this section. From the earliest times no landholder could eject without the assistance of the revenue or judicial authorities. If he did so, the tenant had his possessory action, and has to this very day. Section 25 merely declared that the proper authority to apply to, whenever the right to eject accrued, was the Collector. Again, the Act was a Procedure Act. Its framers aimed at collecting together all the previous laws, and they did this in the matter of ejectment as in other cases. Before that Act auction purchasers at revenue and putni sales could eject, but only by a regular suit. Act X repealed the auction-purchase law, and from its coming into force all applications to eject were transferred to the revenue authorities. This, then, is the meaning of section 25. It recognised the new and extended jurisdiction of the revenue courts, partly given by the preceding sections of the Act, and it would have been imperfect if it had not; but it gave no new power to eject of any kind. It is a mere procedure section, the substantive law previously contained in Act I of 1845 having been re-enacted in Act XI of 1859. Whoever enquires into this last attempt of the zemindars to extend their powers of ejectment, will be astonished to find how modern it is. The first recognition of it I can find is that given at page 548, W. R., Vol. XXII, in a case in which the judgment was delivered in September 1874 by Justices Phear and Morris; and this decision has still to stand the test of a Full Bench and the Privy Council, and probably under circumstances more favourable to a correct conclusion, since the report of the case leads to the impression, and the gentlemen who argued it were only imperfectly acquainted with the rights of a ryot and the nature of his holding.

Reg. XLIX of 1793; Act IV of 1840; Act XIV of 1859; Specific Relief Act, I of 1877.

Act X, s. 1.

11 W. R. 509; 6 W. R. Act X 102; 11 W. R. 161. The declaration contained in the fifth clause of section 16, Regulation VIII, 1819 (that it is illegal to oust or disturb resident cultivators unless under certain stated circumstances), necessarily implies a remedy in case of a contravention of this rule, and in the spirit of the enactment cited such remedy should be afforded by the Judge on the summary application of the ejected ryot, by an order for his being restored to possession, and his retaining it until the process prescribed by the regulation shall have been observed. The jurisdiction formerly exercised by the Judge with regard to the suits in question having by Regulation VIII, 1831, been transferred to the Collector, the Court are of opinion that the authority to redress complaints of illegal ejectment which the above circular orders declared to be vested in the Judge must be now considered to rest with the revenue functionary; provided the ejectment be not attended with violence, so as to bring the case within the cognizance of the Magistrate.—Circular order No. 100, November 1833.

I will now consider the position of auction purchasers. Before doing so I would point out that it seems to me undue prominence has been given to the enactments on this subject. The Government had admittedly the power to make such provision as was necessary to prevent any diminution of the public assessment, as against it no person could claim to hold at less than the pergunnah rates; and this right it transferred to the auction purchaser for the purpose of providing that the sudder jumma should be duly paid, and that the means of paying it should not be withdrawn by the improvident grants of the defaulters, and thus to prevent the possibility of an estate being sold for less than the arrear due on it. But this was an exception to the general rule regulating the powers of landholders, and not the general rule itself, and it was subject to other limitations.

I may commence by saying it is admitted on all hands that up to the Sale Law of 1822 no ryot could be dispossessed at the will of an auction purchaser. He was, at most, liable to pay the full pergunnah rate, and could only be ejected after refusal to pay the enhanced rent. In that year a sale law, Regulation XI of 1822, was passed, which remained in force until 1842, and by virtue of it the purchaser could at his option wholly avoid any tenure, unless it fell within the class contemplated in section 32 of the Regulation; but the power was one which he might or might not exercise, and it was incumbent on him, if he elected to eject, to take some clear step for the purpose of declaring the avoidance or cancellation of the tenure; if not, the privilege, right, or by whatever name it may be called, was lost for ever. It was not a power that could be exercised long, or even a considerable time, after the sale, and was limited by the law, which prevented any purchaser obtaining from a tenant more than the pergunnah rates, and the prohibition against arbitrary ejectment for the mere sake of giving the land to another. This power to eject, which continued under Act I of 1845, was taken away by Act X of 1859, and from that very time the auction purchaser, under Act I of 1845 or Act XI of 1859, could only enhance, but not eject, an occupancy tenant, save after decree.

13 W. R. (P. C.) 24; 18 W. R. 469.

W. R. col. 13, p. 26; 18 W. R., p. 471; 2 W. R. 16.

12 W. R. 123, 3 B. and P. Jour. 90; 6 W. R. 102. I note that the High Court has lately, 4 In. L. R. 863, decided that all tenures were *ipso facto* avoided by a sale under Act VIII of 1865. The law had been settled ten years before, in the way I have stated in the text, by one of the ablest native judges that ever sat in the High Court. See 11 C. L. R. 160. This decision was not even referred to on the last occasion.

If, then, we take into consideration the very few forced sales that actually took place under these sale laws, and the insignificance of the estates sold, and if we except all ryots protected by the sale law, all ryots whose position has been

assured through express or implied recognition by receipt of rent or otherwise, and all ryots against whom auction purchasers have not elected by some outward sign to proceed, I confidently assert that not one in fifty thousand of the ryots of Bengal has had his position affected by the revenue sale laws.

In conclusion, I would ask the members of the committee to consider how far it is advisable to give any further facilities for enhancement without protecting the ryots from the ejectment theory which has more or less developed within the last seven or eight years. The Government jumma of the Permanent Settlement was about Rs. 2,85,87,722 and eight-tenths of the gross rental. One-third of the land was waste it is said. On these conditions, if the whole of Bengal had been under cultivation, the gross rental would be Rs. 4,76,46,203. According to the Report of the Board of Revenue it was, in 1877, equal to Rs. 13,03,73,935. In other words, the rates of rent which were intended to be fixed by the Permanent Settlement have been trebled, and the ryots are now being compelled to pay an excessive exaction of Rs. 8,27,32,733 yearly. If this annuity be valued at 20 years' purchase, it appears that we have deprived the cultivators of the enormous sum of 165 millions sterling and given it to the zemindars, who still cry for more. What large portions of this enormous income are squandered by "mismanagement, extravagance, and want of self-restraint" may be gathered by a reference to the report on wards' estates for 1877-78 and other years. During the last few years Government has spent crores on famine. Every administration report since 1873 dwells on the bad feeling existing and the riots and murders which have occurred through disputes between landlords and tenants. An Act to prevent agrarian disturbances had to be passed, and a committee appointed to enquire why the ryots in Behar had abandoned their holdings and fled to Nepaul. It appears to me there is every indication that the people of Bengal are, at least in some parts, so near the extreme limit of self-support that very little more will compel Government either to expend large sums in relief, impose a poor law, or hold, as Mr. Ricketts recommended, a cadastral survey of the whole province, and record once for all the rights of the people before they are swept away. In the margin I give a few tables, which show the present condition of the people; and from them it will be seen that since 1876 the number of forced sales of real property, which always affect the poorer classes, has risen from 16,287 to 32,445, or doubled within the last four years, although they had been almost stationary for the four years previous, and that the sales of moveables have decreased from 16,364 to 9,329.

Forced sales.

	Immoveables.	Moveables.
1871	14,201	16,064
1872	15,281	19,272
1873	15,574	19,346
1874	..	..
1875	16,287	16,364
1876	16,945	12,304
1877	23,914	15,993
1878	32,445	9,329

Suits for arrears with or without ejectment.

1871	78,100
1872	87,795
1873	1,00,743
1874	96,562
1875	1,13,540
1876	1,10,799
1877	1,23,378
1878	1,30,136

Registration of Sales and Mortgages of less than Rs. 100.

Year.	Sale.	Mortgage.	Total.
1871	.. ...	.. ...	49,297
1872	.... .	.....	59,708
1873	.. .	... .	70,556
1874	65,526	23,971	89,497
1875	71,400	28,684	1,00,084
1876	67,765	29,604	97,369
1877	77,181	36,645	1,13,826
1878	85,791	42,927	1,28,718

Number of thefts in Bengal.

1871	22,995
1872	27,615
1873	30,506
1874	38,234
1875	28,043
1876	29,614
1877	27,165
1878	38,234

Thus it would appear the creditors of the impoverished people, having taken most if not all of their moveables, are now following their lands. This conclusion is borne out by other tables. In the margin it will be seen that within the last seven years suits for arrears of rent, with or without ejectment, have increased from 78,100 to the enormous figure of 130,136, and that mortgages and sales of small portions of immoveable property have almost trebled within the same period. The conclusion derived from the criminal statistics is in the same direction. The number of thefts last year has again risen to almost a famine height. Can we then say that the people who, in spite of the most solemn promises of the State to the contrary, have been deprived of a sum nearly equal to the amount of the Franco-German indemnity, whose moveable property is almost nothing, whose lands are being sold twice as fast as they were five years ago, who are compelled to encumber their property three times as often as seven years ago, and whose criminal population has reached the figure it was in famine times, are in a fit state to have their rents increased and their customary possession destroyed? Can we even recommend that the existing relation between landlord and tenant, which has entailed the expenditure of crores out of the public revenues for the relief of the impoverished people, should be maintained, or should we take warning from the condition of the Deccan ryots, say, before matters go from bad to worse, that it is high time to take a step backwards and carry out the promises made at the Permanent Settlement? This I recommend to the consideration of the committee. As for myself, I need hardly say that I cannot, consistently with the above conclusions, consent to any scheme of legislature which will not protect against arbitrary ejectment,

wanton aggression, all cultivators, which will not limit by law the maximum amount payable by the peasantry, and which will not restore practically to the Collector, as representing Government, the right to control the form of the leases and to determine once for all the local rates which shall be fair and equitable for all classes concerned.

It is hardly necessary to discuss the first nine paragraphs of Mr. Harrison's note, because they, in common with much of his later arguments are based, as I think, upon a misconception of the propositions regarding sub-letting which were adopted by the Commission. Mr. Mackenzie and I both desire, as much as Mr. Harrison does, to discourage sub-letting; but we wish to do it with as little violence as possible to existing interests, because we believe, rightly or wrongly, that there is a mode of treating the question in which such violence is not required, and we do not think it either wise or possible to change at once by legislation the relations of millions of people and put an end to their customary arrangements. Legislation of this kind does not affect the people for years, and they go on quietly in their own way as if the particular Act had never been passed. Looking at the history of the rent system of this country, we hold that it is right for the Legislature that it is its duty to fix the maximum rate of rent payable by any ryot of any grade. We also hold that it is right to give the occupancy ryot a greater beneficial interest in his tenure by limiting still more favourably the rent payable by him, and we hope to discourage sub-letting by making it more profitable for the occupancy ryot to keep the fields in his own hands, but we doubt if we can do more in the face of the law and custom of this coutry, which is directly in favour of sub-letting. We believe that this method of solving the difficulty is better than the violent expedient advised by Mr. Harrison, with which I shall deal further on.

Coming to praragraph 10 *seq.* of Mr. Harrison's note, the first point of difference with him is as to the question of forefeiture. He refers to a passage from Sir John Shore's minute, in which that gentleman said: "It is equally understood as a prescriptive law that the ryots who hold by this tenure cannot relinquish any part of the lands in their possession or change the species of cultivation without a forfeiture of the right of occupancy, which, however, is rarely insisted upon. The zemindars demand and exact the difference." Mr. Harrison then says: "I commend the proscriptive penalty for the changing the species of cultivation *à fortiori* for converting arable land into building land to Mr. O'Kinealy's consideration." Mr. Harrison alludes to what I wrote at page 17 of my note. If the members of the Committee will call to mind what took place when the question of forfeiture was debated, they will remember that Mr. Harrison, while expressing his unacquaintance with the regulations, urged as a reason—indeed the only reason based on experience—for prohibiting a ryot to build on his land, that, to his knowledge, a landlord in England had, in order to evade the Poor Rate, prevented labourers residing on his lands. His argument apparently was that a Bengal landlord could not or should not have any lower right. At the time I urged on the Commission the necessity in connection with every point of principle coming before us, of studying the regulations, for I thought then, and I even now think, that, for any person to decide on rights affecting 60 millions of people on conclusions drawn from the experience of other countries only such as an attempt to evade the Poor Rate in England, without any reference to the history, traditions, and laws of the Bengal people themselves, is, to say the least, doubtful and probably dangerous. This, then, is the rejoinder put forward by way of answer, and I accept it. In a few words it comes to this, that in 1880 Mr. Harrison supports the doctrine of forfeiture, because in 1789 Sir John Shore gave it as his opinion that *khudkasht* ryots of that period were liable to ejectment (although the penalty was seldom, if ever, exacted) if they changed the species of their cultivation. But whether the framers of the Permanent Settlement, who were anxious to promote agriculture, allowed this forfeiture (if it generally existed) to continue, or whether they limited the zemindar to the right to demand a rate of rent corresponding to the change of produce, and what have been the decisions of the courts since 1793, as to these points Mr. Harrison has apparently made no enquiry. Not that I can presume to blame him for that his time has not been devoted to a study of the regulations. But I think this excuse will not avail him if I can show that even the very rules for the Permanent Settlement are inconsistent with the forfeiture theory. These at least are supposed to be familiar to every revenue officer, and Mr. Harrison himself has not hesitated to give his opinion upon the letter and spirit of them.

Let me commence by saying that, since 1793 up to date, no case affirming any such power of forfeiture on the ground of a change in the species of cultivation can be found in the reported decisions. This of itself, I might fairly say, is decisive of Mr. Harrison's contention. But, further, the only case at all connected with forfeiture which I can find in the reports is inconsistent with the existence of any such right as that referred to by Sir John Shore. In 1820 the Rajah of Nuddea attempted to resume a tenure on the ground that his lessee had broken a condition which gave a power to the zemindar to resume if any crop other than indigo was cultivated, but the Sudder Dewany held that the lease could not be construed to prevent the ryot's cultivating ordinary crops other than indigo. In this case the idea that change of crop created a forfeiture is not once hinted at, and it is the only case in the reports. But in truth such a forfeiture never existed since the time of the Permanent Settlement, and the only custom recognized was the custom of changing the rent. This is expressly laid down in section 56, Regulation VIII of 1793, that is, section 56 of the rules for the Decennial Settlement, which, as I said before, every revenue officer in Bengal is supposed to know. The section runs as follows:—

"LVI.—It is expected that in time the proprietors of land, dependant talookdars, and farmers of land, and the ryots will find it for their mutual advantage *to enter into agreements in*

every instance for a specific sum for a certain quantity of land, leaving it to the OPTION *of the latter to cultivate whatever species of produce may appear to them likely to yield the largest profit*; where, however, it is the *established custom* TO VARY THE POTTAH *for lands according to the articles produced*, and while the actual proprietors of land, dependant talookdars or farmers of land, and ryots in such places shall prefer an adherence to this custom, the engagements entered into by them are to specify the quantity of land, species of produce, rate of rent and amount thereof, with the term of the lease, and a stipulation that, in the event of the species of produce being changed, a *new engagement shall be executed* for the remaining term of the first lease, or for a longer period if agreed on; and in the event of any new species being cultivated, a new engagement with the like specification and clause is to be executed accordingly."

This, then, is what the very rules for the Permanent Settlement declare. The ryots could cultivate whatever species of produce they liked, but subject in those cases in which they did not pay a lump sum to a rent varying with the nature of the produce; and this, as Sir John Shore tells us, was the custom. The custom was maintained, but the right of forfeiture, to which casual reference was made in the passage quoted, if it ever generally existed, was neither recognized nor allowed. How possibly could the framers of the Permanent Settlement assert, as they did, that they were striving to inaugurate a new era in agricultural improvement if they at the same time imposed a forfeiture for rotation of crops? This, I think, disposes of the forfeiture theory.

The second point to which Mr. Harrison refers is the power of *khudkasht* ryots to sub-let. He states that, logically and historically, when once the ryot ceased to cultivate he lost his right to occupy; that the entire *spirit* of the regulations bear out this principle; that this is conclusively shown by the well-known fact that *pyekasht* could obtain lands at more favourable rates than *khudkasht*; and he concludes by asserting that it would be a mere waste of time if he were to maintain otherwise, and that the framers of Act X in allowing sub-letting went directly against the principles of the Permanent Settlement. Page 7.

Mr. Harrison is of opinion that, logically and historically, the ryot could not sub-let, and he refers to the rates of the two classes of *khudkasht* and *pyekasht* ryots in support of this view. I confess I should have thought, were it not for Mr. Harrison's assertion, that logic had nothing to do with the question, and that it was a mere matter of fact whether sub-letting existed or not; but be that as it may, the great difficulty in dealing with this view is that Mr. Harrison does not state where he has found the history he appeals to, nor mention the regulations the spirit of which, he asserts, prevented sub-letting, and he is not here that we might ask him. His sole argument seems to rest on the use of the words "cultivator" and "cultivate." But in section 8 of Regulation I of 1793, dependent talookdars and ryots are classed as "cultivators of the soil" We read constantly of "actual proprietors," but nowhere of "actual cultivators." So far as I know, there is on the one hand nowhere any implied or express prohibition of sub-letting, while, on the other, there is express authority for the very opposite view from before the time of the Permanent Settlement. The power of *khudkasht* ryots in Benares to sub-let without hindrance is expressly acknowledged as early as 1795 by Chapter I, Section 9, Regulation XXXVII of that year; and the existence of sub-letting from a period antecedent to the Permanent Settlement is there admitted. Nor can I agree that a mere right of occupancy, assuming it to be merely a right of occupancy by itself, implied an inability to sub-let. It simply meant that the possessor of it had not a transferable interest, and no more. This is the view, I think, borne out by clause 7, Section 15, Regulation VII of 1799, and by Regulation I of 1824. The former regulation defined tenants having a right of occupancy as those who had not a right of property or *transferable* possession; the latter proves that Government, who possessed a mere right of occupancy in salt lands, was not compelled to be the last link in the scale, but could sub-let the lands to ryots. Lastly, there is a well-known vernacular term for such a ryot; he is called a *koorfa*, a term, too, used by Mr. Harrison in paragraph 19, and how he can under these circumstances deny that sub-letting is, and always has been, recognised by law decisions and custom is, to say the least, difficult to understand; the more so as the right is recognised in the Law Reports, and is not confined to Bengal, but has existed from time immemorial in the North-Western Provinces and the Punjab. The members of the Commission will, I trust, forgive me if under these circumstances I do not admit the validity of Mr. Harrison's historical and logical objection to sub-letting. (S. D., Dec. 1853, p. 345; Gust's Rev. Manual. pp. 41-43; Act XXVIII, 1858, s. 32.)

The next matter of importance upon which Mr. Harrison disputes the correctness of our views relates to the nature of the power of enhancement given to the zemindars at the Permanent Settlement. The view we put forward was that at the time of the Permanent Settlement the Government in Bengal had already commuted the Government share of the gross produce into money payment, and that from that time the zemindars were only entitled, and only intended to be entitled, to the same rates—in short, the pergunnah rates. Mr. Harrison says: "If this view is correct, then I and Mr. Mackenzie are justified in the manner we propose to act;" but he objects on two grounds—"(1) that it is not a correct view of the operation of the pergunnah or customary rates which were in effect, so far as they had any existence at all, only an intricate and ill-understood system of converting into a money equivalent the *State share* of the produce, and that this is in equity the standard to be appealed to; (2) that practically it goes behind Act X of 1859 on a point regarding which the framers intended to come to a clear decision, and this we ought not to do." There is, it appears to me, some slight confusion in the series of appeals to equity, history, and expediency to be found in these sentences. *First*, if we are right historically, we are justified in

our proposals; *secondly*, we are not justified in any case, because the framers of Act X intended to fix the matter, and we ought not to go behind that Act, although in another portion he declares that this Act has not as yet affected Behar; *thirdly*, though the State's or zemindar's legal share of the produce was not only intended to be commuted, but was actually commuted into money long before the Permanent Settlement, yet in equity—rank heresy in regard to Act X—we must now go behind the commutation: the matter was so intricate, and then you know the people at the time did not understand it, but Mr. Harrison's ideas of equity, I need hardly tell the members of the Committee, in no wise resemble, even in the most distant manner, the principles of that portion of our law. Even ordinary laymen, infused with a sound, healthy spirit of justice, would, I submit, hold that if the State and another person agreed that a certain money rent should be paid instead of a rent in kind, and if they acted upon the agreement for years, then if either party attempted to go behind it, he would be attempting to cheat—to commit a fraud upon the opposite party, and not to do equity. If this be so, then what is the position of the grantees of the State rights—the zemindars? Nor have I any sympathy with the argument of imputing ignorance to the Government at the time of the Permanent Settlement. I cannot understand how any man, unless he can bring overwhelming proof, either from the history of the times or the regulations, can attempt to support his views by saying that the men—admittedly possessing the greatest intellect—who moulded and fashioned a scheme were ignorant of the first principles underlying it, and of the conditions it bore on its very face, especially when twenty years had been spent in discussing and laying foundations; and if a critic has and gives no authority for the imputation, I think he does more than commit a mere blunder. I make these remarks because this is not the only case in which Mr. Harrison imputes, without the shadow of a basis, ignorance to the people of 1793. At pages 16 and 17, for instance, he tells us that Lord Cornwallis fell into the self-evident error of not recognising that the State was a landholder, and in such capacity entitled to demand *rent*.

I will give Mr. Harrison's interpretation in his own words. He says: "The view I would adopt as the correct one in opposition to this interpretation of the regulations is set forth in the following propositions:—

"(*a*) The State as such had and has a *sovereign* right of *taxing* all classes of its subjects, including landholders and cultivators. It is necessary to refer to this, as it explains some obscurity and occasional confusion of ideas in the language of the period of the Permanent Settlement. This right it certainly did not make over to the zemindars.

"(*b*) It had also a *customary* right, sometimes confused with the above, but radically distinct from it, as supreme proprietor, of taking the full market rent of the land for its own use. This proceeding is not taxation proper, any more than the Crown enjoying the full rental of the Crown lands in England, or the Queen of the lands belonging to her in the Isle of Wight is taxation. This is fundamentally the proprietary right, and was exercised in India by the State because, and only because, the State was the proprietor.

"36. As regards (*a*) it is not necessary to vindicate the proposition at any length. No one will question it. But Lord Cornwallis seems especially to mix up (*a*) and (*b*). For instance, in his arguments, paragraphs 32 and 33 of his minute of the 3rd February, quoted by Mr. O'Kinealy, he seems to regard raising the rents of an estate as imposing *taxes* on the tenants, and meets Mr. Shore's argument that as *proprietors* the landlords may raise their rents and resist interference, as a claim on their behalf to impose *new taxes*. Similarly, while himself drawing the distinction in the passage quoted by Mr. O'Kinealy in paragraph 31 of his note, he says as a *reductio ad absurdum* this is not taxation, but a declaration that the property of the landholder is at the absolute disposal of Government. If he fully understood or admitted that the State was the landholder, there would be no absurdity.

"(*b*) I feel little doubt that the right of Government to the full normal rent of the land was the original foundation of the right to a specific share of the produce, but if any one questions this opinion it is of no consequence, and I waive any argument derived from it; the next proposition suffices."

The result is that, in Mr. Harrison's opinion, the State was sovereign, the State was also proprietor. It got its rent in the latter capacity, and this right is transferred to the zemindars; and Lord Cornwallis was not sharp enough, not gifted with analytical power, to distinguish between these distinct positions, hence his *reductio ad absurdum*. No authority for this novel explanation of the Permanent Settlement legislation is given. I have shown that in Bengal the State never claimed as such any proprietary rights in the soil. In all the regulations the State claimed only a definite share in the produce, and nothing more. But further, in 1822, the Court of Directors, in speaking of a draft Bombay regulation, said: "The preamble as it originally stood in the draft prepared by Captain Williams is much more correct than the preamble as altered at the suggestion of Mr. Prendergast (a Member of Council), which asserts the proprietary right in the land to be vested in the ruling power; whereas in the draft of Captain Williams it is stated that the ruling power is entitled to a certain share of the produce of the land." Perhaps this will satisfy the Commission that Lord Cornwallis possessed more intelligence and greater knowledge than Mr. Harrison has in the heat of argument attributed to him, and induce them to believe that if there has been any *reductio ad absurdum*, it does not lie with him. The State never claimed rent as proprietor, and the conclusions Mr. Harrison has drawn from the relation of the Crown in England to its Crown lands, are just as apposite as the connection he has discovered between the evasion of the Poor Rate in England and the position of the ryots in Bengal. I could not easily find a more striking illustration of the danger which I have constantly pointed out

to the Commission—the danger arising from the great difficulty which even well-educated Englishmen who have not read the regulation find in guarding themselves against being led away by their ideas of property—than these conclusions of Mr. Harrison. What Lord Cornwallis asserted, what the regulations affirmed, and what the Court of Directors held, was that the ruling power claimed nothing as proprietor; but as sovereign it claimed a certain share of the produce which had from the earliest period been commuted into fixed money rates in Bengal. The payment of the revenue, calculated on these fixed money rates, is leased in perpetuity to the zemindars, and any unauthorized attempt on their part to increase the State's share would be simply an assumption of the powers of the ruling power which would not be tolerated. Mr. Harrison quotes a passage of my note in which I state that the Government transferred its right to realize the State share to the zemindars, and asks how I can reconcile this opinion with my general contention that the Government did not "delegate its powers of enhancement." It is difficult for me to make the distinction plainer; but I will try and put the case in another way. The chief public taxes were connected with the *towjih mehal* or land assessment, the *namuk mehal* or salt assessment, the *abkari mehal* or drink assessment. All three sources of revenue were looked upon from the same standpoint as *public taxes*. All three could be, indeed were, farmed, and the public assessment of the *namuk mehal* was added to the land revenue and realized in the same manner until the Government determined on taking into their own hands and working the *namuk mehal*, and then, though a deduction of the *sudder jumma* was made, the salt lands were retained. To Lord Cornwallis the claim of a zemindar to enhance his ryots' rents would appear as unreasonable as the claim of an abkari farmer to enhance the excise-tax would appear to us. Mr. Harrison does not look at things from this point of view. He continually treats the share of the gross produce as a share in kind and not in money; he ignores the fact that money rents were the only rents known in Bengal; and that these State domands, though called rents by Englishmen, were really land taxes; accuses Lord Cornwallis, with what justice we know, of being ignorant of what I call fraud. Surely it would be enough for a disposal of the question to say that no suit on the ground of a rise in prices can be traced in the Law Reports before Act X of 1859. But no. Mr. Harrison says, at least some attempt must have been made to arrange the rates so as to fluctuate with the value of produce, otherwise it is difficult to conceive why the system should have been as difficult to explain as Sir J. Shore says it was. In the same paragraph he points out that the rates at the *Permanent Settlement* were higher than at the time of Todar Mull, and hence there must, he says, have been some *system* of enhancement. The connection which this conclusion, even if true—which I do not admit—has with the subject under discussion, as to whether zemindars can enhance since 1793, seems to me somewhat remote.

What the system of enhancement had been, viz. by adding *abwabs* of all sorts to the original money rents, is fully explained in Sir J. Shore's papers. It was the avowed object of the settlement to consolidate these once for all, and stop all similar increments for the future. If enhancement on account of a rise in the price of produce was recognized, it is remarkable that no procedure is laid down for effecting it, no reference made to it in the whole code of law up to 1859, and no cases in which it was enforced can be found. Let us now turn to Mr. Harrison's other deductions:—

"(*c*) By a natural process this proprietary right to the full market rent of the land was in time commuted to its proximate equivalent—the right *to a specific share in the gross produce of the land*—and the East India Company inherited the right in this stage from the Mogul Government.

"(*d*) It was precisely this right, neither more nor less, that it was intended to relinquish for a mixed contract sum to the zemindars by the Permanent Settlement.

"(*e*) *Per contra* what it was intended to secure to the ryots was the enjoyment of *their* share of the produce, but not any part of the State's share, the whole of which was transferred to the zemindars.

"(*f*) There is nothing in the specific provisions of the regulations to justify a claim to anything more than this share of the produce on behalf of any ryot, except such as held extensive tenures from the time of the settlement."

Now, as I have shown, the Government never claimed this proprietary right. The theory enunciated by Mr. Harrison—though it would be readily accepted by an ordinary Englishman who has not resided in India—is, if I may say so without offence, a conclusion deduced from erroneous notions of property, sovereign power, and land taxes.

Mr. Harrison in support of (*d*) advances the following argument:—

"39 (*d*). Moreover, the next proposition and the extracts which I have to adduce in support of it, and which show that this Government share of the produce was what was transferred to the zemindars, while the remaining share and that only was what it was intended to secure to the ryot at the Permanent Settlement, directly corroborate it. I maintain, then, that the fundamental idea of the Permanent Settlement was to transfer to the zemindar the Government share of the gross produce, whether paid in kind or *estimated in money*. Article 9 of Regulation I of 1793 seems to be so worded as to leave no room for possible doubt on this point. 'From the limitation of the public demand upon the lands, the net income, and consequently the value (independent of increase of rent obtainable by improvements) of any landed property, for the assessment on which a distinct engagement has been or may be entered into between the Government and the proprietor, or that may be separately assessed, although included in one engagement with other estates belonging to the

same proprietor, and which may be afforded for public or private sale entire, will be ascertained by a comparison of the amount of the fixed jumma assessed upon it (which, agreeable to the foregoing declarations, is to remain unalterable for ever to whomsoever the property may be transferred) *with the whole of its produce*, allowing for the charges of management.'

"40. This makes it clear that produce and not money rental was the ultimate standard to be appealed to in any question of rent between the zemindar and ryot, and also explains the well-known rule (inexplicable on any other grounds) that if the character of the produce was changed, the rent must also be changed. Mr. O'Kinealy, indeed, himself draws this very conclusion from the article, not seeming to see how fatal it is to his and Mr. Mackenzie's general contention. The rule amounts to this * * * the net rental was a fixed—a certain and not an uncertain or variable *share of the produce*. We find, indeed, that in some cases, if the rental payable by the ryots could not be in any other way determined, it was a custom to settle the amount by an actual reference to produce.

"41. The cultivators of the soil had the right, or perhaps it was the usage when excessive *money* rents were demanded of them, to offer to the person entitled to the *rent* of their lands the alternative of receiving his dues *in kind according to the pergunnah rule of division.*" (Report of Mr. Fane, Collector of Tirhoot, in 1821). "What is the meaning of this unless what Lord Hastings terms the 'huk of the Sircar' had been delegated to the zemindar?"

In short, the argument is this, that what the Government gave over was what Mr. Harrison calls an actual share of the gross produce. If this happened to be estimated in money, it was only a convenience, and now the zemindars have a right to go behind that cash arrangement. This was, he says, the fundamental idea of the Permanent Settlement. Mr. Harrison seems to be unacquainted with the surrounding circumstances, which explain the true bearing of the passages he quotes from the regulations and from Mr. Fane, namely, that by the rules of the Permanent Settlement itself, the settlement in Bengal was based on the money jumma of the preceding year; in Behar, on the average produce of the land. In Bengal the share of the produce had been converted into money rents from time immemorial, and these money rents only were transferred. Lord Cornwallis said that all he intended to give the zemindars was a permanent lease at a fixed rental and nothing more; that the rates which were money rates, were to be fixed for ever by law requiring the landlords to give the ryots leases with a right of perpetual renewal at the same *rate*. And the evidence in support of this view lies on the surface of the Government records of the period. I will now call attention to some of these records, which refer in express terms to ejectment and enhancement, and declare the common law of the country. I have already mentioned that in the settlement kabulyats, under which every zemindar in this country holds, there were provisions against enhancement and ejection. The kabulyat of the Decennial Settlement runs as follows:—

As the jumma of revenue of the mouzah—kismut pergunnah—appertaining to pergunnah—exclusive of gunge, hâts, bazars, all sayer duties and imports, and exclusive of rent-free lands, whether held under sunnud or otherwise, has been fixed on all sides annually at a sum of rupees *sicca ala* current in the province of Bengal for a term of 10 years from the beginning of 1197 B.S. to the end of 1219 B.S., I.,A.B., talookdar and proprietor of mouzah, kismut, pergunnah appertaining to pergunnah—, one of the awals of zillah—in the province of Bengal, do declare and agree that I will pay regularly according to the kistbundi the said amount in full; that as long as the rupees of *sicca ala* may not become current throughout the province, I will, in lieu of the said sum, supply to the treasury the current sicca rupees of the said province or any article of produce, which I shall obtain from the ryots, at the pottah or bazar rate; that I will not advance any excuse on account of droughts or floods or lands being cut away by encroachments of river, or ryots dying and absconding, or any other excuses, all such losses shall be mine. In case of failure in the payment of an instalment according to kistbundi of each month, the officer in authority has full liberty to sell my property and realize the money unpaid. With the exception of the said jumma, I shall be entitled to whatever profit may arise from my good exertions, and Government shall not share in it. I will not give any part of land of the said mouzah in burhamuther, debuttar, aima, madudmash, peeran, fakeeran, &c., or in lakhiraj without asking your consent and approval, and I will not resume that already given without your consent; and if the said lands be resumed by your orders, and it is your wish that the malguzari be settled with me, I will pay the revenue to Government according to that settlement. I will keep up the embankment of the said mouzah, and if I neglect to do so, I shall be held responsible for such damage as may ensue. I will at once report the property of persons dying intestate or such like cases and send a second report to Government, failing which I shall pay fine twice the value of the property referred to, or double the amount of annual profits. I will take proper care of the highroad within my boundaries, see that the travellers journey in perfect safety. I will not shelter thieves and robbers within the boundary of my holding, and if property of any person be stolen or plundered, I will seek out the thieves and robbers and the stolen property and hand over the property to the owner and the offenders to the court officer; *that I will not demand any sum beyond the account from the ryots and malguzars of the mehals in my holding, nor do them any wrong; and so long as they will keep their promises and agreements and the terms of their pottahs do not expire, I will not oust them nor resume their lands;* and will grant them immediately receipts for the amount of kists paid by them. I will obey heart and soul all the orders you have already passed or may pass in respect of settlement of

the malguzari of the ryots, malguzars, and surbarakars of every party. There is no doubt but these orders will be truly carried out and promote to the public welfare. Therefore I have written these few words as a kabulyat and affixed my seal and signature to this document. Dated 19th August 1790 A.D., corresponding to 27th Sawan 1197 B.S.

By the express terms of this agreement, every zemindar then was, and is now, subject to legislation, prohibited from exacting an increased rent or evicting the tenant. Nor will the ordinary argument prevail that our predecessors did not distinguish between rent and revenue, and did not prohibit enhancement of rent in accordance with the rise of prices. They consider to be land tax what we, under the influence of modern conclusions derived from the peculiar economic conditions of our own country, look upon as rent. This is clear from the following incident which occurred in 1792, immediately before the Permanent Settlement. An increased demand for sugar arose and with it the very question under discussion, namely, whether, according to the common law of Bengal, the zemindars or the cultivators had a right to profits arising from increased prices. This was decided in a letter from Government to the Board of Revenue, and in favor of the ryot. The letter embodying this decision has been forgotten, and I give it in full:

"Being desirous of extending the cultivation of the sugarcane, not only with a view to contribute to the supply of the present demand for sugar in England, but also to increase the general export trade of Bengal, we direct that you order the Collectors to make it an object of their particular attention to promote the cultivation of the sugarcane, and to acquaint the cultivators and dealers in sugar in their respective districts that there is every ground to believe that in future the demand for this commodity will be such as to yield to them an ample profit on any quantity that may be brought to market."

"2. We at the same time think it essentially necessary to take precautions to prevent the rapacity or short-sighted policy of individuals depriving the country of the advantages which it may reap from this demand for one of its most valuable productions. *It is to be apprehended that many of the landholders, who are unacquainted with their real interests, may be tempted by the higher price of sugar to endeavour to derive an advantage by raising the rates of the pottahs of the sugarcane lands instead of looking to the extension of the sugar-plantations for an increase of the rents of their estates. Such exactions would not only be unjust as well as repugnant to established usage and the existing regulations, but entirely counteract the effects which a rise in the price of sugar must infallibly produce.* If the profit accruing from this increased price is, in the first instance, secured to the cultivators, there can be little room to doubt of their extending their plantations, and the quantity of sugar brought to market will be proportionably augmented. But if the rent of the land is raised in proportion to the increase in the price of the sugar, it is obvious that the cultivators will derive no advantage whatever from the general enhancement of the value of the commodity, and consequently the only motive which can incite them to extend a cultivation at once so laborious and expensive will cease to operate. In such case but an inconsiderable quantity would be procurable for exportation, and as this quantity would come charged not only with the amount of the additional tax on the land, but also with the further enhancements of the price occasioned by the commodity being raised so much in value previous to its first delivery out of the hands of the cultivator or manufacturer, it would probably yield but little profit to the exporter. Under these circumstances, the trade could neither be extensive nor advantageous, and in all probability would soon be relinquished. On the other hand, by guarding against the operation of such narrow views on the part of the landholders, the ryots will reap an ample profit from the cultivation of the sugarcane, which will not fail to induce them to increase the cultivation to such an extent as in the course of a few years will enable this country to export large quantities of sugar not only to England, but to the different parts of India where this commodity is in demand. The sugar-plantations will also be a source of opulence to the ryots and enable them to increase the cultivation of grain and every other article of produce. The zemindars likewise will reap greater and more permanent advantage from the appropriation of an additional quantity of land to the cultivator of the sugarcane (which in general pays to them a much higher rent than any other article of produce), and from the opulence of their ryots, than they can possibly derive from any increase in the rates of the pottahs, and the benefits which will arise in a variety of ways to the country at large by the establishment of an extensive export trade in so valuable an article will contribute greatly to its prosperity. *We desire therefore you will order the Collectors to communicate the contents of this letter to the principal zemindars and landholders, and also to the tehsildars, and enjoin them to be particularly careful to prevent any enhancement of the rates of the pottahs for sugarcane lands in their Collectorships, whether the same shall have been fixed by special agreement between the ryot and landholder or by an ancient and established usage of the district."*

This was the law at the time of the Permanent Settlement, the law, I may say, until Act X of 1859 encroached on the privileges of the ryots and rendered them, in spite of the solemn promises of Government and the common law of Bengal, liable to enhancement on the ground of a rise in prices. Up to that time the zemindars had no power to go behind the rates, to demand enhanced rent on the ground of an increase in prices, and where the ryots were strong enough to resist their exactions, they never succeeded. In 1816 they attempted to enhance, and failed; and in 1859 the landholders of Eastern Bengal in their petition to Government stated as follows:—

"Your hon'ble Council must be well aware that the prices of produce of all description have been steadily rising for many years, till at the present period they may be said to be

22. We transmit to you, a separate number in the packet, a copy of a report from Mr. J. H. Harrington

the Secretary to the Board of Revenue, whom we deputed on a commission to the district of Sunderbunds. The object of his deputation will appear from his report. Having received those papers only a few days ago, we have not had time to pass any resolutions upon Mr. Harington's propositions, but shall take them into consideration immediately after the departure of the ship now under despatch. We have thought proper, however, to avail ourselves of this opportunity of forwarding to you the report, as it contains much important information, detailed with great ability and accuracy, regarding the mode in which the zemindars collect the rents from the ryots, and which strongly proves the necessity of consolidating, as far as possible, the rent to be levied on each beegah into one specific sum. The proceedings of the Board of Revenue on Mr. Harington's reports are also forwarded to you in separate number in the packet.—*Revenue Despatch, the 12th April* 1790.

9. We have made the following addition to the regulation for the Behar Decennial Settlement, prohibiting the imposition of new abwab or mathote, viz.—"If at any future period it be discovered that new abwab or mathote have been imposed, the zemindar shall be made responsible for the penalty during the whole of the period of such impositions."

10. We have further resolved that the landholders in Bengal shall be allowed, until the end of the Bengal year 1198, and those in Behar, until the close of the Fusli year 1198, for the preparing and delivering pottahs to the ryots in conformity to the existing regulations, and that it be notified to the landholders, ryots, and others that no engagements for rent contrary to those ordered will be held valid after the expiration of the period fixed; but in the event of any claims being preferred by them on engagements wherein the consolidation of the assul abwab and ordered on the 30th July last shall appear not to have been observed, they will be nonsuited with cost.—*Revenue Despatch, the 20th November* 1790.

5. We have also ordered the Collector of the salt districts to be furnished with copies of the instructions for the settlement of Midnapore as far as they respect the rents of the ryots, together with copies of the subsequent orders passed relative thereto, and required him to prepare and deliver pottahs conformable to the regulations within the same period to the ryots of such of these districts as are held khas, as well as to require the zemindars to deliver the same within the like period under the stated penalty in the districts where the settlement is made with them.—*Revenue Despatch, the 31st January* 1791.

20. From the proceedings which we shall forward to you by the next despatch you will find that we have anticipated your wishes respecting the pottahs to be granted by the landholders to the ryots. It is with pleasure we acquaint you that throughout the greater part of the country specific agreements have been exchanged between the landholders and the ryots, and that where these writings have not been entered into the landholders have bound themselves to prepare and deliver them by fixed periods. We shall here only observe that, under the new arrangements to which we shall presently advert, the ryots will always have it in their power to compel an adherence to these agreements by an appeal to the courts of justice whenever the landholders may attempt to infringe them.—*Revenue Despatch, the 6th March* 1793.

3. You will observe that in this proclamation we have been particularly careful to provide for the equal distribution of the jumma assessed upon the estates of the several landholders, whenever a division of any of them may take place amongst the heirs of the present incumbents, or in the event of a portion of their lands being sold or transferred by public sale for the liquidation of arrears of assessment, or in satisfaction of the decree of a court of justice, or by any private act of the proprietors.

4. The provisions and declarations which we have made to this effect are equally essential for the security of the public revenue, and for enabling individuals to form an estimate of the value of the portion of any estate which they may be desirous to sell or purchase.

5. Until the produce of the lands exceed the public jumma assessed upon them in a much greater degree than they in general do at present, Government might be subjected to heavy and permanent diminutions of revenue, if upon the division of an estate or the transfer of a portion of it the fixed jumma assessed upon the whole of such estate were through error or collusion to be unequally distributed upon the several divisions. For if the proprietor of the over-rated share were to fall in arrears, Government, in the event of their exposing such share to public sale for the liquidation of the balance, would be obliged to dispose of it at a reduced jumma, as no person would purchase an estate which, instead of yielding them a profit would subject them to an annual loss.

6. The second object to be attained by the provisions in question is of the highest importance to the improvement of the country. The limitation of the demand of Government upon the entire quadruple the amount they were twelve or fifteen years ago. *The profits of this advance in prices have, during the whole period, fallen exclusively to the share of the cultivator* without any participation on the part of your petitioners, who, for anything that is discoverable, ought to receive their portion of those profits, since it is obvious that they increase the value of the lands from which they are derived."

Whatever the facts *ought to be* in Mr. Harrison's opinion, these are what they are Zemindars never had before the passing of Act X of 1859 the right to enhance on the ground of a general increase of prices, and one of the objects of the Permanent Settlement was to prevent any such claim being raised. The Government of that time considered by declaring the common law, that zemindars were bound to give pottahs at the customary rates with a right to perpetual renewal, they had guarded the ryot against all probability, indeed, possibility, of such a claim being advanced, and where they held possession of lands the ryots where protected. But in regard to the lands held by zemindars, the principle of non-intervention between zemindar and ryot, inculcated and enforced after the settlement, was destructive of the ryots' interests. The expectations, based on the promulgation of the laws, the public spirit of the people, the interference of the courts, and the penal provisions compelling zemindars to give leases defining the rates of rent were never realized. The zemindars got the period within which they were compelled to grant leases extended, until the object of the law was forgotten and then they ignored it. I certainly never heard any person, except Mr. Harrison, urge that the zemindars are entitled to higher rights than all their predecessors; that they are, in fact, entitled to go back to the time of Todor Mull, when money rents were first fixed in Bengal. Surely Mr. Harrison ought not to object to our going behind Act X of 1859, when he desires to go years, if not centuries, behind the Permanent Settlement. A somewhat similar view to that now stated by Mr. Harrison was put forward in connection with the Upper Provinces, in which rents in kind were not uncommon, by the Members of the Board of Revenue in 1822, and with what result will be seen from the orders of Government, which are as follows:—

"258. The Board observe 'a corn rent by actual division of the produce, or an annual composition, as is the case of tithes in England, would seem the simple foundation of the revenue system.'

"260. But though the Board appear to consider the principle stated by them to be indisputable, His Lordship in Council is not aware on what evidence they have admitted the allegation.

"261. *In Bengal, from the most ancient times of which we would have any clear accounts, 'the system of money rates would appear to have prevailed, and in none of the provinces would the system of division seem to have been universal.'* To what period the Board design to refer by the term ancient times and the later period of the Mahomedan power does not appear. His Lordship in Council apprehends that the endeavour to go back to the times when any general or systematic rule of division existed would lead us *far beyond the limits with reference to which the existing rights of the people will have to be settled.*"

I trust that this extract will be sufficient to show that the opinion which Mr. Harrison has imputed to Earl Moira in regard to the nature of the *huk* of the sirkar was not held by him. The view I put forward is that held and openly expressed by Earl Moira, not merely once, but on every occasion on which the matter came before him. Thus in 1822 he said, referring to the permanent settlements:

"115. Though leaving the task of assessing their estates chiefly to the zemindars, who were required to issue pottahs subject to the direction of the Collectors as to the form, and of the courts of justice as to the terms, *the intention of the Government appears clearly to have been that the legal rates existing at the time of the settlement should be maintained.*

"116. The rules which prohibit the imposition of new abwabs or cesses, which prescribe the consolidation of all existing demands, which direct the issue of pottahs with the amount or rate of rent specifically adjusted, and which provide for the renewal of pottahs at determinate rates when cancelled under the rules enacted against collusive or improvident agreements, all appear conclusively to evince the design of the Legislature to protect the ryots against any arbitrary enhancement of rents. The views of Lord Cornwallis are indeed specially pronounced in his minute of the 3rd of February 1790, wherein he distinctly declares that rents were only to be raised by reclaiming waste or inducing the ryots to cultivate more valuable articles of produce: and the preambles of Regulations XIX and XLIV, 1793, by declaring the original right of Government to a certain proportion of the produce of every beegah of land, and designating the profits of the malguzars as the difference between the value of such proportion of the produce and the sum payable to the public, appear to be founded on the principle that the ryots' payments were to be regarded, *not as the mere rent of land due to an absolute proprietor, but as an assessment payable to intermediate managers possessing a hereditary and transferable property in the incidence of their management.*

"117. In the Benares code the rule was laid down distinctly that all abwabs or charges introduced subsequently to the year 1187 should be abolished, and the demands on the ryots for the lands then cultivated by them was fixed by the rates of that year, the parties being allowed to make their own bargain for waste land.

"118. *The provisions of Regulation V*, 1812, *were in no degree designed, nor when duly considered, can they be interpreted as designed, to abridge the privileges of the ryots, or to abrogate their right to demand new pottahs at determinate rates when their existing engagements may expire or may be cancelled.*

"119. In Benares it is stated that the rule above quoted has operated to secure in some degree at least the rights of the ryots, but in Bengal and Behar the provisions in question seem to have been little effectual.

"120. In truth they are certainly somewhat wanting in that clearness which so important a matter demanded; and it cannot be concealed that the great author of the Permanent Settlement, resting too much on the notion that the established rent was as much as the ryots generally could pay, or as the zemindar could reasonably wish to demand, did not estimate with sufficient distinctness the degree in which the possession by the ryot of a right of occupancy at determinate rates must limit the proprietary interest of the zemindar, nor provide with sufficient precision for such a limitation."

So far from Earl Moira holding the opinions attributed to him by Mr. Harrison, his views were radically opposed to them; and except in the question of waste lands, there is not a single proposition in regard to the Permanent Settlement advanced by Mr. Mackenzie and myself to which he had not given the most unqualified approval; and even in the case of waste lands I have some authority on my side. In 1819 the Court of Directors, in answering the opinion put forward by Earl Moira, said:

"67. We have already enjoined you to reserve the waste lands in making any future settlement, but we have not been able to satisfy ourselves as to the nature of the interest

estates of individuals as they at present exist would not have been productive of all the advantages expected to be derived from it unless the principles by which the amount of the public demand upon the shares of estates that may be divided, and also on portions of estates that may be transferred by public sale or by any private act of the proprietor, had been at the same time clearly defined. Neither the proprietor nor the person who might have been desirous to purchase the portion of an estate would have been able to form any judgment of the amount of the assessment to which the land would be liable, and consequently the value of the property would have been uncertain. This uncertainty would have depreciated the valued of landed property in general, and consequently have obstructed the improvement of cultivation by deterring individuals from employing their capitals in the purchase of lands.

7. As these provisions were equally essential to the interest of the public and the landholders, we thought it advisable to include them in the proclamation to obviate the objections that might have arisen to the declaration of them at a future period, reserving to ourselves at the same time the option of making such regulations as might be hereafter found necessary for the due attainment of the objections of them.

8. We shall only observe further, with respect to this proclamation, that it reserves to you the right of imposing any internal duties you may think proper, assessing any alienated lands that may be held under insufficient tenures, and of making such regulations as you may think expedient for the protection and welfare of the dependant talookdars and ryots, and for the good order and government of your dominions.

9. In the 20th paragraph of our letter of the 6th instant by Mr. Talbot we adverted to the measures that had been taken to oblige the landholders and farmers of land to enter into specific agreements with their ryots. These measures are detailed in our correspondence with the Board of Revenue recorded on the proceedings noted in the margin. We shall here only observe that the decisions of the courts of justice which will shortly be established, agreeably to our resolutions of the 11th ultimo, must soon compel a general observance of the regulations regarding pottahs, as no landholder will be able to recover arrears by a law process from those ryots to whom he may not have executed specific agreements.—*Revenue Despatch, the 23rd March* 1792.

3rd November, Mis. Con., 1792.
12th December 1792.
4th January.
15th February.

9. We have thought it advisable to order all the existing regulations respecting the Decennial Settlement which in any respect concern the natives, and also all regulations of this nature which may be hereafter enacted, to be printed and published with translations in the Persian and Bengali languages, in order that the landholders and cultivators of the soil may become acquainted with the regulations regarding the public revenue and the provisions made for securing to them the fruits of their industry. Attempts to invade their rights will be seldom made, and more rarely submitted to, when there are known and written laws which can at all times be appealed to in support of those rights.—*Revenue Despatch, the 10th August* 1791

possessed by the zemindar in the waste lands in these districts which have been permanently settled. Your construction seems to be that his power over them is absolute and unconditional, and that he is at liberty to contract for the occupation of them at whatever rates he can obtain. *It is, however, the opinion of many considerable authorities that in leases of work as well as of other lands the pergunnah rates form a standard of payment not to be exceeded.*"

This, too, is the view which I find in the reports, in which it was held that tenures created in 1214, long after the Permanent Settlement, and, generally, all *ryoti* holdings, could only be assessed at the prevailing pergunnah rates.

Mr. Harrison is apparently unaware of this express declaration of the Court of Directors, and says:

"The opinion of the Court of Directors at this time as to the extent of the ryots' rights appears in the following passage in a despatch dated 10th November 1824: 'Should you succeed in securing to the ryots those rights which it was assuredly the intention of the Permanent Settlement arrangements to preserve and maintain, and should you in all cases where the nature and extent of these rights cannot be now satisfactorily ascertained and fixed provide such a limit to the demand upon the ryots *as fully to leave to them the cultivators' profits* under leases of considerable length, we should hope that the interests of that great body of the agricultural community may be satisfactorily secured.'

"It appears from this passage that what the Court of Directors *considered as the nearest equivalent to the ryots' share of the produce was the cultivators' profits.*"

I would suggest that the members should read the rest of this despatch, together with also the previous correspondence on this subject. In 1819 the Government of India pointed out to the Directors that, owing to the great mass of the population being ignorant of the regulations, the poverty of the people, the employment of *lattials*, the frighthful abuse of the powers of distraint conferred on the landlords, and the inability of the cultivators to contest the oppressions of the zemindars save by regular suits, which often lasted six years, that, owing to all these I say, the ryots had become almost absolutely subject to the zemindars, the pergunnah rates had been destroyed, and rents illegally enhanced. In answer, the Court of Directors, having approved of the proposal made by the Supreme Government, that the rights given to the ryots by the Permanent Settlement should be once for all determined by a detailed enquiry carried out somewhat in the manner of a settlement, went on to express an opinion that where those rights could not be ascertained the knot should be cut, and the ryots should be granted long leases at a profitable rate of rent. There is not a single word in the extract which militates against what I have stated to be, in my opinion, the rights of the ryots, and this is made clear by the other paragraphs of the very same despatch. I will now turn to Mr Harrison's summing up on the vexed question of raw produce. Mr. Harrison says:

"69. My argument that rents at the time of the Permanent Settlement were rackrents or say 'full-rents' as much as the lands could afford to pay, is a much more dangerous one to their theory than Mr Mackenzie and Mr. O'Kinealy are disposed to admit; as the zemindars are entitled to the same *share* of the produce *now* as yielded that rent *then*, and the simple fact is that a reversion to the standard of the Permanent Settlement means sheer ruin to the ryots; in fact the exactly opposite result to that for which Mr. O'Kinealy and Mr. Mackenzie contend"

My answer is that there is absolutely nothing new in Mr. Harrison's argument except his application of it. It was, as I have pointed out above, started by the Board of Revenue in 1822 in regard to the Upper Provinces, in which payment in kind was in some parts more common than payment in money. What is novel—and the credit attached to it belongs to Mr Harrison—is the extension of the theory on equitable principles to Bengal, where money rents had been in force from the earliest times; and whether this extension is dangerous to my interpretation of the Permanent Settlement, or to Mr. Harrison's conception of the regulations and the revenue history of Bengal, I am satisfied to leave to the members of the Commission.

"65. (2) I now come to the second point, that, whatever argument Mr. O'Kinealy and Mr. Mackenzie may construct out of the words of the regulations and the writings of its chief authors, these arguments were not only not accepted by the chief revenue as well as judicial officers of Government after the settlement, but also do not represent the view of those regulations taken by the framers of Act X of 1869; and that we as a Commission ought not to go behind that Act in an important question of principle of this kind."

In answer, I say that I have not constructed arguments, but stated facts. Before the Permanent Settlement, or as Earl Moira said, "from the most ancient times of which we have any accounts," money rates were the only rates in Bengal, and these rates, as they existed at the time of the Permanent Settlement, Lord Cornwallis expressly said he would fix for ever by compelling the zemindars to give leases with a right of perpetual renewal. As to the regulations themselves: By section 6 of 1794 the rates were not a share of the gross produce, but the established rates—admittedly money rates; and by the preamble to this enactment and Regulation XLIV, 1793, these were the rates at which the ryots were entitled to hold with a right to perpetual renewal of their leases, and this Act remained in force till 1859. So far for the law. Then as to the courts, the judges over and over decided that no ryot could be dispossessed as long as he paid the customary rates of rent—the prevailing established money rates; they never said anything about rates of gross produce. Among the chief revenue authorities after the settlement, Earl Moira twice repudiated the gross-produce theory. The Court of Directors agreed with him, and since the settlements of the

North-Western Provinces have been based on rent instead of raw produce. Lastly, there remains the view of the framers of Act X on the law. Act X was in its inception a consolidating law, and section III of the Bill ran as follows:

"III. Hereditary ryots holding lands at fixed rates of rent are entitled to receive pottahs at those rates. *All other ryots and cultivators of land* are entitled to receive pottahs *according to the rates of rent for the time being* established in the pergunnah * * * , or, if there be no known and recognized pergunnah rates, according to the customary rates."

In short, neither Lord Cornwallis, Earl Moira, the Court of Directors, the framers of the regulations, nor the judges in their decisions, nor even the framers of Act X, ever held the gross-produce theory which Mr. Harrison now declares they supported.

I now turn to the note of Baboo Peary Mohun Mookerji. I fully concur with some of his views. The ryots were, as he shows, treated more like cattle than human beings, and the picture of their actual condition in 1827, during a period of great depression of trade, is not more strongly drawn by Messrs. Leycester and Ross than it was by Earl Moira in 1819. If the zemindars mortgaged, bartered, and sold their ryots like cattle, I can only say the fact is no wise creditable either to the zemindars or the Government; and if Baboo Peary Mohun Mookerji considers that this is the state in which the ryots should be retained, I for one will not discuss the question. No doubt, Messrs. Leycester and Ross do not appear shocked at the condition of the ryots, but their decisions, opinions, and the weight to be attached to them are well known from the official papers connected with their rejected memorial to the Court of Directors against the Commission which issued in 1821 to reinstate the ryots of the North-West, whose rights had been destroyed by the decisions of the Sudder Court on the Sale Laws.

I concur in the view expressed by my colleague that before Act X the general body of ryots paid rent at the pergunnah rate and no more. This has been the point I have always urged; but I do not agree in his opinion that the zemindars had any right to enhance at all, much less without a suit. No authority for either proposition has been cited. Nor can I, I regret to say, agree in his interpretation of the Privy Council judgment to which I referred. A reference to that judgment would have shown him that it has no reference to ryots, but to talookdars. What I said was that the Privy Council laid down as a principle of law that, where a person in possession of land could not be directly enhanced at the will of the zemindar, this implies a right of occupancy in the tenant; and I argued that, inasmuch as admittedly no zemindar could arbitrarily enhance a ryot even since Act X, the Act not only did not destroy the previous customary right of the ryots in Bengal to retain possession so long as they paid the pergunnah rates, but tacitly admitted it. I regret that I did not put my argument more clearly.

But it is in regard to my figures regarding the poverty of the ryots that Baboo Peary Mohun most strongly objects. He says "instead of conjectural figures, the *actual figures* in the last administration report might have been taken." The reasons which induced me not to depend on the statistics he refers to cannot be more clearly and concisely stated than they are in the page in which they are given. The compiler of the report says: "The consequence is that as regards all middlemen below the first degree, and as regards cultivators, the *statistics obtained from the road cess returns are so incomplete as to be of no practical value.*" Nor can I attach any weight to the argument advanced by him that after all the average profit obtained by each landholder is only Rs. 62. The question is whether the ryots have been improperly deprived of their rights or not. If they have been wronged, who gained, or how the gain has been divided, is to my mind of little importance, and affords no justification for the wrong committed.

The position of the ryots in Bengal is, no doubt, a matter on which opinions are divided, and will probably continue so until the despatches and revenue proceedings of the period before and after the Permanent Settlement are published. I have read some of them, and I remain more firmly convinced than ever by their perusal that the ryots of this country were protected not only by the engagements entered into by the zemindar, but also by the common law from arbitrary eviction and enhancement.

J. O'KINEALY.

Remarks by Mr. Field.

In the criticism upon the note on enhancement (appended to the Digest), with which Messrs. Mackenzie and O'Kinealy have favoured me in their notes of the 20th January and 16th June 1880 respectively, there is somewhat which is open to further argument. As, however, we were tolerably well agreed as to what should be done in the future, though differing on some points connected with the history of the past, I thought that the performance of our task would not be facilitated by polemical discussion, and I therefore abstained from a controversy, the result of which would be no help to us in our labours. As these notes are now about to be published, I desire to remark very briefly upon two points.

First, as to my method in examining the regulations alone in order to discover the intention of the legislature, and refusing to look at the discussions which led to the enactment of these regulations, or at other matter *dehors* the statute-book, I am not aware that Chief Justice Coke or Lord Westbury has ever adopted a different canon of construction. The general rule has certain exceptions; and the rule itself has occasionally been violated; but none the less the tendency of all our modern decisions, as observed by Mr. Sedgwick in his learned work on *The Construction of Statutory and Constitutional Law*, is to the effect that *the*

intention of the Legislature is to be found in the statute itself, and that *there* only the judges are to look for the mischiefs meant to be obviated and the remedy meant to be provided. There are certain matters, not, however, to be confounded with these, which are held to be discoverable from legislative journals, State papers, and other sources of information *dehors* the statute. For example, it has been decided in an American case that, although the journals of the House of representatives are no evidence of the meaning of a statute, they are the highest evidence of the fact of its enactment, or of any other fact connected with its passage. In writing the Digest I was endeavouring to exhibit *the law as it is*. I think therefore that the method which I followed was rightly followed. In determining what *the law shall be*, I, however, agree entirely with Mr. Mackenzie that we ought to explore the entire field of State literature.

The *second* point is as to my interpretation of section 52 of Regulation VIII of 1793. I hope my critics will not think me very obstinate, if I say that their arguments have but further confirmed me in the soundness of my original view. *First* as to the argument concerned with the punctuation and the supposed printer's error, the construction of a statute cannot be made to depend upon the punctuation, which is not part of the statute—see cases quoted in *Maxwell on the Interpretation of Statutes*, p. 35, and *Sedgwick's Work*, p. 225. Were it otherwise, I believe the punctuation in my edition of the Bengal Regulations to be correct. It follows, and was reprinted from the Baptist Mission Press edition of 1827, which I think I am right in saying had the sanction of Government. *Secondly*, the last sentence of section 52 speaks of "restrictions" in the plural. It is impossible these *restrictions* can be included in, and cease at the end of, section 53, for this section contains a single restriction only. *Thirdly*, if Mr. Shore's minute of the 18th June 1789 be read with the proposition deduced from the arguments in the minute and appended thereto—which propositions were expanded subsequently into Regulation VIII of 1793—little doubt will remain that one restriction only was not intended. A further strong confirmation of this view is derived from section 2 of Regulation XXX of 1803, which speaks of "restrictions prescribed by this regulation, and by any other regulation published in conformity to Regulation I of 1803."

The fact that the regulations of 1793 allowed pattahs to be granted for ten years only has, to my mind, a certain connection with the decennial re-adjustment of money rents, which I still think was contemplated. In all probability express rules for this re-adjustment and for the measurement and assessment, upon which it depended in a great degree, would have been included in the code of 1793, but for the tenderness about interfering between the zemindars and their ryots, to which I have alluded in another note.

C. D. FIELD.

The 10th July 1880.

Note on Enhancement by BABOO PEARY MOHUN MOOKERJEE, *dated 18th March* 1880.

1. THE advocates of the zemindary settlement do not for a moment contend that the rights conferred by the Permanent Settlement were in existence by them before that settlement. A discussion on the subject of the relative rights of landholders and ryots before 1793 is, for all purposes with which the Commission is concerned, worse than useless. To import ideas of supposed rights enjoyed before 1793 into an enquiry into the rights of the parties after 1793 would be misleading in the construction of the Regulations of 1793. Mr. O'Kinealy has given in his note extracts from papers written at a time when the Permanent Settlement was not even contemplated. Should they guide us in the enquiry as to what were the rights conferred by that settlement? I think that a determination of the rights of the parties must solely depend upon a true construction of the laws of 1793 and of subsequent years. In interpreting a law we are not even at liberty to look to the supposed intention of the Legislature (8 W. R., Privy Council Rulings, p. 3); but fortunately in the present instance the declared intention of the Legislators nowhere militates against the judicial interpretation of the laws.

2. The extracts given in the note,* pp. 8 and 21, showing that not merely no right to enhance rent was given to landholders, but that they were expressly forbidden that right, refer only to cesses and abwabs, and can by no stretch of construction support the position. Lord Cornwallis himself made a clear distinction between cesses and rent in the extract, paragraph 32, given in page 7 of the note.

3. The extract in page 8 shows clearly that the zemindar was declared entitled to get "the established rent, which in most places is fully equal to what the cultivator could afford to pay;" and that it was the highest rent obtainable, inasmuch as it would have been "a wanton act of oppression" to give the land to another for the "sole purpose" of so doing.

4. It was observed at a meeting of the Commission that the occupancy section of Act X of 1859 was a wrong done to the ryots by depriving a large number of their body of rights which they enjoyed before. What those rights were was not stated. Mr. Loyeester, Senior Judge of the Sadr Dewany Adalut, in dealing with Mr. Harrington's draft regulation, observed on the 8th of March 1827:

"In many parts of the country the resident cultivators are the actual slaves of the landholders and liable to be mortgaged, bartered, or let to hire, the same as his oxen or

* When I do not give any name, I refer to Mr. O'Kinealy's note, dated 15th March 1880.

goats, at his will and pleasure. * * But through what refinement or argument, what extension of intellect are these slaves, and other resident cultivators not holding under hereditary tenures, to discover that such is their lot—that they are only servants-at-will, entitled, if they get a lease, to a renewal of it." Mr. Leycester gives a picture of a state of things which happily does not exist at present; but it is clear that up to 1827 the ryots had no reason to be proud of any rights which they enjoyed, and it is not contended that any material changes were made in their position and rights before 1859.

5. Section 6 of Act X of 1859 has been declared by almost all the responsible interpreters of the rent laws of 1793 who have dwelt upon the question to be a clear encroachment on the rights of landholders, and this notwithstanding that in all contentions for judicial determination of the relative rights of the parties, the ryotti interest was always better represented as regards forensic talent than the proprietary interest.

6. On no one point are the early Regulations more explicit than on this, that with the exception of certain privileged ryots the general body of ryots were liable to pay rent at the established rate, which was understood to mean fully as much as they could afford to pay. Nowhere has the principle been better explained than in the judgment of the Privy Council quoted in page 49. The lines in italics clearly refer to the right of the zemindar to enhance without a suit in court the rents of ryots who have no "valid tenure or right of occupancy." The learned writer of the note himself admits (page 52) that the ryot was liable to pay to the auction purchasers "the full pergunnah rate, and could only be ejected after refusal to pay the enhanced rent." The difficulty of determining the pergunnah rates soon became great. Section 5 of Regulation V of 1812 declared "that the pergunnah rates are in many instances become very uncertain;" and section 7 of that Regulation enacted that "the collections (shall be) made according to the rate for land of a similar description in places adjacent."

7. The principle which then governed the adjudication of rent was thus laid down by Mr. A. Ross, another Judge of the Sadr Dewany Adalut, on the 22nd of March 1827:—"In point of fact it is impossible to establish rates of rent which shall always continue equitable, or to enforce adherence to rates arbitrarily fixed after the lands have become capable of affording higher rates in consequence of the enhanced value of their produce without conferring upon cultivators a right to a progressively increasing share of that value, a right which they never enjoyed and do not pretend to claim, and which would be superior to, and incompatible with the right of property in the soil, which had been recognized to be vested in the zemindars." He remarks in another place:—"As to the custom of the country, it has always been opposed to such a privilege, it being notorious that zemindars and other superior landholders have at all times been in the practice of exacting from their ryots as much as the latter can afford to pay."

8. Before Act X was passed and ryots were invested with rights of occupancy, there was no necessity for providing by legislation for enhancement of rent according to the increased value of produce. The landholders exacted the highest rent which the ryots could afford to pay. In enacting therefore that rents were liable to enhancement at the prevailing rate, Act X did not take away in this respect the rights which the landholders enjoyed; but inasmuch as it gave the ryots a new right which deprived the landholders of the power of compelling the ryot to agree to his terms or quit the land, it fully preserved in him the right of enhancement by providing for enhancement of rent in proportion to the increased value of produce.

9. The judicial interpretation of the law is quite in keeping with these views. Sir Barnes Peacock declared the landholder entitled to get the competition rate, and the Full Bench gave him the highest rent obtained by the rule of proportion.

10. Mr. Harrison's position that the word "rate" was very often used before 1859 to mean the ratio of rent to produce or "rate in kind" is borne out by the early Regulations. Lord Cornwallis distinguished rates from rent in Extract page 24. The word "*quantum*" in page 7, paragraph 32, cannot mean anything else than share of produce. The use of the words "local rates" in page 29 has the same significance.

11. Before leaving this part of the subject it is necessary to observe that the figures given at the end of the note are at best useless for purposes of generalisation. The numbers of "forced sales" represent the number of sales held by all the civil, revenue, and small cause courts in these provinces in execution of decrees for money and costs. The great reluctance with which a landholder recognizes the saleable character of ryotti holdings induces me to think that only a minute fraction of these sales refer to sales of holdings for arrears of rent. The increase in the number of rent suits admits only of one explanation. Rent suits never pay the zemindars. The ryots have found it to their advantage to force the zemindars to court. The liability to pay rent by kists can be there easily ignored; the rate of interest is small, and one has simply to claim a portion of the holding as rent-free to make it rent-free. The statistics of registered deeds do not show the number of actual sales or mortgages. The increase simply shows that people now find it advantageous to register sales and mortgages of which registration is optional. May not the increase of the number of thefts be attributed to the gradual substitution of constabulary police in the place of village chowkidars? The figures, however, of which most has been made, are given in page 53. Instead of conjectural figures the actual figures given in the last administration report might have been taken. The land revenue is Rs. 3,69,94,283, and the entire valuation of estates as ascertained by road cess returns is Rs. 13,11,68,432. It has been contended that the whole of the difference (more that nine crores of rupees) is enjoyed by the zemindars

"who still cry for more." It should be borne in mind, however, that road cess valuations include the assets of revenue-free and rent-free lands, and also the assets of a large number of ryots in excess of rent. If these large items be excluded, if a proper allowance be made for collection and inevitable law charges, and if the number of landholders and middlemen of different grades be taken into calculation, the landholder's share of the profits will be found to be not enormous. It is, however, necessary that we should have some idea of the reputed wealth of landholders, and I shall try to give it by the following figures taken from the last Administration Report:—

	Rs.
Total annual value of estates	13,11,63,432
Deduct revenue	3,69,94,283
	9,41,74,149
Deduct road and public works cess	58,85,884
	8,82,88,265
Deduct collection charges at 6 per cent.	78,70,105
	8,04,18,160

The assets of revenue-free and rent-free holdings should be deducted from this sum; but even without making these deductions, and without taking into account inevitable law charges, the above sum when distributed over 242,246 estates, and 1,099,642 tenures, gives an average profit of less than Rs. 62 per annum to each holder of an estate or tenure.

12. I shall pass on to the question of rates of rent. Pergunnahs, perhaps, owe their origin to the agricultural capabilities of different tracts of land, and to a recognition of the habitats of different descriptions of crops. The only divisions which we still recognize when speaking of different kinds of produce or of the condition of crops are the pergunnah divisions of districts. The Legislature therefore, in making constant reference to pergunnah rates of rent, simply recognized not merely what had come down from time immemorial, but also what was familiar to the people themselves, and what could be easily determined and acted upon.

13. It is not now necessary to examine how the pergunnah rates adjusted themselves to the progress of the times and the rise of the value of agricultural produce; but bearing in mind the age of the institution and the habits of the people, I think it is desirable that all questions relating to settlement of rent and enhancement of rent should be decided according to pergunnah rates to be fixed according to equitable principles.

14. The objections which apply to the use of the same standard of rates in the settlement of estates of a kind and forbearing or indolent landholder on the one hand, and of an active and energetic or grasping landholder on the other, is common to the scheme I advocate, and to any other that may be propounded. The condition suggested by the Commission, to the effect that the rent should never be more than doubled, affords the only reasonable check to oppressive enhancements of rent.

15. How are we to determine what should be the pergunnah rate? It is clear from the wide difference which exists in the proportion between rent and gross produce in different districts, that no uniform rule will hold good with regard to all districts. In pergunnahs where there is a difference between the rent paid by the ryot, and that paid by his korfa for the same class of land, and such difference is easily ascertainable, the addition of ⅛ths of this difference to the ryot's rent, and thus leaving him a margin of 25 per cent. as his profit, might be an equitable rule of enhancement. The Oudh Rent Act, 1868, fixed the rent of occupancy ryots at 12½ per cent. less than that of korfa ryots, and the Punjab Tenancy Act, 1868, at 15 per cent less than korfa rents. In districts where there is no such difference the pergunnah rate must be determined by determining the ratio which the highest rent paid by a considerable number of ryots bears to the gross produce of a certain class of land Except in rare cases this ratio, although it differs in different pergunnahs, remains definite and unchanged in every pergunnah in spite of variations in the price of produce and periodical enhancements of rent. It is essential that this ratio should be fixed for each pergunnah by the law itself after a careful enquiry, and not left for determination by Collectors or courts. It is also necessary that not merely the ratio with regard to the staple produce should be laid down, but also those which obtain with regard to crops which form important exceptions to the staple crop. In some pergunnahs of Hooghly the ratio with regard to rice is half, with regard to potatoes ⅓th, and with regard to sugarcane $\frac{1}{5}$th.

16. In suggesting that the ratio of rent to produce, as seen in the case of a considerable number of ryots, should be enquired into and authoritatively fixed for each pergunnah or other local division, and all enhancements of rent based upon such ratio, I simply follow the rule laid down by the Full Bench and the practice which previously obtained. It is not merely the only method understood and acted upon by the people, but it is also the only method which, without disturbing the relative rights of landholders and ryots, gives each a share of the increased value of the produce.

17. My suggestion to fix the ratio not only with regard to the staple crop, but to all the important crops which grow in a local division, is not unsupported by precedent. Regulation 30 of 1803 recognizes the principle in its full extent.

18. To fix this ratio at an arbitrary figure would be as unjust to landholders as to ryots. The ratio (¼th) suggested by Mr. Mackenzie will be too high for some districts and much too low for others. It will press hard on ryots in Orissa and Dacca, where the ratio at present is less than $\frac{1}{16}$th, while it will stop enhancement altogether in Hooghly, Burdwan, and other districts where it is considerably more than ¼th. The large proportion which the revenue bears to gross produce, nearly ¼th in Hooghly, accounts for this high ratio, but it does not in the least indicate that the rates of rent press hard on Hooghly ryots. The statistics of education, registration of deeds, &c., show that the condition of the Hooghly ryots is much better than that of the ryots of districts where the percentage is much lower.

19. Sir J. Shore, in his note dated the 21st December 1879, stated that the ratio which rent bore to produce at the time of the permanent settlement varied from half to $\frac{3}{5}$ths. The jumabundee which the British Indian Association embodied in their letter to Government showed ratio of $\frac{7}{20}$ths in the 24-Pergunnahs in 1190 B. E. Regulation 27 of 1803, section 53, clause 14, fixed the Government share of the produce in fully cultivated lands at five pussaries and the ryots' share at three pussaries.

20. The maximum ratio suggested by Mr. Mackenzie, viz. that the occupancy ryot's rent shall in no case exceed 25 per cent. of the gross value of the produce of the land, will therefore be much below the ratio which obtains in diffierent parts of the country, while it will not help us in the least towards suggesting a workable law for enhancement of rent. What help will it be to a court to know that the maximum ratio is ¼th when it sees that the prevailing ratio is less than $\frac{1}{16}$th in some districts and more than $\frac{3}{5}$ths in others. We had much better make no suggestion whatever than make one which ignores all the information as to the conditions and circumstances of different districts which has been placed before us during the last five years.

PEARY MOHUN MOOKERJEE.

The 18th March 1880.

Note by MR. FIELD *on Enhancement and Subletting, dated 13th April* 1880.

THE following propositions have been adopted provisionally by a majority of the Commission upon the motion of Mr. Mackenzie:—

Ryot having right of occupancy when Act comes into force to be allowed to sublet at rent not more than ten per cent. higher than his own.

1. Every ryot, who has a right of occupancy when the new Act comes into force shall be allowed to sublet his land; but the rent payable by his sub-tenant or sub-ryot shall not in any case be more than *ten* per [subsequently, *fifteen*] cent. above the rent payable by the ryot himself.

No existing sub-ryot to obtain abatement by the operation of the previous rule.

2. No sub ryot, who is in the occupation of land when the new Act comes into force, shall be entitled to avail himself of the preceding Rule so as to obtain an abatement of his rent: but any such sub-ryot, who has been three years in the occupation of his land, shall be protected from arbitrary ejectment by his landlord, so long as he continues to pay his rent.

Ryots, who acquire a right of occupancy under the new Act, to have right of subletting given by Rule 1.

3. Ryots, who acquire a right of occupancy under the new Act, shall have the same right of subletting as is given by Rule 1 to ryots who had acquired the right of occupancy before the Act.

Occupancy ryots having more than 100 beegahs to have same right of subletting as occupancy ryots having less than 100 beegahs.

4. Occupancy ryots holding land over 100 beegahs in extent shall be allowed to sublet in the same manner as occupancy ryots holding less than 100 beeghas, and subject to the same restrictions, their *korfas* or sub-ryots being treated in the same way as the *korfas* of small holders.

Special rule for *jungalburi* ryots holding more than 100 beegahs, and their sub-tenants.

5. But when an occupancy ryot holding over 100 beeghas can show that his tenure was originally of the nature of a *jangalburi* tenure, *i.e.* that he came on the land as a reclaiming capitalist, he shall be exempt from these rules. His rent shall not, in that case, and in the absence of contract, be more than ten[a] per cent. of the gross produce, and the rents of his undertenants of all grades shall be regulated by the custom of the district, if any such custom can be clearly established, or shall be enhanced only in the same ratio as the rent of the reclaiming tenant, who holds direct from the proprietor.

Maximum rent payable in kind not to exceed *fifty* per cent. of the gross produce.

6. The maximum rent of any ryot paying rent in kind shall not exceed *fifty* per cent. of the gross produce.[b]

Maximum rent payable in money not to exceed the value of *forty* per cent. of the gross produce.

7. The maximum rent of any ryot paying rent in money shall not exceed the value or price of *forty* per cent. of the gross produce.

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[a] Should be *fifteen* per cent., or he will be in a worse position than the ordinary occupancy ryot.
[b] *i.e.* for ordinary staples. No rent in kind for special crops.

8. The maximum money-rent of an occupancy ryot shall ordinarily not exceed the value or price of twenty-five per cent. of the gross produce[c]: provided that a ryot may show that he is by custom entitled to hold at a lower rent than this would give; or that an enhanced rent calculated in this way would be more in proportion to the present gross produce than the former rent was in proportion to the former gross produce; or that he is for equitable or other reasons entitled to hold at a lower rent, as, for example, where he had paid a fine or *salami*.

Ordinary money-rent of occupancy ryot not to exceed value or price of 25 per cent. of gross produce. Exception, where ryot can prove custom, &c.

9. The value or price mentioned in Rules 7 and 8 shall be determined as far as possible upon a reasonable average of years, the price at harvest time and in the locality being taken. This shall be done under rules made by the Board of Revenue, and *not otherwise*.

Value or price to be calculated on a reasonable average of years, &c., under rules made by Board of Revenue.

10. The calculation shall be made upon certain staple crops, such as rice, &c.,[d] and the Collector shall determine what shall be the staples for his district. [Case of special crops, mulberries, sugarcane, &c., being proposed to be met by a lower percentage, say *ten* per cent.]

Calculation to be made for staple crops Collector to settle staples. Special crops how to be treated.

11. The Collector shall determine the value of the gross produce per beegha for each class of land within selected local areas. The values so determined shall regulate the maximum rents mentioned in the previous rules, and constitute a *Table of Rates* for such areas.

Collector to determine value of gross produce for each class of land. Such values applied to maximum rents under previous rules to form *Table of Rates*.

12. Landlords shall be at liberty to enhance all ryots' rents up to the limit of the rates so ascertained, subject, however, to the proviso in Rule 8, to contract, and to the following conditions (*a*) that the enhanced rent shall not be more than double the former rent; (*b*) that the enhancement may be gradual or progressive.

Ryots' rents may be enhanced to limit of rates so determined, subject to certain checks, and to the proviso in Rule 8, &c.

13. These rules shall not be applied so as in any case to lower or reduce existing rents.

Existing rents not to be lowered by these Rules.

14. When rents have been once enhanced, there shall be no further enhancement, except on the ground of alluvion, for ten years.

No further enhancement for ten years.

15. Rent payable in kind may be commuted into a money rent upon the above principles at the instance of either the landlord or tenant.

Commutation of rent payable in kind into a money rent.

It is now further proposed that—

16. When all or the majority of the landlords in a tract of country are unable or unwilling to effect a settlement of rents upon the above principles and by means of the ordinary tribunals, the Lieutenant-Governor may, if he thinks fit, appoint a Commission at their expense to make a *Table of Rates* for any district or part of a district. The rates applicable to occupancy ryots shall be so fixed as to give to such ryots, as far as possible, two-thirds of the increase of profits which has accrued during the preceding *seven* (*ten ?*) years. The rates payable by non-occupancy ryots other than *korfas* shall not exceed the maximum payable by occupancy ryots, *i.e.* the value of twenty-five per cent. of the gross produce.

When landlords unable to settle rents on the above principles by means of the ordinary tribunals, a special Commission may be appointed—On what principle to proceed.

17. Ryots holding under *mukarraridars* shall be entitled to acquire a right of occupancy as against such *mukarraridars*.

Ryots under mukarraridars to acquire a right of occupancy.

All the members of the Commission felt that the Enhancement Sections, which I have drafted in accordance with our first set of Resolutions, were deficient in matter of instructions and guidance for the settlement of rates; and that it was very desirable, if possible, to lay down some principles upon the basis of which the revenue authorities should work in order to the preparation of the *Table of Rates*. We are indebted to Mr. Mackenzie for the above set of propositions as an effort to afford that guidance and instruction, which we all wish to make a constituent part of the Bill, if we can see our way to doing so in safety.

First draft of Enhancement Sections felt to be deficient in instruction and guidance for settling rates.

After discussing the matter in all its details at several meetings, I think we are all agreed that it is not possible to devise a general rule for settling or enhancing rents, and that no patent remedy of universal application is feasible. For myself I am satisfied that any attempt to formulate or lay down such a rule would be eminently unsafe. That we have not been able to discover any such rule is doubtless due to the same cause as the failure to discover the philosopher's stone—*De non apparentibus et de non existentibus eadem est ratio*.

No general rule discoverable for settling or enhancing rents in all cases and under all circumstances.

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c for ordinary staples, *i.e.*, and say ten per cent. for special crops, unless the custom of the district supports a higher rate.

d See section 6 of the Bill of 1879, which enacts that the calculation shall be made on the ordinary staple crop of the district an additional assessment, not exceeding one-half more of any enhanced rent, being allowed for more valuable crops. Aurungzeb took a smaller share for sugarcane, opium, ginger, and whatsoever produce required the extra labour of watering from wells.

In June 1879 Mr. Shore wrote:—"It would be endless to attempt [to describe?] the subordinate variations in the tenures or conditions of the ryots. It is evident that in a country where discretion has so long been the measure of exaction, *where the qualities of the soil and the nature of the produce* suggest the rates of the rents, where the standard of measuring the land varies, and where endless and often contradictory customs subsist in the same district and village, the task must be nearly impossible. The Collector of Rajshahye observes upon this subject, that 'the infinitive varieties of soil, and the further variations of value from local circumstances, are absolutely beyond the investigation or almost comprehension not merely of a Collector, but of any man who has not made it the business of his life' * * The regulation of the rents of the ryots is properly a transaction between the zemindar or landlord and his tenants, and not of the Government, and the detail attending it is so minute as to baffle the skill of any man not well versed in it"—(Minute of 18th June 1789, paragraphs 231, 433.)

Mr. Shore's opinion.

The principle of settling the revenue by a calculation based on a comparison between the cost of production and the value of produce was deliberately abandoned in 1833, when section 2 of Regulation IX of that year repealed so much of Regulation VII of 1822 as prescribed, or was understood to prescribe, that the amount of *jamá* to be demanded from any *mahal* should be calculated on an ascertainment of the quantity and value of actual produce or on a comparison between the cost of production and value of produce. Lord William Bentinck had been of opinion that this rule must act as a check on industry and discourage cultivation. The Court of Directors agreed in this view, and some four years later (*see* despatch of 12th April 1837) they drew particular attention to the point in "especial connection with the cultivation of cotton, sugar, coffee, and other staple commodities suited to the home markets," remarking as follows:—"No better means of securing this good object," *i.e.* developing the resources of the country, "can be pointed out than the adoption of such a mode of assessment as shall leave the cultivator in possession of an ample and encouraging remuneration for the exercise of his industry in the growth of articles adapted to the demands of the home market..... It is the productive power of the land, and not its actual produce, that should be taken as the guide in making the assessment. By this mode the best description of encouragement is given to the cultivator to extend cultivation and raise crops immediately beneficial and profitable to himself, and such a system, we have on a former occasion observed and are still of opinion, would not ultimately be found detrimental to the interests of the State."

Principle of settling revenue by a comparison between cost of production and value of produce abandoned in 1833.

The Board of Revenue remarked on the 12th November 1833, that the only safe and practical foundation for the calculation of the public revenue was the rent *actually paid* by the several tenants, of whatever class or description, and that when it was found impossible to obtain this information in the estate under settlement, the rent paid for land of the same quality, and under similar circumstances, in the adjoining estates, was the best criterion.

Remarks of Board of Revenue in 1833.

In the *Directions for Settlement Officers in the North-Western Provinces* it is said: "The object of the fiscal part of the Settlement is to fix the demand upon the land for a certain period of years prospectively, within such limits as may leave a fair profit to the proprietors and create a valuable and marketable property in the land. This end cannot be attained with certainty by any fixed arithmetical process, or by the prescription of any rule that *a certain portion of the gross or net produce of the land shall be assigned to* the Government and to the proprietors. If the net produce of any one year, or any given number of past years could be determined, it would afford no certain guide to the produce of years to come. .....Not only would the actual ascertainment of the net produce of an estate be a fallacious basis on which alone to found any certain determination of the demand, but it is in itself often more difficult to accomplish, and the attempt to effect it is likely to produce many serious evils..... .....It is better to acknowledge at once that the operation is not one of arithmetical calculation, but of judgment and sound discretion, and to proceed openly on that assumption." These remarks, the result of experience, are as applicable to rent as to revenue.

Directions for Settlement Officers in the North-Western Provinces.

In the rules for settlement in the Lower Provinces of Bengal the above observations of the 12th November 1833 are quoted for instruction. There is also the following passage:—

Settlement rules in the Lower Provinces of Bengal.

"Fertility of soil is not the only circumstance which regulates the power of land to pay rent. The demand for land as affected by the denseness or otherwise of the population; the salubrity or inclemency of the climate; and the abundance or scarcity of good culturable soil in the vicinity—must all be taken into account. In *ryotwari* assessments, such as are frequently necessary in Bengal, the most minute attention to local advantages and disadvantages is often indispensable. Inferior land in an advantageous position will sometimes be found paying higher rent than better land less favourably situate. Land in the middle of a plain, in every respect the same as land on its edge, may be found paying double the rent of the latter, because less exposed to trespass

Compare the Ayeen Akbouree:—"Every country has something peculiar to itself. Some soils produce crops almost spontaneously, whilst others require the greatest exertions of labour and skill. Much depends upon the vicinity or distance of water, and the neighbourhood of towns ought also to be a matter of consideration. So that it behoveth the officers of Government, in their respective districts, to attend to every one of these circumstances, that the demands of the State may be fixed accordingly."—Vol. 1, p. 347.

from cattle. So also land near a village may be found paying more than land of the same description at a distance from it. No attempt should be made to remedy these necessary discrepancies: the only practicable way, indeed, in which uniformity could be attained would be to reduce all the rates to the lowest level..... Assessment should invariably be fixed according to the value and capabilities of the land, and not according to produce."

Griffith's Valuation of the lands in Ireland.

The intention of the Legislature in passing the General Valuation Act for Ireland (15 and 16 Vic., Chap 631) was that a valuation of the lands in that county should be made on a uniform principle and scale of prices for agricultural produce, so as to insure that the relative value of the lands within any county, though ascertained at different periods, and also that the relative value of the lands of different and distant counties, though ascertained at different and distant periods, should be the same. The most precise and elaborate rules were laid down for the guidance of Commissioners of Valuation under the Act. Their attention was directed to the nature of the soil, whether argillacious, siliceous, calcareous, or peaty—to the nature of the subsoil—to the appearance of the crops—to tables of produce for arable land, and tables of fattening power for pasture land—to situation, elevation, and climate—to manure and facilities for obtaining it—to proximity to cities, towns, and villages—to roads and means of communication;—in fine to every point that could by any possibility be supposed to influence the value of land, or create grades of difference in such value. Chemical science contributed its valuable aid: and the task of valuation was assisted by tables based upon the most careful experiments. The object of the valuation was not the settlement of rent, but the adjustment of taxation; and thus many motives for deceiving or misleading were removed. The operation of the Act created a class of skilled valuators in Ireland, and the results achieved were probably the most successful that could be obtained by this method. Indeed, Griffith's Valuation is constantly appealed to in determining the value of tenant right under the Irish Land Act of 1870. Yet the former able and very experienced Judge of the Landed Estates' Court in Ireland has given the following deliberate opinion:—"The settlement of rent by valuation appears just only to persons who do not know what a valuation of land is, and always must be. The value certainly is that rent which a solvent tenant will be ready to offer for the farm on a lease of moderate duration. When a landlord wishes to set his land, the proposals made by persons willing to become his tenants settle the value of the land beyond any possibility of dispute.[1] The solvent tenant will take care not to offer a rent which the profits of the land will not enable him to pay. He is under the strongest inducements to discover the real value of the land. He may consult an experienced valuator if he thinks proper; but he rarely takes this step, as he generally knows the value of the land better than any one whom he could consult. He often talks the matter over with his friends, to know their opinions, and then to form his own judgment. *The professional valuator forms a more rapid judgment; and unless he is living in the immediate neighbourhood of the land, his judgment is not worth much.* A serious difference of value between two fields is often caused by circumstances which the most careful examination would fail to detect. The tenant does not merely look to the soil, and the condition of the roads, the fences, and the buildings: he knows what treatment the land has received for several years—the nature and quality of the crops—whether cattle appeared to thrive well on the land—what rent was usually paid for that and other similar land in the neighbourhood—and whether the tenants who paid such rents were prosperous or the reverse..... In the year 1865 I made the following observations, and I have seen no reason to alter my opinion since I made them: 'Many other things are to be considered, but I have said 'enough to show how utterly inadequate to the occasion is the cursory inspection that is made 'by a professional valuator.....If the valuation is made for the purpose of taxation, it is generally made low, for then there is less likelihood of an appeal. If the owner gets it valued for the purpose of a sale, the valuation is apt to be high, as more likely to suit the interests or wishes or feelings of the employer.'" Having given some startling instances of differences in valuations made by a civil engineer and by the ordnance valuation, he continues: "It may be asked 'is there no mode of valuing a farm?' Must the tenant make a meer guess at what he is to offer?' No. The landlord and the intending tenant have means of knowing the value of the land which no other person is likely to possess and to employ..... Every one who has had any experience knows that nothing can be more uncertain and undetermined than the valuation of land. It is not uncommon to see two valuators differing enormously in their estimates, and yet neither suffering in reputation as if he had made a discreditable mistake. It is probable that the value as fixed by any tenant-right measure would be less than half the rent which a solvent tenant would be willing to pay. All future valuations would be still more uncertain, for, as soon as the possession of land ceased to be a subject of contract by mutual agreement, the valuators would have no average market value to refer to, and would form their estimates on the wildest principles."

The Right Hon'ble M. Longfield's opinion as to settlement of rent by valuation.

[1] This light is wanting in Bengal, it will be remembered, save in some exceptional parts of the country where something like competition rents have been created by the demand for land caused by denser population. In a country like this it may be well to bear in mind that these competition rents are regulated not so much by capital seeking a fair return for its employment, as by a tendency to cottierism under which rents will be offered which no tenant can pay and live by the land, the result being a demoralizing antagonism, pressure by the landlord to squeeze as much as possible out of the tenant, and passive resistance by the latter in order to retain what he can,—certainly in the amount to be paid; and regular payments are above all things essential to a healthy relation between landlord and tenant.

Rule of a share of the produce, part of the Hindoo system. Examination of the mode of commuting this share into a money rent.

The rule of taking from the cultivator a share of the produce in kind, of making this share the ultimate standard for adjustment of a money rent, was an essential portion of the fiscal system of the Hindoos. The Mahomedans found it in existence, and, having something akin to it in their own institutions, allowed it to remain, but subsequently engrafted some innovations upon it. It would appear that a tendency to convert the share of the produce into a money rent developed itself at an early period. It will be important to examine the principles upon which this commutation was effected in former times. The first account of these principles to which I shall refer is that given in Lieutenant-Colonel Briggs's "*Land Tax in India*" as to the *modus operandi* of Hurrihur Roy, one of the first sovereigns of Canara. He is said to have had regard more to the quality of the land than to the quantity. One-half of the grain, including the straw, was given to the cultivator; the other half was divided into three shares, of which one share was given to the sovereign, half a share to the church, and one share and a half to the proprietor. The landlord thus got twenty-five per cent. of the gross produce. The principle prescribed for commutation into money was that an extent of ground, requiring two-and-a-half kantis of seed to sow it, should pay one ghetti pagoda. Seed was calculated to yield twelve-fold, and the money payments were calculated on these data without any attempt at an actual survey.

Before I come to examine the assessment carried out by Raja Todar Mal under the orders of Akbar, it will be convenient to notice certain terms of Mahomedan law. The produce of land in Mahomedan countries has always been subject to one of two imposts,—*ooshr*=tithe, or *khiraj*=tribute. *Ooshr* is payable only by true believers or *Mooslims*; *Khiraj* is payable by infidels, and in some exceptional cases by *Mooslims*. *Khiraj* is of two kinds—(1) *mookassimah*, payable out of the actual produce only, and (2) *wuzeefa*, payable whether there be any produce or not. Again, *mookassimah* is payable on every crop produced, while *wuzeefa* is payable but once a year. Before the Mahomedans acquired power in India, the Hindoo kings took a share of the produce. Manu gives this share as, *of grain an eight part, a sixth or a twelfth, according to the difference of the soil and labour necessary to cultivate it.* The Hindoo kings apparently took this share in kind, as the more general rule; but the Mahomedans, whilst adopting this source of revenue, soon took steps to abolish the custom of dividing the crops. This change was inaugurated by Shere Khan and Selim Khan, and fully carried out by Akbar. I have given a brief account of Akbar's mode of proceeding, or what is termed Todar Mal's Settlement, at page 198 of the Digest, but it will be desirable to examine it more carefully on the present occasion.

Ooshr or tithe.
Khiraj or tribute

Share of grain taken as revenue according to Manu.

Lands were divided into four classes,—viz. (1) *poolej*, or that which was cultivated for every harvest and never allowed to lie fallow; (2) *perowty*, or that which was allowed to lie fallow for a short time in order that the soil might recover its strength; (3) *checher*, or that which had lain fallow three or four years; and (4) *bunjur*, or that which had been left uncultivated for five or more years.

Account of Todar Mal's Settlement under Akbar.

Poolej land paid revenue every year. Ballie thinks that the principle of the *wuzeefa* was rigorously applied to this class of land. The share taken by the Government was one-third; but it was calculated in this way. There were three kinds of *poolej*: best, middling, and worst; the produce of a beegah of each kind was taken, and one-third of the aggregate of the produce of the three beegahs was assumed to be the average produce. One third of this average was the Government revenue,—see Gladwin's *Ayeen Akbery*, Vol. II, p. 355. The following is a calculation for wheat:—

Revenue of on Poolej land.

	Poolej, best.	Poolej, middling.	Poolej, worst.	Total.	One-third of total equal average.	One-third of average, being the Government demand.
	Mds.	Mds.	Mds. a.	Mds. a.	Mds. a.	Md. a.
Produce	18	12	8 35	38 35	12 33⅓	4 12⅓

The *Ayeen Akbery* contains a table showing this calculation for thirteen crops included in the spring harvest,—viz. wheat, vetches, adess, barley, linseed, madsfer, arzen, mustard, peas, fenugreek, and shaly-kow. For musk melons, ajwain, onions, and other green herbs the revenue was ordered to be paid in ready money at certain fixed rates. There is another table showing the calculation for nineteen crops included in the autumn harvest, viz. molasses, cotton, shaly mushkeen, common rice, mash, mowng, jewar, shamakh, koderem, sesame, gall, turyeh, arzen, lehdereh, mendow, lubyeh, kawdery, kelet, and berty. The revenue on indigo, kuknar, pan, turmeric, singarhar, hemp, kutchalu, kuddoo, henna, cucumbers, badinjan, radishes, carrots, kerelah, tyndus and katcherah, was ordered to be paid in ready money according to certain fixed rates. Mr. Elphinstone observes that the *Ayeen Akbery* does not tell us how the comparative fertility of fields was ascertained, though it is probable that the three classes were formed for each village in consultation with the inhabitants, and that the process was greatly facilitated by another classification made by the villagers for their own use, which probably subsisted from time immemorial (and in which a classification of soils, something like that adopted in the Irish Valuation system, was an important point). It also does not appear

whether every cultivator had to pay the average rate, even though he did not hold equal portions of each kind of *poolej*, in which case only his assessment would be equable. In this case, however, there would be no object in making an average, as the result would be the same without it. In the case of the average given above for wheat, it will be seen that, while this average rate gives less than a third share of the produce for the middling kind of *poolej*, it gives more than a fourth for the best kind, and nearly half for the worst kind. If the average rate was levied from all cultivators indiscriminately, the cultivator who had most of the best land was very lightly assessed, while he who had most worst land was very heavily assessed, the result in each case being the reverse of what would have been fair and reasonable.

Mode of commuting Government share of produce of *poolej* land into money.

The rate at which the Government share of the produce of *poolej* land was to be commuted into money was ascertained and determined in the following manner. The prices for nineteen years, i.e. from the *sixth* to the *twenty-fourth* year of Akbar's reign were collected after the most diligent investigation. This period was selected, because, nineteen years being a cycle of the moon, the seasons were supposed in this time to undergo a complete revolution. The calculation of the money rates was made upon the average of these nineteen years. It would appear from the *Ayeen Akbery* that the revenue for *poolej* land was required in money according to the rates so calculated. Mr. Elphinstone, however, thinks that these were only maximum rates, and that every cultivator, who thought the amount claimed too high, might insist on an actual measurement and division of the crop[1]. Be this as it may, it is clear from the *Ayeen Akbery* that the Government did not succeed at first in collecting these rates, that the cultivators exclaimed against them as exorbitant, and that the ten years' settlement to which I shall presently allude was the result.

Revenue on *perowty* land.

Perowty land was also divided into three kinds, and an average was made in the same manner as for *poolej*; but the *kheraj* or revenue was paid only when it was under cultivation, and not when it lay fallow.

Revenue on *chechar* and *bunjur* land.

Chechar was land, which, either from excessive rain, or by reason of inundation, had suffered so much that the husbandman found difficulty in cultivating it. When brought under cultivation, it paid two-fifths of the produce for the first year, three-fifths for the second year, four-fifths for the third and fourth years, and in the fifth year it paid the full demand as *poolej*. According to the *Ayeen Akbery* the revenue of *Chechar* was taken, according to circumstances, either in money or in kind. *Bunjur* was land which had been greatly injured by inundation, and it enjoyed still more favourable terms for the first four years, after which it was treated as *poolej*. Further, "it is ordered," says the *Ayeen Akbery*, "that in bunjur there shall be taken from each beegha the first year only one or two seers; the second year five seers; the third year, the sixth of the produce together with one *dam*; the fourth year, a fourth of the produce; and after that period as *poolej*. But this indulgence differs according to circumstances. The husbandman may always pay his revenue in money or in kind as he may find most convenient. The *bunjur* land at the foot of mountains, and that in the pergunnahs of Sembeleh and Beratch do not continue in that state, for such a quantity of new earth is brought with the inundation, that, when the water subsides, the soil is better than most *poolej*. However His Majesty, out of the abundance of his beneficence, reckons it only as common *bunjur*. The husbandman has his choice to pay the revenue either in ready money or by kunkoot or by bhaolee."

Akbar's plan finally changed into a ten years' settlement.

Akbar's system first dealt with individual cultivators, and the revenue was to be paid at the commuted money rate upon the actual produce year by year. It is said that he adopted this course because he and his ministers were aware that any fixed money assessment of so large a portion of the produce would very soon prove unequal. In less than ten years it was found that this plan would not work, and the result is given in the *Ayeen Akbery*:—"It was found very difficult to procure the current prices of grain from all parts of the kingdom: and the delays that this occasioned in making the settlements were productive of many inconveniences. In order to remedy these evils, His Majesty directed that a settlement should be concluded for ten years. For the above purpose, having found an

[1] Elsewhere in the directions to the *Amilguzar* or Collector of the Revenue, it is said:—"Let him not be covetous of receiving money only, but likewise take grain. The manner of receiving grain is after four ways. FIRST, *Kunkoot*; *Kun* in the Hindoo language signifies 'grain,' and the meaning of *Koot* is conjecture' or 'estimate.' The way is this—The land is measured with the crops standing, and which are estimated by inspection. Those who are conversant with the business say that the calculation can be made with the greatest exactness. If any doubt arise, they weigh the produce of a given quantity of land consisting of equal proportions of good, middling, and bad, and form a comparative estimate therefrom. SECOND, *Buttai*, and which is also called Bhaolee is after the following manner—They reap the harvest, and collecting the grain into barns, there divide it according to agreement. But both these methods are liable to imposition, if the crops are not carefully watched. THIRD, *Khet Buttai*, when they divide the field as soon as it is sown. FOURTH, *Lang Buttai*, they form the grain into heaps of which they make a division. Whenever it will not be oppressive to the subject, let the value of the grain be taken in ready money at the market price. If an husbandman sows his land with the best kinds of grain, let there be remitted the first year a fourth part of the rate for *poolej* land. If upon making the measurement, the kinds of grain appear to be better, although the quantity of land be less than was agreed for, so that the difference on the whole no deficiency in the revenue, the Amil shall not express any displeasure: and in every instance he must endeavour to act to the satisfaction of the husbandman ..... Whenever there is a plentiful harvest, let him collect the full amount of revenue, and not leave any balances to be realized from future crops. If any one does not cultivate kherajee land, but keeps it for pasturage, let there be taken yearly, from a buffaloe six dams, and from an ox three dams, but calves shall be permitted to graze without paying any duty. For every plough there shall be allowed four oxen, two cows, and one buffaloe, from whom likewise no duty shall be taken for pasturage." Forty dams make one rupee.

aggregate of the rates of collection from the commencement of the fifteenth year of his reign to the twenty-fourth inclusive, they took a tenth part of that total as the annual rate for the ensuing ten years. From the twentieth to the twenty-fourth year, the collections were made upon grounds of certainty, but the five former ones were taken from the representations of persons of integrity, and moreover during that period the harvests were uncommonly plentiful." "Thus," says Lieutenant-Colonel Briggs in his work on *The Land Tax in India*, "it appears at a very early period the scheme of Akbar to assess the fields was discovered in practice to be full of embarrassment, and, before his measurement even was completed, he was reduced to the necessity of assessing whole villages, and leaving it to the people themselves to distribute the portion payable by individuals. This is one of the most instructive lessons we could have of the extreme difficulty of assessing land in any portion which approaches to the full profit of the landlord. The actual measurement and the nominal assessment of Akbar exist at the present day in the village records of those countries wherein they were introduced; but they may be deemed rather objects of curiosity than of utility."

It may be observed that Raja Todar Mal and Mozaffar Khan were jointly appointed to the Vizaret in the fifteenth year of Akbar's reign. It was from this year that the calculations for the ten years' settlement were made. In all probability it was this settlement, and not the original attempt to take as revenue the value of a fixed share of the produce, which made the name of Todar Mal so celebrated, and if Lieutenant-Colonel Briggs' view of this settlement be correct, the original project was either wholly abandoned or materially modified. Mr. Elphinstone, however, takes a view somewhat different. He says that the commutation rates were occasionally reconsidered with reference to actual market prices, and he concludes his account with the following remark:—"The above measurements and classifications were all carefully recorded; the distribution of land and increase or diminution of revenue were all yearly entered into the Village Registers agreeably to them; and they still continue in use, even in parts of India which had not been conquered in Akbar's time, and where their own merits have since introduced them—" (History of India, page 473). Speaking with especial reference to Bengal, Mr. Shore says in his Minute of the 18th June 1789:—"In every district throughout Bengal, where the license of exaction has not superseded all rule, the rents of the land are regulated by known rates called Nirk, and in some districts each village has its own. These rates are formed with respect to the produce of the land at so much per beegha. Some soil produces two crops in a year of different species, some three. The more profitable articles, such as the mulberry plant, betel leaf, tobacco, sugarcane, and others, render the value of the land proportionally great. *These rates must have been fixed upon a measurement of the land, and the settlement of Toran (Todar) Mal may have formed the basis of them.*" It is possible that Todar Mal succeeded in carrying out the original scheme, although his predecessor Khajeh Abdul Majeed Asof Khan had failed. Much depended upon the results of an accurate measurement and the collection of actual information as to prices and other matters. We know from the *Ayeen Akbery* that the measurements were systematically carried on, and when the Village Registers were complete, the assessment based on *actuals* must have been very different from that at first made upon the information supplied by "persons of integrity."

Objections to the principle of making revenue or rent a share of the gross produce.

Some of the objections to making revenue or rent a fixed share of the produce will be found discussed in Mill's Political Economy, Vol. I, p.p. 366, &c., in connection with the *Metayer* system. The most important of them is this—The cultivator, it is said, will be unwilling to expend his labour and capital in effecting an increase or improvement in the crop, when the State or his landlord will, without contributing anything to bring about this increase or improvement, take a share therein. Such is said to have been the effect of the tithe. Mr. Elphinstone adopts this view; and the Court of Directors were clearly influenced by it in their despatch of the 12th April 1837. It is beyond doubt that this objection is a good one; but Mr. Mill shows, I think, that the real force of it has been over-estimated. Probably the most serious objection to the principle is the difficulty of selecting any particular share, which will be applicable with equal fairness to all crops and all soils. If this difficulty could be overcome by graduations in the rule itself, it may be that there are really no stronger objections to this principle than can be urged against any other that has hitherto been suggested for adoption. Some of the other objections advanced are not so much objections against the principle itself as against the method of putting it into operation. There are three modes by which it may be carried into operation—

First, the share may be taken in kind at harvest-time.

Secondly, the share may be selected at harvest-time and its value may be estimated at the prices then current, the rent in kind being thus commuted into a money rent on each occasion. Either of these methods is attended with too much friction. The experience of Behar is strong to prove this. The peculiar characteristics of the people—a tendency on the part of the stronger to oppress—an equal readiness on the part of the weaker to resist with fraud and chicanery—the untrustworthiness and corruption of subordinate agents—increase this friction.

Thirdly. the share may be taken upon an average of years, and the commuted money value may be calculated upon an average of prices. If the classification of the lands and crops be made sufficiently wide to embrace an accurate estimate of all reasonable differences, there ought to be no insurmountable difficulty in obtaining a fair average of all kinds of produce upon all soils. The ascertainment and record of prices are now part of the duty of every district officer; and there ought to be no valid reason why this duty should not be performed with sufficent accuracy for the local areas in every district. With these materials to hand the task of settling rents or adjusting the enhancement of rents ought not to be an impossible one. No abstract theoretical rule will ever supply the want of such or some such actual materials.

Inadvisable to apply the principle immediately and generally, so as to alter existing relations.

In connection with the application of the principle, there are several considerations which require attention. *First*, shall it be applied immediately and generally, or shall it be reserved as a solution for particular cases, which cannot otherwise be solved? We are all agreed that it ought not to be worked adversely to the landlords so as to lower existing rents. I think we ought to accept existing rents as the basis upon which our enhancement provisions should work. That there are in these rents great inequalities is beyond dispute Any attempt to do away with such inequalities and introduce a single standard into these provinces generally would, I am persuaded, be fraught with mischief. We must accept these inequalities as in the main due to imperfect machinery working unevenly—as the result of varying forces, which, as well in the moral as in the material world, leave the most uneven effects. The Irish "good" landlord who allowed his rents to stop at a point far below a rack-rent, and the Irish "bad" landlord who forced his tenants to pay nearly a rack-rent were alike accepted as facts by the Legislature of 1870. The tenant-right of a farm on the estate of the former was worth much in consequence of his forbearance, while the tenant-right of a farm on the estate of the latter had become comparatively worthless because of his "oppression." Each has, however, under the Act of 1870, to pay compensation for disturbance upon the same principle. The "good" landlord has thus to pay a very much larger sum than the "bad" landlord to an evicted tenant. The manifest hardship of this result is a practical commentary upon the difficulty of framing a rule in such matters, which will work no inequality, when we come to put it into operation.

Existing relations may, however, be in some respects fairly considered in estimating the probable future effects of any proposed rule.

There are, however, some inequalities in existing rents, the causes of which ought not to be lost sight of in estimating the probable future effects of any rule proposed for adoption. Where one landlord has by force of character or force of another kind succeeded in obtaining a large share of that enhancement, to which he equally with a less vigorous brother landlord may be held entitled, the new law ought not to give the same increase to both, though it should enable both to enhance up to the same point—it should raise them both to the same ultimate level, not raise by an equal distance men whom it finds at different levels and not equally in need of elevation. Then regard must be had to cases where a number of middlemen stand between the proprietors and the cultivators. The profits of these middlemen must come out of the pockets of the proprietors or of the cultivators. It will probably be found that the latter pay a large share of these profits, and that the rents of actual cultivators with many persons over them to get a share out of what they pay, are higher than the rents of cultivators who have to support one or two landlords only. We must be careful not to put a rule of law into the hands of the lowest middlemen, which will enable them to make the position of the actual cultivators under them worse than the average position of their class elsewhere.[1]

What share of the produce shall be the measure of rent—will the same share be suitable for all districts, or for all parts of the same district?

If the principle of making a share of the produce the measure of rent be adopted, then arises the question what share shall be the measure? Before this question can be answered it is necessary to ask and answer another question—Will it be proper to take the same share as the measure in all districts? This question must certainly be answered in the negative. It has been shown (page 247 of the Digest) that according to the evidence of district officers and Commissioners, the rents now paid the zemindars represent the value of shares of the gross produce varying, in different parts of the country, from *one-half* to *one-fortieth*. No doubt in those places where the smallest share reaches the zemindar, there are more persons standing between him and the cultivator to divide what the latter pays; but, in the face of this inequality and in the absence of any evidence of some uniformity in the share paid by the ryots, it would be too hazardous an experiment to fix by law one rule and one measure in this matter for all the districts in these provinces.

[1] This subject of middlemen requires to be treated with discrimination. Mr. Shore thought it to be for the interest of Government, and the good of the country that the great zemindaries should be dismembered, and the number of petty proprietors increased, as this would lead to a more prudent, economical, and equitable management. The zemindars of that day were notoriously incapable, and so long as the change consisted in splitting up large and unwieldy charges into manageable portions, much good, doubtless, resulted where, as in the Patni system, the middleman obtained a permanent interest in the results of his management. The farming system on the other hand is bad, the sole object of the temporary farmer being to make as much profit as possible during his term, the after consequences being nothing to him. Where the sub-division by sub-letting the proprietary interest has gone far enough to secure effectual individual management, the creation of further grades of middlemen has a strong tendency to grind down the cultivators. Petty masters, over-familiar with every detail are always tyrannical and oppressive.

It will probably be admitted that it will be unsafe also, though in a less degree, to say that the same share shall be the measure for all parts of any one district.

Different shares necessary for different crops.

There are still further considerations which we cannot safely overlook: and *first* a difference must be made in the share for different crops. In the case of some special crops, as for example, sugarcane, mulberries, tobacco, we are all agreed that a special rule is necessary. I apprehend that, in the case of many even of the staple crops, the share must be different from the share of the ordinary rice crop. By taking a share of the *gross* produce as the measure of rent, we get rid of an important difficulty, namely, that of calculating the cost of production in every case; but it will probably be found that this item cannot be altogether overlooked in fixing the share of the produce for some particular crops. The *kheraj* imposed by the Khuleef Omar was regulated by the degree of labour required to produce the crops. The settlement of Todar Mal took account of this point of difference. It has usually been considered by settlement officers in their proceedings: and the instructions to valuators and surveyors under the Irish Act already referred to do not overlook it. In these latter it is further pointed out that the cultivation of any given crop may be expensive or the contrary according to the suitability of the soil or locality. It must be borne in mind that if the share of any particular crop, which is to be the measure of the rent of the land upon which it is cultivated, be made so large as to leave the ryot less profit upon the cultivation of this crop than he can obtain from raising other produce, the result will be the discouragement and possible discontinuance of this species of cultivation.

Difference for soils.

Then, again, the nature of the soil is a very important point. Mr. Elphinstone mentions that from time immemorial the land of every village has been divided into a great many classes according to its qualities, as black mould, red mould, gravelly, sandy black mould mixed with stones, &c. The records of settlement officers are full of these distinctions. The *Instructions* under the Irish Act speak of *argillaceous* soils, divided into stiff clay, strong clay, loam, friable clayey loam, argillaceous alluvial, rich alluvial, and flat lands or holms; *silicious* soils divided into sandy, gravelly, slaty, and rocky; *calcareous* soils divided into limestone, gravel, and marly; and *peaty* soils divided into flat moory and boggy. From an examination of these different qualities a scale for arable lands has been compiled, containing twelve classes, valued at from thirty shillings down to one shilling an acre. Manu varied the share of the produce *according to the soil and the labour necessary to cultivate it.* In the *Ayeen Akbery* we have seen that the produce of a beegha of the best *pooky* land was taken at 18 maunds of wheat, while the produce of the worst was taken at 8 maunds 35 seers. So the produce in common rice varied from 17 maunds to 9 maunds 15 seers. According to Mr. McCulloch the produce raised from the lands under tillage in England and Wales in 1838 varied from 50 bushels for the best land down to 12 bushels for the worst land. Mr. Shore was of opinion that the "rates of the land, according to the nature of the soil and the produce, should be the rule for fixing the rent." It will be borne in mind that the expense of cultivating a beegha of inferior land is never less, and is in the majority of cases more than the expense of cultivating a beegha of the best land; and, this being so, there is a vast difference in making one-fourth of the produce a measure of rent in the case of 18 maunds and in the case of 8 maunds. Suppose the cost of production to be equal in both cases and to be equal to the value three maunds. In the one case the cultivator gets $18-(4\frac{1}{2}+3)=10\frac{1}{2}$ maunds; in the other case he receives $8-(2+3)=3$ maunds. In the first case the ryot might sub-let and make a profit of $7\frac{1}{2}$ maunds as compared with the second case. Rule 7 says, however, that, if he sub-let, he shall not take more than 40 per cent. or $6\frac{2}{5}$ maunds from his sub-ryot, that is, he may not keep for himself more than $6\frac{2}{5}-4\frac{1}{2}=2_{\frac{1}{10}}$ maunds. If the operation of the rule of the share creates these inequalities, will the rule as to sub-letting work? Will any legislative enactment induce or compel a man to give a profit of $7\frac{1}{2}$ maunds for $2_{\frac{3}{10}}$ maunds?

Other sources of difference.

Then there are other considerations by no means unimportant—the nature of the water-supply, the vicinity of villages and towns, the roads and other means of communication, the situation of the fields and the size of the holdings. There may be a short supply of water, and the crops perish from drought. There may be too much, and they are destroyed by inundation. The occurrence of these extremes is commoner in India than in many other countries. If the land is situate near a large town, there is a good and ready market available without any great expense for carriage. If the town be large and populous, there is a demand for straw thatching and other purposes, and a considerable sum is realized by the sale of that which in more remote places is left to rot upon the ground. The following remarks of Mr. McCulloch are applicable to the customary rents of India as much as to the competition rents of England: "Differences of proximity to market are a source of rent precisely analogous to differences of fertility. When corn, cattle, &c., raised on different lands sell in the same market and consequently at the same price, the land which is nearest to the market and pays least for carriage has the same sort of advantage over the others that it would have if it were more fertile. . . . The increased demand of towns occasioned by the increase of population not only tempts the cultivators in the vicinity to improve their lands more highly (take for example the environs of Calcutta), but frequently make large

portions of their supplies be brought from a great distance. Hence it sometimes happens that the advantage of vicinity more than counterbalances the disadvantage of comparative barrenness, and that lands of inferior fertility in the immediate environs of a large town yield a considerable rent, while much richer land at a distance from good markets yield little or perhaps no rent. As vicinity to a town is a cause of rent, so vicinity to a road, navigable river or canal, by diminishing the expense of carriage to some great market, may have a similar effect. It must be kept in mind that it is not the absolute fertility or position of any given lands, but their superiority in these respects as compared with other lands supplying the same market, that enables their cultivators to pay a superior rent." Most persons who have had experience in those provinces are aware of the wide difference in prices that prevails between two places situate at a comparatively short distance from each other, but between which there is no road or other easy means of communication Then between fields in the same *mâti* or plain there are many points of difference. As frequently is the case in Bengal and other countries where the land has been formed by great rivers carrying down alluvial deposit, the great *mâts* or plains are lower in the centre than at the sides or edges. Thus there may be more humidity and better crops in the middle of the plain than at the sides. Again the crops at the edges are exposed to damage by cattle or wild hogs, especially in places where there are no fences, while the fields in the centre are comparatively safe. The size of the holdings, too, is a matter of importance in a country whore rents are not regulated by the competition of capital ; where there are no manufactures to supply employment to those who cannot get a living from agriculture ; and whence the inhabitants are unwilling to emigrate. If the share of the produce which is made the measure of rent be such that the average family occupying a holding of the average size cannot after paying it live in comfort, the result will be not, as in England, that capital will be withdrawn from agri-agriculture and devoted to more profitable pursuits, but that the standard of comfort will be reduced and social progress retarded, if not thrown back. Cultivators who have large holdings can give a larger share of the produce as rent than those who have small holdings. "The average size of a farm in the United States," said *The Times* in a leading article on the 10th October last, "is lowest in Connecticut, where it is 93 acres. In Massachussetts, New York, and Pensylvania it is slightly over 100 acres, and it increases gradually in the Western States. The average size of a farm in Ireland is 20 acres. It requires no profound knowledge of agriculture to be able to understand why the farmers of one country are in comparatively easy circumstances, with an abundance of food for their families, while the farmers of the other are always so near the brink of poverty and have children ill-fed and ill-clothed about them."

Many of the inequalities to which I have above alluded were remedied or obviated by the ancient custom of a periodical division of the land of the village. In later times when this custom fell into abeyance and the cultivators continued to hold their lands, the greatest pains were taken so to apportion the different classes of land amongst all the cultivators as to give equal advantages to all ; or indeed this may have been in some respect the result of the old periodical partition. A ryot had a patch of high land that would grow to crops ; a patch of low land that would produce the *aman dhan*, or rice crop, which grows in water and as fast as the water rises ; a bit of mulberry land and a bit of sugarcane land ; a strip for tobacco and a strip to grow the vegetables that he eats with his rice. Hence this interlacing of holdings which makes measurements so difficult, and hence the difficulty which the auction-purchaser experiences in finding out the exact land held by each particular ryot on his newly-purchased estate.

Conclusion that it would not be safe for the Legislature to fix any particular share of the produce as the measure of rent.

The conclusion to which I am myself led by the above considerations is that it would not be safe to fix by positive enactment any particular share of the gross produce as the measure of rent, either for all districts or for each district. As the point is one of great importance, I have thought it right to lay my reasons at some length before my colleagues. At the same time I am of opinion that the principle is one which we should not abandon altogether. I believe that it will be valuable as an aid to the Collector in fixing *The Table of Rates* for particular estates and local areas, only he must be left perfectly free to take into account any of the above points of difference, which are relevant, in applying it. He will thus be able to adapt the rule to the circumstances of each particular case, and the danger will be avoided of straining facts to meet a rule of impossible general application.

Question of sub-letting by occupancy ryots considered.

As to the policy of recognizing by a legislative declaration the right of every occupancy ryot to sub-let his land, I am afraid that grave doubts must be entertained by those who forecast the future by the experience of the past. My own opinion is that the right of occupancy ought to follow the land into whatever hands the actual occupation of it comes. I shall not overburden this paper by again quoting authorities to which I have elsewhere made allusion ; but I may refer to the passages in which the question will be found examined and discussed. At pages 23 to 27 of the volume of *Systems of Land Tenures in various Countries*, published by the Cobden Club, the effect of sub-letting, "at once the cause and effect of Irish poverty," will be found discussed. Acts of Parliament were passed to prevent or discourage it ; and the improved condition of the agricultural class, which has resulted from its cessation, is beyond doubt. Speaking with reference to Mr. Parnell's scheme for converting Irish farmers into proprietors, *The Times* said, a few months back : "The great, the invincible

objection to Mr. Parnell's proposal, supposing it were otherwise feasible, is not merely that it would stereotype the miserable conditions of farming life in Ireland, but would tend to remove the poor checks that now do in some measure prevent those conditions from becoming worse. Let us suppose the tenants of Ireland transformed into proprietors. There are now more than 120,000 holdings in the country not exceeding 5 acres each, and we may hope these would not be sub-divided; but there are 167,000 holdings between 5 and 15 acres, and 137,000 more between 15 and 30; so that out of a total of 585,000 holdings in the country, 424,000 are less than 30 acres each, and who cannot see the danger that these 300,000 holdings of from 5 to 30 acres each would become in another generation 600,000 with an average brought down to the *minimum?* A vigilant landlord may use his power to prevent sub-division, although with the certainty of being hated and the risk of being shot in consequence; but if tenants could be made proprietors, subject to certain mortgages or rent-charges to the State, no machinery the State could establish would be efficient to hinder sub-division, and consequent degradation of the well-being of the people."

Sub-letting as practised in these provinces is a form of effecting sub-division If we are not prepared to put a check upon this mischief as caused by the operation of the native laws of inheritance, let us not afford additional facilities for creating it by encouraging sub-letting. With respect to sub-letting and the double ownership created thereby, it has been epigrammatically said that the effect is that the landlord is divorced from the soil without the tenant being married to it, and the evils of an illicit union are the natural result. M. de Laveleye, in his chapter on those hereditary leases which are known in Holland under the name of *beklem-regt*, in Italy as the *contratto di livello*, and in Portugal as the *aforamento*—"a species of tenure creative of a class of cultivators enjoying all the advantages of ownership, except that they do not retain for themselves the net profit which is precisely what would have alienated them from cultivation," and the *exemplar* of what the right of occupancy might well be made—points out how sub-letting tends to subvert the benefits of this tenure.

If any of my colleagues are not prepared to accept section 21 of the existing Draft in its full extent, I suggest, by way of compromise, that the principle of this section be applied to holdings of a certain size—to holdings of the size or less than the size sufficient to maintain an average family in comfort, occupancy ryots who have larger holdings being permitted to sublet the excess only in all cases.

Turning again to the question of enhancement, and having advertence to the four grounds stated in section 22 of the draft, it will probably be admitted that the fourth ground, viz. that based on the increase of prices, is the most important and the most general in its operation. If this ground could be successfully dealt with, the other three grounds—certainly the first and second—would present little difficulty. If rent instead of being made payable in money, in silver, had been made payable in corn, in produce, it is evident that the landlord would receive the full benefit of any rise in the price of produce. Let us suppose a ryot's rent to have been Rs. 20 in 1870, and the price of paddy to have then been one rupee per maund.

Increase of prices, the most important ground of enhancement and the most general in its operation.

The money rent was then equivalent to twenty maunds of paddy. The price of paddy has steadily increased during the last ten years. Let us take it to be one rupee eight-annas in the present year (1880). Now if the rent, instead of being twenty rupees in 1870, had been fixed at twenty maunds of paddy, this would now be equivalent to a rent of *thirty* rupees. A rent measured, made payable in a fixed quantity of produce, is different from a rent measured by a fixed share of the gross produce, and could be worked without causing much friction or irritation between the parties standing in the mutul relation of landlord and tenant. Probably no ryot would have objected in 1870 to pay twenty maunds of paddy instead of twenty rupees, and all ryots would gladly have settled the landlord's claim to enhancement by agreeing to such an arrangement, even with the prospect of rising prices. Now, if we knew for certain in any case—

(1) the rent paid by a ryot; and

(2) the actual price of rice and other staple crops at harvest-time and in his locality for the last twenty years;

I think none of us would have any difficulty in saying what would be the fair increase of money rent which the landlord ought now to receive. The landlord should, in the absence of other disturbing circumstances, receive a money rent, which, upon a fair average of years at the present time, represents the same amount of produce which the former rent represented upon a fair average of years at the time when it was fixed or at some later time. I think this would be a much more workable rule than that which was the result of the Great Rent Case. I place the two rules in juxta-position for the sake of easy comparison:

Proposed rule of enhancement on the ground of increase of price.

Rule propounded in Thakurani Dasi's Case.

Former total price of gross produce	:	Increased total price of gross produce	:: Former rent	: Increased rent.

Proposed Rule.

Former market price of staple crop	:	Increased market price of staple crop	:: Former rent	: Increased rent.

It will not be forgotten that the rule propounded in *Thakurani Dasi's* case applies only to cases of enhancement on the ground of increase of the value or price of produce—*see* Digest, page 41. In order to work this rule, we have to ascertain by evidence—(1) the former produce of the land consisting, it may be, of many and different crops; (2) the former market prices of these crops, from which the total value of the produce is to be calculated; (3) the present produce consisting of several crops; and (4) the present prices of these crops, from which to calculate the present total value of the produce. I need scarcely remind the other members of the Commission that, in consequence of the difficulty or impossibility of obtaining these *data* reliably, the rule has become a dead-letter. In order to work the proposed rule, we want merely (1) former market price of a few staple crops; and (2) present market price of the same staples: and we are relieved of two of the *data* most difficult to be determined upon evidence. As to the two items required, one, i.e., the present market price, can easily be proved. The former market price can be proved, but less easily. To make this as easy of proof as the former, I return to my former proposal as to the preparation and publication by district officers of price lists for local areas. These price lists should be made *primâ facie* evidence of the truth of their contents. I would follow *The Tithe Commutation Acts* in taking no account of special crops, and would thus acknowledge a principle of Political Economy to which I have above alluded and which has been already acted upon in this country.

In laying this proposed rule before my colleagues, I feel too much the great difficulty of the whole subject to indulge in any sanguine expectation that it will prove to be a satisfactory solution of the fourth ground of enhancement; nor would I recommend that this ground be left to be solved by the proposed rule alone. I would place the rule at the disposal of the tribunals as one possible means of settling, or as an aid to assist them in settling, enhanced rents.

The present draft of enhancement provisions contains, in my opinion, all the provisions of substantive law which it is safe to lay down by way of positive enactment. Section 116 gives the Board of Revenue full discretion and authority to prescribe rules for the guidance of the Collector in making *The Table of Rates*. In the first outline of enhancement propositions which I prepared I suggested a provision of this nature:

"The Collector, in order to make *The Table of Rates*, may have regard to such matters as appear to be relevant, as for example, to the following:—

1—Under how many heads the land should be classified:

2—What different rates of rent should be assigned to these classes:

3—The time at which rates of rent were last settled:

4—The prices of produce at that time:

5—The probable permanent increase of prices:

6—The substitution of more profitable crops:

7—Whether there are improved facilities of market:

8—Whether there are improved facilities of communication:

9—Changes in cost of production:

10—Rates paid by under-ryots and tenants-at-will."

After discussion it was thought better not to insert in the Bill any provision of this kind, but to leave the Board of Revenue the fullest discretion to make rules. I accepted this view, feeling that in setting sail over unknown seas without the pilot Experience, it might not be safe to lay down too exact a course for the ship, lest this might lead her to sunken rocks or dangerous quicksands. All proceedings in making Tables of Rates will come before the Board: facts and information will be rapidly accumulated: the field of operation will be regarded by different minds from different standpoints of view: and, when the waters have been crossed and recrossed, and their depths sounded, and their currents tested, the materials for a more accurate chart will be to hand, and more definite sailing orders may then be given for future guidance. Some of the Native Members of the Commission were of opinion that definite rules should be laid down for the guidance of the Collectors; but they rested satisfied with this expression of opinion, and did not go on to propose any definite rules which, in their opinion, could be laid down with safety. Mr. Mackenzie has brought us what he has been able to discover after diligent search and careful consideration. The conclusions to which I am led are set forth in this paper, and are briefly these, namely—that we ought not to attempt anything further by way of positive enactment in the shape of substantive law than what the draft contains as it now stands, but that the rule of *a share of the gross produce*, and the rule of *proportion above proposed*, might well find a place in the Bill rather in the form of suggestion than of binding instruction.

C. D. FIELD.

The 13th April 1880.

Note by BABOO PEARY MOHUN MOOKERJEA, *dated 20th April* 1880, *regarding Enhancement and Sub-letting.*

IT may no doubt be plausibly argued that it would promote the interests of agriculture and prevent the evils of sub-infeudation, if every cultivator of the soil were restricted to the possession of enough land, and only just enough, which might give employment to the members of his family and maintain him in ease and comfort. But the argument is at best specious. The desire of every ryot to increase the area of his holding is natural and praiseworthy. Every person who tries to improve his position and means in the sphere of life in which he has been bred, and to make some provision in anticipation of the division of his property among his sons after his death, is entitled to all sympathy at the hands of the legislator. After a ryot has therefore acquired more land than he can cultivate, why should there be a restriction to his sub-letting it in the best way he can till his sons grow up to manhood, or he makes a division of his land among them? The law of supply and demand has always governed such cases, and not a single case was ever heard of in which a korfa royt was coerced into what he considered a disadvantageous arrangement.

A proposition to convert into middlemen all ryots who have acquired lands above a certain area, and who have sub-let the whole or a portion of them, whould be equally mischievous. It would infringe the rights of the zemindar, who alone has the right to create a middleman between himself and the cultivator, and bring into existence a class of men who are allowed to be no very useful members of an agricultural community. It would moreover give rise to great confusion in the determination of the relative rights of the different classes.

Rules regarding sub-letting will therefore either confiscate rights which are the outcome of good management and investment of capital by the ryot, or invade a well-recognized right of the zemindar, and produce inextricable confusion without giving in return any adequate good. Mr. Harrison has well shown that any limitation in the rate of rent of the korfa ryot would be virtually a dead-letter, and that nothing will prevent a ryot from exacting from his korfa the highest rent obtainable. Such rules therefore will not even have the effect of benefiting the actual cultivator. But even supposing that the proposed limitation could be practically enforced, what will prevent the korfa ryots who will then have substantial rights in the land from sub-letting in their turn their lands to others? No law will protect the actual cultivator from the liability to pay the highest rent obtainable in the locality.

A sale of the ryots' holding cancels all sub-leases created by him. There is therefore little danger of the system of sub-letting producing a permanent sub-infeudation of land to the injury of the zemindar or of the community. The proposed law for making all occupancy rights transferable will reduce that danger, if any, to a minimum.

A justification of the proposed rules can only be founded on the position of those who have built houses and cultivated land for 20 years or more under sub-leases created by large occupancy ryots who in all respects but in the origin of their holding may be regarded as middlemen. Theirs is, however, an exceptional position which they have voluntarily accepted. The number of such cases is small, and most of such sub-ryots have protected themselves by taking proper leases from the ryot. It many cases, moreover, notwithstanding the contention of the zemindar to the contrary, these occupancy ryots have been, and will be, regarded by the courts as middlemen. They should not therefore be allowed to create a disturbance in the general system which has hitherto given cause to no complaint.

Every consideration therefore shows the expediency of ignoring the system of sub-letting by ryots in the proposed rent law. We can do no better than follow the wise policy of the framers of Act X of 1859, and satisfy ourselves by simply adopting the negative provision relating to sub-ryots contained in section 6 of that Act.

On the above considerations I beg to suggest the omission of sections 1 to 5.

The proposed sections relating to enhancement of rent are still more objectionable.

The authorities quoted by Mr. Harrison and Mr. O'Kinealy in their notes prove beyond all doubt that under the Regulations of 1793 no class of ryots except those who held istimrari tenures from the time of the permanent settlement were entitled to hold at privileged rates, and that the rate of rent which all ryots were liable to pay was the customary, or perguunah rate, which was the highest rate obtainable. This was the view taken by the framers of Act X of 1859, and Mr. Harrison rightly observes that "we as a Commission ought not to go behind that Act in an important question of principle of this kind." The right of occupancy created by that Act was not intendad to ignore the rights of landholders in this respect. Mr. Mackenzie truly remarks, in paragraph 7 of his note, dated the 6th of January last: "I hold that it should only protect the ryot against arbitrary ejectment, and does not entitle him to hold at any privileged rate of rent."

It is clear therefore that, so far as existing rights are concerned, the proposed sections would be a direct infringement of the rights of landholders. Such an infringemant is not warranted by the regulations and laws, and if it is at all to be made, it must be made after landholders have been adequately compensated for the loss. Is it necessary for the good of

the country? I have tried to show above that no amount of legislation will protect the actual cultivator from the liability to pay the highest rent obtainable to his superior holder. The effect of these sections will therefore be simply to take away from the landholders a good portion of the profits which they are legally entitled to get, and *to give them to a body of men who will rapidly convert themselves into middlemen*, and who will naturally be more exacting than large proprietors in their terms with the actual cultivators. The cultivators of the soil will not be benefited, while an unwarrantable act of spoliation of vested rights, affecting a large class of men, will be perpetrated.

The landholder's right to get rent at the pergunnah rate should be therefore left untouched. It gives him a share of the produce which local custom has declared to be his proper share, and it at the same time leaves the ryot a margin of profit in excess of the costs of cultivation.

The determination of the customary rates of rent in different localities is a matter of no great difficulty. But by reason of no enhancement of rent having been allowed by the courts within the last 10 or 15 years, the result will be somewhat unfair to the landholders. Even if no allowance be made for that circumstance, the landholders will be satisfied if customary rates are determined in the way in which it was always determined, namely, by ascertaining the highest rent at present paid for different classes of land in different localities, and if enhancement of rent be allowed on the basis of such rates, I am aware that this method of adjustment of rent will deprive the landholders of a portion of the increased value of produce which he is properly entitled to claim, but after the rates for different areas have been once authoritatively determined, the procedure in enhancement suits will be so simple, and settlements of rent will so mathematically distribute the increased value of produce in the ratio in which it is at present distributed, that I think landholders will not grudge the loss it will entail on them.

It remains for me to make only two more observations.

The idea of progressive enhancement is new and altogether foreign to the subject. When a waste land has to be cultivated, one can understand a ryot wishing to rent it at a progressive jumma in consideration of the time which must elapse before the land will yield a full crop, but why should a ryot be entitled to pay even for two or three years anything less than what the court holds to be the fair and equitable rate? It would be taking an altogether wrong view of the rights of the parties if we think that the burden of enhanced rent should be lightly and gradually thrown on the ryot. A consumer of food-grain has much better right to claim a progressive instead of a sudden rise of the price of grain. In the case of the ryot it must be assumed that there has been a steady rise of the value of produce, and that he has refused to pay amicably to the landholder the share of the increased value which he is entitled to get. Tenderness to the ryot under such circumstances will be wholly misplaced. It will simply give a premium to litigation, and stop for ever all amicable adjustments of rent.

The proposition to make payments in kind commutable into money rent at the instance of the ryot is based on a misconception of the nature of *khamar* lands. It is mostly those lands which are more than ordinarily susceptible to damage by accidents of season that are let as *khamar* lands. The contract is renewed from year to year. The ryots have no sort of right whatever regarding them. They will decline in many cases to engage to pay a fixed rent for such land. Why should the law step in and impose restrictions on engagements which the parties voluntarily enter into?

Holding these views, I beg leave to suggest the adoption of the following draft sections in place of those proposed in Dr. Field's note:—

1.—That within a year after the passing of this Act the ratio which the highest rent paid *bonâ fide* for different classes of land within each district or other local area bears to the value of the produce of such classes of land be determined by such ways and means as to the Lieutenant-Governor shall seem proper.

2.—That the ratio so determined shall be deemed to be the fair and equitable rate of rent payable by occupancy ryots.

3.—That the rents of all occupancy ryots who hold at a rate of rent less than what is so determined to be the fair and equitable rate shall be liable to enhancement at that rate.

4.—All occupancy ryots shall be liable to pay rent at the fair and equitable rate so determined, provided that a ryot may show that by reason of his having invested money in the improvement of his land or of any other equitable ground he is entitled to hold at a lower rent.

5.—That the enhanced rent shall not be more than double the former rent.

6.—That when rents have been once enhanced there shall be no further enhancement, except on the ground of alluvion, for ten years.

PEARY MOHUN MOOKERJEE.

The 20th April 1880.

Note by MR. DAMPIER, *regarding the position of Tenure-holders and Ryots, dated 11th May* 1880.

I HAVE now considered the different lines which have been suggested for the chapters of the Bill which shall define the position of the occupancy ryot; the protection to be afforded to him; and the incidents to be attached to his tenure; and I submit, for the final adoption of the Committee, the accompanying proposals for sections on these points.

2. Mr. Field has given his concurrence to the scheme after verbal discussion, and has been good enough to hew my suggestions into some shape.

3. Judging from the constant doubts and disputes which now arise on the question, I have thought it desirable to draw an arbitrary distinction between a "tenure-holder" and an "occupancy ryot," based on the extent of the tenure and on the consideration whether it was already occupied by ryots or not, when the tenant in question was first let on to it by the landlord.

4. I have taken 50* standard beeghas as the maximum area which shall be considered to constitute its holder a "ryot;" and even if the area is less than 50 beeghas, the tenant will not be a "ryot" but a tenure-holder, if more than half of it was occupied by ryots when he was let into it by the landlord.

* Suggestions are invited as to the exact limit which it would be best to impose.

5. The course which first suggested itself for cases in which a tenure when created was partly covered with ryots and partly vacant was to make the tenant a "tenure-holder" in respect of the occupied part, and a "ryot" in respect of the part originally unoccupied. This would have made the different parts of the tenure subject to different incidents as to enhancement, &c. At Mr. Field's suggestion I have preferred to provide that the tenant shall be tenure-holder over the whole area, and that the area which he has himself cultivated shall be deemed to be his *khamar* land, protected like all such land in the existing law against the growth of rights of occupancy in under ryots whom the tenant may let on to it.

6. The effect of these definitions will be to lift into the position of tenure-holders many who according to the current of decisions under the existing law are now classed as "ryots with a right of occupancy." These decisions have laid down that the area comprised in the holding on to which a tenant was let does not necessarily affect the question of his position as "occupancy ryot" or otherwise.

The consequence of passing these tenants over the line and making them tenure-holders will be to extend the protection against eviction and enhancement, which the law gives to occupancy ryots, and the right of acquiring such protection to those who have hitherto been direct under-tenants of the tenants who are now so passed over the line. Formerly these latter were the occupancy ryots, and their under-tenants unprotected *korfas*, and in fact this privilege of being considered the lowest protected tenant, under the name of "occupancy ryot," is one which is much coveted and which is held to with much tenacity.

We must distinctly understand, therefore, that in thus lifting certain occupancy ryots over the line into the class of tenure-holders, we are not conferring a boon upon them, but upon the immediate holders below them, who will now acquire the privileges of protected occupancy ryots from which they were before excluded, the position being already occupied by the superior holders.

I would do this deliberately. The holder on whom I now propose to confer the privilege of being occupancy ryot, if not always the actual cultivator to whom we should like to attach that privilege, if we could, is at least nearer the position of actual cultivator than the reclaiming capitalist above him.

7. (1) But then this reclaiming capitalist who has hitherto been classed and privileged as an occupancy ryot, if converted into a tenure-holder is surely entitled to a more favourable position than the ordinary tenure-holder who was originally let in by the landlord, not as a reclaimer of land, but as a middleman between himself and the ryots already on the land. We agreed in the case of this latter class, the ordinary tenure-holder, to revert to the provisions of Regulation V of 1812, and to lay down that his rent should be so fixed as to leave him a profit of not more than 10 per cent. on the gross rental paid to him by his tenants (after deducting from these the cost of collection). After much consideration it has appeared to Mr. Field and myself that this 10 per cent. is too low as a maximum.

(2) The effect of the above mode of calculation and the above maximum in an estate on which the pressure of the Government revenue is 70 per cent. on the gross ryotti rental, the costs of collection 10 per cent., would be to leave a profit of Rs. 9 to the tenure-holder and Rs. 11 to his landlord out of every Rs. 100 of gross rental. In such estates, that is, the more recently settled estates, the tenure-holder's proportionate share would be quite enough.

But in the old permanently settled estates the pressure of the revenue instead of being 70 per cent. on the gross rental may be anything less, down to 10 per cent. With the maximum fixed as above, the whole difference would go to the landlord, who might therefore enjoy a net profit of as much as Rs. 71, against the tenure-holder's Rs. 9 out of every hundred. This would evidently be inequitable.

(3) We then considered whether it would not be possible to devise another means of calculation by which the law should lay down the proportion in which the profits should be divided after deducting from the gross rental a sum proportionate to the pressure of the Government revenue.

This course is prescribed in the Bengal Settlement Act of 1879, and it is possible in the course of proceedings for the adjustment of the revenue demand, for in such proceedings *ex hypothesi* the future pressure of the revenue on the gross rental of the land is known.

But in settling the land of an individual tenure out of a large estate the case is different; and the pressure of the land revenue could often not be ascertained without involving an enquiry which should embrace the gross assets of the whole estate, perhaps a vast area.

(4) For these reasons we have reluctantly abandoned any attempt to give a precise definition of the amount of profit which the ordinary tenure-holders shall be entitled to retain, or of the proportion of the gross rental received by him which he shall be required to pay as rent to his landlord.

(5) But, for the reasons given above, we have no doubt that 10 per cent. of the gross rental, the maximum fixed by Regulation V of 1812, is too low, and we would raise the maximum at least 30 per cent. of the gross profits after deducting the costs of collection. This will probably not be acceptable to the zemindar class.

8. Then, mentioned above, it seems desirable to draw a distinction between the reclaiming tenure-holders (the *jangalburi talukdars*) and the ordinary middlemen of whom I have just been writing, especially as many of the former will now be lifted out of what was the more coveted position of "occupancy ryots." I have therefore provided that those who can prove such rights shall be deemed to be a distinct class more highly privileged than the ordinary tenure-holder.

9. (1) In these case of the *jangalburi talukdars* again, we have been met with the same difficulties in the way of assigning any definite limits to their rents and consequently to their profits. It will not, however, be disputed, that they are entitled to larger proportion of the profits than the ordinary middlemen tenure-holders.

(2) The distinction I have proposed to make between the two classes is to impose a *maximum* of 30 per cent. on the profits left to the ordinary tenure-holders; but in the case of the *jangalburi talukdars* to fix a *minimum* of 20 per cent., and no *maximum*. It seems impossible to impose a higher maximum than 20 per cent., for in an estate which has been recently settled, and on which the assessment of land revenue has been made since the land was reclaimed, the pressure of the land revenue will be 70 per cent. of the gross rental, the cost of collection (say) 5 per cent., and the amount for division between the tenure-holder and his landlord only 25 per cent.

10. To pass to the occupancy ryot. I clung as long as possible to the attractive idea of following the traditional policy of making some proportion of the value of the gross produce of his land the measure of his rent; but the discussions of Sir Richard Temple's time, as well as the inherent imperfections of such a measure have driven me, after full consideration, to abandon it. It is obvious that the proportion of the value of gross produce which might be a light rent for highly productive land might at the same time be an impossible rent for poorer land to pay. I have, however, with some hesitation accepted the idea of my colleagues to impose 25 per cent. of the value of the gross produce as the maximum above which no ryot's rent shall be enhanced.

11. Then as to whether the right of the occupancy ryot to sub-let shall in any way be restricted. After considering all that has been urged in the present discussions and much more, I have arrived at the conclusion that, as things now are, any attempt to restrict this right, either by absolutely prohibiting it, or by putting any restriction on the rent for which the occupancy ryot may sublet, will be futile. If a ryot wishes to sub-let and can get a profit of 100 per cent. on the rent which he has to pay, the existence of a law against his so doing will lead only to evasive arrangements between the ryot and his sub-lessee, the *korfa*. Any provisions to the effect that such rent cannot be recovered by legal process will be met by such devices as payment of the rent beforehand, or by an increase of the *korfa's* rent to cover the risk of loss and other incidents of illegality.

12.(1) Nor do I feel by any means certain that, under the present circumstances of the country, we should be justified in putting a stop to the system of sub-letting to *korfa* ryots, even if we could do so effectually. It is very well to say that the *korfas* will be the impoverished cottiers of the future. That of course will be an undesirable result. We had much rather see them thriving artizans, hopeful emigrants, or even well-fed and well-clothed labourers.

(2) But are these alternatives really before them?

Can we point to the industries which are open to them as artizans?

Are we sanguine enough to believe that they will (as a class) emigrate rather than starve in their villages?

Or do we really think that as things stand in this country they will be better off as hired labourers than as "korfa cottiers"?

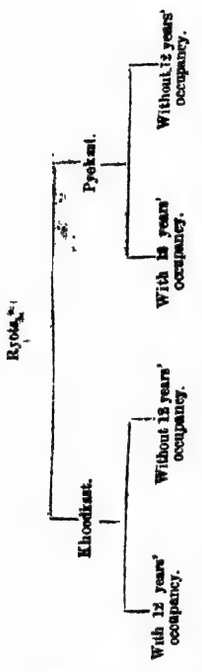
(3) For myself I should reply in the negative to each of these questions. How, then, should we, under existing circumstances, benefit this class by excluding them from *korfa* cottierism? We have nothing to offer them instead of emigration, and that they will not accept. It may be said "if they will not accept it, they must take the consequences of their own obstinacy." This I am not prepared to say.

(4) Very probably, if we could effectually put a stop to the practice of sub-letting to *korfas*, we might thereby bring about the desirable end of diminishing the pressure of population on the soil; but I fear that the object would be gained in a much more immediate and summary manner than by a gradual decrease in the number of births.

The 11th May 1880. H. L. DAMPIER.

Note by Baboo Brojendro Coomar Seal *on the status of Ryots, dated 28th May* 1880.

I will take this opportunity of shortly stating my views about the ryots generally.



I agree with Messrs. Field, O'Kinealy, and Mackenzie that "on a correct construction of the Regulations and Acts no landlord was legally entitled to raise the rents of any village ryots above the pergunnah or customary nirikh or rate (*vide* Dr. Field's note of the 13th January 1880).

Before Act X of 1859 ryots were divided into two classes, and the fundamental division was residence. Act X of 1859 made the division by reference to the period of occupation. It thus gave to the pyekast ryots with twelve years' occupancy the same privileges which khoodkast ryots generally possessed, and deprived the khoodkast ryots without twelve years' occupancy of their rights, and they were placed in the same position as the pyekast ryots without occupancy were.

So far as pyekast ryots with twelve years' occupancy are concerned, it would be too hard to deprive them of the rights which they have enjoyed for the last twenty-one years, but I would restore to the khoodkast ryots without twelve years' occupancy the rights which they previously enjoyed, viz. protection against arbitrary ejectment.

The remarkably lucid exposition of the law contained in Mr. O'Kinealy's notes establishes at least this proposition, that it *is fairly arguable* that under the Regulations a ryot, whether he be a pyekast or a khoodkast ryot, was not subject to arbitrary ejectment.

Section 7 of Regulation I of 1793 directs the landlords to treat the ryots with moderation, and then comes Section 8, which in effect threatens them with legislation if they were not to treat them with moderation.

It is certainly no moderation to eject a ryot who is willing to pay such amount, far less a ryot who intends to dwell permanently in the village.

Regard being had to the provisions of Section 8 of Regulation I of 1793, there can be no doubt that the legislature has the undoubted right of making rules for the protection and welfare of the ryots. What protection does the law give if the ryots and their families may be banished from the village at the will of the landlord?

Protection against arbitrary ejectment will have the tendency to improve the administration of the criminal law. Every police officer knows how difficult it is to make the ryots speak the truth in cases in which their landlords or their relatives or other servants are concerned.

Without recommending any change in the status of the pyekast ryots without occupancy for 12 years, I would give protection to a khoodkast ryot, although he has not lived in the village for 12 years.

In the language of Mr. Justice Norman, I would take those to be khoodkast ryots who have given unequivocal proof that they intended to remain at the place of their settlement, and who have been recognized as fixed residents of the locality although their holding may have been of recent date.

If it were necessary, I would define khoodkast ryot to be one living in the village with intention to live there permanently, and cultivating lands (situate at a distance of three miles from his house) belonging to the person of whom he holds his homestead.

If intention of the murderer can be determined, there can be no difficulty in knowing the intention of the ryot.

The 28th May 1880. Brojendro Coomar Seal.

Note by Mr. Mackenzie *on Enhancement and Subletting, dated* 31*st May* 1880.

I had intended at one time to record on the proceedings of the Commission a detailed reply to Mr. Harrison's "Note on sub-letting the occupancy right," but I have hitherto never been able to find time for this; and now, on reading the papers again, it seems to be hardly worth while to attempt it. I have a high opinion of Mr. Harrison's acuteness. As a destructive critic he has few equals in India. But in this instance I must say that he has, it appears to me, approached his subject without any adequate study of the great mass of information bearing upon it, and his argument has only confirmed me in my own conclusions. Those conclusions may be wrong; but they were come to after long and careful examination of every scrap of evidence on which I could lay hands. I had no prejudices to begin with, so far as I know; but a perfectly independent enquiry has led me to the same result, in the main, as that come to by Mr. O'Kinealy. I am quite content to err, if I do err, in such good company.

2. Mr. Harrison appears to me to start on his enquiry with a cargo of *à prior* speculations and theoretical notions of what Indian rent should be, or might have been under different conditions to those which really existed. Mr. O'Kinealy, in his elaborate and very able note, shows this conclusively; and had Mr. Harrison studied the Parliamentary Reports, and such books as Briggs' Land Tax, or "A Civilian's Memoir on Land Tenures in Bengal," or even the old Bengal Regulations themselves, he could not, I venture to think, have adopted so positively the view he now advocates. He seems to me to overlook altogether the history of money rents in Bengal. He postulates, as in force in 1793, a system of re-adjust-

ing ryotti payments in accordance with varying prices of produce, which had no existence whatever in fact. He fails to see that, under the system of distributing the Government assessment from above downwards, and in the general absence before 1793 of any body like our English landlords, there was in fact no such thing as "rent" in the English sense—so far, at least, as the hereditary ryots were concerned. He does not apparently know that even of common ryots the position at that time could be thus described: "Common ryots are not to be considered, under the practice of the country, as tenants at sufferance and liable to be ousted from year to year by a Malguzar, because another offers a higher rate. The acts of tillage and occupancy convey, by ancient law and custom, a right to hold their fields, provided always they cultivate the crops which their land ought in reason to produce, *and pay the fixed quota of land tax which is leviable from them*, according to the rank they occupy in the agricultural community, on each description of produce."* As Mr. O'Kinealy has shown, there was no legal or customary ground for a Malguzar's raising *any* ryot's *quota* of land tax unless the State demand upon the whole agricultural community was raised. Under these circumstances, to grope for a standard of ryotti *rent*, as now understood, in the arrangements before 1793, is to land one's self in a maze of false assumptions and erroneous theories.

* A Memoir on the Land Tenure, &c., obtaining in the Bengal Presidency, by a Civilian 1832.

3. I must, to prevent misconception, repeat here what I have constantly explained to the Commission, that I do not in any way advocate the confiscation of valuable zemindari rights, as now existing. The zemindars have established (by right or wrong-doing matters nothing) the practice of enhancement. I do not propose to disallow this now. But I have tried to show the strength of the ryot's constitutional position to support my contention that we are bound to maintain him in the occupation of his fields, so long as he pays those prevailing rates of rent (current, that is, in his village) which *the revenue officers of Government* declare to be fair and equitable. I deny the legal existence in the old agricultural economy of Bengal of anything like competition rents. I maintain that the cultivator is entitled to *profit* as well as to maintenance; and I hold that our only true safeguard against the effects of famine is to make the cultivators a substantial and comfortable class, by giving them by law what may perhaps be termed a valuable "tenant right." I justify this by the argument that they *have* in fact, constitutionally, rights of this kind.

4. On the general question of sub-letting, the Commission are aware that I only put forward the propositions recorded at their 22nd and 25th meetings, in order to bring to a point a very desultory discussion. I felt, and still feel, all the difficulties of the subject, and am by no means confident that any good solution has yet been arrived at. (As is well known, I suggested the very solution which Mr. Harrison is willing to adopt in the Bill I brought forward last year.) My chief object at present is to have every possible suggestion thoroughly examined and jealously criticised.

5. Apart from all the merits of the question, it is obvious that Mr. Harrison on the one side, and Mr. O'Kinealy and I on the other, approach it from perfectly different starting-points. Mr. Harrison thinks apparently that he can change by legislation the whole face of rural Bengal, and revolutionise by statute all its agricultural arrangements, where these do not happen to quadrate with the theories which he is disposed to favour. Mr. O'Kinealy and I, on the other hand, feel that we can do very little by positive law to change the stereotyped customs of sixty millions of ignorant people. We prefer therefore, if possible, to meet the admitted evils of excessive sub-letting by discouraging rather than by disallowing it. We think it out of the question to abolish "middlemen" by legislation, believing it better to protect the ryot against arbitrary ejectment, and, as far as possible, against excessive demand of rent, and then to leave parties to a natural adjustment. We would introduce into the law, if possible, principles which would make sub-letting disadvantageous *in itself*, and make it the direct interest of the occupancy ryot to cultivate his land himself. (If the korfa ryot's rent is such as to leave him a profit, as well as maintenance, it is obviously for the occupancy ryot's interest to cultivate on his own account.) At the same time, we decline to convert summarily all the korfa ryots of the province into occupancy tenants, which is what Mr. Harrison at first wanted to do, feeling that the effect would be disastrous upon the rates of rent now paid by the true occupancy ryots, and that it would be most distasteful to the whole agricultural community. I am sure that the idea of having a maximum limit of rent, legally recoverable, was more practical and equitable than this scheme of Mr. Harrison's.

6. I have said I would not now take up his note in detail; but I may observe, in passing, that his first eight paragraphs show that he failed in some degree to grasp the actual proposals he professes to discuss. A ryot holding at permanently fixed rates is really a *tenure-holder*, and his sub-tenant may be an occupancy ryot himself, and not a korfa. (Hence the ryot at permanent rates was ignored in my draft propositions.) All the argument based on the country theory therefore falls to the ground. Then, again, the inducement to existing korfas to continue paying present rates was that they would then, and only then, get a sub-occupancy right. It was believed that this would be a sufficient inducement to prevent their throwing up the lands to sit nominally at a lower rent, but entirely at the mercy of their lessor. To prevent *further* sub-letting by ryots who now till, or by korfas themselves, we proposed a maximum limit of rent. This might of course be evaded, but it would in all probability gradually make its way and become recognized. In paragraphs 9 to 15, again, Mr. Harrison endeavours to show that sub-letting was an idea both legally and logically foreign to the right of occupancy. To this a crushing reply is given by Mr. O'Kinealy (pages 58 and 59 of his note). I will only add (if I may adopt once in a way the kind of argument rather frequently used by Mr. Harrison) that sub-letting *must* have existed in India from the earliest times, because large classes of the most important cultivators did not themselves actually cultivate. According to Manu, "a Brahman and a Khettriya were to avoid the business of

tillage, and to cultivate through men of lower castes, allowing to them a share of the produce." Moreover, wherever village communities existed, there also, we know, sub-letting was to be found. It was the best way of reclaiming land, and the India of to-day owes much to the custom. It has *now*, owing to the pressure of population, become an evil leading to the growth of a pauperised cottier class, and we should, if we possibly can, discourage it, but we cannot abolish it all at once.

7. Leaving, then, Mr. Harrison's note of the 6th March 1880 to be read with Mr. O'Kinealy's elaborate examination of the true relation of landlord and tenant in Bengal before our legislation and our case-law assisted by the culpable neglect of our Government) upset it, I pass on to notice very briefly Mr. Harrison's earlier note of the 23rd January. In this he misapprehends and mis-states my view as to the value of the occupancy right, which I proposed to recognize as belonging to *all* resident ryots or settled cultivators. I did not suggest that the occupancy ryot should be protected from ejectment so long as he paid *any rate of rent the landlord chose to demand*, as is assumed by Mr. Harrison's argument, but that he should be protected so long as he paid the established village or pergunnah rate as ascertained and laid down for *all* under the procedure at that time contemplated by the Commission *That* being postulated, I said there was no necessity to recognise any *specially* privileged holders among occupancy and ordinary ryots. In fact, as the established rate would in practice be the rate applicable to all classes, the occupancy right, *under these circumstances*, would come to imply nothing more than protection against arbitrary ejectment.

8. Later on in his note, Mr. Harrison enunciates a principle which, to my thinking, misleads him seriously in his whole view of the subject, viz. that we need only look to the statutory rights of individual ryots as now existing or capable of receiving legal proof, and need not in any way consider what is historically and constitutionally the status of the whole cultivating class, or of any section of it. These two modes of viewing the subject are radically opposed, and lead to very different conclusions. The first method minimises the existent rights of the cultivators, and makes every fresh concession given them in the law appear an encroachment upon the (so-called higher rights of the zemindar. By the other process we endeavour to discover the relative positions of the zemindar and the ryot *before* the statute-law began to interfere; and we admit change so far, and so far only, as this can be shown to be necessarily involved in the wording of that law. It is, to my mind, absurd to say that when the legislature and the Government, in 1793, spoke of the rights of "the ryots," they referred only to the actual individuals then holding lands, and to special privileges attached to them as individuals, and that no one can now-a-days claim the same rights, unless he can prove legally that he is "the true descendant and successor" of a permanent settlement ryot. A "resident cultivator," wherever found, has, in my opinion, *now* every right that a resident cultivator had in 1793, always provided that these have not been filched from him by modern legislation.

9. I am not myself at all captivated by Mr. Harrison's scheme of compensating ryots of over three years' standing for ejectment on refusal to pay any rate of rent their landlord may choose to ask, although I voted for its incorporation in the Bill, in default of getting my own proposal carried. I much prefer the simplicity of a return to the constitutional principle of protecting against ejectment the true resident ryots (meaning thereby all settled cultivators), so long as they pay (not the rates any individual landlord likes to demand, but) the rates laid down by authority from time to time as fair and equitable rates for the tract of country in which they live.

10. I attach no value to the argument that the rates ruling in 1793 were probably rack-rents, because, it can fairly be demonstrated that it was the intention of the Government to allow those who paid them to benefit to the full by all subsequent improvements in prices, just as the zemindars who had to pay a rack-revenue were to benefit by such improvements, as well as by the extension of cultivation. At the same time, it is certain that ryots' rents in 1793 were often very far from being rack-rents. They generally held much more land than they nominally paid rent for.

11. Again, it would be interesting to see the proof of the statement that, between 1793 and 1859, "the landlords have been able to enhance up to the maximum the ryots have been able to pay:" There is, I venture to say, no evidence in existence anywhere, sufficient to warrant this broad statement, which is, I maintain, a mere assumption. The contrary proposition that, before 1859, no such thing as systematic enhancement was dreamt of (though, like most sweeping statements, open to some qualification), would admit of far more satisfactory argument

I need not, however, add anything to what Mr. O'Kinealy remarks on this subject at pages 32 to 36 of his note.

The 31st May 1880. A. MACKENZIE.

Propositions by the PRESIDENT *and* MR. FIELD *for the solution of some unsettled questions.*

1. THE following persons and their heirs or transferees shall be deemed to be tenure-holders within the meaning of sections, 8, 9, and 10 of the Bill:—

It is immaterial whether at the time of letting into possession the land was wholly or partly waste or cultivated, or in the possession of ryots or otherwise.

In this and the following proposition the lot may of course consist of several plots, not adjoining each other.

(*a*) every person let into possession of a single lot, including more than 50 standard beeghas of land by a proprietor [or by Government in a khas mehal], before or after the commencement of this Act:

(*b*) every person let into possession of a single lot, including 50 or less than 50 standard

beeghas of land by a proprietor [or by Government in a khas mehal], before or after the commencement of this Act, if more than the half of such land was, at the time of such letting into possession, in the occupation of ryots.

2. The following persons and their heirs or transferrees shall be deemed to be under-tenure-holders within the meaning of sections 8, 9, and 10 of the Bill:—

(*a*) every person let into possession of a single lot, including more than 50 standard beeghas of land by a tenure-holder or undertenure-holder, before or after the commencement of this Act:

(*b*) every person let into possession of a single lot, including 50 or less than 50 standard beeghas of land by a tenure-holder or undertenure-holder, before or after the commencement of this Act if more than the half of such land was at the time of such letting into possession in the occupation of ryots.

3. No such tenure-holder as is mentioned in proposition 1, no such undertenure-holder as is mentioned in proposition 2, and no *mukarraridar* or *istemrardar* can acquire a right of occupancy in land which is part of his tenure or undertenure; but any such land, the cultivation of which has been carried on for twelve years continuously, wholly on behalf of any such tenure-holder or undertenure-holder, and at his sole risk, with his own stock, or by his servants or by hired labourers, or partly by some and partly by others of these persons, shall become the *khamar* land of such tenure-holder or undertenure-holder.

This might be adopted as a general definition in the Bill, following the definition of *Zorat* for Behar—see section 61.

4. Any such tenure-holder or undertenure-holder shall be entitled to more favourable rates than those mentioned in section 9 if not less than three-fourths of the land was unreclaimed at the time of the original letting into possession, and such letting into possession was for the purpose of reclamation.

According to the usage of all countries, those who originally brought the land into cultivation are entitled to special consideration. Should it be three-fourths or half?

5. Section 9 as it now stands takes account only of the gross rents payable to the tenure-holder or undertenure-holder; but account should also be taken of land occupied and cultivated by him, or granted *rent-free* by him. A reasonable rent should be estimated for all such land and taken into account.

6. Having regard to the actual rents now paid, we think that 10 per cent. of the net collections is not enough for the profit of the tenure-holder or undertenure-holder. We have carefully examined this point, and we think that the courts should be allowed to give what is fair and equitable, provided that (*a*) in the case of a reclaiming lease-holder (*jangalburi talukdar*) not less than (say) twenty per cent. of the net collections shall be given, and (*b* in the case of other tenure-holders and undertenure-holders not more than (say) thirty per cent. shall be given[1].

Shall we declare all permanent tenures and undertenures to be heritable, transferrable, &c.? See section 11 of the last draft of the Bill.

6. The following persons shall be deemed to be ryots capable of acquiring a right of occupancy:—

(*a*) every person let into possession of a single lot, including 50 or less than 50 standard beeghas of land by a proprietor, tenure-holder, or undertenure-holder, before or after the commencement of this Act, if more than the half of such lot was not, at the time of such letting into possession, in the occupation of ryots.

Consider the definition of ryot in the Bill.

(*b*) every person holding immediately under any such tenure-holder, as is mentioned in proposition 1, or under any such undertenure-holders as is mentioned in proposition 2, and who is not himself an undertenure-holder, if before such person was let into possession no other person had acquired a right of occupancy in the same land under the provisions of this Act, or Act X of 1859, or Act VIII (B.C.) of 1869:

(*c*) every ryot holding immediately under a *mukarraridar* or *istemrardar*.

7. One person only can have a right of occupancy in land at the same time.

8. As a necessary consequence of the previous propositions, a right of occupancy may be acquired by "holding" merely without *cultivating*, and the present draft Bill must be amended accordingly.

9. The Act to be silent about *sub-letting*, neither prohibiting nor authoritatively recognizing the practice by ryots.

10. The operation of the enhancement provisions in the present draft Bill shall be subject to the following rules:—

This way of putting it makes it clear that the 25 per cent. rule is not to be applied to reduce existing rents.

(*a*) the enhanced money rent of an occupancy ryot shall not exceed 25 per cent. of the average annual value of the gross produce:

Special crops not to be taken into account, as this discourages agricultural improvement.

(*b*) such annual value shall be calculated upon staple crops only. Board of Revenue to declare staples for areas, and to make rules for calculation.

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[1] There is an enormous difference between tenures in estates permanently settled in 1793 and estates settled permanently or temporarily at a more recent period. In the former the waste land was not taken into account in fixing the Government revenue. The zemindar benefited by all he got from a reclaiming tenant, and, regarding this land as it were revenue-free, he let it at easy terms. In the latter the waste has been assessed, and the zemindar must get the revenue as well as his own profit from the tenure-holder. In temporarily settled estates, the land, when fully cultivated, must pay 70 per cent. of the net collections to Government. Allowing the usual 10 per cent. for collection expenses, there remain only 20 per cent. to be divided between the zemindar and tenure holder.

11. The rent in kind of an occupancy ryot, who receives no assistance in the way of seed, labour, &c., from his landlord, shall not exceed 50 per cent. of the gross produce in the case of staple crops. In the case of special crops, the parties may make a special contract, [in writing?]. In the absence of such special contract, the courts shall not give more than 25 per cent. of the average annual value of the gross produce of staple crops.

Shall this be made retro-active to relieve the Behar ryots?

12. In order to facilitate the enhancement and abatement of rents on the ground of rise or fall of *prices* it is proposed—

that the Collector of every district shall prepare annually and publish in the Gazette average price lists of the staple crops for suitable areas.

The areas would be settled by the Board of Revenue upon the recommendation of the Collector.

The prices at certain fixed marts should be taken, the same marts being always adhered to. The price of produce in the field where it is grown varies according to the distance of the usual market, and the necessary cost of carriage thereto. The price in different markets varies according to their proximity to larger markets or port of export and the facilities for carriage thereto. By taking always the prices of the same markets the normal variation as affected by external and general, as distinguished from local and particular causes is more likely to be obtained.

The Gazette copy of these price lists should be made relevant—admissible as evidence, in cases between landlords and tenants—concerned with the enhancement or settlement of rents.

To secure uniformity, the Board should be empowered to make rules for the preparation of these price lists, and should have a power of revision.

13. Increase of the productive powers of the land may be brought about (1) by the agency or at the expense of the ryot; or (2) by the agency or at the expense of the landlord; or (3) without the agency or expense of either, by external causes. In the *first* case the ryot is not liable to enhancement. In the *second* and *third* cases he is liable, but the present law gives the whole increment to the landlord. It would be equitable to give the whole increment to the landlord in case 2; and in case 3 to divide the increment, share and share alike, between the landlord and tenant.

14. In the case of an increment due to rise of prices only, the present law gives all the increase to the landlord. It is proposed to divide it between landlord and tenant, giving a moiety to each.

The 11th May 1880. C. D. FIELD.

LIST OF PAPERS CONSIDERED BY COMMISSION, BUT NOT PRINTED.

1. From Secretary, Rent Commission, to Inspector-General of Registration, dated 16th June 1879.
2. From Secretary, Rent Commission, to all Collectors, dated 16th idem.
3. From Secretary, Rent Commission, to all Collectors, dated 24th idem, with enclosure.
4. Circular from Officiating Secretary, Revenue Department, dated 5th September 1879, with enclosure.
5. From F. Cowley, Esq , Officiating Judge of Purneah, dated 14th November 1879.
6. From C. D. C. Winter, Esq., Officiating Additional Judge of Chittagong, dated 10th October 1879.
7. From J. F Stevens, Esq., Officiating Judge of Sarun, dated 25th October 1879.
8. From F. B. Peacock, Esq., Officiating Commissioner, Presidency Division, dated 18th November 1879, and enclosure.
9. From G. E. Porter, Esq., Officiating Judge of Gya, dated 17th November 1879.
10. From A. W. Cochran, Esq., Officiating Judge of Pubna, dated 10th October 1879.
11. From Secretary, British Indian Association, dated 29th November 1879.
12. From W. F. Meres, Esq , Officiating Judge of Tipperah, dated 1st December 1879.
13. From Baboo Taruck Nath Mullick, Manager, Chucklajat Estates, dated 15th November 1879.
14. From Officiating Secretary to the Board of Revenue, Lower Provinces, dated 6th November 1879.
15. From R. F. Rampini, Esq., Officiating Judge of Dacca, dated 18th November 1879.
16. From Maharajah of Huttwa, dated 13th October 1879.
17. From J. M. Lowis, Esq., District Judge of Bhagulpore, dated 20th October 1879.
18. From F. H. McLaughlin, Esq , Judge of Noakholly, dated 30th November 1879.
19. From Baboo Kally Churn Ghose, Manager, Narail Wards' Estate, dated 20th October 1879.
20. From L. B. B. King, Esq., Judge of Dinagepore, dated 30th October 1879.
21. From W. B. Hudson, Esq., Secretary, Behar Indigo Planters' Association, dated 6th November 1879.
22. From J. F. K. Hewitt, Esq., Commissioner of Chota Nagpore, dated 15th October 1879.
23. From R. Towers, Esq., Officiating Judicial Commissioner, Chota Nagpore, dated 22nd October 1879.
24. From T. T. Allen, Esq., Judge of Rajshahye, dated 1st December 1879.
25. From Baboo Rakhal Dass Haldar, Acting Manager, Chota Nagpore Estate, dated 6th November 1879.
26. From Lord Ulick Browne, Commissioner of Rajshahye, dated 12th November 1879.
27. From S. H. C. Taylor, Esq., Judge of Beerbhoom, dated 18th October 1879.
28. From W. Cornell, Esq., Judge of Midnapore, dated 10th October 1879.
29. From Nabob Ashanoollah of Dacca, dated 18th November 1879.
30. From A. Smith, Esq., Commissioner of Orissa, dated 2nd January 1880.
31. From A. C. Brett, Esq., Judge of Jessore, dated 22nd November 1879.
32. From T. E. Ravenshaw, Esq., Commissioner of Burdwan, dated 12th November 1879.
33. From H. Beverley, Esq., Additional Judge of 24-Pergunnahs, dated 5th November 1879.
34. From G. N. Barlow, Esq., Commissioner of Bhagulpore, dated 4th November 1879.
35. From A. J. R. Bainbridge, Esq., Judge of Moorshedabad, dated 24th November 1879.
36. From H. Beveridge, Esq., Judge of Rungpore, dated 11th October 1879.
37. From T. Smith, Esq., Judge of Backergunge, dated 21st October 1879.
38. From F. M. Halliday, Esq , Commissioner of Patna, dated 20th January 1880, with enclosures.
39. From J. F Browne, Esq., Judge of 24-Pergunnahs, dated 30th January 1880.
40. From J. B. Worgan, Esq., Judge of Shahabad, dated 12th December 1879.
41. From J. C. Geddes, Esq., Officiating Legal Remembrancer, dated 11th November 1879.
42. From W. H. Verner, Esq., Judge of Burdwan, dated 18th February 1880.
43. From P. Dickens, Esq., Judge of Nuddea, dated 23rd February 1880.
44. From F. H. Pellew, Esq., Officiating Commissioner of Dacca, dated 23rd December 1879.
45. From Maharaja of Durbhunga, dated 8th April 1880.
46. From T. M. Kirkwood, Esq., Officiating District Judge of Mymensingh, dated 10th February 1880.
47. Précis of opinions of Commissioners, Judges, &c., on Mr. Field's Digest.

48. From G. A. Samuells, Esq., Commissioner of Patna, dated 24th August 1858.
49. Forms of agricultural leases.
50. Forms of conditions of kubooleats.
51. Minutes and Reports by the Board of Revenue on Act X of 1859.
52. Minutes by the Judges of the High Court on Act X of 1859.
53. Proposed method of dealing with the definition of land, &c.
54. Propositions upon the subject of enhancement by Mr. Field.
55. Mr. Field's proposed special procedure for rent suits, dated 20th January 1880.
56. Draft sections 1 to 5 of Landlord and Tenant Bill.
57. Substantive Law (Segment II), sections 49 to 64.
58. Draft Bill (sections 1 to 64 as amended up to 12th March 1880.
59. Draft Bill (Part II), Chapter I, procedure sections 101 to 130.
60. Procedure Segment II (Chapter II).
61. Procedure (Segment III), sections 165 to 224.
62. Segment IV, April 19th, 1880.
63. Draft Bill, dated 10th May 1880.
64. From Collector of Patna, No. 492R, dated 23rd June 1879.
65. From Collector of Bhagulpore, No. 365G, dated 25th June 1879.
66. From Collector of 24-Pergunnahs, No. 247G, dated 26th June 1879.
67. From Officiating Inspector-General of Registration, No. 3781, dated 30th June 1879.
68. From Secretary to the Government of Bengal, Revenue Department, No. 443T, dated 28th June 1879.
69. From Collector of Burdwan, No. 212G, dated 3rd July 1879.
70. From Collector of Balasore, No. 400, dated 7th July 1879.
71. From Collector of 24-Pergunnahs, No. 301G, dated 11th July 1879
72. From Officiating Inspector-General of Registration, No. 240, dated 8th July 1879.
73. From Collector of Dinagepore, No. 246G, dated 12th July 1879.
74. From Covenanted Deputy Collector of Howrah, No. 479, dated 15th July 1879.
75. From Officiating Collector of Bogra, No. 205G, dated 19th July 1879.
76. From Officiating Collector of Dacca, No. 776, dated 28th July 1879.
77. From Collector of Dinagepore, No. 285G, dated 28th July 1879.
78. From Under-Secretary, Government of Bengal, Revenue Department, No. 1533—624LR, dated 2nd August 1879.
79. From Under-Secretary, Government of Bengal, Revenue Department, No. 1533—624LR, dated 7th August 1879.
80. From Deputy Collector, Howrah, No. 587, dated 15th August 1879.
81. From Collector of Purneah, No. 603G, dated 9th August 1879.
82. From Under-Secretary to the Government of Bengal, Revenue Department, No. 1657.—663LR, dated 21st August 1879.
83. From Collector of Gya, No. 1230, dated 19th August 1879.
84. From Collector of Chittagong, No. 526G, dated 21st August 1879.
85. From Officiating Collector of Pubna, No. 703, dated 30th August 1879.
86. From Collector of Mymensing, No. 783, dated 2nd September 1879.
87. From Officiating Collector of Maldah, No. 401, dated 9th September 1879.
88. From Collector of Mozufferpore, No. 1184G, dated 11th September 1879.
89. From Collector of Nuddea, No. 1444, dated 11th September 1879.
90. From Collector of Rajshahye, No. 556, dated 9th September 1879.
91. From Collector of Pooree, No. 2285, dated 2nd September 1879.
92. From Officiating Collector of Cuttack, No. 1032, dated 20th September 1879.
93. From Collector of Tipperah, No. 653, dated 24th September 1879.
94. From Officiating Collector of Patna, No. 1175R, dated 17th October 1879.
95. From Officiating Collector of Sarun, No. 583, dated 13th October 1879.
96. From Under-Secretary to the Government of Bengal, No. 2187—840LR, dated 15th October 1879.
97. From Collector of Rungpore, No. 825, dated 3rd November 1879.
98. From Officiating Collector of Maldah, No. 510, dated 6th November 1879.
99. Registrar of the High Court, No. 1994, dated 19th November 1879.
100. From Officiating Secretary to the Board of Revenue, L.P., No. 1078, dated 27th November 1879.
101. From Officiating Collector of Jessore, No. 1023G, dated 29th November 1879.
102. From Collector of Chumparun, No. 776, dated 8th December 1879.
103. From Officiating Inspector-General of Registration, No. 6921, dated 15th December 1879.
104. From Officiating Collector of Beerbhoom, No. R, dated 16th December 1879.
105. From Officiating Registrar, Bengal Secretariat, Revenue Department, No. 2704—1090LR.
106. From Under-Secretary to the Government of Bengal, Revenue Department, No. 2696—1084LR, dated 18th December 1879.
107. From Commissioner of Dacca, No. 856, dated 23rd December 1879.
108. From Officiating Inspector-General of Registration, No. 21, dated 5th January 1880.
109. From Officiating Inspector-General of Registration, No. 159, dated 9th January 1880.
110. From Registrar of the High Court, No. 350, dated 13th February 1880.
111. From Under-Secretary, Government of Bengal, Revenue Department, No. 469—197L.R., dated 24th February 1880.

112. From Officiating Secretary, Board of Revenue, Lower Provinces, No. 256A, dated 19th March 1880.
113. From Officiating Secretary, Board of Revenue, Lower Provinces, No. 255A, dated 19th March 1880.
114. From Under-Secretary, Government of Bengal, Revenue Department, No. 1281—854LR, dated 24th March 1880.
115. From Collector of 24-Pergunnahs, No. 1077G, dated 25th March 1880.
116. From Officiating Collector of Durbhunga, No. 1973G, dated 31st March 1880.
117. From Officiating Secretary, Board of Revenue, Lower Provinces, No. 520A, dated 12th June 1880.
118. From Officiating Secretary, Board of Revenue, Lower Provinces, No. 553A, dated 21st June 1880.
119. From A. P. MacDonnell, Esq., dated 25th June 1880.
120. Note by the Hon'ble Peary Mohun Mookerjea on the classification of land in the district of Hooghly, dated 16th May 1880.
121. From C. F. Worsley, Esq., dated 10th June 1880.
122. From C. F. Worsley, Esq., dated 19th June 1880.
123. Note by Baboo Brojendro Coomar Seal on Chapter XVIII of the draft Bill, dated 28th May 1880.
124. From F. M. Halliday, Esq., Commissioner of Patna, No. 248R, dated 4th May 1880.
125. Remarks by M. Finucane, Esq., dated 26th May 1880.
126. From Officiating Secretary, Board of Revenue, No. 520A, dated 12th June 1880.
127. From Officiating Secretary, Board of Revenue, No. 552A, dated 21st June 1880.

[REGISTERED No. 29.]

No. 30 of 1880.

The Calcutta Gazette.

WEDNESDAY, JULY 28, 1880.

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☞ Part IA is not sent to officers receiving the *Gazette of India*.

PART I.

Orders and Notifications by the Lieut.-Governor of Bengal, the High Court, Government Treasury, &c.

ORDERS BY THE LIEUT.-GOVERNOR OF BENGAL.

NOTIFICATION.

The 30th June 1880.—The following programme of the first portion of His Honor the Lieutenant-Governor's approaching tour is published for general information:—

Leave Darjeeling	...	24th July.
,, Sara ...	...	25th ,,
,, Rampore Beauleah	...	27th ,,
,, Bhagulpore	...	2nd August.
,, Monghyr	...	4th ,,
,, Durbhunga	...	8th ,,
,, Mozufferpore	...	11th ,,

E. R. HENRY,
Private Secretary.

No. 3513A.

GENERAL.—*The 6th July* 1880.—Mr. C. A. Wilkins, Officiating Registrar of the High Court, is appointed to act, until further orders, in the First Grade of Joint-Magistrates and Deputy Collectors, and is posted to the 24-Pergunnahs, with effect from the date on which he takes charge of his duties as Joint-Magistrate after being relieved of the office of Registrar.

The 19th July 1880.—Mr. Thomas Mohendro Lal Bose, Deputy Magistrate and Deputy Collector in the district of Jessore, is transferred to the Bogra district.

Moulvi Bazlul Karim, temporary Deputy Magistrate and Deputy Collector, in charge of the Arrareah Division of the Purneah district, is transferred to the Sudder Station of that district.

Baboo Gopal Chunder Mookerjee, Officiating Deputy Magistrate and Deputy Collector in the district of Bogra, is transferred to the Purneah district, and is appointed to have charge of the Arrareah Division of the latter district.

Mr. G. A. Grierson, Officiating Joint-Magistrate and Deputy Collector, in charge of the Mudhoobunnee Division of the Durbhunga district, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code, with effect from the 13th instant.

The 21st July 1880.—Mr. E. G. Glazier, Magistrate and Collector of the Dinagepore district, is allowed leave for two months and twenty-nine days, under the rules in Chapter VII of the Civil Leave Code with effect from the 30th August next.

Mr. E. J. Barton, Officiating Magistrate and Collector of the Gya district, is appointed to act, until further orders, in the First Grade of Magistrates and Collectors, with effect from the 11th instant, *vice* Mr. J. Beames.

Mr. A. A. Wace, Officiating Magistrate and Collector of the Beerbhoom district, is appointed to act, until further orders, in the Second Grade of Magistrates and Collectors, with effect from the 11th instant, *vice* Mr. E. J. Barton.

The 23rd July 1880.—Baboo Bhoobuneshwar Sing, Deputy Magistrate and Deputy Collector, Durbhunga, is vested with the powers of a Collector under Act X of 1870 for the purpose of acquiring lands required for public purposes in that district.

The 24th July 1880.—Baboo Peary Mohun Banerjee, Deputy Magistrate and Deputy Collector, Midnapore, having returned to duty in the forenoon of the 19th ultimo, the unexpired portion of the leave granted to him under orders of the 1st March last, is cancelled.

Baboo Khetra Mohun Mookerjee is appointed temporarily to be a Sub-Deputy Collector of the Second Grade at Cuttack for employment on land registration work, *vice* Baboo Juggo Mohun Lal.

The 27th July 1880.—Baboo Brohmo Nath Sen, Deputy Magistrate and Deputy Collector, on duty as Head Assistant of the Revenue Department of the Bengal Secretariat, is allowed furlough for six months, under Section 8, Supplement F of the Civil Leave Code, with effect from the forenoon of the 7th instant.

Baboo Hurry Chaitanya Ghose, M.A., Deputy Magistrate and Deputy Collector, and Personal Assistant to the Commissioner of the Presidency Division, is appointed to act as Head Assistant of the Revenue Department of the Bengal Secretariat, during the absence, on leave, of Baboo Brohmo Nath Sen, or until further orders.

Baboo Amar Nath Bhuttacharjee, Deputy Magistrate and Deputy Collector, Bagirhaut, Jessore, on leave, is appointed to act as Personal Assistant to the Commissioner of the Presidency Division, during the absence, on deputation, of Baboo Hurry Chaitanya Ghose, or until further orders. This cancels the unexpired portion of the leave granted to Baboo Amar Nath Bhuttacharjee under orders of the 7th May 1880.

The services of Mr. C. A. Wilkins, Officiating Joint-Magistrate and Deputy Collector, 24-Pergunnahs, are placed at the disposal of the Hon'ble the Chief Justice.

ECCLESIASTICAL.—*The 27th July* 1880.—The Rev. J. J. B. Coles, Chaplain of St. James' Church, Calcutta, is allowed privilege leave for three months, with effect from the 21st July 1880.

The Rev. H. Finter, Rector of St. James' School, is appointed to officiate as Chaplain of St. James' Church, during the absence, on leave, of the Rev. J. J. B. Coles, or until further orders.

REGISTRATION.—*The 22nd July* 1880.—Baboo Kedar Nath Baksi is appointed to be Joint Sub-Registrar of Godkhali, in the district of Jessore, *vice* Munshi Abdul Huq, with effect from the 25th May last.

The 27th July 1880.—In modification of the orders of the 26th ultimo, Moulvie Hadi Ali Khan is appointed temporarily to be Special Sub-Registrar of Gya.

MEDICAL.—*The 17th July* 1880.—Baboo Prossunno Coomar Chatterjee, Head-master, Middle Class English School, Ghattal, is appointed to be Secretary to the Committee for the management of the Charitable Dispensary at Ghattal, in the district of Midnapore.

The 20th July 1880.—Assistant Surgeon Grija Pada Banerjee, a Supernumerary attached to the Howrah General Hospital, is allowed leave for three months, under section 3—C, Supplement F of the Civil Leave Code.

The 23rd July 1880.—Assistant Surgeon Madhu Sudun Maitra, a Supernumerary at Patna, is appointed to be House Physician, 2nd Physician's Ward, Medical College Hospital, *vice* Assistant Surgeon Avinas Chundra Bandyopadhyay.

The 26th July 1880.—Assistant Surgeon Syama Churn Sen, a Supernumerary at the Medical College Hospital, is allowed leave for six months, under Section 17A of the Civil Leave Code, in extension of that granted to him under orders of the 29th June 1879.

The 27th July 1880.—Surgeon-Major G. King, Superintendent of the Botanical Gardens and Cinchona Plantations, and Government Quinologist, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code, with effect from the 5th proximo.

Surgeon-Major D. D. Cunningham, Professor of Physiology, Medical College, is appointed to act, in addition to his own duties, as Superintendent of the Botanical Gardens and Cinchona Plantations, and Government Quinologist, during the absence, on leave, of Dr. G. King, or until further orders.

ROAD CESS.—*The 22nd July* 1880.—Mr. E. Taylor is appointed to be Vice-Chairman of the Branch Road Cess Committee of the Sudder Sub-Division of Bhagulpore.

The 27th July 1880.—Mr. J. R. S. Bryce, of the Sungrampore Indigo Factory, is re-appointed to be a member of the District Road Cess Committee of Monghyr.

The following notifications are republished from the *Assam Gazette* :—

No. 185.—*The 12th July* 1880.—Mr. W. C. Fasson, Officiating Assistant Superintendent of Police, having been relieved from special duty at Shillong, is transferred to the Naga Hills district.

No. 34.—*The 15th July* 1880.—Mr. B. G. Geidt, Assistant Commissioner, Cachar, availed himself of the privilege leave granted to him on the forenoon of the 3rd instant.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 27th July 1880.—The following statement regarding the allotment of furloughs to officers of the Covenanted Civil Service during the second half-year of 1880 is published for information :—

Total number of Civil Servants serving under the Government of Bengal			205
Twenty per cent. of this number			41
Deduct number of officers now absent on furlough			41
Number of furloughs at present available			0

Number of furloughs which may be expected to become available by the return of the following officers during the months of August, September, and October 1880 :—

Mr. C. C. Stevens	August	2
„ J. Posford		
„ W. Kemble	September	2
„ C. J. O'Donnell		
„ A. Weekes	October	9
„ F. W. J. Rees		
„ W. H. Grimley		
„ W. M. Souttar		
„ J. G. Charles		
„ H. G. Sharp		
„ R. H. Greaves		
„ F. H. B. Skrine		
„ A. H. Haggard		
Total number of furloughs which may be expected to be available before the 1st November 1880		13

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 23rd July 1880.—It is hereby notified, under Section 19 of the Indian Forest Act (Act VII of 1878), that the following tract of land in the Darjeeling district, comprising part of the forest which it was proposed in the notification of the 28th July 1878 to constitute a reserved forest, under the name of the "Juldoka Block," shall, from the 1st August 1880, be a "reserved forest" under the said Act :—

District	Pergunnah or other sub-division.	Name of forest.	Boundaries
Darjeeling ...	Dumsong sub-division.	Northern Tondu ...	*North*—A demarcated line running east and west from the junction of the Moortee river with the Khoomanee Jhora to the Juldoka river. *East*—The Juldoka river. *South*—The Julpigoree district boundary. *West*—The Moortee river.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 27th July 1880.—It is hereby notified that medical students who have already passed the qualifying examination for employment as Assistant Surgeons should declare their intention of entering the service of Government on or before the 15th of August 1880.

It is further notified that in the years which still remain of the present system—that is, up to 1st January 1884—such declaration must be made within one month of passing the qualifying examination.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 21st July 1880.—Under section 321, Act V (B.C.) of 1876, and in supersession of previous orders, it is hereby notified for general information that the boundaries of the Manbazar Union, in the district of Manbhoom, shall be from 1st October 1880, as defined below, and shall comprise the villages noted in the margin :—

1 Manbazar.
2. Indkouree.
3 Churkee.
4. Pathor Mohora.
5. Modhupore.

Boundaries.

A line commencing from a point about 400 feet north of the 28th mile-post on the Purulia and Manbazar-road, running south-east to a point east of Churkee; thence south across the western end of Radhoo Bandh to a point about 800 feet south-west of that bandh; thence south-west, skirting the southern boundaries of Pathor Mohora and Modhupore; thence north and north-east, following the western and northern boundary of Modhupore

and the northern boundary of Pathor Mohora but excluding Danga; thence north and north-east to the point of commencement.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 19th July 1880.—It is hereby notified, under Section 19 of the Indian Forest Act (Act VII of 1878), that the following tract of land in the Darjeeling district, which in the notification of the 18th October 1879, under section 4 of that Act, it was proposed to constitute a reserved forest, shall from the 1st August next be a "Reserved Forest" under the said Act:—

DISTRICT.	Pergunnah or other sub-division.	Name of forest.	Boundaries.
Darjeeling ...	Hill Territory ...	Pugraingbong ...	*North.*—A Jhora separating the forest from the Goompahar Forest Reserve. *East.*—A demarcated line from that Jhora to the Pugraingbong spur, and thence to the Nagri ridge at the head of the Kundangbhong Jhora *South and West.*—A demarcated line along the crest of the Nagri spur.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 20th July 1880.—The following programme of a visitation tour of the Lord Bishop of Calcutta is hereby published for general information:—

Stations.	Arrival.	Departure.	Remarks.
Darjeeling	.....	Friday, August 6th	
Julpaiguri	Friday, August 6th	Monday, „ 9th	
Rungpur	Tuesday, „ 10th	Wednesday, „ 11th	*Vid* Kawnia.
Cooch Behar	Wednesday, „ 11th	Friday, „ 13th	*Vid* Alipur.
Buxa	Friday, „ 13th	Tuesday, „ 17th	*Vid* Alipur, Kawnia, Parbatipur.
Dinagepore	Thursday, „ 19th	Friday, „ 20th	*Vid* Parbatipur.
Saidpur	Friday, „ 20th	Tuesday, „ 24th	
Kurseong	Tuesday, „ 24th	Thursday, „ 26th	
Darjeeling	Thursday, „ 26th	Saturday, September 11th	
Kurseong	Saturday, September 11th	Tuesday, „ 14th	*Vid* N. B. R. and E. B. R. to Pyehatti and Hugli, E. I. R.
Sahibgunj	Thursday, „ 16th	Thursday, „ 16th	
Purneah	Thursday, „ 16th	Monday, „ 20th	*Vid* Sahibgun
Bhaculpur	Monday, „ 20th	Wednesday, „ 22nd	
Jamalpur ... ... }	Wednesday, „ 22nd	Monday, „ 27th	
Monghyr ... ... }			
Gya	Monday, „ 27th	Wednesday, „ 29th	
Dinapur ... ... }	Wednesday, „ 29th	Monday, October 4th	
Bankipur ... ... }			
Calcutta	Tuesday, October 5th	Tuesday, „ 12th	Per B. I. S. N. Co.'s steamer.
False Point	Wednesday, „ 13th	.....	
Cuttack	Friday, „ 15th	Monday, October 18th	
Puri	Tuesday, „ 19th	Wednesday, „ 20th	*Vid* Cuttack.
Balasore	Saturday, „ 23rd	Monday, „ 25th	
Midnapore	Wednesday, „ 27th	Thursday, „ 28th	By road *vid* Burdwan.
Chaibassa	Saturday, „ 30th	Tuesday, November 2nd	
Maranghada	Thursday, November 4th	Friday, „ 5th	
Mandhu	Friday, „ 5th	Monday, „ 8th	
Dorma	Monday, „ 8th	Tuesday, „ 9th	
Japkara	Tuesday, „ 9th	Thursday, „ 11th	
Ramtoliya	Thursday, „ 11th	Saturday, „ 13th	
Kachabari	Saturday, „ 13th	Monday, „ 15th	
Itki	Monday, „ 15th	Tuesday, „ 16th	
Ranchi	Tuesday, „ 16th	Thursday, „ 22th	
Hazaribagh	Friday, „ 20th	Monday, „ 29th	*Vid* Giridi E. I. R.
Calcutta	Wednesday, December 1st	.....	

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

The 20th July 1880.—The following notification is published for general information.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

GOVERNMENT OF INDIA.

MARINE BRANCH—MILITARY DEPARTMENT.

NOTICE TO MARINERS.

(No. 8.)

INDIA—WEST COAST.

DABHOL OR ANJANVEL.

Fixed Light at Tolkeshwar.

Notice is hereby given that a light will be exhibited on Tolkeshwar headland (the south shore of Dabhol Creek, known also as Anjanvel or Gopalgad Creek) from the 1st October to 1st June, commencing on the 1st October 1880.

* The Light will be a *fixed white light*, elevated 333 feet above the level of high water, and should be visible in clear weather through an arc of 178°, or between the bearings N. by W. ½ W. (nearly), and S. by E. ½ E., from a distance of about 15 miles.

The column or post from which the light will be exhibited is constructed of iron, is 6 inches in diameter, 24 feet high, and painted white; it is enclosed at its base by a circular iron house, also painted white, and is situated about 100 yards W. by S. from Tolkeshwar temple.

The illuminating apparatus is dioptric, or by lenses of the fifth order.

Position :—Lat. 17° 33′ 50″ N., Long. 73° 7′ 45″ E.

[*Bearings are Magnetic and from seaward. Variation* 1° 0′ *Easterly in* 1880.

By direction of the Government of India,

A. DUNDAS TAYLOR, *Comdr. (late I. N.),*
Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT, CALCUTTA, the 10th July 1880.

This Notice affects the following :—

BRITISH ADMIRALTY Charts No. 738, 2736, 826, and 748*b*.
" " Sailing directions, West Coast of Hindostan Pilot, page 121.
" " Light List for 1880.
INDIAN MARINE SURVEY Charts, Nos. 1234 and 15.
" " Hydrographic Notice, No. 20.
" " Taylor's Sailing Directory, Vol. I, page 387.
" " Light List for 1880.

If this Notice is received on board ship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

DECLARATION.

The 27th July 1880.—In supersession of the declaration dated the 19th April 1879, published at page 380, Part I of the *Calcutta Gazette* of the 23rd idem, the following declaration is published for general information :—

Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the expense of the Municipality of the Suburbs of Calcutta for a public purpose, viz. for constructing a drain near Hazrah Tank in Kalighat, in Holding No. 72, Sub-Division E, Division VI, of estate Punchanogram, in district 24-Pergunnahs, it is hereby declared that, for the above purpose, a piece of land, measuring more or less 7 cottahs and 3 chittacks of standard measurement, is required within the aforesaid village of Kalighat. It is bounded on the north by land belonging to Callypudo Banerjee and others; on the east by the Hazrah Tank; on the south by land belonging to Mohima Chundra Haldar; and on the west by land belonging to Mohima Chundra Haldar, Callypudo Banerjee, and others.

This declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

JUDICIAL DEPARTMENT.

No. 3514A.

The 6th July 1880.—Mr. C. A. Wilkins, Officiating Joint-Magistrate and Deputy Collector, 24-Pergunnahs, is vested with the powers of a Magistrate of the First Class, and with power to try summarily the offences mentioned in Section 222 of the Criminal Procedure Code.

The 14th July 1880.—The undermentioned gentlemen are appointed to be Honorary Magistrates for the Kandi Bench of Magistrates in the district of Moorshedabad, and are vested with the powers of a Magistrate of the third class :—

Baboo Bhoobunessur Sinha, Zemindar.
" Chandra Kumar Gupta, Assistant Surgeon.
Moonshi Fuzla Rubbee, Zemindar.
Baboo Gobinda Soonder Tribedi, Zemindar.
" Govinda Prosad Sinha of Gopeenathpore, Zemindar.
" Hurry Mohun Sinha, Head-master of the Kandi School.
" Jogendra Narain Rai Chowdhury, Zemindar.
" Muddun Mohun Sinha, Zemindar.
" Ram Chunder Ghose, Zemindar.
" Shib Krishna Ghose, Zemindar.

The 15th July 1880.—The undermentioned gentlemen are appointed to be Honorary Magistrates for the Sudder Bench in the district of Dinagepore, and are vested with the powers of a Magistrate of the Third Class :—

Baboo Juggut Chander Chowdhry, Zemindar.
,, Kustur Chand Doogur, Gomastah.
Baboo Murari Lall Boral, Zemindar.
,, Thekur Lall Boral, Zemindar.

The 19th July 1880.—Baboo Juggo Bundhoo Khan, Deputy Magistrate and Deputy Collector, in charge of the Magoora Division of the Jessore district, is vested with the powers of a Magistrate of the First Class.

The 20th July 1880.—Baboo Soshee Bhushan Dutt, Deputy Magistrate and Deputy Collector, in charge of the Muddehpoorah Division of the Bhagulpore district, is vested with the powers of a Magistrate of the First Class.

The 27th July 1880.— Mr. H. Holmwood, Assistant Magistrate and Collector, Mozufferpore, is vested with the powers of a Magistrate of the Second Class.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 24th July 1880.—In continuation of the notification dated the 24th March 1879, published in the *Calcutta Gazette* of the 26th idem, Part I, pages 267-69, the Lieutenant-Governor directs the addition of the following words, after the words "once a quarter," in Rule 2 of the Supplementary Rules and instructions issued by the Lieutenant-Governor under the Indian Arms Act (XI of 1878)—

"or once a year in the case of shops in which only country gunpowder is manufactured and sold."

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 13th July 1880.—Under the authority vested in him by Section 641 of Act X of 1877, the Lieutenant-Governor exempts the 17 Chiefs of the Tributary Mehals of Orissa named below from personal appearance in civil courts :—

Maharajah Dhunoorjoy Narain Bhunj Deo of Keonjhar.
,, Kishen Chunder Bhunj Deo of Mayurbhanja.
Rajah Mooney Pal Bahadoor of Pál Lahara.
,, Kishen Chunder Murdraj Hurree Chundun of Nilgiri.
,, Jogendro Deo of Baud.
,, Hurreehur Khetrio Beerbur Chumptee Sing Mohapatur of Tigiria.
,, Benoodhur Bajrodhur Narindro Mohapatur of Ranpur.
,, Loodoo Kishore Sing Mandhata of Nayágar.
,, Brojo Soonder Mansing Hurree Chunder Mohapatur of Narsinghpur.
,, Notobur Murdraj Brohmorbur Roy of Khundpara.
,, Sree Kuran Bhagiruthee Babarta Patnaik of Athgar.
,, Dusruthee Beerbur Mungraj Mohapatur of Baramba.
,, Chyton Deo Bhunj of Duspulla.
,, Ram Chunder Beerbur Huree Chundun of Tálcher.
,, Mohendro Deo Saont of Athmallik.
,, Jonardun Murdraj Jug Deb of Hindol.
,, Dinobundhoo Mohindro Bahadoor of Dhenkánál.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 15th July 1880.—Under section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Munshi Torab Ally, Mahomedan Registrar of Durgapore, authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the police-station of Phulpore, in the district of Mymensingh.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 15th July 1880.—Under section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Munshi Khaliluddin, authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the police-station of Durgapore, in the district of Mymensing.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 19th July 1880.—In continuation of the notification dated the 13th March 1877, it is hereby notified, under the provisions of section 15 of Act V of 1861, that owing to the bad character and constant depredations committed by the inhabitants of Punkachur and the neighbouring villages of Itwachur, Mullickpore, Patna, Nuldanga, and Brahman Patna, in the district of Jessore, the additional police force of one head-constable and three constables sanctioned in the notification cited above was, with the sanction of the Lieutenant-Governor, retained up to the 30th April 1880.

The cost of this force as given below will be levied from the inhabitants of the said villages according to the assessment of the district Magistrate :—

	Rs.	A.	P.
1 Head-constable at Rs. 20	20	0	0
2 Constables at Rs. 8 each	16	0	0
1 Constable at Rs. 7	7	0	0
Pensionary charges	5	6	0
Stationery and lighting	1	0	0
Ten per cent. contingencies	4	4	9
Total per month ...	53	10	9
Or for 10 months and 18 days	568	14	9
Clothing allowance of four men at Rs. 4 per annum ...	16	0	0
Grand total ...	584	14	9

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 3rd July 1880.—It is hereby notified, under the provisions of section 15 of Act V of 1861, that as the villages of Madartalla, Hajulpati, Kataltali, Bitmare, Nachrapara, Charackkhola, Korartolla, Puteamara, Lemoos, Amtalli, Kakchira, Rupdon Kalmegha, and Sanboonia, in the Perozepore sub-division, in the district of Backergunge, are still in a disturbed and dangerous state owing to the existence of disputes regarding the possession of lands and collection of rents, the Lieutenant-Governor has sanctioned the employment of a special force of one head-constable and ten constables for a further period of twelve months, commencing from the 1st July 1880 to the 30th June 1881, to be quartered at the said villages.

2. The cost of the force as noted below will be assessed and levied from the inhabitants of the villages in proportion to their respective means :—

	Rs.
1 Head-constable at Rs. 25	25
5 Constables at Rs. 9	45
5 ditto at Rs. 8	40
Total monthly cost...	110
Or, for twelve months = ...	1,320
Contingencies at 10 per cent. = ...	132
Pensionary charges	165
Clothing allowance	44
Boat and repairs of barracks	100
Grand total ...	1,761

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 12th July 1880.—Under Section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary Registration of Mahomedan Marriages and Divorces), the Lieutenant-Governor has granted a license to Munshi Jalaluddin Ahmad of Shahzadpur, authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the sub-district of Serajgunge in the district of Pubna.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 12th July 1880.—Under Section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary Registration of Mahomedan Marriages and Divorces), the Lieutenant-Governor has granted a license to Munshi Dilawar Ali Khan, authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the police-station of Shahzadpur, in the district of Pubna.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 12th July 1880.—It is hereby notified that in the exercise of the powers vested in him by Section 29 of the Bengal Civil Courts Act VI of 1871, the Lieutenant-Governor vests Baboo Anand Kumar Sarbadhikuri, 2nd Moonsif of Baraset, in the district of the 24-Pergunnahs, with the powers of a Judge of a Small Cause Court for the trial of suits cognizable by such Courts within the limit of Rs. 50.

The local limits within which the Moonsif will exercise these powers will correspond with the limits of his moonsiffee jurisdiction.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

PUBLIC WORKS DEPARTMENT,—BENGAL.

LOCAL COMMUNICATIONS.

The 26th July 1880.

No. 126.—*Declaration under Section 6 of Act X of* 1870 *of the Government of India.*—Whereas it appears to the Lieutenant-Governor of Bengal that a piece of land, about 45 feet in width, is required to be taken by Government at the public expense for a public purpose, viz. for the construction of a road from Palong to Bhojeshur, running from Palong for about 5,573 feet in a northerly direction, and then striking off to the right, and running in an easterly direction to Bhojeshur, for a distance of about 4 miles 3 furlongs and 182 feet, and passing through the villages of Palong, Baghia, Kotalipara, Chandal, and Bhojeshur, pergunnahs Rajnagore and Balarampore, zillah Furreedpore, it is hereby declared that, for the above purpose, a piece of land, measuring more or less 134 beeghas and 10 cottahs of standard measurement, bounded on the north by the village of Bhojeshur; on the south by Palong station; on the east by the village of Bhojeshur, Chandal, Kotalipara, Baghia, and Palong; and on the west by the village of Marjpara and the Augnria Khal, is required within the aforesaid villages of Palong, Bhaghia, Kotalipara, Chandal, and Bhojeshur.

This declaration is made, under the provisions of section 6 of Act X of 1870, to all whom it may concern.

ESTABLISHMENT.

The 26th July 1880.

No. 127.—*Notification.*—Mr. W. B. Gwyther, Assistant Engineer, Second Grade, First Calcutta Division, passed in Colloquial Hindustani on the 28th June 1880.

The 27th July 1880.

No. 128.—*Notification.*—The following notification by the Government of India in the Public Works Department is republished for information:—

"*No.* 244, *dated 20th July* 1880.—The following officers are transferred from the North-Western Provinces and Oudh to Bengal:—

"Mr. M. J. Mouckton, Assistant Engineer, First Grade.

"Baboo Rajkisson Banerjee, Assistant Engineer, Second Grade."

T. H. WICKES,
Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

IRRIGATION.

NOTIFICATION.—ESTABLISHMENT.

Dated the 26th July 1880.

No. 108.—*Leave.*—Mr. O. C. Lees, Assistant Engineer, Second Grade, Northern Drainage and Embankment Division, is granted sick leave for three months, under Chapter IV, Section 23 of the Civil Leave Code, with effect from the 15th July 1880.

No. 104.—*Notifications.*—With reference to the orders marginally noted, Mr. G. J. R. Leeson, Assistant Engineer, First Grade, reported his arrival on the forenoon of the 22nd ultimo, and was posted to the Northern Drainage and Embankment Division, South-Western Circle, which he joined on the same date.

Notification No. 71, dated 25th May 1880.

IRRIGATION.

No. 105.—In exercise of the powers conferred on him by section 99 of Act III (B.C.) of 1876, the Hon'ble the Lieutenant-Governor is pleased to pass the following rules for the Orissa Canals in supersession of those now in force.

A draft of the rules was published, as provided in the aforesaid section of the said Act, in the *Calcutta Gazette* of the dates noted in the margin.

The 9th, 16th, 23rd and 30th June, and 7th and 14th July 1880.

C. TAYLOR,

Offg. Asst. Secy., for Joint-Secy. to the Govt. of Bengal, P. W. Dept., Irrigation Branch.

RULES UNDER ACT III (B.C.) OF 1876.

PART I.

Of Supply.

Rule 1.—Canal water will be supplied on written applications at the rates and on the conditions to be hereafter stated. (Section 74, Act III of 1876.)

Rule 2.—All applications must be made in forms which may be obtained free of cost at the Canal Revenue Offices. (Appendices A and B.)

Rule 3.—Applications for water will be received by the Deputy Revenue Superintendents or their duly authorized subordinates at the various circle and branch circle offices.

Rule 4.—Any Deputy Superintendent may refuse an application if he thinks it would not be to the interest of Government to comply with it. This discretion will be vested in the Deputy Superintendents only. Other canal revenue officers authorized to receive applications must refer for orders all doubtful cases to the Deputy Superintendent in charge of their respective circles.

PART II.

Rates and Conditions of Supply.

Rule 5.—The rates chargeable per acre for the different descriptions of crops have been fixed up to the end of November 1882, and are as follow:—

Crop.	Flow. Rs.	A.	P.	Lift. Rs.	A.	P.
First Rice.						
For the whole irrigable and rice cultivated area of any village if applied for up to expiration of sanctioned rates ...	1	8	0	1	0	0
For any fractional area of any village or for other term...	3	0	0	2	0	0
Second Rice.						
For dry-weather or rubbee crops for dalwa rice ...	1	8	0	1	0	0
For cotton, tobacco, haldi, ginger, wheat, vegetables, indigo, and all garden produce ..	2	0	0	1	8	0
For linseed, oilseed, dâl, and all pulses	1	0	0	0	10	0
Third Rice.						
For sugarcane ...	6	0	0	4	0	0
Fourth Rice.						
For filling tanks, Re. 1 per 10,000 cubic feet.						

Rule 6.—Applications for water for the irrigation of rice crops at Re. 1-8 per acre "flow" and Re. 1 "lift" must be signed by all the cultivators holding rice culturable and irrigable lands in the villages mentioned in the applications, and the names of the villages adjoining that in respect of which the application is made must be specified at the back of the applications.

Rule 7.—Applications for water at Rs. 3 "flow" and Rs. 2 "lift" irrigation must be signed by all those cultivating in the specific portion of the villages applied for. At the back of such applications should be entered the names and boundaries of the *chaks* or plots for which water is required.

Rule 8.—The provisions of Rule 7 will apply to all applications for water for sugarcane and dry-weather crops.

Rule 9.—Applications under Rules 6, 7, and 8 will not be deemed complete until all the signatures of intending irrigators have been obtained, and water may be refused by the Deputy Superintendent until all the signatures shall have been obtained. Those who cannot write must affix their marks.

Rule 10.—All applicants should have distinctly explained to them the terms of the agreement at the head of their applications. The assessments made will be on the areas actually irrigable or irrigated and cultivated by applicants, and not on the areas as stated by them.

Rule 11.—Separate applications must be given in respect of each description of crop mentioned in the statement attached to Rule 5.

Rule 12.—The Deputy Superintendent may refuse to comply with the application of any village from the cultivators of which any arrears of water-rates are due, until such time as the arrears are paid.

PART III.

Of the Procedure for the Disposal of Applications for Water.

Rule 13.—On receipt of an application for water it should be dated and initialled by the receiving officer and entered in the register of applications (Register No. I). The officer receiving it, or his duly authorized subordinate, will then proceed to ascertain by local enquiry and the aid of survey maps, or by actual measurement, the following particulars regarding the lands mentioned in the applications:—

(1) Whether canal supply can be given.
(2) Whether the particulars as to areas and boundaries as given in the application are correct.
(3) Whether, with reference to the situation of the lands and areas applied for, it is to the interest of Government to comply with the application.

Rule 14.—After ascertaining by survey maps or actual measurement, and recording on the application the areas being or to be irrigated, the enquiring officer shall prepare a permit to supply water in the form prescribed in Appendix C for despatch to the supplying officer. A copy of the permit may, if wished, be made over to the applicants.

Rule 15.—Should the enquiring officer be of opinion that the areas applied for cannot be irrigated, or that the application should not for other reasons be sanctioned, he will submit his report with all the papers of the case for the orders of the Deputy Superintendent.

Rule 16.—It shall be at the discretion of the Deputy Superintendent to grant supply of water to any village or villages for which applications for water may have been received without waiting for the completion of any local enquiry or measurement.

Rule 17.—The manner in which any application may be finally disposed of should be briefly stated in the column of remarks in Register No. I.

Rule 18.—When an application for water has been finally disposed of, either by an order to supply water or otherwise, it should be forwarded to the head office, where it will be registered in detail in the register of leases (Register No. II).

PART IV.

Of Water Distribution to Applicants.

Rule 19.—Village channels have been constructed and are maintained by Government for the purpose of leading water to some convenient point or points within the boundaries of certain villages; and wherever such channels exist, canal water shall, if possible, be supplied from them to all applicants by the Superintending Engineer, his Executive Engineers, and their subordinates.

Rule 20.—Where no village channels exist from which supply can be given, applicants shall be directed to construct such village channels as may be required to irrigate their areas, and supply may be withheld until proper channels are made.

Rule 21.—Canal officers shall give every assistance to applicants in laying out and aligning village channels, and every effort must be made to induce villagers to construct their own channels.

Rule 22.—The complete control and custody of all irrigation sluices shall rest in the Superintending Engineer and the Executive Engineers subordinate to him; but it shall be competent to either of these officers, by an order in writing, to transfer the control and custody of any sluice to any person deemed fit to take charge thereof.

Rule 23.—All questions as to priority of right to take water, and all disputes regarding the quantity and regulation of supply, shall be determined by the Executive Engineer. It shall further be competent to this officer, at his discretion, to close entirely such channels and outlets as he may deem expedient to ensure proper rotation of supply to all applicants, and no claims for compensation for such closure shall lie.

Rule 24.—Applicants whose applications may have been sanctioned shall as far as possible be supplied at any time during the growth of the crop mentioned in their applications: but no applicant for water for a rice crop can claim a *full* supply before the 15th of June.

Rule 25.—Cultivators shall embank the field to which water is supplied, so that the water shall not run to waste or flow unnecessarily on land not entitled to irrigation.

Rule 26.—Where water is appropriated in an unauthorized manner, by cutting canal, distributary or village channel banks, or by opening sluices or shoots fixed in such banks, or by cutting or neglecting to keep in repair the boundaries of fields to which water is supplied, and the person by whose act or neglect such appropriation has ensued cannot be identified, all lands deriving benefit shall be liable to twice the ordinary charge, or such other charge, not being less than the ordinary rate, as the Deputy Superintendent of Canal Revenue may determine.

PART V.

Of Realization of Water-rates.

Rule 27.—Any person appointed as a Collector under section 82 of the Act shall receive sunnuds of appointment in Form D for each village from which he agrees to collect, and he will be entitled to receive commission at the rate of 5 per cent. on all sums paid by him to Government on or before such dates as may be stated in his sunnuds of appointment. The person appointed Collector shall usually be a nominee of the cultivators from whom water-rates are due. No person appointed as Collector of water-rate shall be entitled to claim his commission until he has submitted such accounts as the Deputy Superintendent may prescribe.

Rule 28.—The Deputy Superintendent shall be at liberty to cancel any sunnud of appointment to collect, whenever such course appears advisable in the interest of Government or of the cultivators.

Rule 29.—Where no Collectors of water-rates are appointed, realizations will be made by the Canal Revenue Officers in charge of circles and by their authorized subordinates. The instructions embodied in Appendix E regarding collections must be read as part and parcel of these rules, and must be adhered to by all canal revenue subordinates.

Rule 30.—Demand statements of the water-rates due from each village will be issued from the Canal Revenue Office at least two months before such water-rates fall due. All demand statements will contain the names and residences of the cultivators from whom water-rates are due, the areas on which rates are payable, and amounts due from each ryot. Demand statements shall be served on the Collector, or if no Collector has been appointed, on some one of the principal applicants. General notice of such service shall be posted on some conspicuous part of each village, and shall specify dates of payment.

Rule 31.—The dates of payment of water-rates for the different crops shall be as follow:—

For rice ...	... 1st February.
„ sugarcane ...	... 1st June.
„ dalwa and other dry-weather crops	... 1st August.

All payments of water-rates shall be paid in one instalment.

PART VI.

Rule 32.—All objections and claims for remission shall be made to the Deputy Superintendent.

Rule 33.—Remissions of water-rates will be granted in whole or in part by the Deputy Superintendent on the following grounds:—

(1) The total failure of supply.

(2) Damage to crops caused by deficiency or delay in the supply of water, in consequence of some act or omission on the part of the supplying officer, and independent of any act or omission on the part of the applicants.

(3) Damage caused by excess water under above restrictions.

(4) Where it can be shown that no crop was grown as originally intended. Provided that no claim for remission shall be allowed unless made while the crops alleged to have been damaged are on the ground.

Rule 34.—Special cases for remission not coming under the above heads shall be reported to the Collector for orders.

Rule 35.—All orders passed on claims for remission shall be duly communicated to the parties concerned.

PART VII.

Of Miscellaneous Sources of Revenue.

Rule 36.—Written applications must be given on plain paper to the Deputy Superintendent or to his duly authorized subordinate by any person wishing to cultivate Government canal lands, catch fish, or farm or purchase any miscellaneous source of canal revenue. The rules and procedure for dealing with these applications will be the same as those for dealing with applications for water, except that after necessary enquiry the applicant shall, if his demand be complied with, be called on to execute a kabooleyut, a *pattah* being made over to him.

Rule 37.—Leases for miscellaneous sources of revenue shall usually run for three or five years, at the discretion of the Deputy Superintendent; but all payments thereon shall be annual and payable on the 1st of June.

Rule 38.—A separate register (Register No. III) shall be maintained of all miscellaneous leases.

PART VIII.

Of Registers to be maintained under these Rules.

Rule 39.—The following registers shall be maintained by the Deputy Revenue Superintendent:—

Register No. I.—Register of applications.
Do. No. II.— Do. of water-rate leases (in head office only).
Register No. III.—Register of miscellaneous leases.
Register No. IV.—Daily cash-book.
Do. No. V.—Register of applications for remissions.
Register No. VI.—Register of persons appointed Collector under section 82.
Register No. VII.—Register of unauthorized irrigation.

Rule 40.—Register of all village channels shall be maintained by the Executive Engineers in such form as the Superintending Engineer may direct, and lists of all such registered village channels shall from time to time be supplied to the Deputy Superintendent.

FORM D.

Agreement to be taken from, and Sunnud given to, the person appointed under Part V, Rule 27.

AGREEMENT No. .

I, A. B., of village , pergunnah , having on the nomination of the lessees been appointed by the Deputy Revenue Superintendent, under section 82, Act III of 1876, to collect the sum of Rs. on account of water-rates due on lease No. as specified therein, do hereby engage and promise as follows:—

1. I will not collect or take from any of the lessees any sum whatever over and above that specified in the lease without written authority from the Deputy Revenue Superintendent.

2. For every sum paid to me by any lessee, I will, at the time of payment, grant a receipt in such form as may be prescribed by the Deputy Revenue Superintendent, and I will duly make over to the Deputy Revenue Superintendent or other duly authorized officer every sum received by me from every lessee.

3. On the day of , corresponding to (Uryah date), I will pay in to the Deputy Revenue Superintendent or other duly authorized officer the whole sum collected by me from the lessees, and if such sum be not the full amount due on the lease, my sunnud may be cancelled by the Deputy Revenue Superintendent. I will also give up the counterfoils of my receipt book, together with an account showing the total sum collected from, and the balance still due from, each ryot.

4. I shall be entitled to receive a commission of 5 per cent. on the total sum collected and paid in by me on or before the day of in full of the demand of each ryot, and shall not be entitled to any further remuneration whatever.

5. For a breach of any of the above conditions I will forfeit to the Secretary of State a sum not exceeding Rs. 500.

(Sd.) A. B.

SUNNUD No. .

To A. B., of village , pergunnah

You are hereby appointed under section 82 of Act III (B.C.) of 1876 to collect the sums due on lease No. , in accordance with the terms of the agreement given by you, and which are detailed below:—

1. I will not collect or take from any of the lessees any sum whatever over and above that specified in the lease without written authority from the Deputy Revenue Superintendent.

2. For every sum paid to me by any lessee I will, at the time of payment, grant a receipt in such form as may be prescribed by the Deputy Revenue Superintendent, and I will duly make over to the Deputy Revenue Superintendent or other duly authorized officer every sum received by me from every lessee.

3. On the day of , corresponding to (Uryah date), I will pay in to the Deputy Revenue Superintendent or other duly authorized officer the whole sum collected by me from the lessees, and if such sum be not the full amount due on the lease, my sunnud may be cancelled by the Deputy Revenue Superintendent. I will also give up the counterfoils of my receipt book, together with an account showing the total sum collected from, and the balance still due from, each ryot.

4. I shall be entitled to receive a commission of 5 per cent. on the total sum collected and paid in by me on or before the day of in full of the demand of each ryot, and shall not be entitled to any further remuneration whatever.

5. For a breach of any of the above conditions I will forfeit to the Secretary of State a sum not exceeding Rs. 500.

Deputy Revenue Superintendent.

APPENDIX E.

The following rules are issued for the information and guidance of the Deputy Revenue Superintendents, tehsildars, and mohurirs :—

Rule 1.—As a rule all collections should be made by the tehsildar only, or by such other officer as may be in charge of a canal revenue circle.

Rule 2.—The tehsildar or officer in charge of a circle will as heretofore grant detail receipts for all collections made by him, will enter such collections as usual in his "siha" or No. IV Register, will remit all collections periodically to the head office in Cuttack, with detailed "challans" and counterfoils of all receipts granted. In addition to this, he will at the close of each month submit to the Deputy Superintendent in charge of his circle a detailed statement of all collections made by himself during the month. This will be simply a copy of all "siha" entries made by him during the month, and an abstract statement of demands and collections in the subjoined form :—

Demands.			Rs. A. P.
Total demand in No. II Register ...	Previous balance	...	
	Current month's assessment ..	...	
Total demand in No. III Register ...	Previous balance ...	...	
	Current month's assessment...	...	
Total ...	Previous balance ...	...	
	Current month's assessment ...	...	
	Grand Total	...	

Collections.					Rs. A. P.
Total amount of collections received from ameen A.	Water-rates	...	...	...	
	Miscellaneous	...	...	...	
Total amount of collections received from mohurir B.	Water-rates	...	...	...	
	Miscellaneous	...	...	...	
Total amount of collections received from mohurir C.	Water-rates	...	...	...	
	Miscellaneous	...	...	...	
Total amount collected by myself.	Water-rates	...	...	...	
	Miscellaneous	...	...	...	
Total ...	Water-rates	...	...	...	
	Miscellaneous	...	...	...	
	Grand Total			...	
Balance outstanding ...		...	...	...	

The tehsildar or officer in charge of a circle will also submit to the head office in Cuttack half-yearly returns of all outstanding balances. These returns will show in detail the amounts due from each defaulter. They will be checked and compared in the head office, and then forwarded to the Deputy Superintendent in charge of the canal to which they refer, and he will, when on tour of inspection, ascertain by personal enquiry from the alleged defaulters, as noted in such balance sheet, whether the sums due from them have been realized or not.

Rule 3.—Whenever it may be found necessary to employ ameens and mohurirs for collection work, the following system will be adopted : —

(*a*) The tehsildar or officer in charge of the circle will remain at head-quarters.

(*b*) The ameens and mohurirs collecting money will remit once or twice a week all their collections to the tehsildar's cutcherry. These remittances will be accompanied by a challan showing in gross the amounts remitted—(1) under the head of water-rates, and (2) under miscellaneous, thus—

1877-78.	Rs.	A.	P.
Water-rates	50	0	0
Miscellaneous	50	0	0
Total ...	100	0	0

and all the counterfoils of receipts granted by the collecting officer.

For the sums so remitted the collecting officer will obtain a receipt from the tehsildar or officer in charge of the tehsil cutcherry, and these receipts will as heretofore be posted into collecting officer's "siha" below dates of remittance, sufficient space being left for the purpose. Collecting ameens and mohurirs will keep up detail "sihas" showing the particulars of all sums collected and remitted to the tehsil cutcherry, and at the close of each month will forward their "sihas" to the Deputy Superintendent in charge, procuring from him a receipt for their monthly "siha" in the subjoined form :—

(1) Dates between which collections noted in the "siha" were made.

(2) Name of collecting officer.

(3) Name of officer to whom collections were forwarded.
(4) Dates of receipt of such collections at tehsil cutcherry, with amounts received on each date.
(5) The Deputy Superintendent's certificate that all sums collected and forwarded by collecting officer have been duly acknowledged, and acknowledgments posted into the "siha."

The Deputy Superintendent's receipts will be kept by the collecting officers as vouchers in support of their work until such time as they may be called in by the Canal Revenue Superintendent. This will usually be when the total demands for the years to which such receipts refer have been finally closed.

Rule 4.—With the monthly "siha" and abstract statement of total demands and collections in his possession, the Deputy Superintendent will have ample information for enabling him to thoroughly check the tehsildar's accounts, and for taking all necessary action with regard to large and long-standing balances. He should periodically check the tehsildar's "siha," or No. IV Register, by comparing the entries in it with those in "ameens'" and mohurirs' "sihas," marking off with a red pencil all items checked. By reference to the tehsildar's half-yearly balance sheets he will see at a glance whether the necessary processes have been issued or not, and by comparing it with the tehsildar's No. IV Register, should occasionally satisfy himself that amounts due on legal processes have been credited to Government. When on tour of inspection he should look into collecting officers' "sihas," and satisfy himself that they are properly kept up.

Rule 5.—Forms for tehsildars', ameens', and mohurirs' "sihas" will be issued in detached sheets of Alipore Jail paper; each sheet will be numbered and initialled by the Deputy Superintendent. Printed forms of "half-yearly" balance statements will be issued for the use of tehsildars or other officers in charge of circles. All receipts and counterfoils issued from the head office will bear the initials of the head clerk or head mohurir, and each volume will be separately numbered and paged.

Water-rate Register No. I—Register of Applications for Circle Offices.

1	2	3					4			5			6	7
Serial number of applications.	Names of one or two leading men.	AREA AND LIMITATION OF LAND APPLIED FOR.					Area as ascertained by local enquiry.			Amount due on area shown in column 4.			Period for which water is applied for.	How and when disposed of.
		Area.			Situation.									
		Acres.	Gt.	Bis.	Mouzah.	Pergh.	Acres.	Gt.	Bis.	Rs.	A.	P.		

Water-rate Register No. II—For Head Office only.

1	2	3			4						5			6	7	8
Serial number of application as per Circle Officer's Register No. I.	Serial number of applicants.	NAMES AND RESIDENCES OF APPLICANTS.			AREAS ASCERTAINED BY MEASUREMENTS OR SURVEY RECORDS.						Amounts due on areas shown in column 4.			Crop on which demand is due.	Dates of issue of processes under Act VIII of 1868.	Date of realization.
		Names.	Residences.		Flow.			Lift.								
			Mouzah	Pergh.	Acres.	Gt.	Bis	Acres.	Gt.	Bis.	Rs.	A.	P			

Miscellaneous Register No. III—For Circle and Head Offices.

Date of application.	Serial number of lease.	NAMES AND RESIDENCES OF LESSEES.			Abstract of lease.	Amount due on lease.	Dates of issue of process.	Date of payments.	REMARKS.
		Names.	Residence.						
			Mouzah.	Pergh.					

Siha or Daily Cash-book, Register No. IV, in Circle and Head Offices, as well as for each Circle Office.

Date of receipt.	From whom realized.			Number of application or lease on which amount realized was due.	On what account.	What year's demand.	Amount realized.			Number of receipt granted.	Daily total.			Remarks as to date of remittance to whom, &c.
	Name.	Residence.					Rs.	A.	P.		Rs.	A.	P.	
		Mouzah.	Pergunnah.											

Register of Applications for Remission, Register No. V, for Head Office only.

Serial number of each year.	Date of receipt.	Names and residences of applicants.			Abstract of grounds on which remission is claimed.	No. of lease or application concerned.	Date of despatch for enquiry.	Date of receipt in Head Office after enquiry.	Abstract of orders passed.	Amounts remitted.	Remarks.
		Names.	Residences.								
			Mouzah.	Pergunnah.							

Register of persons appointed Collectors under Rule 27, Register No. VI.

Names and residences of collectors.			Names and situation of villages for which sunnuds are granted.		Number of lease or application on which sunnuds are granted as per Regis. ter No. II.	Amounts to be collected each village.	Dates of payment into Head Office.	Amount of commission paid.		
Names.	Residences.		Names.	Pergunnah.				Rs	A.	P.
	Mouzah.	Pergunnah.								

Register of illicit or unauthorized Irrigation, Register No. VII, for Head Office only.

1	2			3				4	5		6	7	8			9				10	11	12
Date of receipt in Head Office.	Situation of area reported as illicitly irrigated.			Crop and area illicitly irrigated.				NAMES OF ONE OR TWO LEADING RYOTS.			Abstract of reporting officer's report.	Abstract of orders passed on case.	Area assessed under rules.			RATE AND TOTAL AMOUNT OF ASSESSMENT.				Date of issue of processes under Act VII of 1868.	Dates of realization.	REMARKS.
								Names.	Residence.							Rate per acre.	Amount.					
	Chak.	Village.	Perxh.	Crop.	Acres.	Gts.	Bis.		Mouzh.	Perxh.			Acres.	Gts.	Bis.		Rs.	A.	P.			

APPENDIX A.

Application for Water for Rice Crops at Rs. 1-8 per acre "Flow" and Re. 1 per acre "Lift."

WE, the undersigned cultivators of lands in mouzah , pergunnah , do hereby apply for canal water for years from No. channel of the canal, for all the rice-cultivated and irrigable areas in mouzah , pergunnah . We agree to pay for all the areas which may be ascertained, irrigable or irrigated, by enquiry and measurement, as per the demand statements issued on us by the Deputy Superintendent or his duly authorized subordinate on the dates and in the manner specified in the Canal Revenue Rules. We agree to abide by the measurements recorded in the Cadastral Survey Khasrahs and by all the rules issued under the Canal Act. We also agree that in case we refuse to carry out this application when accepted, we shall be jointly and severally liable to the Secretary of State for India in Council in the sum of Rs. as compensation. Under rule 27 of Canal Rules we hereby appoint of mouzah , pergunnah , as the person through whom we are willing to pay the amounts severally due from us.

1			2						3	4						5			6	7	8			
Names and residences of applicants.			Areas for which water is required as per applicants' statements.						Applicant's signature.	Areas as ascertained by survey records or by measurements.						Total amount due on areas shown in column 4.			Enquiring officer's remarks under rule	Dates of issue of processes under Act VII of 1868.	Dates and amounts of realizations.			
Names.	Residences.		Flow.			Lift.				Flow.			Lift.								Dates.	Amount.		
	Mouzah.	Pergunnah.	Acres.	Gts.	Bis.	Acres.	Gts.	Bis.		Acres.	Gts.	Bis.	Acres.	Gts.	Bis.	Rs.	A.	P.				Rs.	A.	P.

APPENDIX B.

Application for Water for Crop at Rs. per acre "Flow" and Rs. per acre "Lift."

WE, the undersigned, do hereby apply for canal water from No. channel of the canal for the areas noted in our application. We agree to pay whatever sum may become payable as per demand statements of Deputy Superintendent for all areas, irrigable or irrigated, within the chaks and boundaries noted at the back of this application, as ascertained by local enquiry and measurements. We agree to abide by Cadastral Survey measurements and by all the rules issued under the Canal Act. We also agree that in case we refuse to carry out this application when accepted, that we shall be jointly and severally liable to the Secretary of State for India in Council in the sum of Rs. as compensation. Under rule 27 of the Canal Rules we hereby appoint of mouzah , pergunnah , as the person through whom we are willing to pay the amounts severally due from us.

1			2						3	4						5			6	7	8			
Names and residences of applicants.			Areas for which canal water is required as per applicants' statements.						Signature of applicants.	Areas as ascertained by survey records or measurements.						Total amount due on areas shown in column 4.			Enquiring officer's remarks under rule	Dates of issue of processes under Act VII of 1868.	Dates and amounts of realization.			
Names.	Residences.		Flow.			Lift.				Flow.			Lift.								Dates.	Amount.		
	Mouzah.	Pergunnah.	Acres.	Gts.	Bis.	Acres.	Gts.	Bis.		Acres.	Gts.	Bis.	Acres.	Gts.	Bis.	Rs.	A.	P.				Rs.	A.	P.

APPENDIX C.

The undermentioned area having applied for canal supply for years, please grant water from No. channel to the areas and crops noted below, and record date of each watering on the back of this permit.

Names of one or two of the applicants.	Situation and areas of lands for which supply may be granted.						Crop for which supply may be granted.
	Situation.			Area.			
	Chak.	Village.	Pergh.	Acres.	Gts.	Bis.	

This to be prepared in duplicate whenever applicants may demand a copy.

[Second Publication.]

IRRIGATION.

DRAFT RULES PROPOSED FOR THE SONE CANALS UNDER ACT III (B.C.) OF 1876.

Dated the 20th July 1880.

No. 102.—*Notification.*—In exercise of the powers conferred on him by section 99 of Act III (B.C.) of 1876, the Hon'ble the Lieutenant-Governor is pleased to direct the publication of the following rules for the Sone Canals which it is proposed to substitute for the rules passed and published at pages 761 to 767, Part I of the *Calcutta Gazette* of the 23rd July 1879.

C. TAYLOR,
Offg. Asst. Secy., for Joint.-Secy.
to the Govt. of Bengal, P. W. Dept.,
Irrigation Branch.

RULES UNDER ACT III (B.C.) 1876.

1. The Collector, before awarding compensation under section 16, or for making a reference under section 17 of the Act, shall obtain the written opinion of the Superintending Canal Officer, which shall form part of the record of the proceedings.

2. Persons desirous of acquiring land for the construction of a village channel, or for having a village channel constructed by Canal Agency, shall prefer a written application to the Divisional Canal Officer, or to any other officer duly authorized by him to receive such application.

3. Ordinarily, no village channel shall exceed two miles in length from its head to the point of contact with the village boundary.

4. It shall be the duty of the Canal Officer to register all village channels after due notice has been given to the owner of his intention to do so; if the latterobjects, no water will be given.

5. No alteration among the shareholders will be recognized, unless the sanction of the Canal Officer has been first obtained.

6. Persons desirous of taking water from a registered village channel shall, previous to doing so, prefer a written application (Appendix A) to the Divisional Canal Officer, Sub-Divisional Canal Officer, or any subordinate duly authorized by the Divisional Canal Officer to receive such application; and no water shall be taken until after the receipt of a permit (Appendix B) from competent authority.

7. Water shall not be granted where, in the opinion of the Canal Officer, waste is likely to occur.

8. An application under Rule 6 shall, if granted, and unless otherwise specially agreed upon, be subject to the following conditions:—

(*a*)—That the water supplied shall not be used for other purposes than irrigation without the written consent of the Divisional or Sub-Divisional Canal Officer.

(*b*)—That the Sub-Divisional Canal Officer shall, in consultation with the applicants, appoint a headman (to be called a *Lambardar*), known, or ascertained to be, a substantial person possessed of property, to attend to their interests, to receive and carry out the orders of the Canal Officers, and to distribute the water among the shareholders in the village channel according to their shares.

(*c*)—That in any case where the Sub-Divisional Canal Officer cannot agree with the applicants in the appointment of a *Lambardar*, the Sub-Divisional Canal Officer shall make the appointment himself, subject to the approval of the Divisional Canal Officer.

9. The Divisional Canal Officer is empowered to pay to the *Lambardar* appointed under Rule 81, the fees detailed in the rule next following, subject to the condition of satisfactory performance of duty.

10. The allowance to the *Lambardar* for duties connected with the village channel such as arranging that it shall be kept in proper repair, reporting unauthorized irrigation, distributing the water to the shareholders, seeing that the outlet is closed according to the orders of the Sub-Divisional Canal Officer, and generally assisting the officers of the Irrigation Department, shall be half anna in the rupee on the amount of canal water-rates assessed on the lands irrigated from the village channel under his charge. The Divisional Canal Officer may retrench the whole or any part of the fees under this rule in the event of non-compliance with these conditions.

11. The Sub-Divisional Canal Officer may, by written order under section 76 (*a*), stop the supply to any village channel when he is satisfied, after inspection by himself or by one of his subordinates, that it is not maintained in proper repair; such order shall be recorded in the Sub-Divisional Office.

12. The Divisional Canal Officer may close the outlets in rotation as he may consider necessary. Such closures shall not extend beyond ten consecutive days, and shall be notified to the *Lambardars* of village channels. For longer closures the authority of the Superintending Canal Officer is required.

13. Nothing in the above rules shall be taken to affect the power of the Superintending or Divisional Canal Officer to stop the supply of water in case of pressing emergency.

14. The water-gauges on distributaries or other channels shall be held to give authoritative data for all calculations of discharge required to verify claims for remission of water-rate on account of loss of water.

15. Claims to remission of water-rates under section 76(*b*) shall only be admitted on proof of actual loss caused by the stoppage of supply. On proof of such loss, the Divisional Canal Officer may remit the whole or any portion of the rates. All applications for remission of water-rates shall be made in writing by the parties concerned, either in person, or through their headman, to the nearest Sub-Divisional Canal Officer, at least seven days prior to the cutting of the crop. On receipt of such application, the Sub-Divisional Canal Officer shall, after due local enquiry, forward the application with his remarks to the Divisional Canal Officer for decision.

16. Before awarding compensation under section 76(*c*), the Collector shall obtain the written opinion of the Divisional Canal Officer, and such opinion shall form part of the record of the proceedings.

17. Contracts between the Divisional Canal Officer on the part of Government, and private individuals, for the use of water as a motive power, or for any other purpose whatsoever, not included in the published schedule of rates, shall, if for any period not exceeding one year, require the previous sanction of the Superintending Canal Officer. If proposed for longer periods, such contracts shall be submitted for the sanction of the Lieutenant-Governor in the Irrigation Department.

18. Tanks may be filled with canal water without charge, and without reference to the area irrigated in any village, wherever water can be made available without injury to the cultivation dependent on any canal, under the following conditions:—

(*a.*)—No tank shall be so filled unless the water is to be exclusively used for domestic purposes or for watering cattle, or both.

(*b.*)—No tank shall be so filled from which irrigation is practised.

(*c.*)—No tank shall be so filled which, intercepting any line of drainage, is liable to overflow from accumulation of water derived from natural causes.

(*d.*)—No tank shall be so filled except on the written order of the Sub-Divisional Canal Officer issued on the written application of the parties concerned.

(*e.*)—No tank shall be so filled unless the village channel used to fill it shall be shown to the satisfaction of the Sub-Divisional Canal Officer to be in a sound condition when the application is made.

(*f.*)—The privilege herein accorded may, by written order of the Divisional Canal Officer, subject to revision by the Superintending Canal Officer, whose decision shall be final, be suspended for 12 months for breach of any of the above conditions.

19. Leases for terms of five years for the supply of water between the 25th June of one year and the 1st April of the following year will be given at the rates fixed in the Schedule, Rule 38, provided that land leased in any village forms one or more compact blocks, each of not less than 50 acres, defined by well-marked boundaries of such a nature as clearly to distinguish leased from the adjoining unleased lands, and to prevent the latter from being surreptitiously watered under cover of the lease.

20. Well-marked boundaries of the nature required by the foregoing rule generally exist. Village roads, bunds of *ahrahs*, village boundaries, and similar natural marks will be sufficient. If such do not exist, and it appears advisable to grant the lease, the villagers may, at the discretion of the Divisional Canal Officer, be required to make small bunds round the leased area, or mark its limits by the erection of cheap boundary marks, or cause to be carried out such arrangements as may suffice for the future identification of the leased area.

21. No restriction is placed on the description of crop to be grown under five-year leases, but no water will be given on these leases between the 1st of April and the 25th of June. The Superintending Canal Officer may relax this rule in the case of water being required for rice-seed beds.

22. If in the opinion of the Divisional Canal Officer it appears advisable to grant a lease for a block of less than 50 acres in area, he must refer the matter for the decision of the Superintending Canal Officer, at whose discretion the restriction as to area may be relaxed.

23. Present holders of three-year leases may at their option avail themselves of the terms offered to the holders of five-year leases, but without retrospective effect.

24. Leases for five years at the rates entered in Rule 33 may be given—(1) on the application of all the cultivators of the area proposed to be leased, on condition of their agreeing in such application to become jointly and severally responsible for the payment of all amounts due on account of water-rates; or (2) on the joint application of the cultivators and of some person hereinafter called the Contractor, who may agree to collect and pay to Government, under section 82 of Act III (B.C.) of 1876, all sums due under the agreement on account of water-rates. The agreement of villagers binding themselves jointly and severally will be in the form prescribed in Appendix C. The joint agreement of villagers and a water-rate Contractor shall be in the form prescribed in Appendix D. Every agreement under this rule must be signed by each applicant in the presence of at least one respectable witness.

25. Contractors shall be entitled to collect water-dues, at the rates given in schedule 4 attached to Rule 33, from the cultivators who have applied for the water supplied. Every due from a cultivator to the Contractor on account of water-rates shall be deemed to be a sum due to Government under sections 82 and 85 of Act III (B.C) of 1876.

26. A Contractor (or in case there be more than one, each Contractor severally and jointly) shall be responsible for all sums payable on the agreement (Appendix D), except such sums as may be remitted by competent authority under the rules in force, and shall be entitled to a deduction of 5 per cent. for cost of collection.

27. No water shall be taken previous to the receipt of a permit (Appendix B) signed by the Divisional Canal Officer. When an agreement has been made for the collection of the rates by a Contractor, the Divisional Canal Officer shall under section 82 furnish such Contractor with a written authority to collect the amounts due by the cultivators according to a list furnished in the application, one copy of which is to be sent to the Collector.

28. Every Contractor shall nominate a headman, to be approved of by the Divisional Canal Officer, to perform the duties specified in Rule 10. Such headman or the contractor, according to the arrangement made at the time of contract, shall receive 5 per cent. on the assessment, but the Divisional Canal Officer may retrench the whole or any part of these fees if the duties are not properly performed.

29. All water-rates leviable under the above rules for five-years leases shall become due on the 31st December and 15th March in equal portions, and shall be paid within one month of such dates.

30. Under section 78 of the Act, the rates chargeable per acre for water supplied to the different description of crops up to 1st of April 1881, except in cases of three-year leases now in existence, will be as follow:—

SCHEDULE I.—*Existing rates.* (*Annual.*)

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER			Per
		Cottah.	Beegah.	Acre.	Cottah.	Beegah	Acre.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I	Sugarcane	0 2 6	3 2 0	5 0 0	0 1 8	2 1 4	3 5 4	Crop.
II	Rice, vegetable, water-nuts, wheat, barley, cotton, tobacco, indigo, opium, garden and all crops not otherwise specified ..	0 1 3	1 0 0	2 8 0	0 0 10	1 0 8	1 10 8	

NOTE.

1 Cottah = 1,361·25 square feet.
1 Beegah = 27,225 00 ditto.
1 Acre = 43,560· 0 ditto.

31. On and after the 25th June 1881 the following rates will be charged on crop-leases for water supplied between the 25th June of one year and the 1st April of the following year:—

SCHEDULE II.—*Annual Leases.*

CLASS.	Nature of crop	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre	Cottah	Beegah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A P.	Rs A. P.	Rs. A. P.	Rs. A P
	Rice	0 1 6	1 14 0	3 0 0	0 1 0	1 4 0	2 0 0
	Bhadoi, except rice	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8
	Rabi	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8
	Sugarcane	0 2 6	3 2 0	5 0 0	0 1 8	2 1 4	3 5 4

Note.—If water is taken for sugarcane in the hot months, in addition, under Rule 32, the total charge will be as follows:—

	Rs. A. P.
Under annual leases per acre	5 0 0
During hot months ,, ,, ...	4 0 0
Total per acre	9 0 0

32. On and after the 1st April 1881 the following rates will be charged for water supplied to crops between the 1st April and 25th June of each year :—

SCHEDULE III.—*Special for hot months.*

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	For all crops	0 2 0	2 8 0	4 0 0	1 0 4	1 10 8	2 10 8

33. The following rates will be charged for water supplied to different crops between the 25th June and 1st April of each year on five-year leases :—

SCHEDULE IV.—*Five-years Leases.*

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	For all crops	0 1 0	1 4 0	2 0 0	0 0 8	0 13 4	1 5 4

Note.—If water is taken for sugarcane in the hot months, in addition, under Rule 32, the total charge will be as follows :—

	Rs. A. P.
Under five-years leases per acre	2 0 0
During hot months ,, ,, ...	4 0 0
Total per acre ...	6 0 0

34. The statements of the amounts demandable for water-rates levied under the rules in force shall be prepared under the supervision and signature of the Divisional Canal Officer in such form as shall from time to time be sanctioned by the Lieutenant-Governor.

35. All water-rates shall become due on the dates below stated, and shall be paid within one month of such dates :—

Water-rate on spring crops, wheat, barley, peas, poppy, &c. ...	15th March.
Water-rate on summer crops, cheena, &c.	15th July.
Water-rate on bhadoi crops, early rice, indian-corn, murwa, &c. ...	31st October.
Water-rate on annual and winter crops, sugarcane, aghani rice, jowar, &c.	31st December.

36. In the case of lands held in *bhaoli*, the water-rate shall be recoverable from both the cultivator and the person or persons in receipt of the *bhaoli* rents in the same proportion as the produce is divisible amongst them.

37. In the case of lands held in *bhaoli*, the zemindar shall sign jointly with the cultivators. (This rule only applies to the case of five-year leases.)

38. The area irrigated in any village shall be measured by an *Ameen* appointed for the purpose The *Putwari* shall be present at the measurement, and shall at the time take a copy of the *khusrah* of the *Ameen*; if for any reason the *Putwari* is not present, the cost of preparing the copy will be charged against him. This copy shall be delivered to the *Putwari*, or, in his absence, to the *Lambardar*. Both the *Lambardar* and *Putwari* shall sign the *khusrah*.

39. When the measurement is completed, the *khusrah* shall be forwarded to the Sub-Divisional Canal Officer, who shall prepare the *khatiani* with all possible despatch. A copy of the *khatiani*, signed and sealed by the *Zilladar*, shall, as soon as it is prepared, be forwarded to the *Putwari*, who shall grant a receipt for the same. If the *Putwari* is not present, or declines to receive the *khatiani*, the Sub-Divisional Officer shall forward it direct to the Collector.

40. It shall be the duty of the *Putwari*, immediately on the completion of the measurement, to inform each ryot, on application, of the fields measured against him, and on receipt of the *khatiani* to supply each person charged with a *percha* showing the water-rates due. For these duties, and for attending the measurement and rendering such other reasonable assistance to the Canal Officer and Collector as may be required, an allowance of one quarter anna per rupee on the amount collected shall be made.

41. This allowance shall be paid to the *Putwari* by the Collector if he is satisfied that the work has been properly done.

42. The Canal Officer shall note on the *khatiani* whether the *Putwari* has given proper assistance during the measurement.

43. If a cultivator is dissatisfied with the entries made against him in the *khatiani*, whether as to the fact of the land having been charged "flow" instead of "lift" or as to the measurements and entries of classes of crops, he must lodge a complaint, either personally or through the *Lambardar* of his village channel, with the Divisional or Sub-Divisional Canal Officer within a month after the date of the demand being made on him.

44. The *Zilladar* shall submit his check measurements in a form (Appendix E) which shall be sent in for the inspection of the Divisional Canal Officer. The Sub-Divisional Canal Officer shall check the *Ameens'* measurements as often as he possibly can. If it be found that any *ameen* wilfully or frequently makes wrong measurements, he shall be punished by dismissal.

45. Collection of all water-rates shall be made by the Collector in accordance with the statement of demands furnished to him by the Divisional Canal Officer.

46. Objections to the demand addressed to the Collector, if preferred within one month after the demand has been made, shall, if remission be claimed on the score of short supply, or of any matter affecting the Irrigation Department, be referred for orders to the Divisional Canal Officer. The Collector shall have discretion to suspend collections by a written order in cases where (objections having been filed) it may seem advisable to do so.

47. Claims for remission, referred by the Collector and admitted by the Divisional Canal Officer, shall be reported by him for the sanction of the Superintending Canal Officer, except in cases where remissions are made on account of excess areas having been charged, or a wrong name entered in the *khatiani*.

48. If the Divisional Canal Officer reject the claim, an appeal may be made to the Superintending Canal Officer, provided that it is preferred within forty days from the issue of the order of the Divisional Canal Officer.

49. A remission statement, signed by the Superintending or Divisional Canal Officer, shall be sufficient authority for a refund by the Collector.

50. In special cases not otherwise provided in these rules, and in cases where water-rates are not recoverable owing to the absconding or bankruptcy of the defaulter, the Collector will obtain the sanction of the Commissioner of the Division to the remission of such sums as he may deem irrecoverable. The details of such remission shall be communicated at the close of each official year to the Divisional Canal Officer.

51. The Collector shall appoint a headman (to be called a *Tehsildar*), whose duty will be to collect and pay in, to the Collector or other duly authorized person, all water-rates leviable on the land irrigated.

52. The *Tehsildar* shall furnish security for the payment of all sums realized by him, the stamp and registration fees on security bonds being deducted from the percentage allowed, under the following rule.

53. The allowance to the *Tehsildars* of a village or villages for collecting the water-rates shall be fixed by the Collector, but the total amount to be paid in any one year to all the *Tehsildars* in a district shall not exceed half an anna in the rupee on the amounts actually paid in. If the *Tehsildar* shall satisfy the Collector that arrears have not accrued through any negligence on his part, it shall be at the option of the Collector to pay him the allowance on the whole or any part of such arrears.

54. If only a portion of a field be irrigated, the water-rate shall be chargeable on the whole field, unless such portion shall have been clearly demarcated, previous to the admission of the water, by a ridge not less than half a foot high.

55. When a portion of a field has been irrigated with canal water, and a portion with well or reservoir water, the whole field shall be liable for canal water-rate, unless a clearly distinguishable boundary exists between the two portions.

56. If well or reservoir water is conveyed in the same channel as canal water, the whole of the irrigation from that channel shall be liable to canal water-rate. The *Lambardar* will be held personally responsible that any breach of this rule or of Rules 54 and 55 is duly reported.

57. Irrigation from escape channels, when the supply is permanent, shall be governed by the same rules as irrigation from other parts of the canal.

58. Irrigation from such channels, when the supply is intermittent, may be allowed at such reduced rates as shall from time to time be fixed by the Lieutenant-Governor.

59. Persons using water without a written permit, or taking water at times prohibited by proper authority, shall be liable to a penalty not exceeding double water-rates on the area irrigated, and such charge shall be leviable at the time of report to the Collector.

60. The charge leviable for water suffered to run to waste on uncultivated lands shall be calculated at the highest rate specified in the schedule, on the area flooded; provided that in every such case the Divisional Canal Officer may impose a lower rate if he thinks fit. The *Lambardar* is to be held responsible for reporting such waste of water.

61. When the original crop sown in a field irrigated by canal water fails, and is ploughed up, and a fresh crop is sown in the same season, the water-rates shall be levied on the second crop.

62. No person shall, without the permission in writing of the Divisional or Sub-Divisional Canal Officer, pass, or cause any animal or vehicle to pass, on or across any of the works, banks, or channels of a canal or drainage work after he has been desired to desist therefrom, excepting by means of such bridges, fords, and ferries, and their approaches, as are provided by the Divisional Canal Officer.

63. No Canal Officer, unless specially exempted by the Lieutenant-Governor from the operation of this rule, shall have any interest in the distribution of water from any of the canals, or purchase or bid for any Government property sold thereon, either in his own name, or in the name of another, or jointly, or in shares with others.

APPENDIX A.

Application for Water.

No.

Mouzah

Pergunnah

Distributaries

Village channel

Name of lambardar

We the undersigned hereby apply for water from the abovementioned village channel for the areas below stated, and we engage to pay through the Tehsildar to the Collector or other person duly authorized to receive them the water-rates according to the published schedules, and we further agree to abide by all rules issued under the Canal Act.

NAME OF RYOT.	Area more or less to be irrigated.	Crops to be grown.	Signature.

Signature of Lambardar,
Sectional Officer.

Date of 18

Received by me of 18

Forwarded of 18

Received sub-division office of 18

Permit ... { Refused of 18

APPENDIX B.

Permit of village to take water from distributaries village channel, for the undermentioned areas.

Area to be irrigated, more or less.	Crop to be grown.	Water-rate due.	Date of payment.

Signature of Canal Officer.

Date

To be retained by Officer issuing the Permit.

APPENDIX B.

Permit of village to take water from distributaries village channel, for the undermentioned areas.

Area to be irrigated, more or less.	Crop to be grown.	Water-rate due.	Date of payment.

To be retained by the Lambardar.

APPENDIX C.

Vernacular.

FORM of application by villagers for a five-years lease, Mouzah

Pergunnah distributary , names of applicant

We the undersigned inhabitants of Mouzah , Pergunnah hereby apply for water from the abovenamed distributary to be supplied from the 25th June to the 1st of April of each year for five years to the areas given below, and we jointly and severally agree to pay rates as fixed in the schedule below, and undertake to pay each year the full amount calculated on the area applied for at such rates, subject to the provisions of Rules 15, 31, and 35.

VILLAGE.	Areas.	Rate.	Amount.	Name.	Signature of cultivator.
	B. C. D.	Rs. A P. 1 4 0 per beegha.	Rs. A. P.		

APPENDIX D.

Vernacular or

English and Vernacular.

Joint application of Villagers and a Contractor under section 82, Act V of 1876, for a five-years' lease.

Mouzah , Pergunnah

Distributary

Names of villagers

Name of Contractor

We the undersigned cultivators of Mouzah , Pergunnah , hereby apply for water from the abovenamed distributary to be supplied from the 25th June to the 1st of April of each year for five years to the areas named below, and we agree to pay rates as fixed in the schedule below, subject to the provisions of rules 15, 31, and 35.

I (contractor's name) agree to collect and pay to Government all sums payable on the application, and request under section 82 authority to collect these rates according to the certificate to be supplied me by the sub-divisional officer under section 85 of Act III of 1876, and I further agree to abide by all rules passed under the Canal Act.

VILLAGE.	Areas of fields.	Rate.	Amount.	Name.	Signature of Cultivator.

APPENDIX E.

Zilladar's Check Measurement Form.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
					Measurement according to Ameen.				Check measurement.						
Name of Pergunnah.	Name of village.	Name of cultivator and his father.	Field survey number.	Name of ameen who measured.	Crop.	Flow.	Lift.	Water-rate.	Crop.	Flow.	Lift.	Water-rate.			Remarks.
													Rs. A. P.	Rs. A. P.	

APPENDIX F.

Purcha or Slip Form.

Remarks regarding the individual to whom the purcha has been given.	Water-rate.	Crop.	Area and kind of irrigation.		Number of field.		Date of issue of purcha.
			Flow.	Lift.	Number in the survey map.	Number of the khatiani.	

JAIL DEPARTMENT.

No. 6479, *dated the* 23*rd July* 1880.—Surgeon-Major J. J. Wood made over charge of the Chittagong Jail to Surgeon J. F. Mullen in the afternoon of the 3rd July 1880.

A. S. LETHBRIDGE,
Inspector-General of Jails, Bengal.

HIGH COURT NOTICES.

High Court—Original Side.

The 26*th July* 1880.

THE following Rules, passed by the High Court of Judicature at Fort William in Bengal, are now published for general information.

By order,
R. BELCHAMBERS, *Registrar.*

WHEREAS it is expedient to consolidate the rules relating to the admission of Attorneys of this Court and alter the same so as to entitle the Attorneys of this Court to the benefit of "the Colonial Attorneys Relief Act," it is ordered as follows :—

Admission, without examination, of Attorney or Solicitor of Her Majesty's Superior Courts in England.

1. Any Attorney or Solicitor of Her Majesty's Superior Courts of Law or Equity in England shall be entitled to be admitted as an Attorney of this Court, without service or examination in India, on production of his certificate of admission in such English Courts, and of a certificate that his name is still borne on the rolls of such Courts, and also on producing satisfactory testimonials to his good character.

Admission, without examination, of Attorney of High Courts of Madras or Bombay.

2. An Attorney of the High Court of Madras or of the High Court of Bombay, shall be entitled to be admitted as an Attorney of this Court: provided that he shall produce a certificate of admission in either of the said Courts, and a certificate that his name is still borne on the rolls thereof, and shall also produce satisfactory testimonials to good character, and shall moreover satisfy the Court that, previous to his admission as an Attorney, he had served under articles of clerkship to some Attorney or Attorneys-at-Law for the full term of five years.

Admission, after examination, of Attorney or Solicitor of the High Court of Judicature in Ireland.

3. Any Solicitor of the High Court of Judicature in Ireland shall be entitled to be admitted as an Attorney of this Court: provided that he shall produce a certificate of admission in such Court and a certificate that his name is still borne on the rolls of such Court, and shall give satisfactory assurances of good character, and shall also produce a certificate signed by the major part of the Examiners actually present and conducting the examination (one of them being the Registrar of the Court on the Original Side, hereinafter mentioned as the Registrar), that he has satisfactorily passed an examination upon the following subjects :—

Subjects of examination.

The Acts in force at the time.

(1)—The Letters-patent Constituting the High Court.
(2)—The Code of Civil Procedure.
(3)—The Indian Penal Code.
(4)—Criminal Procedure on the Original Side.
(5)—The Indian Succession Act.
(6)—The Indian Contract Act.
(7)—The Evidence Act.
(8)—The Registration Act.
(9)—The Limitation Act.

Examination by whom to be conducted.

4. The examination shall be conducted by the Examiners appointed under Rule 26 for the examination of persons applying to be admitted as Attorneys of this Court (hereinafter mentioned as the Examiners).

Period of service.

5. Except as provided in the foregoing rules, every person before admission to practise as an Attorney, shall serve a regular clerkship to an Attorney of this Court, under articles of clerkship by contract in writing pursuant to the rules hereinafter contained, for the full period of five years.

Service may be to different Attorneys.

6. The term of service required by the last preceding rule need not be all under one and the same contract, nor to one and the same Attorney, but may be to different Attorneys, either by virtue of an assignment or assignments, or by virtue of successive independent contracts upon the dissolution of the original or succeeding contract.

Master must be a practising Attorney on his own behalf.

7. The Attorney or Attorneys under whom the articles shall be served shall, during the whole period of the service, be actually practising as such in this Court on his or their behalf, and not as clerk to any other Attorney.

8. No Attorney shall, without special leave of the Court, be entitled to take more than one clerk for service under these rules at one and the same time, nor any clerk until he shall have been himself in practice as an Attorney for at least three years.

Only one articled clerk allowed at one time.

9. No person who is not an Advocate of this Court, or a writer to the Signet, or a Solicitor of the Supreme Courts of Scotland, or a Procurator before any of the Sheriffs' Courts of Scotland, or who shall not have been articled to an Attorney or Solicitor of one of Her Majesty's Superior Courts of Law or Equity in England or Ireland, shall be capable of service under these rules, until he shall have passed the B.A. examination of the University of Calcutta, or the preliminary examination of articled clerks in England, or the first public examination before the Moderators at Oxford, or the previous examination at Cambridge, or the preliminary examination in Arts in any of the Scotch Universities, or the examination in Arts for the second grade in Durham, or the Matriculation of the Universities of Dublin or London, or shall produce a certificate of the Oxford and Cambridge Schools Examination Board granted under the regulations issued by the Board: provided that persons educated in Europe who have not passed any of the examinations abovementioned, and who shall appear to the Chief Justice and Judges to have been educated up to a sufficient standard, may, by special order, be permitted to enter into articles of clerkship.

Persons not Advocates of this Court, or writers to the Signet, or Solicitors or Procurators of the Scotch Courts, or who have not passed a University or preliminary examination in England, or been articled in England or Ireland, or have not been educated in Europe up to a sufficient standard, incapable of entering into articles.

10. The contract in writing whereby a person shall engage as aforesaid to serve as a clerk to any Attorney, shall be filed with the proper officer, to be appointed for receiving and filing affidavits and other documents to be filed under these rules, within one calendar month after the execution of the same, together with an affidavit by such Attorney that he has been himself duly admitted and has been practising for three years as an Attorney; that such contract has been duly executed by himself and by the clerk therein mentioned; and an affidavit by such clerk that he has passed one of the examinations mentioned in Rule 9, or has, previous to his service in this country, served under articles of clerkship to an Attorney or Solicitor of one of Her Majesty's Superior Courts of Law or Equity in England or Ireland. And in every such affidavit shall be specified the name of the Attorney and his place of business, the name of the clerk and his place of abode, together with the day on which the contract was actually executed.

Articles, with affidavit of Master, to be filed within one month.

11. In case the articles of clerkship shall be assigned, the assignment shall be in writing, and shall, in like manner as aforesaid, be filed within one calendar month after the execution thereof, together with an affidavit by the Attorney to whom the assignment has been made, that he has been duly admitted and has been practising for three years, and that such assignment has been executed by all the necessary parties. And in every such affidavit shall be specified the name of the Attorney to whom the articles are assigned, and his place of business, together with the day on which the assignment was actually executed.

Assignment of articles, with affidavit, to be filed within one month.

12. If, by reason of death, or for any other good and sufficient reason, an assignment of the articles cannot be obtained, a fresh contract in writing for the remaining period of his term of service shall be entered into by the clerk with the Attorney under whom the service is to be continued, which shall be filed within the time, and with an affidavit similar to that prescribed by Rule 10.

Fresh articles to be entered into, if necessary, and filed with affidavit.

13. In case the contract or assignment, together with the necessary affidavit, be not filed within the time specified, the same may be filed after the expiration thereof, but the service of the clerk shall be reckoned to have been commenced or renewed from the date of the filing of such contract or assignment, unless the Court shall otherwise order.

Effect of omission to file contract or assignment within one month.

14. No person who shall be articled to serve as a clerk to an Attorney for the purpose of being admitted as an Attorney shall, during the period of such service, hold any office or engage in any employment whatsoever other than the employment of clerk to such Attorney and his partner or partners (if any) in the business, practise, or employment of an Attorney; and every such person shall, during the whole period of service under articles, continue and be really and actually employed in the proper business, practise, or employment of an Attorney.

Articled clerk not to hold other office or employment.

15. Every articled clerk shall, after he has been articled and before admission, pass two examinations,—one after he has served half the term of his articles, and the other after he has served the full term of his articles: provided that he shall not be admitted to the second examination until the expiration of six months after he shall have passed the first examination, unless the Court shall otherwise order.

Articled clerk to pass two examinations.
Period that must intervene between the two examinations.

16. The first of these (hereinafter called the intermediate examination) shall be in the following subjects:—

Intermediate examination.

(1)—Letters-patent.
(2)—Civil Procedure Code.
(3)—Belchambers' Rules of the High Court, Original Side.
(4)—Conveyancing.
(5)—Criminal Procedure on the Original Side.

17. The intermediate examination shall be directed to the candidate's knowledge of the practice of his profession. The number of questions in each paper shall be ten, and the total number of marks shall be 400, of which the candidate must obtain not less than 250.

Number of questions and marks in each paper.

18. The second of the said examinations (hereinafter called the final examination) shall be in the following subjects, and the number of papers to be set and the subjects to which they relate, shall be as indicated below :—

Final examination.
Papers to be set.

Subjects of examination.	Paper.
Common law, including the Contract Act ...	1
Equity	1
The Acts in force at the time. Indian Company's Act ... ... Succession Act	1
Evidence ... ... Penal Code ... ... Limitation Act	1
Registration Act ... . Stamp Act ... ... Insolvency	1
Hindoo Law ... ... Mahomedan Law	1

Number of questions and marks in each paper.
Number of marks to be obtained.

19. The number of questions in each paper shall be eight, and the aggregate number of marks for the whole eight questions shall be 160. To be entitled to pass, a candidate must obtain 90 marks in each paper.

20. Before any articled clerk shall be admitted to the final examination, he shall sign and leave with the Registrar answers to the questions contained in the Schedule A hereunto annexed, as also a certificate of his having passed one of the examinations mentioned in Rule 9, or the document mentioned in Rule 24, and a certificate of the Examiners of his having passed the intermediate examination, and an affidavit by himself stating that he has actually and really served and been employed by the Attorney or Attorneys to whom he was bound during the whole term and in the manner required by these rules ; that he has not held any office or engaged in any employment contrary to these rules ; that he has attained the age of 21 years ; and that he has not been adjudicated an insolvent. And the Attorney or Attorneys with whom he shall have served his clerkship shall sign and leave with the Registrar answers to the questions contained in the Schedule B hereunto annexed, as also a certificate in the form therein given.

Answers to questions as to due service, &c., to be left with the Registrar before final examination.

21. The applicant shall, at the same time, produce satisfactory testimonials to his good character.

Testimonials to character.

22. Every person applying to be admitted to the final examination shall also, if required, sign and leave, or cause to be left, with the Registrar answers in writing to such other written or printed questions as shall be proposed by the Examiners touching his service and conduct, and also, if required, attend the Examiners personally for the purpose of giving further explanation touching the same, and shall also, if required, procure the Attorney or Attorneys with whom he shall have served his clerkship as aforesaid, to answer either personally or in writing any questions touching such service or conduct, or shall make proof to the satisfaction of the Examiners of his inability to procure the same.

Further requirements to be complied with before admission to the final examination.

23 Every person so applying shall also attend the Examiners at such place or places, and at such time or times, as shall be appointed for that purpose, and shall answer such questions as the Examiners shall then and there put to him, by written or printed papers, touching his fitness and capacity to act as an Attorney.

Candidates to attend at the time and place appointed for examination, and to answer questions.

24. If any person, previous to being articled to an Attorney of this Court shall have been articled to an Attorney or Solicitor of one of Her Majesty's Superior Courts of Law or Equity in England or Ireland, he shall leave with the Registrar his original articles entered into in England or Ireland, or an authenticated copy thereof, and shall state in the affidavit to be made by him pursuant to Rule 20, the circumstances under which the service under such last-mentioned articles was terminated.

Clerk formerly articled in England or Ireland to leave with the Registrar his original articles, &c.

25. In case the applicant shall show sufficient cause to the satisfaction of the Examiners why the requirements of Rules 20 and 24 cannot be fully complied with, it shall be in the power of the Examiners, upon other sufficient proof being given of the qualification of the candidate under these rules, to dispense with any part of such requirements that they may think fit and reasonable.

Examiners may dispense with any of the requirements of Rules 20 and 24.

26. The Registrar for the time being of the High Court, Criminal Jurisdiction, together with such Advocates and Attorneys of the Court to the number of six or more as the Chief Justice shall from

Examiners.

time to time appoint, shall be Examiners to examine such persons as shall desire to be admitted Attorneys of the said Court; and any four of such Examiners shall be competent to conduct the said examinations.

Four to form a quorum.

Examinations to be held every six months.

27. The examinations shall be held once in every six months at such time and place as the Examiners shall appoint.

28. Any clerk shall be at liberty to attend the final examination next preceding the expiration of his term of service, but he shall not be admitted as an Attorney until after his term of service shall have expired; nor shall the certificate mentioned in Rule 33 be issued without proof to the satisfaction of the Examiners that the clerk has duly served the remaining period of his term of service.

Clerk may attend the final examination next preceding the expiration of his articles.

Not to be admitted an Attorney until after the expiration of his articles.

Certificate to be stayed.

29. The Registrar shall reduce all notices of intention to appear at any examination into an alphabetical table under convenient heads, and shall, three weeks previous to the examination, affix the same on the notice-board, and also on a board to be exhibited daily at the entrance to the principal court-room on the Original Side, and shall send a copy of the same to the Secretary to the Attorneys' Association.

Notices of examination to be tabulated and posted up.

30. The Registrar shall inform each candidate, who shall have given notice of his intention to appear at any of the examinations, of the days fixed for such examination.

Candidates to be informed of the days of examination.

31. Every person [except an Attorney or Solicitor of Her Majesty's Superior Courts of Law or Equity in England] intending to apply for admission as an Attorney of this Court, shall give one month's notice in writing to the Registrar, stating his intention, such notice to be included in the notice for final examination or given separately.

Notice of admission.

32. Every person liable to pass the intermediate and final examinations, or the final examination alone, before being admitted as an Attorney, shall obtain a certificate signed by the major part of the Examiners actually present at, and conducting the, examination (one of them being the Registrar) that he has satisfactorily passed the same.

Certificate of having passed the final examination.

33. Every such person shall before admission likewise produce a certificate signed by the major part of the Examiners (one of them being the Registrar) that he has satisfied the Examiners that he has really and actually served his articles in accordance with the foregoing rules, and that he is a fit and proper person to be admitted as an Attorney.

Certificate of being a fit and proper person to be admitted an Attorney.

34. In case any person shall be dissatisfied with the refusal of the Examiners to grant him the certificate mentioned in Rule 35, he shall be at liberty, within one month, to apply for admission by petition in writing to the Chief Justice, which application shall be heard by any two or more Judges whom the Chief Justice shall appoint for that purpose.

Appeal from Examiners' rejection.

35. No person, except an Attorney or Solicitor of Her Majesty's Superior Courts of Law or Equity in England, shall be admitted to practise as an Attorney of this Court without proof that he has attained the age of 21 years.

Clerk under age ineligible to be admitted an Attorney.

36. Unless the Court shall otherwise order, no person who shall have been adjudicated an insolvent shall be admitted to any of the examinations prescribed by these rules, or shall be admitted to practise as an Attorney of this Court.

Insolvent ineligible to be admitted to any examination or as an Attorney.

37. The mode of applying to be admitted an Attorney shall be by petition. Such petition shall be left with the Registrar, together with, in the case of a person applying under rule 1—

Mode of applying for admission.

Petition and documents to be left with the Registrar.

(1) the certificates required by Rule 1;

or in the case of a person applying under Rule 2—

(1) the certificates required by Rule 2;

(2) proof of service under articles for five years;

(3) proof of good character;

or in the case of a person applying under Rule 3—

(1) the certificates required by Rule 3;

(2) proof of good character;

or in the case of an articled clerk—

the certificates of the Examiners to be issued under Rules 32 and 33.

38. The Registrar shall submit the petition to be admitted an Attorney, with the other documents to be left with him, to the Judge for the time being exercising Original jurisdiction for his fiat.

And to be submitted by him to the Judge.

39. Every person applying to be admitted an Attorney of this Court shall, before being admitted and enrolled, take and subscribe the oath or affirmation of allegiance, and also the following oath or affirmation.

Oaths to be taken before enrolment.

I, A. B., do swear [or solemnly affirm] that I will truly and honourably demean myself in the practise of an Attorney according to the best of my knowledge and ability.

Certificate of admission.

40. Every person on being admitted and enrolled as an Attorney of this Court may, without the payment of any fee, besides the admission fee, obtain a certificate of admission under the signature of the Registrar and the seal of the Court.

Notice of examination.

41. Every person intending to undergo the intermediate or final examination prescribed by these rules [the examination prescribed by Rule 8 being deemed to be a final examination], shall, before each half-yearly examination, give one calendar month's notice in writing to the Registrar, stating his intention, and shall at the same time, and on each occasion of giving notice of examination, pay to the Registrar a fee of Rs. 50 if the notice be for an intermediate examination, and a fee of Rs. 100 if the notice be for a final examination.

Fees to be paid.

Renewed notice.

42. Every person who shall have given notice of his intention to appear at an intermediate or a final examination, or to apply for admission as an Attorney, and who shall not have attended to be examined, or not have passed the examination, or not have been admitted, may renew the notice for examination or admission from time to time as often as he shall think proper: provided that every renewed notice shall be given in conformity with Rules 31 and 40 unless the Court shall otherwise order.

All expenses to be defrayed out of the Fee Fund.

Balance of fees to be paid to the Examiners.

43. All expenses that may be incurred on account of the examinations to be conducted under these rules, shall be defrayed by the Registrar out of the Examination Fee Fund, and the balance of the fees realized on each examination shall be divided between the Examiners who shall conduct such examination: provided that no larger sum shall be received by any Examiner on account of any one examination than Rs 300.

Account of fees to be filed at the end of every year.

44. The Registrar shall keep an account of all such fees as shall be paid to him under Rule 42, and shall at the end of each year file a statement of account signed by himself and two other Examiners.

Certificate of being on the roll of Attorneys.

45. Any Attorney of this Court may, on the payment of a fee of Rs. 5, to be paid by means of court-fees stamps, obtain a certificate, under the signature of the Registrar and the seal of the Court, that his name is borne on the roll of Attorneys of this Court, and if such be the case, that he is a practising Attorney of this Court.

All documents to be filed with the Registrar, who is to have the care of the rolls.

Inspection of rolls.

46. The Registrar of this Court on the Original side shall be the proper officer for receiving and filing all such affidavits and documents as are required to be produced and filed under these rules, and shall have the custody and care of the rolls or books wherein persons are at present enrolled as Attorneys, and shall enroll the name of every person who shall be admitted an Attorney, with the date of his admission, in alphabetical order, in a roll or book to be kept by him for that purpose, to which roll or book all persons shall have free access without fee or reward.

Forms of notice.

47. Forms of notice of examination are set forth in the Schedule C, hereunto annexed.

Applications under these rules by whom to be heard.

48. The Judge or Senior Judge of the Court for the time being exercising ordinary Original Civil Jurisdiction shall hear all applications, the hearing of which is not otherwise provided for, and shall exercise all the powers of the Court under these rules unless the Chief Justice shall otherwise specially direct.

Appeal from order.

49. A petition in writing appealing from any order made under the last preceding rule may be presented to the Chief Justice within one month from the date of such order. Such appeal shall be heard by any two or more Judges whom the Chief Justice shall appoint for that purpose.

When rules to take effect.

Except as to persons already articled.

Former rules repealed.

50. These rules shall take effect from the 1st day of August 1880, except as to persons who are now serving, or have already served, under articles of clerkship to some Attorney of this Court: provided that every such person shall pay the fee payable under Rule 40, with the notice for the intermediate or final examination, on each occasion of giving such notice; and except as to such persons and to all matters and things previously done in virtue thereof, all former rules for the admission of Attorneys are hereby repealed.

SCHEDULE A (REFERRED TO IN RULE 20).

Questions as to due service of clerkship to be answered by the Clerk.

1. What was your age at your last birthday immediately preceding the date of your articles?

2. Have you served the whole term of your articles at the office where the Attorney or Attorneys to whom you were articled or assigned carried on his or their business? And if not, state the reason.

3. Have you, at any time during the term of your articles, been absent without the permission of the Attorney or Attorneys to whom you were articled or assigned? And if so, state the length and occasion of such absence.

4. Have you, during the period of your articles, been engaged or concerned in any, and if any, what profession, business or employment other than your professional employment as clerk to the Attorney or Attorneys to whom you were articled or assigned?

5. Have you, since the expiration of your articles, been engaged or concerned, and for how long time, in any and what profession, trade, business or employment other than the profession of an Attorney?

SCHEDULE B (REFERRED TO IN RULE 20).

Questions to be answered and Certificate to be given by the Attorney or Attorneys with whom the Clerk may have served any part of the time under his articles.

1. Has A B served the whole time of his articles at the office where you carry on your business; and if not, state the reason?

2. Has the said A B, at any time during the term of his articles, been absent without your permission, and if so, state the length and occasions of such absence?

3. Has the said A B, during the period of his articles, been engaged or concerned in any, and if any, what profession, business or employment other than his professional employment as your articled clerk?

4. Has the said A B, during the whole term of his clerkship, with the exceptions abovementioned, been faithfully and diligently employed in your professional business of an Attorney?

5. Has the said A B, since the expiration of his articles, been engaged or concerned, and for how long time, in any, and if any, what profession, trade, business or employment other than the profession of an Attorney?

6. How long did you practise as an Attorney before the said A B was bound under his articles to you?

7. Have you, during the whole period of the service of the said A B under his articles to you, been actually practising as an Attorney in this Court on your own behalf, and not as clerk to any other Attorney?

And I do hereby certify that the said A B has duly and faithfully served under his articles of clerkship [or assignment as the case may be], bearing date, &c., for the term therein expressed, and that he is a fit and proper person to be admitted an Attorney.

SCHEDULE C (REFERRED TO IN RULE 47).

Notice is hereby given that A B, of No. in the town of Calcutta, and who was lately [or is now] under articles of clerkship to Mr. C D, of , Attorney-at-Law [and who was also lately or is now], under articles of clerkship by assignment from the said Mr. C D to Mr. E F of aforesaid [Attorney-at-Law], intends to present himself at the next examination to be held under Rule 3 [or Rule 16 or Rule 18] of the Rules for the Admission of Attorneys, and also intends [if the examination be under Rule 3 or Rule 18] on passing such examination, to apply to be admitted an Attorney of Her Majesty's High Court of Judicature at Fort William in Bengal.

Dated this 23rd day of July 1880.

RICHARD GARTH.	A. WILSON.
CHARLES PONTIFEX.	L. W. TOTTENHAM.
G. G. MORRIS.	L. BROUGHTON.
J. SEWELL WHITE.	CHARLES T. MACLEAN.
W. F. McDONELL.	CHARLES D. FIELD.
H. T. PRINSEP.	

Sheriff's Office, the 28th July 1880.

NOTICE is hereby given that the Fifth Criminal Sessions of the year 1880 of the High Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, will be holden at the Court House, in the Town of Calcutta, on Wednesday, the First day of September next, at 11 o'clock in the forenoon, and so on from day to day until the said Sessions be over. And it is hereby proclaimed that all persons who will prosecute any of the prisoners to be brought up for trial at the said Sessions be present then and there to prosecute.

R. STEEL, *Sheriff.*

শরিফ আফিস, সন ১৮৮০ সাল ২৮ জুলাই।

সকলকে সমাচার দেওয়া যাইতেছে যে সুবে বাঙ্গালার ফোর্ট উইলিয়ম দুর্গের অধীন শহর কলিকাতায় ও অন্যান্য স্থানের ফৌজদারী বিচার নিষ্পত্তা জন্য আগামী সন ১৮৮০ সালের ১ সেপ্টেম্বর বুধবার বেলা ১১ ঘটিকার সময় এবং যে পর্য্যন্ত সেশিয়ানের কার্য্য শেষ না হয় প্রতিদিন উক্ত সময়ে কলিকাতার হাই কোর্টের আপন আদালত ঘরে সন ১৮৮০ সালের পঞ্চম ক্রিমিনেল সেশিয়ান বসিবেক এবং এতদ্দ্বারা প্রচার করা যাইতেছে যে, যে সকল ব্যক্তি কোন কয়েদির বিরুদ্ধে ফৌজদারী মিছিল করিবেক তাহারা উক্ত স্থানে উক্ত সময়ে হাজির থাকিয়া মোকদ্দমা করে ইতি।

আর, টীল শরিফ।

SMALL CAUSE COURT NOTICE.

UNDER Section 14, Act XI of 1865, it is hereby notified that the Judge of the Courts of Small Causes of Hooghly, Serampore, and Howrah will, subject to the orders of the Government, hold *extraordinary sittings* in the Howrah Court of Small Causes on the dates mentioned below :—

Wednesday, the 11th August 1880. | Thursday, the 12th August 1880.

SREE NATH ROY, *Judge.*

COURT OF SMALL CAUSES, HOWRAH, *the 26th July* 1880.

TREASURY NOTICES.

BABOO GOPAL CHUNDER SEN, Deputy Collector, has been placed in charge of the Burdwan Treasury, and is authorized to draw bills on other treasuries.

T. E RAVENSHAW, *Commissioner.*

COMMR.'S OFFICE, BURDWAN DIVISION, *the 24th July* 1880.

BABOO PRASANNA KUMAR DATTA, Deputy Collector, has been placed in charge of the Noakholly Treasury for a temporary period from the 10th July 1880, and is authorized to draw bills on other treasuries.

E. E. LOWIS, *Commissioner.*

COMMR.'S OFFICE, CHITTAGONG DIVISION, *the 22nd July* 1880.

BABOO BHOOBUNESHUR SINGH, Deputy Collector, has been placed in charge of the Durbhunga Treasury, and is authorized to draw bills on other treasuries.

J. W. EDGAR, *Offg. Commissioner.*

PATNA COMMISSIONER'S OFFICE, BANKIPORE, *the 10th July* 1880.

UNCOVENANTED DEPUTY COLLECTOR BABOO JUGGUTDULLABH BYSACK has been placed in charge of the Jessore Treasury, and authorized to draw bills on other treasuries.

CALCUTTA, *the 14th July* 1880. J. MONRO, *Offg. Commissioner.*

EDUCATIONAL NOTICES.

Subordinate Educational Service.

The 26th July 1880.—Baboo Surjo Kumar Agasti, M.A. (Class VI), is appointed temporarily to be Second Master, Sanskrit Collegiate School, with effect from the 26th June last, *vice* Baboo Nilkantha Muzumdar, M.A.

The 26th July 1880.—Baboo Tarak Nath Sen, Deputy Inspector of Schools, Furreedpore (Class III), is allowed leave of absence for one month, under Section 4, Supplement F to the Civil Leave Code, with effect from the 20th February last.

A. W. CROFT,
Director of Public Instruction.

Calcutta University.

THE Senate of the University of Calcutta will proceed in the month of August next to the election of a Tagore Law Professor for such term as the Senate may approve.

The salary of the Professorship is Rs. 10,000 per annum, and one of the conditions of the appointment is that the Professor shall deliver in each year a course of lectures on some branch of law.

Candidates for the Professorship are requested to forward their applications to the Registrar before the 31st July, and at the same time to state on what subject or subjects they are prepared to lecture.

SENATE HOUSE, the 17th July 1880. CHARLES H. TAWNEY, *Registrar.*

UNDER Rule 8 of the Junior Scholarship Rules of the 5th October 1872, it is hereby notified that the 18 (eighteen) junior scholarships allotted to the Patna Division for the year 1880-81 have been thus distributed :—

I. The six second grade scholarships to be taken up by the six best scholars irrespective of the districts they come from.

II. The twelve third grade scholarships have been allotted to the several districts as follows :—

Patna	2
Gya	2
Shahabad	2
Mozufferpore	2
Sarun	2
Durbhunga	1
Chumparun	1
Total ...	12

DHANESH CHUNDER ROY, *Persl. Asst. to Commr., for Commr.*

PATNA COMMR.'S OFFICE, BANKIPORE, *the 17th July* 1880.

NOTIFICATIONS OF THE BOARD OF REVENUE.

No. 769B.

NOTICE is hereby given that the Eighth Sale of Opium, the provision of 1877-78 and 1878-79, will be held at the Government Opium Sale-room, No. 2, Bankshall-street, on Monday, the 2nd August 1880, at 11 A.M., and will comprise 4,700 chests, viz.—

	Chests.
Behar Opium	2,350
Benares „	2,350
Total ...	4,700

2. The general conditions of the sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 2nd December 1879, and published in the *Government* and *Exchange Gazettes*, or on personal application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 7th and 17th August 1880 respectively,—that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other public securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room will be received after 1-30 P.M. of Saturday, the 7th August 1880, and no Bank of Bengal Receipts in full payment of lots will be accepted after 3-30 P.M. of Tuesday, the 17th August 1880.

4. In addition to the quantity above advertised for sale, the following quantities, more or less, of Behar and Benares Opium will be brought to sale in the present year on or about the dates specified below. The Board of Revenue, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so :—

DATES.	Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about Thursday, 2nd September 1880 ...	2,350	2,350	4,700
Ditto Monday, 4th October „ ...	2,350	2,350	4,700
Ditto Thursday, 4th November „ ...	2,350	2,350	4,700
Ditto Wednesday, 1st December „ ...	2,350	2,350	4,700
Total ...	9,400	9,400	18,800

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L.P., FORT WILLIAM, *the 29th June* 1880.

No. 885B.

NOTICE is hereby given that the Ninth Sale of Opium, the provision of 1877-78 and 1878-79, will be held at the Government Opium Sale-room, No. 2, Bankshall-street, on Thursday, the 2nd September 1880, at 11 A.M., and will comprise 4,700 chests, viz.—

	Chests.
Behar Opium	2,350
Benares „	2,350
Total ...	4,700

2. The general conditions of the Sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 2nd December 1879, and published in the *Government* and *Exchange Gazettes*, or on personal application at the office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 7th and 17th September 1880 respectively, that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other public securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room will be received after 3-30 P.M. of Tuesday, the 7th September 1880, and no Bank of Bengal Receipts in full payment of lots will be accepted after 3-30 P.M. of Friday, the 17th September 1880.

4. In addition to the quantity above advertized for sale, the following quantities, more or less, of Behar and Benares Opium will be brought to sale in the present year about the dates specified below. The Board of Revenue, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so.

DATES.	Behar, about chests.	Benares, about chests.	Total, about chests.
On or about Monday, 4th October 1880 ...	2,350	2,350	4,700
Ditto Thursday, 4th November ,, ...	2,350	2,350	4,700
Ditto Wednesday, 1st December ,, ...	2,350	2,350	4,700
Total ...	7,050	7,050	14,100

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 27th July* 1880.

No. 859B.

IT is hereby notified that out of the 3,000 chests of Benares opium of 1878-79 of 75° consistence, referred to in Clause 18 of the Board's general notification No. 1581B., dated 2nd December 1879, 271 chests will be sold at the sale on the 4th October next, together with 2079 chests of Benares opium of 1877-78.

The remaining quantity of the 3,000 chests of Benares opium at 75° of 1878-79 will be sold as follows as a part of the fixed monthly number of 2,350 Benares chests :—

4th November 1880	...	500 chests.
1st December ,,	...	500 ,,
January 1881	...	500 ,,
February ,,	...	500 ,,
March ,,	...	500 ,,
April ,,	...	229 ,,

By order of the Board of Revenue, L. P.,

FORT WILLIAM, *the 20th July* 1880. A. FORBES, *Offg. Secretary.*

Statement showing the Importation of Salt (private property) in bond and afloat on the River Hooghly subject to Customs duty on the 15*th July* 1880.

	Government golahs.	Private golahs.	Afloat.	Total.
	Mds.	Mds.	Mds.	Mds.
Liverpool Punga	3,29,811	.....	5,08,187	8,37,998
French Kurkutch	28,048	.....	.....	28,048
Italian ditto	11,355	.....	.....	11,355
Bombay ditto	11,236	.....	3,755	14,991
Arabian and Persian Gulfs Kurkutch and Muscat Rock ...	3,36,188	.....	56,911	3,93,099
Cadiz Kurkutch	5,344	.....	.....	5,344
Total ...	7,16,982	.....	5,68,853	12,85,835

By order of the Board of Revenue, L. P.,

J. SCOBELL ARMSTRONG, *Offg. Collector of Customs.*

CUSTOM HOUSE, CALCUTTA, *the 22nd July* 1880.

The Calcutta Gazette.

WEDNESDAY, JULY 28, 1880.

PART IA.

Orders and Notifications by the Government of India, &c.

[*Reprinted from the Gazette of India.*]

The following order, issued by the Government of India in the Home, Revenue, and Agricultural Department, is republished for general information :—

NOTIFICATION.—POLICE.

Simla, the 16th July 1880.

No. 208.—The services of Mr. H. V. H. Roberts, Assistant Superintendent of Police, 24-Pergunnahs, in the Lower Provinces of Bengal, are placed at the disposal of the Chief Commissioner of Assam.

The following order, issued by the Government of India in the Foreign Department, is republished for general information :—

NOTIFICATIONS.—POLITICAL.

Simla, the 16th July 1880.

No. 213*G.-P.*—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor-General in Council is pleased to recognize the appointment of Mr. A. B. Cobb, *vice* Consul General for the United States of America at Calcutta, as in charge of the office of Consul General for the United States of America at Calcutta, during the absence of Mr. Litchfield.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

The Calcutta Gazette.

WEDNESDAY, JULY 28, 1880.

PART II.

Advertisements.

[N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

LAND SALE NOTICES.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Bhagulpore will be put up to sale at the Bhagulpore Collectorate on Tuesday, the 7th September 1880, corresponding with the 18th Bhaudon 1287, Fuslee.

The purchasers will be subject to the following conditions of sale :—

Conditions of Sale.

1*st.*—The estates to be sold to the highest bidder above the upset price. The purchaser of these estates will be considered as the proprietors of the estate, and the entire proprietary right of Government in such estates will be transferred to him subject to the revenue fixed in perpetuity.

2*nd.*—The sale to be subject to existing leases and the rights conferred by the settlement proceedings and the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd.*—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th.*—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estate.	Number in the district rent roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset
			A. R. P.	Rs. A. P.	Rs. A. P.
	2566	Arzai Amanut Sircar, thannah Khanpore, pergunnah Colgong, situated in mouzah Khanpoor.	93 0 37	95 1 0	960 0 0
.....		Ditto in mouzah Mukrundpoor	66 1 9	66 8 0	664 0 0
.....		Ditto in mouzah Baskolah	23 0 17	25 9 0	250 0 0
.....		Ditto in mouzah Dabipore	18 3 37	18 7 0	185 0 0
.....		Ditto in mouzah Khurbunnah	2 2 33	1 6 0	15 0 0
	2601	Jagir Joomun Scobedar, thannah Shazadabad, pergunnah Bhagulpore, in mouzah Runcolpore, Ekchari.	33 2 26	57 14 0	580 0 0
		Ditto in mouzah Bhoolsur Ekchari	35 3 29	55 12 0	560 0 0
	2604	Jagir Hunsraj Lusker and Mokim Lusker, thannah Khanpoor, pergunnah Colgong.	20 1 14	24 7 0	245 0 0
	4215	Amanut Sircar in mouzah Chuk Shah and Chuk Mohioddinpoor, pergunnah Chyee.	6 1 34	3 8 0	20 0 0

Bhagulpore Collector's Office, the 7th June 1880.

H. J. NEWBERY, Collector.

NOTICE is hereby given that the undermentioned plot of land commonly known as the old military encamping ground at Silligoree, in the district of Julpigoree, will be put up to sale at the Deputy Commissioner's cutchery at Julpigoree at noon, on Monday, the 16th of August 1880.

This land will be sold subject to the following conditions :—

1. If the amount of purchase-money does not exceed Rs. 100, the whole amount is to be paid at once.

2. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid is to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the day of sale reckoning the day of sale as one, or if such fifteenth day be a close holiday, then by noon of the first succeeding office day, the sale will be cancelled, the sum deposited being forfeited to Government, and the land will be again put up to sale at the risk of the defaulting purchaser after issue of advertisement as in the case of the original sale.

3. The land will be sold revenue-free to the highest bidder above the upset price.

Lot number.	Mouzah and pergunnah.	Approximate area in acres and beeghas.	Upset price.	BOUNDARIES.
		A. B. P. B. C. C.	Rs. A. P.	
1	Pergunnah Bykuntpore, taluk or mouza Dabgram.	7 3 32 24 0 14	200 0 0	North by Chandoo Goal's jote. South by Alimuddin Prodhan's jote. East by the old road to Fanshidewa and Alimuddin Prodhan's jote. West by Alimuddin Rowadali Prodhan's and Chandoo Goal's jotes.

Julpigoree, the 7th July 1880. L. R. FORBES, Dy. Commr., Julpigoree.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estate situate in the district of Gya, will be put up to sale at the Gya Collectorate on the 26th August 1880, corresponding with 12th Bhado 1287, Thursday.

The purchasers will be subject to the following conditions of sale :—

Conditions of Sale.

1*st*.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases, and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the Schedule of Assessments prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or, if that day be a close holiday, then by noon of first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			A. R. P.	Rs. A. P.	Rs. A. P.	
151	4543	Hurdeo, pergunnah Urwal	2 3 9	5 8 0	11 0 0	

RAIN ANUGRAH NARAYAN SINGH, Deputy Collector in charge, for Collector on tour.

Gya Collectorate, the 22nd July 1880.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estates situated in the district of Furreedpore will be put up to sale at Furreedpore Collectorate on the 27th September 1880, corresponding with 12th Ashcen 1287, B.S.

The purchasers will be subject to the following conditions of sale :—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidders above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estates to be again put up to sale at the risk of the defaulting purchasers after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number in the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price	REMARKS.
			A. R. P.	Rs. A. P.	Rs. A. P.	
342	3772	Kismut Kha Marpara pergunnah Zangeerabad.	1 1 36	3 0 0	6 0 0	The sale will take effect from 1st April 1879.
343	3773	Ditto	0 1 12	1 0 0	2 0 0	Ditto.

Furreedpore Collectorate, the 24th June 1880. J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estate situate in the district of Burdwan will be put up to sale at Burdwan Collectorate on Tuesday, the 13th Assin 1287 (B S.) corresponding with 28th September 1880.

1*st*.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
			Acres. Poles.	Rs. A. P.	Rs. A. P.
77	5906	Bunborakhan, Havilee	3 3	2 2 0	22 0 0

Burdwan Collectorate, the 30th June 1880. F. WYER, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Monghyr will be put up to public and unreserved sale at the Collector's office of that district, on the 5th day of August 1880, for arrears of revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 7th day of June 1880.

Towji No.	Name of estate.	Sudder jumma.	Names of proprietors.	Amount due to Government.	REMARKS.
		Rs. A. P.		Rs. A. P.	
336	Bisthazari, pergunnah Bisthazari.	61,809 11 0	Khajeh Mahomed Gahar Alli Khan, Kisho Lal, Gunga Pershad, and others.	33 2 0	The Dakhil mouzah Kakan, &c., separated under Act XI of 1859, will be sold for arrears of revenue due to Government. The sudder jumma of the mehal is Rs. 96-3.
593	Baadeopore, pergunnah Ballia.	1,259 9 0	Raghunath Sahai	33 9 0	The entire estate will be sold for arrears of revenue due to Government.
709	Pathawan, pergunnah Malki.	677 13 0	Shib Sahai Sing *alias* Nanku Singh, Mussamut Jhuma, Dai Kumri and others.	4 13 0	The five dams share of Madho Singh separated under Act XI of 1859, with a sudder jumma of Rs. 10-10, will be sold for arrears of revenue due to Government.
832	Khemkaranpur Nisf, pergunnah Malki.	511 13 0	Mohesh Sing, Kamal Singh, and others.	48 15 0	This estate will be sold for arrears of revenue due to Government minus the 12th Government share of Mussamut Rattan Kunwar and others separated under Act XI of 1859.
1163	Shahbespur, pergunnah Musjidpore.	2,007 8 0	Choudhri Inderjeet Singh and Harkhu Singh and others.	1,091 13 0	The following shares separated under Act XI of 1859 will be sold for arrears of revenue due to Government :—

Name of defaulter.	Sudder jumma.	Share.	Amount due from each share.
	Rs. A. P.		Rs. A. P.
1. Choudhri Indar Sing and others	2,144 3 0	Ijmali	839 14 0
2. Nundu Singh, for self and guardian of Nispal Singh and others ...	645 11 0	2 annas share ...	124 9 0
3. Bansi Sing and others	227 5 0	4 annas	67 5 0
			1,091 13 0

2219	Kolhana, pergunnah Amarthu.	1,762 2 0	Land Mortgage Bank of India, Calcutta, Jata Dhari Singh, &c.	22 0 0	This estate will be sold minus the 8 annas separated share under Act XI of 1859 belonging to Land Mortgage Bank of India, Calcutta.
2600	Irasi Chak Balsar Nath, pergunnah Malki.	531 0 0	Hasan Lal and others	3 15 0	The entire estate will be sold for arrears of revenue due to Government. It is a temporarily-settled mehal.
3559	Barriarpore, pergunnah Bhusadi.	556 10 0	Hamman Pershad Singh and Raghunandan Pershad Singh and others.	1 12 0	This estate will be sold for arrears of revenue due to Government minus the 4 annas share of Hanuman Pershad Sing separated under Act XI of 1859, and of which the sudder jumma is Rs. 138-3.
4515	Taluqa Jawahirpur, pergunnah Sekahrabadi.	764 10 0	Kallu Singh and others	2 5 0	This estate will be sold for arrears of revenue due to Government minus the three separated shares under Act XI of 1859 of which the sudder jumma is Rs. 446-1.

Monghyr Collectorate, the 7th July 1880. W. H. D'OYLY, Offg. Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned permanently-settled estate in the district of Furreedpore will be put up to public and unreserved sale at the Collector's office of that district on the 30th July 1880, corresponding with 16th Srabun 1287 (B S.), for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th March 1880.

Permanently-settled Estate.

Towji number.	Name of estate and pergunnah.	Names of proprietors.	Sudder jumma.	Amount for which the estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
6028	Kishmut Rhoojeshur, pergunnas Rajhungar, Taluk Bashudeb Roy.	Shamlal Talukdar, Annundo Mohun Pal, Lolit Mohun Pal, Hur Chundra Chuckrobutty and others.	4,078 7 9½	93 15 4	Separate accounts have been opened for the shares of this mehal under Act XI of 1859. The share bearing sudder jumma of Rs. 2,540 pie 10½ in the names of Shamlal Talukdar, Annundo Mohun Pal, Lolit Mohun Pal, and Hur Chundra Chuckrobutty, will be only sold.

Furreedpore Collectorate, the 26th June 1880. J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Shahabad will be put up to public and unreserved sale at the Collector's office of that district on the 25th day of August 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 7th day of June 1880:—

No. 694.—Mehal Indur Putty Girdhari Sinha, pergunnah Chowsa; recorded proprietors Isri Rai and Co.; sudder jumma, Rs. 614. The estate is a temporarily settled one, and will be sold for arrears of Government revenue amounting to Rs. 8-5-3.

No. 823.—Khorampore, pergunnah Chowsa; recorded proprietors Nak Chedi Roi and others; sudder jumma, Rs. 557. The estate is a temporarily settled one, and will be sold for arrears of Government revenue amounting to Rs. 84-11.

No. 1054.—Amson, pergunnah Chainpore; recorded proprietors Makhan Lall and Co.; sudder jumma, Rs. 11,337-6-6½. The estate is a permanently settled one. Excepting the shares of proprietors as named below, with whom separate accounts have been opened under Section 10, Act XI of 1859, and who pay their revenue separately, the share of Joogmandil Dass, an applicant under the above-named Act, and the shares of other proprietors, non-applicants as specified below, will be sold for arrears of Government revenue:—

Name of proprietor.	Share.	Sudder jumma.	Arrears due.
		Rs. A. P. K. M.	Rs. A. P.
Joogmandil Dass, an applicant under Section 10 of Act XI of 1859	Three annas share of entire mehal	1,656 5 9 13 12½	188 3 9½
Other proprietors, non-applicants	Not separate	8,690 2 2 9 7½	52 13 9½

Names of mehals.	Share.	Sudder jumma.
	As. P. K.	Rs. A. P. K. M.
Amson	5 0 0	9,125 11 11 0 0
Amson proper	2 6 0	126 0 1 0 0
Dasonti	3 0 0	
Kharsanta	3 0 0	44 0 0 0 0
Koolharia	3 0 0	
Koohari	3 0 0	48 6 3 0 0
Jeanerni	3 0 0	50 0 0 0 0
Sikanderpore	3 0 0	31 6 5 0 0
Maadonra	3 0 0	
Mohisn	3 0 0	95 3 2 8 15
Govind	3 0 0	
Rampore	3 0 0	
Sonaria	3 0 0	43 14 9 15 0
Serai Dharhand	3 0 0	
Gangapore	3 0 0	24 0 0 0 0
Sahi Pahi	3 0 0	8 1 7 3 10
Soorhya	2 6 0	21 13 4 12 10
Bararhi	4 0 0	68 12 9 10 6
Siiri	4 0 0	154 2 1 10 0
Serai Dharhand	3 9 0	89 0 0 0 18½
Amson	1 0 0	8 0 0 0 0
Pakribar	3 0 0	1,417 2 3 10 0
Amoon	7 0 10	20 3 9 0 0
	3 0 0	1,417 2 10 0 0

No. 1391.—Mehal Bupur, pergunnah Chainpore, Mossamut Radha Koonar and Co.; sudder jumma, Rs. 14,486-15-9½. The estate is a permanently settled one, with the exception of 400 beeghas connected with mouzah Asaga, bearing a sudder jumma of Rs. 408-8-6-8, and 16-annas share of mouzah Mankota, bearing a sudder jumma of Rs. 306-2-1-11, the accounts whereof have been separated under Section 11, Act XI of 1859, and 4-annas share of mouzah Babocarah, bearing sudder jumma of Rs. 168-4-3½, the revenue of which is taken separately under Section 70, Act VII of 1876. The shares of other proprietors, bearing a sudder jumma of Rs. 13,604-0-10-1, will be sold for arrears of Government revenue amounting to Rs. 57-3-11½.

No. 2261.—Pachkoria *alias* Rajpore, pergunnah Sasseram; recorded proprietors Roi Mohan Lall and Rai Shyam Lall; sudder jumma, Rs. 640-12-10. The estate is a permanently settled one, and will be sold for arrears of Government revenue amounting to Rs. 261-3-10.

No. 2333.—Jaipore "Digar," pergunnah Sasseram; recorded proprietors Bisseshar Sinha and Co.; sudder jumma, Rs. 1,421-5-4. The estate is a permanently settled one, and will be put up to auction for arrears of Government revenue amounting to Rs. 1-3-5.

No. 2548.—Mehal Kaethe Khas and Admapore, pergunnah Sasseram; sudder jumma, Rs. 1,278-2-4½. The estate is a permanently settled one. With the exception of the shares of proprietors being applicants under Section 70, Act VII of 1876, and other proprietors being non-applicants, the share of Dowarka Nath, applicant, for separation of share, being 4-annas in mouzah Kaithi Khas and Admapore attached to Kaithi, bearing a sudder jumma of Rs. 160, and will be sold for arrears of Government revenue amounting to Rs. 55-5-1½.

N.B.—The amount due from Dowarka Nath according to the vasilbaqiis, Rs. 111-3-6.

No. 3525.—Mehal Kaemnagar Mateara, pergunnah Arrah; Sheik Jaqiuddin and Co. recorded proprietors; sudder jumma, Rs. 513-7-10. The estate is a permanently settled one. Excepting the shares of other proprietors, the shares of proprietors as specified below, who have separated their accounts under Section 10, Act XI of 1859, will be sold for arrears of revenue noted against each:—

Shares.	Sudder jumma.	Arrears due according to vasilbaki.
	Rs. A. P.	Rs. A. P.
5 Saham, 11 Kanwa	96 8 8½	4 12 6

No. 4106.—Mehal Jagdeorampore *alias* Dighi Doomaria, pergunnah Nanore; recorded proprietors Byjnath Sinha and Co.; sudder jumma, Rs. 890. The estate is a permanently settled one, and will be sold for arrears of Government revenue amounting to Rs 265-2-4.

No. 4112.—Mehal Lothan Pipra Chanda, pergunnah Poero; recorded proprietors Mossamut Ahibaran Koer, Mossamut Jalwand Koer and Co.; sudder jumma, Rs. 2,520-4-5. The estate is a permanently settled one. Excepting the shares of proprietors with whom separate accounts have been opened, being 1 anna 10 pies 6 karant 18 massant, bearing a sudder jumma, Rs. 293-5-3½, the shares of other proprietors as specified below will be sold for arrears of Government revenue amounting to Rs. 328-2-4:—

Share.	Sudder jumma.
As. P. K. M. D.	Rs. A. P.
14 1 13 1 10	2,226 15 1½

Shahabad Collectorate, the 10th July 1880.

P. NOLAN, Offg. Collector.

...estates in the district of ...at district on the 9th

NOTICE is hereby given that the proprietory right of Government as specified in the conditions, are directed to the undermentioned estates situate in the district of Noakholly will be put up to sale at the Collectorate on 28th September 1880, Tuesday, corresponding with 13th Assin 1287, B.S. The purchasers ... subject to the following conditions of sale :—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidder above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietory right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force: and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceeds Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that day be a close holiday then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estates to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price at twice the revenue.
			B. C. CH. A. R. P.	Rs. A. P.	Rs. A. P.
1	1561	4a. 18g. 2c. 10kt. share of Government in char Haqdi, pergunnah Dandra	234 9 9 = 77 2 2	203 6 2	406 12 4
2	1562	4a. 18g. 2c. 10kt. share of Government in char Hoozoori, pergunnah Dandra	193 14 1 = 46 0 30	103 6 5	206 12 10
3	1563	4a. 18g. 2c. 10kt. share of Government in char Madhuai, pergunnah Dandra	203 8 3 = 67 0 38	134 3 7	268 7 2
4	1564	4a. 18g. 2c. 10kt. share of Government in char Badarpoor, pergunnah Dandra	193 11 8 = 63 3 36	124 13 6	249 11 0

E. V. WESTMACOTT, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Durbhunga will be put up to public and unreserved sale at the Collector's office of that district on the 24th day of August 1880, corresponding with 4th Bhado of 1287 F., on Tuesday, at 12 o'clock, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 7th day of June 1880.

Serial No.	Towji number.	Name of mehal and pergunnah.	Names of Proprietors.	Sudder jumma of the whole mehal.	Sudder jumma of the share to be sold.	Arrears for which the estate is to be sold.
				Rs. A. P.	Rs. A. P.	Rs. A. P.
1	270	Bhughbuttypore, pergunnah Bhurwareh.	Ramji Lall, eight-anna share	1,136 8 6	568 4 3	111 15 2
2	1011	Talook Kurhara, pergunnah Khund.	Ramgoolam Sahu, Raghubur Dayal Sahu, Teerbeni Lall Sahu, and Lalljee Sahu, eight-anna share.	5,510 9 11	2,755 4 [illegible]	129 6 9
3	2938	Bishenpore, Akha, and Lakmipore, pergunnah Saresa.	Javeshur Koer, Nunkoo Rai, Ram Narain Roy, Mossumat Kailashutty Koer, Baboo Kaly Pershad, Baboo Nursing Narain Singh, Baboo Raghubuns Narain Singh, Kishen Deo Narain Singh, Mossumat Maheshur Koer, Mossumat Phool Koer, mother and guardian of Baboo Ram Deo Narain Singh, Mahamud Hussain, Mahamed Amir Hussain, Hirday Narain Singh, Baboo Harihar Pershad Narain Singh, Baboo Ram Pershad Narain Singh, Baboo Luchmi Narain Singh, Baboo Har Deo Narain, Tiluck Rai, Dirgpaul Rai, Lallgi Rai, Phool Kesar Rai, Jugroop Rai, and Sinehy Rai.	3,240 0 3	2,910 13 3	9 10 3
4	3105	Talooke Mehthi, pergunnah Saraisa.	Dookharun Singh, Jhamun Singh, Hurshunker Narain Singh, Mossumat Khoob Surat Koer, mother and guardian of Jadoo Nundun Pershad and Radhoo Nundan Pershad minors, Ram Khelawan Singh, Ram Narain Singh, Bhugwat Pershad Singh *alias* Nanuh Singh, Ramji Singh *alias* Chedi Singh, Chhuthoo Singh, Jeoa Singh, Anoograh Singh, Shyam Singh, 2nd Jeoa Singh, Peary Singh, Kishun Sing, himself and guardian of Jamna Pershad Singh, Asman Singh, *alias* Kullar Singh, Shew Singh, himself and guardian of Jamoona Pershad, Gunga Pershad Singh, Shew Singh, guardian of Beni Singh, Bhoop Narain Singh, Mukhun Singh, Noonoo Singh, Girwal Singh, Rit Lall Singh, Ram Shanker Singh, Nursing Narain Singh, Foujdar Singh, Chhuthoo Singh, son of Odun Singh, Soobh Narain Singh, Maharaja Komar Baboo Gooneshwar Singh, Bokaroo Singh, Bhichhook Singh, Rung Lall Singh, and Luchoomun Singh, &c.	1,445 14 4	1,445 14 4	43 12 [illegible]
5	3552	Hardia Bulha, pergunnah Tarson.	Umrao Singh, Gobindjee Nath Bux Singh Chowdhari, Jay Karn Singh, Raghoober Singh, Shew Bux Singh, Raja Singh, Raghoober Dut, Nuckched Singh, Kunhaya Singh, Makhum Singh, Bishu Nath Singh, Raja Silwant Singh, Mussumat Punchum Koer, Ganesh Singh, Bhawani Singh, Bahadoor Singh, Bhoo; Raj Singh, Shibun Singh, Doomun Singh, Maheshwar Singh, Bhan Nath Singh, Shyam Lall Singh, Raj Komar Singh, Dumoc Singh, Bharos Singh, Bunsi Singh, Rachyia Singh, Panchum Singh, Radhey Singh, Nabab Singh, Shunker Dut, Zalim Singh, Ram Anoograh Singh, Odit Narain Singh, Ram Lall Singh, Ram Narain Singh, Amrit Lall Asman Chowdhury, Satrohan Pershad Singh, son of Baboo Ajodhyia Pershad Singh.	1,801 10 2	1,801 10 2	24 12 9
6	3668	Berahi, pergunnah Bhala ...	Mossumat Bhola Butty Koer and Shew Nundun Koer.	1,184 10 3	1,184 10 3	296 2 2

Durbhunga Collectorate, the 21st July 1880. F. H. BARROW, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Dinagepore will be put up to public and unreserved sale at the Collector's office of that district, on the 21st day of August 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force are directed to be realized in the same manner as arrears of revenue, due on the 28th day of June 1880.

Number of towji.	Name of mehal and pergunnah.	Names of proprietors.	Government rent.	Amount of arrear for which the mehal is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
242	Pergunnah Deora, mouzah Elubari and others.	Dina Mayi Devi, Chandra Mohan Roy, guardian of Janaki Sundari Devi, minor.	5,053 14 6½	327 8 3½	The entire mehal is to be sold.

Dinagepore Collectorate, the 17th July 1880. E. G. GLAZIER, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Patna will be put up to public and unreserved sale at the Collector's office of that district on the 31st day of August 1880 (11th Bhado 1287 F. S.), for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 27th day of June 1880.

Number of towji.	Name of mehal and pergunnah.	Sudder jumma.	Names of proprietors.	Remarks.
		Rs. A. P.		
72	Deegha Buzurg, pergunnah Phulwaree.	924 12 11	Rannoo Singh, Madho Singh, and others	Out of sudder jumma Rs 924-12-11, Rs 732-8-1 are deducted on account of the shares of Hareshar Pershad, Shew Pershad and others, with whom separate accounts were opened under Section 10, Act XI of 1859. The sudder jumma advertized for sale is Rs 202-4-10, on account of the shares of Rannoo Singh, Madho Sing, Bisheshor Singh, Rangit Singh, Ram Saran Singh, Goorparshad Sahu Mahadeo Singh, Humel Singh, Kanhai Singh, Ram Saran Singh, Rup Lal Bhagat, Bhupnarain Bhagat, Baboo Gyadhar Persad Narain Singh, Shew Dayal Singh, Goman Singh (*Bai-bitowfa-dawa* of share of Janki Ram) Goodri Raoot, Bhoosi Raoot, Ajodhaya Raoot, Heera Lal Raoot, himself and guardian of Doorga Charan Raoot, non-applicants, which will be sold for the arrears of Government revenue.
229	Nurendarpur Kharonis, pergunnah Aalmabad.	1,185 5 7	Phagoo Singh and others ..	Out of sudder jumma Rs. 1,185-5-7, Rs 1,097-8-4 is deducted in respect of mouzah Moullahpur, Sadigpore Jogi, Sakutpore, Lodi, Heeramundpur, Nurendarpur Kharonis, Janardanpore, Hazratpore, Akhoria, Himmotpore Deora, and Nisf (8 annas) Kaliyanpore, on account of the share of Banee Persad Sahoo *alias* Madho Lal Sahoo and others, applicants, with whom separate accounts were opened under section 10, Act XI of 1859. The sudder jumma advertized for sale is Rs. 87-13-3 in respect of 8 annas of Kalyanpore appertaining to the lot of the aforesaid Nurendarpore, Kharonis, on account of the share of Phagoo Singh, non-applicants, which will be sold for the arrears of Government revenue only.
725	Erazi Jahangirpore Mogarpal, pergunnah Shahpore Manair.	15,231 . 1 11	Rasbehari Lal and others ...	Out of sudder jumma Rs. 15,231-1-11, Rs. 13,803-3-3 is deducted on account of the shares of Razuddin Hossain and others, with whom separate accounts were opened under section 10, Act XI of 1859, and Syed Ulfat Hossain, non-applicant. The sudder jumma advertized for sale is Rs. 1,427-14-8, on account of the share of Rasbehari Lal and Gouri Sankar, applicants, with whom separate accounts were opened under section 10, Act XI of 1859, which will be sold for the arrears of Government revenue only.
725	Erazi Jahangirpore Mogarpal, pergunnah Shahpore Manair.	15,231 1 11	Rasbehari Lal and others ...	Out of sudder jumma Rs 15,231-1-11, Rs 14,830-0-3 is deducted on account of the shares of Razuddin Hossain and others, with whom separate accounts were opened under section 10, Act XI of 1859, and Syed Ulfat Hossain, non-applicant. The sudder jumma advertized for sale is Rs. 395-1-8, on account of the shares of Nund Kumar Lal and Ram Kumar Lal, applicants, with whom separate accounts were opened under section 10, Act XI of 1859, which will be sold for the arrears of Government revenue.

Patna Collector's Office, the 19th July 1880. C. QUINN, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Maldah will be put up to public and unreserved sale at the Collector's office of that district on the 6th day of September 1880, corresponding with 22nd Bhadra 1287 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of June 1880.

Class.	Touji No.	Name of mehal and pergunnah.	Name of proprietor.	Sudder jumma.	Amount of arrears for which the estate will be sold.	Remarks.
				Rs. A. P.	Rs. A. P.	
First class	122	Jhinkra and others, pergunnah Hoojrapur.	Moulvie Saiyad Musa, Saiyada Bibee, Moulvie Saiyad Ahia, Bibee Khabira, mother of Moulvie Saiyad Abdool Futtah, Moulvie Saiyad Atar Rahaman, guardian on behalf of Saiyad Moulvie Abdool Salem, minor, and Saiyad Moulvie Atar Rahaman	597 8 0	16 3 0	Will be sold for arrears of land revenue.
Ditto ...	162	Mahomedigunge, pergunge Hoojrapur.	Ditto ditto	756 13 0	76 14 0	
Ditto ...	227	Taraf Sreeramapur, pergunnah Chandlel.	Ditto ditto	1,110 0 0	31 5 0	

Maldah Collectorate, the 21st July 1880. R. POREH, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Mozufferpore will be put up to public and unreserved sale at the Collector's office of that district on the 31st August 1880, corresponding with 11th Bhado 1287, Fusly, for arrears of Government revenue due on the 7th day of June 1880.

Serial number.	Touji number.	Names of estates.	Names of proprietors.	Government revenue of entire estate.	Government revenue of the estate to be sold.	Arrears of revenue due from the estate.
				Rs. A. P.	Rs. A. P.	Rs. A. P.
1	931	Bissahi, pergunnah Buhree . ..	Raja Sewrajnundun Singh, &c ...	508 0 1	508 0 1	0 1 9½
2	2330	Bithowlee, pergunnah Kissura .	Syud Lootfalli Khan .	1,201 12 10	1,128 8 0	25 12 11
3	5574	Bulra Krishn, pergunnah Kissara	Ramdoolary Koer .	613 6 4	204 9 0	14 9 0
4	5574	Ditto, ditto ..	Ram Koer	613 6 4	9 15 0	0 2 0
5	5574	Ditto, ditto ..	Kishun Pershad	613 6 4	6 13 6	2 1 6
6	5574	Ditto, ditto ...	Gujraj Sahai . .	613 6 4	91 13 4	51 8 1
7	6807	Bassarhputty, pergunnah Ruttee ...	Juswont Rai, &c. . ..	956 2 1	956 2 1	5 5 0
8	11937	Dearah Behrampur, pergunnah Azeemabad	Jugun Loll and others ...	1,763 0 0	1,763 0 0	443 7 4

Mozufferpore Collectorate, the 22nd July 1880. F. F. HANDLEY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Cuttack will be put up to public and unreserved sale at the Collector's office of that district on the 9th August 1880 for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th April 1880.

Towji No.	Name of mehal.	Name of recorded proprietors.	Sudder jumma.
			Rs. A. P.
1253	Kismut 11as. 9p. 3kt. 5b. 2g. of T. Jahangeerabad, pergunnah Karimul.	Madhab Dei, Sooprabhá Dei, Ram Chundor Dass, Bhágbut Prosad Bose, Nil Mádhob Bose, Sreematy Dei, Raghabanund Dass, Madhobanund Dass, Hurro Mohun Dass, Banamally Santra Mahapater, Roop Narain Bose minors, guardian Doorga Narain Bose Chaudhoori, Rashoonath Sapira Mahapatry, Doorganarain Bose Chaudhoori, Rashoonath Dass, Rambulhub Bose, Binod Dikhit, Ram Obunder Bhusin, Nityanund Sahoo, Baidhur Pati and Hadee Sahoo.	1,259 10 1½
2502	Kismut 13as. 4p. 3kt. of kismut T. Bisnabur, pergunnah Bakrabad.	Chaudhoori Narain Pohorj, Mudhoosuden Acharjee, Banamally Acharjee, Sibo Sahoo, Sodai Sahoo Chaudhoori, Juggobundhoo Dass, Choudhoori Gopobundhoo Dass, themselves and guardian of Dormanidhi Dass and Judoomoni Dass minor brothers, Gadai Senapati, Brojo Mohun Dass, Musomat Amiran Bibi, Kalpatroo Khoodtia and Permanund Mohanty.	846 7 7
		Total ...	2,106 1 8½

Cuttack Collectorate, the 6th July 1880. R. H. PAWSEY, Collector.

24-Pergunnahs Collector's Office.

PROCLAMATION OF SALE.

NOTICE is hereby given, under section 6 of Act XI of 1859, that the following mehals will be sold for arrears of revenue for the quarter ending March 1880, at public auction on Thursday, the 29th July 1880, corresponding with 15th Sravon 1287, B.S., to the highest bidder :—

Permanently-settled Estates.

No. 85.—Pergunnah Magura, kismut Abgachia; recorded proprietors Kali Charan Roy Chowdhari and others; Government revenue Rs. 984-14 7.

No. 322.—Pergunnah Muragacha, mouzah Alumporo; recorded proprietors Horo Mohun Mookerjee and others; Government revenue Rs. 10,565-0-2.

No. 600.—Pergunnah Balia, kismut Balia; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 5,043-6-4. Of this 3 annas and 4 gandas share, of which a separate account has been opened in the names of Narendra Nath Roy Chowdhari and others, Government revenue Rs. 1,008-10-10, will be sold for arrears of revenue Rs. 821-7-1.

No. 600.—Pergunnah Balia, kismut Balia; recorded proprietors Mohendra Nath Roy Chowdhry and others; Government revenue Rs. 5 043-6-4. Of this estate another share consisting of 3 annas 4 gandas, of which a separate account has been opened in the name of Meherali Mundle, Government revenue Rs. 1,008-10-10, will be sold for arrears of revenue Rs. 359-13-2½.

No. 603.—Pergunnah Balia, kismut Balia; recorded proprietors Mohendra Nath Roy Chowdhry and others; Government revenue Rs. 70,734-10-4. Of this 1 anna 12 gandas share, of which a separate account has been opened in the name of Ramessur Mookerjee, Government revenue Rs. 1,773-7-5½, will be sold for arrears of revenue Rs. 607-13-7½.

No. 603.—Pergunnah Balia, kismut Balia; recorded proprietors Mohendra Nath Roy Chowdhry and others; Government revenue Rs. 70,734-10-4. Of this another share consisting of 1 anna 12 gandas, of which a separate account has been opened in the name of Ramessur Mookerjee, Government revenue Rs. 1,773-7-5, will be sold for arrears of revenue Rs. 1,227-3-11½.

No. 610.—Pergunnah Burun, Dihi Bahulia; recorded proprietors Mohendro Nath Roy Chowdhry and others; Government revenue Rs. 5,115-0-1. Of this 1 anna and 12 gandas share, of which a separate account has been opened in the name of Durga Churn Sarker, Government revenue Rs. 511-8-0, will be sold for arrears of revenue Rs. 106-10-9.

No. 610.—Ditto ditto, for arrears of revenue Rs. 358-0-1.

No. 612.—Pergunnah Burun, Dihi Bhadra and others; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 20,322-5-6. Of this 1 anna 12 gandas share, of which a separate account has been opened in the name of Ramessur Mookerjee, Government revenue Rs. 2,032-3-9, will be sold for arrears of revenue Rs. 1,378-4-2½.

No. 612.—Ditto ditto. Of this estate another share consisting of 1 anna 12 gandas, of which a separate account has been opened in the name of Durga Churn Sirkar, Government revenue Rs. 2,032-3 9, will be sold for arrears of revenue Rs. 1,378-4-1½.

No. 618.—Pergunnah Hilki, mouzah Gundharnapur; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 1,261-4-4. Of this 1 anna 12 gandas share, of which a separate account has been opened in the name of Parbati Nath Roy Chowdhari, Government revenue Rs. 126-2-0½, will be sold for arrears of revenue Rs. 80-7-10½.

No. 626.—Pergunnah Hilki, mouzah Keragachi; recorded proprietor Rajmohun Roy Chowdhari; Government revenue Rs. 583-0-4.

No. 629.—Pergunnah Myhati, kismut Myhati; recorded proprietors Mohendro Nath Roy Chowdhry and others; Government revenue Rs. 5,290-8-4. Of this 1 anna 12 gandas share, of which a separate account has been opened in the name of Durga Churn Sirkar, Government revenue Rs. 529-0-10, will be sold for arrears of revenue Rs. 407-3-10.

No. 629.—Ditto ditto, for arrears of revenue Rs. 407-3-9½.

No. 631.—Pergunnah Surporajpore, kismut Meer Dandia; recorded proprietors Mohendra Nath Roy Chowdhari and others; Government revenue Rs. 586-14-11. Of this a separate account has been opened for 3 annas and 4 gandas share in the names of Mohendro Nath Roy Chowdhari and Durga Churn Sirkar, and 12 annas and 16 gandas share is in ijmali. The ijmali share stands in the names of Monmotho Nath Roy Chowdhry and others, minors under the Court of Wards, Government revenue Rs. 469-8-9, will be sold for arrears of revenue Rs. 123-13-2½.

No. 631.—Pergunnah Surporajpore, kismut Meer Dandia. Of this estate a separate account consisting of 1 anna 12 gandas share, which has been opened in the name of Durga Churn Sirkar, Government revenue Rs. 58-11-1, will be sold for arrears of revenue Rs. 45.

No. 632.—Pergunnah Balia, taraf Malayapore and others; recorded proprietors Mohendro Nath Roy Chowdry and others; Government revenue Rs. 608-1-6.

No. 643.—Pergunnah Amerabad, mouzah Paikan; recorded proprietors Mohendro Nath Chowdhari and others; Government revenue Rs. 562-9-6. Excluding 3 annas 4 gandas share of this estate, for which a separate account has been opened, 12 annas 16 gandas share, standing in the names of Monmotho Nath Roy Chowdhari and others, minors under the Court of Wards, Government revenue Rs. 450-1-2½, will be sold for arrears of revenue Rs. 100-12-2.

No. 643.—Pergunnah Ameerabad, mouzah Pykan. Of this estate a separate account consisting of 1 anna 12 gandas share, which has been opened in the name of Durga Churn Sarker, Government revenue Rs. 56-4-1¼, will be sold for arrears of revenue Rs. 42-6-2½.

No. 446.—Pergunnah Surporajpore, mouzah Ramdanga; recorded proprietors Mohone Chand Sarker and others; Government revenue Rs. 553-12-8. Excluding the 15 annas 9 gundas 1 cowrie and 1 kranti share of this estate, for which a separate account has been opened, 10 gundas 2 cowries and 2 kranti share standing in the name of Trailoken Nath Sarker, Government revenue Rs. 18-7-1, will be sold for arrears of revenue Rs. 12-2-2.

No. 650.—Pergunnah Surporajpore, kismut Surporajpore; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 1,491-8-8. Excluding 11 annas 4 gandas share of this estate, of which a separate account has been opened, 4 annas 16 gandas share standing in the names of Norendro Nath Roy Chowdry and others, Government revenue Rs. 447-7-5, will be sold for arrears of revenue Rs. 171-7-2½.

No. 650.—Pergunnah Surporajpore, kismut Surporajpore; recorded proprietors Mohendro Nath Roy Chowdry and others; Government revenue Rs. 1,491-8-8. Of this estate 1 anna 12 gandas share, of which a separate account has been opened in the name of Parboti Nath Roy Chowdhari, Government revenue Rs. 149-2-5½, will be sold for arrears of revenue Rs. 106-10-0½.

No. 660.—Pergunnah Tala, kismut Tala and others; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 8,710-4-9. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Norendro Nath Roy Chowdhari and others; Government revenue Rs. 871-0-5¾, will be sold for arrears of revenue Rs. 734-7-0½.

No. 660.—Pergunnah Tala, kismut Tala, &c.; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 8,710-4-9. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Parboti Nath Roy Chowdhari, Government revenue Rs. 871-0-5¾, will be sold for arrears of revenue Rs. 634-7-0½.

No. 975.—Kismut pergunnah Dhuliapore, taraf Bangalpara Hingalgunge; recorded proprietors Parboti Nath Roy Chowdhari and Monmotho Nath Roy Chowdry and others, minors under the Court of Wards; Government revenue Rs. 930-11-0.

No. 1069.—Pergunnah Magura, Hat Koligunge, *alias* Hat Chitta; recorded proprietors Nolit Mohun Sarkar, minor under the Court of Wards, and others; Government revenue Rs. 3,535.

No. 2007.—Pergunnah Chowrasi, taraf Chowrasi; recorded proprietors Doorga Churn Laha and others; Government revenue Rs. 14,897-13-6. Excluding 6 annas 8 gandas share of this estate, of which a separate account has been opened, the remaining 9 annas 12 gandas share, standing in the name of Bhubanendra Mukerji; Government revenue Rs. 8,938-11-4, will be sold for arrears of revenue Rs. 3,201-5-9½.

No. 2011.—Pergunnah Ukrah, kismut Baigachi; recorded proprietors Mohendro Nath Roy Chowdhry and others; Government revenue Rs. 1,126-15-7. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Durga Churn Sarker, Government revenue Rs. 112-11-2, will be sold for arrears of revenue Rs. 88-12-9.

No. 2011.—Ditto ditto, for arrears of revenue Rs. 112-11-1¾.

No. 2065.—Pergunnah Ukrah, taraf Dogachia; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 1,696-15-3. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Durga Churn Sarker, Government revenue Rs. 169-11-1½, will be sold for arrears of revenue Rs. 133-15-10.

No. 2065.—Ditto ditto, for arrears of revenue Rs. 169-11-1.

No. 2071.—Pergunnah Ukrah, mouzah Hatighata; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 628-0-7. Excluding 4 annas 11 gandas share of this estate, of which a separate account has been opened, the remaining 11 annas 4 gandas share in the names of Monmotho Nath Rai Chowdhari and others, minors under the Court of Wards, Government revenue Rs. 439-10-0¼, will be sold for arrears of revenue Rs. 70-13-10¼.

No. 2071.—Pergunnah Ukrah, mouzah Hatighata; recorded proprietors Mohendro Nath Rai Chowdhari and others; Government revenue Rs. 628-0-7. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Parboti Nath Rai Chowdhari, Government revenue Rs. 62-12-10¼, will be sold for arrears of revenue Rs. 62-12-10¼.

No. 2071.—Pergunnah Ukrah, mouzah Hatighata; recorded proprietors Mohendro Nath Roy Chowdhari and others; Government revenue Rs. 628-0-7. One anna 12 gandas share of this estate, of which a separate account has been opened in the name of Norendro Nath Rai Chowdhari and others, Government revenue Rs. 62-12-10¼, will be sold for arrears of revenue Rs. 49-9-1½.

Temporarily-settled Estates.

No. 1818.—Resumed No. 336, Sunderbun lot No. 186, Kasimari; recorded proprietors Monmotho Nath Rai Chowdhari and others, minors under the Court of Wards; Government revenue Rs. 1,706.

24-Pergunnahs Collectorate, the 21st June 1880. H. BEADON, Offg. Collector.

WANTED a Tutor for the Narál younger ward. Salary Rs. 30 per month. Preference will be given to B. A.'s, and none need apply who have not passed the F. A. examination.

CALLY CHARAN GHOSE, Manager,
Narál Wards' Estate.

Narál, the 21st July 1880. (225—1)

For Sale.

At Narora, near Rajghat, Bull's Dredgers for well-sinking, &c., of the following kinds.

Description.	Number.	Size.	Price.	REMARKS.
			Rs.	
Bull's dredger ...	39	1½ cubic feet	40	These have been used, but are in good condition.
Ditto ...	126	2½ ditto	65	
Ditto ...	9	6 ditto	120	
Ditto ...	50	1½ ditto	75	Quite new.
Ditto ...	24	2½ ditto	105	

Apply to Mr. Edward J. Jones, Executive Engineer, Narora Division, L. G. Canal, Narora, *vid* Rajghat, Oudh & Rohilkhund Railway Station.

W. JEFFREYS, *Lieut.-Col.*, R.E.,
Supdg. Engr., 4th Circle, I. W., N. W. P.

Aligarh, the 24th September 1879.

Notice.

THE public are hereby informed that the well-known Kartick Baruni Mela, which is held on the banks of the Dhaleshwari, near Munshigunge, in the Dacca district, will commence on the 16th November 1880 A.D., corresponding with the 2nd Ugrahayan 1287 B.S., and continue up to the 27th December 1880. Tradesmen, dealers, and others may buy and sell there during these six weeks.

T. E. COXHEAD, Magistrate of Dacca.

Government Cinchona Febrifuge.

THIS preparation is an efficient substitute for Quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates:—per four ounce tin, *Rs.* 4 *ans.* 8; per eight ounce tin, *Rs.* 8 *ans.* 8; per pound tin, *Rs.* 16 *As.* 8. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates:—per four ounce tin, *Rs.* 5 *ans.* 8; per eight ounce tin, *Rs.* 10 *ans.* 8; per pound tin, *Rs.* 20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage eight annas per 4 and 8 oz. tins, and twelve annas per pound tin, in addition to the foregoing rates.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V (B.C.) OF 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to import warehouse.	Number, mark, and description.	Consignees.	Ships.
1880.			
July 14	25 Cases, 85 in a diamond, outside H G & Co. ...	Order ...	Ship St. Monan.
„ 14	2 Cases, M R in double triangle, bottom J S E ...	Ditto ...	Ditto.
„ 14	1 Case, N 22 in a diamond	Ditto ...	Ditto.
„ 14	1 Cask, S C K & Co. in a diamond	Ditto ...	Ditto.
„ 14	2 Casks, 508 in a diamond, bottom W L ...	Ditto ...	Ditto.
„ 14	2 Chains, 508 in a diamond, bottom W L ...	Ditto ...	Ditto.
„ 14	2 Chains, B S or no mark	Ditto ...	Ditto.
„ 14	199 Kegs, D X	Ditto ...	Ditto.
„ 14	1 Keg, D X X	Ditto ...	Ditto.
„ 14	508 Bars flat iron, X I red or no mark	Ditto ...	Ditto.
„ 14	201 Bundles flat round and square iron, XI red or no mark.	Ditto ...	Ditto.
„ 14	8 Pieces flat iron, X I red or no mark	Ditto ...	Ditto.
„ 14	1 Bar flat iron, S B & Co. in a block, top E B R or no mark.	Ditto ...	Ditto.
„ 14	2052 Cakes spelter, B	Ditto ...	Ditto.
„ 14	2843 Cakes spelter, L	Ditto ...	Ditto.
„ 14	15 Cakes spelter, A	Ditto ...	Ditto.
„ 14	1 Cake spelter, B & A	Ditto ...	Ditto.
„ 12	2 Cases, 433 in a diamond, top C & Co.... ...	Ditto ...	Ship Battle Abbey.
„ 12	1 Case, 484 in a diamond, top C & Co.	Ditto ...	Ditto.
„ 12	4 Bales, H D M, bottom H S K & Co.	Ditto ...	Ditto.
„ 12	3 Cases, 587 in a diamond, top J L N	Ditto ...	Ditto.
„ 12	45 Packages, N N M, bottom H S K & Co. ...	Ditto ...	Ditto.
„ 12	1 Cask, O M & K M in a diamond	Ditto ...	Ditto.
„ 12	1 Cask, P C N & B in a diamond	Ditto ...	Ditto.
„ 12	120 Stoves, P	Ditto ...	Ditto.
„ 12	3 Casks, 40 in a diamond, bottom S D & Co. ...	Ditto ...	Ditto.
„ 13	2337 Cakes spelter, D R	Ditto ...	Ditto.
„ 13	1 Bag spelter, D R	Ditto ...	Ditto.
„ 14	18 Kegs, B R & S	Ditto ...	Ship Star of Italy.
„ 14	1 Case, D C M in an inverted triangle, top D G C ...	Ditto ...	Ditto.
„ 14	3 Packages, G C M, bottom H S K & Co. ...	Ditto ...	Ditto.
„ 14	1 Case, 587 in a diamond, top J L N	Ditto ...	Ditto.
„ 14	5 Bales, L M S L in a diamond, outside W C S K	Ditto ...	Ditto.
„ 14	1 Case, M A	Ditto ...	Ditto.
„ 14	1 Case, M E in a block, top D G & Co. ...	Ditto ...	Ditto.
„ 14	4 Packages, M E in a diamond	Ditto ...	Ditto.
„ 14	4 Casks, N N M, bottom H S K & Co. ...	Ditto ...	Ditto.
„ 14	1 Case, N in a diamond, top D G & Co. ...	Ditto ...	Ditto.
„ 14	3 Casks, no mark	Ditto ...	Ditto.
„ 14	2 Casks, P C M, 198 in a diamond	Ditto ...	Ditto.
„ 14	4 Casks, R N R	Ditto ...	Ditto.
„ 17	2 Cable chains, no mark	Ditto ...	Ditto.
„ 17	21 Anvils, D N D, bottom H S K & Co. ...	Ditto ...	Ditto.
„ 17	40 Bundles hoop iron, G D K or no mark ...	Ditto ...	Ditto.
„ 17	4 Iron plates, D X	Ditto ...	Ditto.
„ 17	200 Bundles hoop iron, B N D or no mark ...	Ditto ...	Ditto.
„ 17	40 Kegs, N N M, bottom H S K & Co.	Ditto ...	Ditto.
„ 17	1 Case, no mark	Ditto ...	Ditto.
„ 17	3 Cases, R M L in a triangle, bottom H S K & Co.	Ditto ...	Ditto.
„ 17	2579 Cakes spelter, B	Ditto ...	Ditto.
„ 14	1 Case, addressed	R. William Andrews, Esq., 34th Regiment, Benares.	S. S. Merkara.
„ 14	6 Cases, 314 in a diamond, outside A B & Co. ...	Order ...	Ditto.
„ 14	1 Case, 314 in a diamond, outside B B A Co. ...	Ditto ...	Ditto.
„ 14	1 Case, B in a diamond, bottom H S K & Co. ...	Ditto ...	Ditto.
„ 14	2 Cases, B in a diamond, outside D S A S ...	Ditto ...	Ditto.
„ 14	1 Bundle, B in a diamond, bottom R S D ...	Ditto ...	Ditto.
„ 14	6 Packages, B B D in cross, bottom H S K & Co.	Ditto ...	Ditto.
„ 14	3 Cases, 433 in a diamond, top C & Co.... ...	Ditto ...	Ditto.
„ 14	4 Packages, 295 in a diamond, top C & Co. ...	Ditto ...	Ditto.
„ 14	2 Cases, 483 in a diamond, top C & Co. ...	Ditto ...	Ditto.
„ 14	1 Case, C C C	Ditto ...	Ditto.
„ 14	5 Cases, 317 in a diamond, top C & Co. ...	Ditto ...	Ditto.
„ 14	2 Cases, C P & Co. in a diamond	Ditto ...	Ditto.
„ 14	1 Case, addressed	B. Carr, Esq., Allahabad, N.-W. Provinces, India.	
„ 14	2 Cases, 119 in a diamond	Order ...	Ditto.
„ 14	3 Cases, 110 in a diamond	Ditto ...	Ditto.
„ 14	3 Cases, 317 in a diamond	Ditto ...	Ditto.
„ 14	1 Case, P A S, 30 in a diamond	Ditto ...	Ditto.

Date of removal to import warehouse.	Number, mark, and description.	Consignee.	Ships.
1880.			
July 14	1 Case, H K S 801 in a diamond, bottom L ...	Order ...	S. S. Merkara.
,, 14	4 Cases, 122 in a diamond, outside H. G. & Co. ...	Ditto ...	Ditto.
,, 14	1 Case, H K S 435 in a diamond, bottom W ...	Ditto ...	Ditto.
,, 14	1 Case, K N R	Ditto ...	Ditto.
,, 14	4 Packages, L S G D in cross	Ditto ...	Ditto.
,, 14	3 Cases, L & G, bottom H. S. K & Co. ...	Ditto ...	Ditto.
,, 14	1 Case, 744 in a diamond, top L S	Ditto ...	Ditto.
,, 14	1 Cask, M C	Ditto ...	Ditto.
,, 14	1 Cask, no mark, or S M	Ditto ...	Ditto.
,, 14	3 Cases, N M N C in a diamond, outside W C S K	Ditto ...	Ditto.
,, 14	8 Packages, N N M, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 14	1 Package, no mark	Ditto ...	Ditto.
,, 14	3 Cases, 4626 in a block, outside O M & Co. ...	Ditto ...	Ditto.
,, 14	1 Case, addressed	Mr. William Chichile Plowden, care of Messrs. G. Arbuthnot & Co.	Ditto.
,, 14	1 Case, P & S 500 in a diamond, bottom W ...	Order ...	Ditto.
,, 14	3 Cases, P & S 500 in a diamond	Ditto ...	Ditto.
,, 14	8 Cases, 28 in a diamond, top S H	Ditto ...	Ditto.
,, 14	2 Cases, S C S 484 in a diamond, bottom W ...	Ditto ...	Ditto.
,, 14	9 Casks, S M	Ditto ...	Ditto.
,, 14	1 Case, addressed	Mrs. Smith, Baptist Mission House, Delhi.	Ditto.
,, 14	2 Cakes Spelter, F & G	Order ...	Ditto.
,, 14	1 Case, 738 in a diamond, top T S	Ditto ...	Ditto.
,, 14	1 Case, 740 in a diamond, top T S	Ditto ...	Ditto.
,, 14	5 Cases, 785 in a diamond, bottom W T & Co. ...	Ditto ...	Ditto.
,, 14	2 Cases, W M & Co. in a triangle, top T Co. ...	Ditto ...	Ditto.
,, 14	1 Case, 132 in a diamond, outside W C & Co. ...	Ditto ...	Ditto.
,, 14	3 Cases, 113 in a diamond, outside W C & Co. ...	Ditto ...	Ditto.
,, 14	1 Package, W W G & Co. in cross within a block	Ditto ...	Ditto.
,, 14	1 Package, no mark	Ditto ...	Ditto.
,, 14	1 Case, D B & Co.	Ditto ...	Ship City of Perth.
,, 14	1 Case, 637 in a diamond, W L 400	Ditto ...	Ditto.
,, 13	2 Chains, S N M & Co.	Ditto ...	S. S. Inventor.
,, 13	1 Case, 227 in a diamond	Ditto ...	Ditto.
,, 13	5 Cases, G K C C in cross	Ditto ...	Ditto.
,, 13	10 Packages, H M N L in cross, bottom H S K & Co.	Ditto ...	Ditto.
,, 13	1 Case, H J B in a diamond	Ditto ...	Ditto.
,, 13	5 Cases, 80 in a diamond, top P P, bottom C ..	Ditto ...	Ditto.
,, 13	18 Casks, S C D in a diamond	Ditto ...	Ditto.
,, 13	1 Case, S & S in a diamond...	Ditto ...	Ditto.
,, 13	150 Bundles steel, H B & Co. in a diamond ...	Ditto ...	Ditto.
,, 13	5 Cases, 603 in a diamond, bottom W L ...	Ditto ...	Ditto.
,, 15	2 Drums, M in a diamond, bottom C	Ditto ...	S. S. City of Venice.
,, 13	2 Cases, H B, bottom B	Ditto ...	S. S. Deccan.
,, 13	4 Cases, J & S in a diamond	Ditto ...	Ditto.
,, 13	1 Package, addressed	Major R. Nevill, Hydrabad, Deccan.	Ditto.
,, 13	2 Cases, T L S S in cross, bottom N S K & Co. ...	Order ...	Ditto.
,, 13	2 Cases, 9,000 in a block, top T C	Ditto ...	Ditto.
,, 13	1 Case, 46 in double triangle	Ditto ...	Ditto.
,, 13	3 Bundles square iron, no mark	Ditto ...	Ditto.

CALCUTTA, the 24th July 1880. (224—1) P. SOUTTER, for Secretary.

Statement of the Affairs of the Bank of Bengal for the half-year ending 30th June 1880.

LIABILITIES.		Rs.	A.	P.
Capital paid-up		2,00,00,000	0	0
Reserve Fund		22,89,990	0	0
Public Deposits at Head Office ... Rs. 1,42,32,567 8 8				
Ditto at Branches ,, 2,11,82,145 7 7		3,54,14,713	0	3
Other Deposits at Head Office and Branches .		2,75,15,164	3	3
Bank Post Bills, &c.		4,98,145	6	9
Sundries		18,40,886	10	0
Rupees ...		8,75,58,799	4	3

ASSETS.		Rs.	A.	P.
Government Securities		1,24,33,548	8	0
Loans on Government Securities, &c, at Head Office and Branches		58,77,010	11	8
Accounts of credit on Government Securities, &c., at Head Office and Branches ...		44,96,796	12	7
Bills discounted and purchased at Head Office and Branches		2,00,62,628	5	8
Balances with other Banks		4,86,731	8	2
Bullion		1,69,947	7	11
Dead Stock		10,12,657	5	4
Stamps		9,080	10	0
Sundries		5,59,328	15	8
		4,50,96,619	14	0
Cash and Currency Notes at Head Office .. Rs. 1,82,21,598 9 9				
Cash and Currency Notes at Branches ... ,, 2,42,40,580 12 6		4,24,62,179	6	3
Rupees ...		8,75,58,799	4	3

BANK OF BENGAL, CALCUTTA, the 20th July 1880.

W. WESTLAND, Offg Chief Accte. & Dy. Secy.

(219—1)

By order of the Directors,
R. HARDIE,
Secretary and Treasurer.

Statement of the Affairs of the Bank of Bengal for the week ending 20th July 1880.

LIABILITIES.			Rs.	A.	P.
Capital paid up			2,00,00,000	0	0
Reserve Fund			22,89,890	0	0
Public Deposits at Head Office	Rs. 1,80,39,203 15 6				
Ditto at Branches	„ 2,06,03,900 10 1		3,86,43,104	9	7
Other Deposits at Head Office and Branches			2,78,08,791	4	7
Bank Post Bills, &c.			25,35,461	10	6
Sundries			11,30,413	11	4
Rupees			9,24,07,661	4	0

ASSETS.			Rs.	A.	P.
Government Securities			1,30,99,487	0	0
Loans on Government Securities, &c., at Head Office and Branches			58,43,380	1	4
Accounts of credit on Government Securities, &c., at Head Office and Branches			51,19,315	15	9
Bills discounted and purchased at Head Office and Branches			2,20,91,244	13	4
Balances with other Banks			3,13,024	4	2
Bullion			30,416	1	0
Dead Stock			10,45,473	4	4
Stamps			8,910	9	0
Sundries			5,13,881	3	7
			4,80,72,619	4	6
Cash and Currency Notes at Head Office	Rs. 1,89,28,095 6 11				
Cash and Currency Notes at Branches	„ 2,54,11,946 8 7		4,43,35,041	15	6
Rupees			9,24,07,661	4	0

BANK OF BENGAL,
CALCUTTA, the 22nd July 1880.

W. WESTLAND, Offg. Chief Accott & Dy. Secy.
(220—1)

By order of the Directors,
R. HARDIE,
Secretary and Treasurer.

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
120	O 31—35343	50	The Post-Master General, Bengal.
	„ —56509	50	
	„ 59—31049	20	
	„ —08889	20	
	„ 26—59885	20	
	„ 57—53805	20	
	„ 49—22878	10	
	„ 40—36885	10	
	„ 46—41988	10	
	„ 50—57919	10	
	„ 77—04615	10	
	„ 46—38329	10	
	„ 36—64827	5	
121	O 67—52913	100	Supdt. A. Hogg.
122	O 67—14162	100	Moulvie Shah Latafut Hosain.
	„ —94391	100	
123	O 67—79312	100	R. S. Greenshields.
	„ —99127	100	
	„ 68—52120	100	
125	O 75—31626	10	Bepin Behari Mukerjee.
126	O 31—65018	50	The Agent, Chartered Bank of India, Australia, and China, Calcutta.
128	O 68—56156	100	Messrs. Matthews & Sen.
129	„ —51797	100	H. F. Drummond.
	„ 31—64303	50	
131	„ —38761	50	Lukeminarain Das.
134	O 70—89136	500	Zokee Hossein.
135	„ 70—84249	500	Achoylal Nursing Doyal.
	„ 68—11563	100	
	„ —69816	100	
	„ —54775	100	
136	„ 60—52090	20	Wooma Churn Chatterjee.
139	„ 68—25596	100	Father E. Lafont, S.J.

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
129	O 67—08219	100	Messrs. Octavius Steel & Co.
	„ —44541	100	
	„ —48413	100	
	„ —63597	100	
	„ —68937	100	
	O 66—84455	100	
	„ —99090	100	
130	O 57—06826	20	Shamaprosuno Bose.
131	O 73—78396	1,000	Gour Chunder Sen.
	„ 72—71094	1,000	

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
132	O 17—13227	10	Nunha Khan.
	„ 11—81209	10	
	„ 13—41038	10	
133	O 78—00349	10	Abdul Aziz.
134	L 91—37081	20	The Officiating Collector of Moorshedabad.
	O 57—63167	20	
	„ 40—14192	10	
	„ 75—32734	10	
	„ 53—76150	10	
	„ 49—32862	10	
	„ 51—85005	10	
135	O 68—43085	100	Colonel W. A. Franks
136	„ 76—32164	10	Corpl. W. J. Hogan.
137	„ 68—21300	100	Gopee Chand Bothra.
138	„ 66—91486	100	The Insptg. Post Master, Moradabad Division.
	„ 68—40948	100	
139	„ 31—60144	50	J. H. Grant.
140	„ 68—66783	100	Munno Lal Chuni Lal.
141	„ 18—49285	10	Miss Kelly.
142	„ 47—03698	10	Dr. F. R. Lloyd.
143	O 31—41321	50	The Superintendent of Central Prison, Agra.
144	„ 73—77590	1000	Saheb Ram Goburdhun Das.
	„ 70—55601	500	
	„ 68—55898	100	
	„ —16273	100	
	„ —49841	100	
	„ 67—94204	100	
145	„ 37—49184	5	Gopal Chunder Chatterjee.
	„ —69207	5	
146	„ 36—06737	5	Petambur Singh.
147	„ 49—20866	10	Ganeshi Lall
148	„ 37—63124	5	Huri Mohan Mukerjee.
149	„ —40562	5	Jogendra Nath Sen.
150	„ 19—13508	10	The Secretary, Great Eastern Hotel, Calcutta.
	„ 13—65050	10	
	„ 14—51912	10	
	„ —58085	10	
	„ 18—33904	10	
	„ 16—04593	10	
	L 88—20631	10	
151	L 15—94270	5	Parbutty Churn Neugy.
	„ 55—50528	5	
	„ —50527	5	
	„ —22726	5	
	„ —22725	5	
152	„ 89—52263	20	Sreedhur Chunder Rokhit & Behari Lal Bhur.
153	O 78—43367	10	Ramgopal Ganguly.
154	„ 80—51074	10	Mrs. Boerresen.
155	„ 48—31371	10	The Post-Master General, Madras.
156	„ 37—33306	5	Hari Chand.
157	„ 68—27976	100	Hara Sundra Mazoomdar.
158	A 98—93607	10	Ram Chand Bera.

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
81	A 67—79304	10	Troylucko Nath Ghose.
	„ 77—49389		
	L 28—77319	5	
	„ —94783		
82	O 24—67326	20	Shib Chunder Audy.
	„ —67327		
83	„ 13—21841	10	Girindra Nath Bose.
	„ —21847		
84	L 16—72652	5	Shibo Das Mitter.
	„ —17357		
85	O 39—07656	10	Sham Lal Burul.
	„ —44453		
	L 31—89342	5	
	„ —89320		
	„ 16—14005	5	
	„ —14006		
	„ 21—51876	5	
	„ —51878		
86	O 60—08181	20	Brojo Nath Borooah.
	„ —08180		
87	L 46—54314	20	Bhogoban Das and Ram Kissen Doss.
	„ —54315		
	„ 15—83570	5	
	„ —83571		
88	L 48—34516	20	The Assistant Superintendent in charge, Calcutta Signal Office.
	„ —34519		
	„ 32—09059	10	
	„ —09061		
	„ 87—79739	10	
	„ —79758		
	„ 34—29481	10	
	„ —29482		
	„ 54—65571	5	
	„ —65574		
	„ 9—74118	5	
	„ —74027		
	„ 31—32868	5	
	„ —30468		
89	O 48—04204	10	Gopal Chunder Roy.
	„ —04203		
90	L 46—75756	20	Chundra Nath Mukerjee.
	„ —75759	20	
91	O 59—02102	20	Ishan Chunder Gupta.
	„ —02103	20	
92	L 55—88930	5	Luckhon Chunder Bhuttacharjee.
	„ —88931	5	
93	O 57—04288	20	Rash Behari Ghose.
	„ 24—06469		
95	„ 57—46699	20	The Chief Pay-master, East Indian Railway, Calcutta.
	„ 58—08438		
96	L 6—36038	10	Haran Chunder Mukerjee.
	„ 33—56326		

R. A. STERNDALE,
Assistant Commissioner of Paper Currency.

PAPER CURRENCY DEPARTMENT, the 26th July 1880.

Forest Department, Bengal.

SUNDERBUNS DIVISION.

NOTICE.

TWO pieces of sâl timber, one piece of teak timber, and one pine mast, are now lying at Dhobilat sub toll station to the Government timber depôt of Tangra Khal Station. Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt, or at the office of the undersigned, and after paying salvage, &c., upon the logs, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. STRETTELL,
Dy. Consvr. of Forests,
Sunderbuns Divn.

No. 3, Hungerford Street, Calcutta,
The 8th June 1880. (138—6)

Forest Department, Bengal.

Sunderbuns Division.

NOTICE.

TWO pieces of teak timber are now lying at the Government Timber Depôt of Khulna Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt or at the office of the undersigned, and after paying salvage, &c., upon the logs, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. H. STRETTELL, Deputy Conservator of Forests, Sunderbuns Division.

No. 3, Hungerford Street, dated Calcutta, the 20th July 1880. (216—6)

Notice.

Oudh Forest Department.

BYRAMGHAT DEPOT.

ON THE OUDH AND ROHILKHUND RAILWAY.

FROM this date the prices of sâl beams and scantlings supplied from this depôt will be as follows:—

BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot.

22	„	„	2-12	„
23	„	„	2-14	„
24	„	„	3	„

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot.

SCANTLINGS.—From 12 to 20 feet, at Rs. 2-8 per c. ft.
Under 12 and over 7, at „ 2-4 „
Under 7 feet, at „ 2 „

The above prices are for ordinary building purposes.

For *Planking Sleepers*, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings over at Rs. 2-4 per cubic foot, provided the scantlings are taken in fair proportion.

Second and Third Class Timber will be sold and price fixed by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator of Forests, Oudh Circle,
KANHYA LAL, in charge Byramghat Depôt.

The 22nd May 1879.

Notice.

1. Tenders are invited for the supply of 3,640,666 semi-vetrified or jhama bricks for soling the road, 26 miles in length, from Belda to Contai, in the Midnapur district, and for 5,14,800 cubic feet of broken jhama for metalling the same.

2. The work may be divided into three sections, and tenders will be received for each separately or collectively.

3. Tenders will be received up to the 15th of September, and must be in the form which will be supplied on payment of a fee of 8 annas.

4. The sum of Rs. 500 as earnest money must accompany the tenders for each section, which will be returned in the event of any tender not being accepted.

5. Further particulars can be obtained from the District Engineer's Office, Midnapur.

R. MCKENNIE, C.E., District Engineer.

The 14th July 1880. (210—6)

Notice.

THE undernoted Bank of Bengal (Public Debt Office) Interest Warrant was forwarded by post to Captain H. Roberts, R.A., Kandahar, on the 25th March, and has not been received by him. This notice is therefore issued preparatory to an application being made for a duplicate warrant, viz., Interest Warrant No. 001524, dated 19th March for Rs. 90, favouring Captain H. Roberts.

(198—3) GILLANDERS, ARBUTHNOT & Co.

Notice.

THE Annual General Meeting of the Proprietors and Shareholders of the Bank of Bengal will be held at the Bank on Monday, the 16th proximo, at 3 P.M., for the transaction of the following business:—

I. To receive the Directors' report and the audited accounts up to 30th June 1880.

II. To elect two Directors in room of Messrs. F. Clarke and G. F. Mewburn, who go out by rotation, but who are eligible for re election.

III. To elect two Auditors and to fix their remuneration.

By order of the Directors,
(221—1) R. HARDIE, Secretary and Treasurer.

Uncovenanted Service Family Pension Fund.

RESULT OF VOTES

On the questions submitted in the Circular letter No. 3, dated 10th April 1880.

Subject.	For.	Against.
1.—That rules 54 and 55 be suspended, and the scheme of abatement, proposed by the Directors for 1880-81, be carried out.	754	39
2.—That rules 3, 29, and 38 be amended as proposed.	730	19
3.—That the proposed new rule 29A be introduced.	724	35

By order of the Directors,
W. H. RYLAND, Secretary.
FUND OFFICE, CALCUTTA, the 17th July 1880. (222—1)

Administrator General's Office.

NOTICE.

ADMITTED claims against the undermentioned estates are payable on Tuesday and Friday as usual:—

Estates.	Claims or dividend.	Rates of dividend per rupee.
* Augustin, C. F., late an Assistant in the Military Department.	Claims ...	In full.
* Grace, George, late of Silcoorie in Cachar	Ditto ...	Do.
Jenkins, John, late an Assistant in the firm of Messrs. John Elliott & Co., Merchants, Calcutta.	1st dividend	At 1 anna 8½ pie.
* King, Henry, Colonel, late of the Bengal Staff Corps.	Claims ...	In full.
Oxilia, P., late of Akyab, a Pilot ...	1st dividend ...	At 10 annas 8½ pie.
Scanlan, P. H., late a British subject, residing at Dhoobree, in the Province of Lower Assam.	Ditto ...	At 11 annas 0½ pie.
* Smith, D. D. D. S., late an Assistant in the Customs Department.	Claims ...	In full.
* Vernon, J. R., late an Executive Engineer in the Department of Public Works.	Ditto ...	Do.
* Younghusband, C. E. S., late an Assistant Engineer in the Indus Valley State Railway.	Ditto ...	Do.

N. B.—The surplus of the estates marked * is carried over to the account for the persons interested, and no other claims against the estates can be admitted.

Persons presenting receipts for payment are requested at the same time to produce the registry certificates which have been granted to them from this office.

F. CLARKE, Offg. Administrator-General.
High Court, Calcutta, the 24th July 1880. (223—1)

TO be peremptorily sold pursuant to a decree of High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction, made in suit No. 553 of 1879 (wherein Russick Loll Sircar is plaintiff and Eshan Chunder Doss is defendant), and dated 1st December 1879, by the Registrar of the said Court in his sale-room at the said Court-house on Saturday, the 31st day of July next, at the hour of 12 o'clock at noon, the undermentioned property, namely—

All that tenanted land or ground containing by estimation 8 cottahs, be the same a little more or less, situate, lying, and being No. 32, Pototollah Lane, in the town of Calcutta, and butted and bounded in manner following, that is to say,—on the east by Ryotee Road; on the south by Pototollah Lane; on the west by the land of the said Eshan Chunder Doss; and on the north by the dwelling-house of the said Eshan Chunder Doss.

The abstract of title and conditions of sale may be seen at the office of the Registrar of the High Court in its Ordinary Original Civil Jurisdiction or at the office of Baboo Mooraly Dhur Sen, at No. 8, Strand, on any day before the sale and will be produced at the sale.

R. BELCHAMBERS, Registrar.
Mooraly Dhur Sen, Plaintiff's Attorney.
High Court, Original Side, the 23rd day of June 1880. (180—1)

Notification.

TO be peremptorily sold by the Registrar of the High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction, in his sale room in the Court-house on Saturday, the 21st day of August next, at the hour of 12 o'clock, at noon, pursuant to a decree of the said Court, dated the 9th day of April last, and made in suit No. 569 of 1879 [wherein Sagore Dutt is plaintiff and Frederick Clarke, the Administrator-General of Bengal, is defendant] the following property, namely—

All that equal undivided fourth part or share of and in all that piece or parcel of land or ground, situate, lying, and being on the east side of the Strand Road, in the town of Calcutta, containing by estimation one beegha and 15 cottahs, and butted and bounded in manner following, that is to say,—on the north by No. 40, Strand, and No. 79, Clive Street, belonging to Messieurs Gisborne & Co.; on the south by No. 38, Strand, and No. 81, Clive Street, belonging to Baboo Tarrucknath Paramanick; on the east by Clive Street; and on the west by the Strand Road, aforesaid, together with the messuage or tenement and dwelling-house erected, standing, and being thereon, and which is now in the occupation of Messieurs Bird & Co., and is known as No. 39, Strand, and No. 80, Clive Street.

The conditions of sale and the abstract of title may be seen at the office of the Registrar, High Court, Original Jurisdiction, or at the office of Messieurs Harriss & Co., plaintiff's Attorneys, on any day before the sale, and will be produced at the sale.

R. BELCHAMBERS, Registrar.
Harris & Co., plaintiff's Attorneys.
Calcutta High Court, Original Jurisdiction, the 19th July 1880 (218—1)

PURSUANT to a decree of the High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction, made in suit No. 69 of 1879 (wherein Fonindro Bhushan Chatterjee of No. 9, Prosono Coomar Tagore's Street, in Calcutta, landholder, is plaintiff, and Moulvie Ashroffooddeen Ahmed, of South Collingah Street, in Calcutta, aforesaid, and also of Chinsurah, in the district of Hooghly, Matwallie of the Hooghly Emambara, Moonshee Afzuloddeen Ahmed, of South Collingah Street, aforesaid, Mahomedan inhabitant, and Moonshee Ashanooddeen Ahmed, at present of Baliol College, Oxford, in the United Kinglom, under graduate, the sons, and Bibee Kumeerunnessa, Bibee Wajbunnessa, Bibee Mussebunnessa, Bibee Jameebunnessa, the daughters, and his nicca wife Nunee Bibee, and her daughter Hameeda Bibee, all respectively of South Collingah Street, in Calcutta, the heirs, heiresses, and legal representatives of *Nawab Amir Ally Khan, Bahadoor*, late of South Collingah Street, aforesaid, are defendants), the creditors of the said Nawab, who died on or about the 16th day of November 1879, are on or before Saturday, the 21st August 1880, to send to the office of the Registrar of this Court in its Original side their names, addresses, and description, the full particulars of their claims, a statement of their accounts, and the nature of the securities, if any, held by them, or in default thereof they will be peremptorily excluded from the benefit of the said decree.

Every creditor holding any security may produce or transmit the same to the Registrar with the particulars of his claim, or shall produce the same before the Honorable Mr. Justice Wilson in the Court-house on Saturday, the 4th day of September next, at 11 of the clock in the forenoon, being the time appointed for adjudication on the claims.

R. BELCHAMBERS, Registrar.
H. H. REMPHY, Plaintiff's Attorney.
Calcutta High Court, the 8th July 1880. (217—1)

Notification.

TO be peremptorily sold by Mr. J. DaCosta of Bhagulpore, on behalf of the Registrar of the High Court at Calcutta, in the compound of the Judge's cutchery at Bhagulpore aforesaid, on the 4th day of August 1880, and the following days, at the hour of 2 o'clock in the afternoon, pursuant to a decree of the High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction, made in a suit, No. 295 of 1876, [wherein Samuel Edward Sharphan Rose is plaintiff and Sreemutty Biddadhury Dassee and another are defendants], and dated the 12th day of August 1878, a one-fifth undivided part or share belonging to the estate of the late Baboo Heeraloll Seal in the following properties, viz.—

ZILLAH BHAGULPORE.

Lot number.	Collectorate towjee numbers.	Names of Talooks.	Number of share.	Names of pergunnahs.	Station.	Government revenue. Rs. A. P.
1	364	Talook Muddoosoodunpore	16 annas share ...	Choyee ...	Lokemanpore ...	3,585 0 0
2	3259	Ditto Noyan Sookhagore	Ditto ...	Colgong ...	Colgong ...	2,465 7 0
3	289	Mouzah Rajenderpore	Ditto ...	Ditto ...	Ditto ...	218 0 0
4	261	Ditto Etmanapore	Ditto ...	.....	Lokemanpore ...	1,037 13 0
5	317	Ditto Gobindpore Koomar, Sehad	Ditto ..	... ..	Colgong ...	70 0 0
6	3240	Ditto Mohespore, 3th share of Talook Dinmahamedpore	2 annas share ..	Bhagulpore ..	Ditto ...	18 8 0
7	290	Talook Sunkurpore Kodowar	8 annas share ..	Colgong ...	Ditto Nis share ..	649 1 0
8	272	Mouzah Jote Gobind	10 annas 8 pie share.	Ditto ...	Lokemanpore ...	1,078 13 0
9	3261	Ditto Gungarampore	16 annas share .	Ditto ..	Colgong	238 1 0
10	276	Ditto Sonatpore	Ditto ...	Ditto ...	Lokemanpore .	830 15 0
11	4668	Ditto Hurreehurpore	Ditto ...	Bhagulpore ...	Bhagulpore ...	6 15 0
12	774	Avagee Unddar, 100 biggahs	Ditto ...	Colgong ...	Colgong ...	158 14 0
13	439	Ditto Muddoosoodunpore	Ditto ...	Choyee ...	Lokemanpore . .	50 0 0
						1,003 0 9
14	4092	Dersbund Rustee, Chowkee Proorno Chuck ..	8 annas share .	Colong ..	Colgong ..	239 0 0
15	4200	Ramnaggore	Ditto .	Ditto ...	Ditto ...	26 2 0
16	4100	. .. .	10 annas share .	Ditto . .	Ditto ...	54 0 0
17	4109	Jote Gobind Chowkee	10 annas 8 p e share.	Ditto ...	Lokemanpore ...	19 1 0

Lot number.	Collectorate towjee numbers	Names of Jageerdars.	Names of the pergunnahs.	Names of the stations.	Quantity of land. B. C. C.	Government revenue. Rs A. P.	Road Cess. Rs A. P.
18	868	Thana Bhagulpore, Jageerdar Ranjhoukh, Soobadar.	Bhagulpore ...	Bhagulpore ..	81 0 0	12 11 0	3 6 3
19	919	Haatkhan Huskur	Ditto	Ditto ...	20 0 0	4 0 0	1 4 6
20	127	Thana Mohunpores, Jageer Huldar Sing	Ditto ...	Ditto .	25 0 0	4 9 0	0 5 6
21	1876	Thana Goganuned, Kadar Sing, Seepoye	Colgong	Colgong ...	11 3 0½	3 0 0	0 7 0
22	1877	Luchmun Sing, Seepoye	Ditto ...	Ditto ..	37 2 0	9 9 0	2 3 9
23	1804	Peer Mamood, Nyack	Ditto ...	Ditto . .	5 1 0	1 7 0	.....
24	1797	Jan Mamood, Jemadar	Ditto	Ditto ...	27 0 0	27 1 0	6 4 6
25	1798	Ram Churo, Soobadar ..	Ditto ..	Ditto ...	9 10 0	2 13 0	.....
26	1799	Jageer Eachun, Howaldar	Ditto ...	Ditto ...	1 10 0	0 10 0	.....
27	1918	Thana Durrinpore, Rajdhur, Howaldar	Ditto	Ditto ...	30 0 0	10 5 0	3 2 0
28	1973	Jageer Rogonauth Sing, Seepoy	Ditto	Ditto	24 10 0	8 0 0	2 1 0
29	1908	Jageer Rokun, Seepoye ..	Ditto . .	Ditto ...	30 0 0	2 11 0	1 8 0
30	1935	Protaub Sing, Nyack	Ditto ...	Ditto	27 12 0	4 13 0	3 0 0
31	1929	Rustom Nuskur .	Ditto ...	Ditto	19 6 0	2 9 0	1 6 6
32	2002	Thana Colgong, Goreer Sing, Seepoye	Ditto	Ditto	52 3 0	3 5 0	3 1 9
33	2020	Bussoram Sing, Seepoye ...	Ditto	Ditto	33 11 0	1 5 0	1 10 9
34	2005	Jageer Goor Mahomed, Hawaldar	Ditto	Ditto	30 0 0	6 15 0	0 3 6
35	1994	Dhurmo Tandall	Ditto ...	Ditto	53 2 0	15 5 0	4 0 9
36	2027	Kolahul Sing, Nyack	Ditto ...	Ditto	42 16 0	8 3 0	3 5 0
37	2061	Thana Shahajudbad, Habeebulla, Jemadar	Ditto ...	Ditto ...	54 4 0	17 11 0	0 14 6
38	2083	Kolloorco, Tandall	Ditto ...	Ditto ...	63 2 0	6 12 0	2 5 0
39	2072	Gopal Sing, Howaldar	Ditto ...	Ditto	56 13 0	11 12 0	2 7 3
40	2085	Amambux, Nyack ...	Ditto .	Ditto ...	40 5 0	7 8 0	1 13 3
41	2205	Thana Nusseerabad, Bahookhan, Soobadar.	Ditto ..	Ditto ..	100 0 0	19 13 0	11 6 9
42	2206	Shahebazkhan, Hawaldar .. .	Ditto ...	Ditto ...	100 0 0	15 9 0	3 2 9
43	2332	Khodabux, Hawaldar	Ditto .	Ditto . .	30 0 0	2 11 0	1 3 0
44	2249	Thana Sooltanabad, Moormamood, Tandall	Ditto ...	Ditto ...	30 0 0	2 11 0	1 7 6
45	2234	Aorroo, Tandall	Ditto	Ditto ...	30 0 0	2 11 0	1 4 6
46		Patturghatta indigo factory consisting of 4½ pairs of houz (vats) with other articles, &c.					1
		Patturghatta pottery concern consisting of a lower-roomed cutcherry house					1
		Two lower-roomed pucca godowns each containing four large rooms					8
		Large Karkhana tiled rooms, pipes, &c.					2
		Vat for burning					4
		Large and small engines					2
		Bungalow on the top of the hill with furniture					1

QUANTITY OF LAND.

Purchased Lakraj land of Dabeepooree, mouzah Madubrampore, &c.

	B.	C.	C.	
Pottery concern as per plan, called Khellutt Nos. 33, 39, 40, 94, 99, 109, 1029, 133, 135, 141, 142, 143, and 144. Total	65	8	0	Bounded as follows:—on the west by the residence of Chuttro Majee; on the east by our lakraj land purchased from Bhobanee Pendah; on the south by the Ganges; and on the north by Ruttessur Nath Thakoor and hill.
Land of Bhobanee Pandah with garden, as per Khellutt plan Nos 30, 135, 136, 137, 138, and 139.	17	4	0	Bounded on the east by the boundary of Meeopp; on the west by our purchased lakraj of Dabee Pooree; on the south by the mal waste land; and on the north by the boundary of Meeopp Gayree mine.
Land of Bhojohurry Manjee, Nos. 61, 62, and 63	65	19	0	Bounded on the east by the mal land of the boundary of Aundee Chook; on the west and north by the mal land of boundary of mouzah Mudhoorampore; and on the south by the Mudhoorampore Hill.
	148	11	0	

Lot No. 47, Ghoga indigo factory, consisting of 5½ pairs houz (or vats) with other articles, &c.	1
Pucca godown for cakes	1
Pucca cutcherry house containing two rooms	1
Cutcha rooms	8
Pucca lower-roomed house for Europeans	1
Mokararee land within the compound.	

The abstract of title and conditions of sale may be seen at the office of the Registrar of the High Court, Original Jurisdiction, Calcutta, or at Bhagulpore, aforesaid, at the house of the said Mr. J. DaCosta, or at the office of Messrs. Watkins and Watkins, plaintiff's Attorneys, No. 2, Old Post Office Street, Calcutta, and will be produced at the sale.

WATKINS AND WATKINS, Plaintiff's Attorneys.

Calcutta High Court, Original Jurisdiction, the 1st July 1880. R. BELCHAMBERS, Registrar.

(204—1)

Notification.

TO be peremptorily sold pursuant to the decree of the High Court of Judicature at Fort William in Bengal in its Ordinary Original Civil Jurisdiction dated the 5th day of June 1879, made in suit No. 334 of 1879 (wherein Kadernauth Paulit and Sreemutty Kadumbinee Dossee of Tontonia, in the town of Calcutta, executor and executrix to the estate of Khettermohun Ghose, deceased, late of the same place, and Tarrucknauth Paulit, also of the same place, Vakeel of this Honorable Court, are the plaintiffs, and Obedoollah of Nazir Nazeeboollah's Lane, in Calcutta, Ally Akber, an infant, Amatoollah Bibee, Fatemah Bibee, Rookeah Bibee, Syednessa Bibee, an infant, and Kurrymaessa Bibee, *alias* Ohunnoo Bibee, also an infant, are defendants), by the Registrar of the said Court at his sale-room in the Court-house, on Saturday, the 31st day of July next, at the hour of 12 o'clock, at noon, the following property, namely—

All that upper-roomed, brick-built messuage, tenement or dwelling-house, together with the piece or parcel of land or ground thereunto belonging, and on part whereof the same is erected and built, containing by estimation 8 beeghas 9 cottahs 6 chuttacks and 40 square feet, be the same a little more or less, and whereof 7 beeghas is held on a lakhiraj tenure under a roobokaree of the Collector of Calcutta, dated the 3rd day of August 1854, and 1 beegah 9 cottahs 1 chuttack and 40 square feet is held under a pottah from the Collector of Calcutta, bearing No. 444, and dated the 27th day of January 1855, subject to the payment of an annual rent of Rs. 6 annas 10 and pies 8, as holding No. 199, block No. 4, South Division, situate, lying, and being at Mendebagan in Nazir Nazeeboollah's Lane, in the town of Calcutta, numbered 11 and 12, formerly numbered 16, 16-1, and 17, Nazir Nazeeboollah's Lane, and which is butted and bounded in manner following, that is to say—on the north by the public lane called Nazir Nazeeboollah's Lane; on the east partly by the house No. 47, South Collingah Street, now or lately belonging to Mr. Scott, partly by the premises No. 14, now or lately belonging to Heemut Khan, and partly by the land and premises Nos. 25 and 26, Lower Circular Road, called Baptist Chapel; and on the west and south by the Government drain (now filled up).

The abstract of title and conditions of sale may be seen at the office of the Registrar of the High Court, Original Side, and at the office of Baboo Pramathanatha Basu, at No. 6, Old Post Office Street, on any day before the sale and will be produced at the sale.

R. BELCHAMBERS, Registrar.

PRAMATHANATHA BASU, Plaintiffs' Attorney.

Calcutta High Court, Original Side, the 23rd June 1880. (195—1)

Notice to Creditors.

In the goods of George Menzies Smith, formerly of the Joyhing Tea Garden, Assam, Tea Planter, but late of Broughty Ferry, Scotland, deceased.

PURSUANT to the Trustees and Mortgage's Powers Act, notice is hereby given, that all creditors or other persons having any claims against the estate of the abovenamed deceased, are hereby required to send in writing the particulars of such claim to the administrator, John Hutchison, at his office No. 109, Old China Bazar Street, Calcutta, on or before the 15th day of August next, after the expiration of which the said administrator will be at liberty to distribute the assets of the said deceased amongst the persons entitled thereto, having regard to the claims of which the said administrator shall then have notice; and that he will not be liable for the assets, or any part thereof so distributed, to any person of whose claim he shall not have had notice at the time of such distribution.

HARRISS & Co., Attorneys at Law.

Dated this 10th day of July 1880. (207—3)

Notice to Creditors.

IN the goods of John O'Dwyer, late of London, formerly a Surgeon on the Bengal establishment of the East India Company, deceased.

PURSUANT to the Trustees and Mortgages Powers Act, notice is hereby given that all creditors or other persons having any claims against the estate of the above-named deceased are hereby required to send in writing the particulars of such claim to the undersigned at their Office, No. 6, Hastings Street, Calcutta, on or before the 15th day of August next, after the expiration of which the administrator of such estate will be at liberty to distribute the assets of the said deceased amongst the persons entitled thereto, having regard to the claims of which the said administrator shall then have notice, and that he will not be liable for the assets or any part thereof so distributed to any person of whose claim he shall not have had notice at the time of such distribution.

HARRISS AND Co., Attorneys-at-Law.

Dated this 20th day of July 1880. (214—3)

Execution Case No. 6 of 1880.

Udai Chand Bothrah, decreeholder, *versus* Bankobehary Sircar, judgment-debtor.

IN the above case the properties mentioned below will be put up to sale on 16th August 1880, at the Moorshedabad Civil Court, for the realization of Rs. 9,979-14-2 due to decreeholder. Particulars may be learned at the office of the undersigned.

Lot No. 1.—Turruff Dighah Barbaria, towjee mehal No. 1, situate in pergunnah Koomerprotap, Chakhah Bahadarpore, Dehee Soonderpore, division Bhugwangola, under the Sub-Registrar of Balooohur, entered in the putnisherista of Bebee Fulkumari in the name of Jahnuveemony Dassia, judgment-debtor's mother, as durputnidar on a durputni jumma of Rs. 1,475.

Lot No. 2.—Turruff Baleegokulpore mai madafath towjee mehal No. 105, situate in pergunnah Choonakhali, division Dowlatabad, under the Sub-Registrar of Berhampore, entered in the putnisherista of Kassinath Roy, in the name of Jahnuveemony Dassia, as durputnidar on a durputni jumma of Rs. 1,505.

Lot No. 3.—Romna Gobra, towjee mehal No 814, entered in the zemindari sherista of Bebee Fulkumari in the name of judgment-debtor's mother, Jahnuveemony Dassia, as putnidar on a putni jumma of Rs 339.

Lot No. 4.—Eight annas share of Turruff Moosuridanga, mouzah Gojeshpore and Makundpore and others, towjee mehal No. 374, situate in pergunnah Uzirabad, entered in the zemindari sherista of Poolinbehary Sen, in the name of judgment-debtor as putnidar on a putni jumma of Rs. 1,300.

MENU LAL CHATTERJEE, Sub.-Judge.

The 22nd July 1880. (226—1)

In the Court of the District Judge, 24-Pergunnahs.

EXECUTION CASE No. 16 OF 1880.

Khetter Nath Mitter and others, decree-holders, *versus* Hem Nath Dutt, judgment-debtor.

THE following properties belonging to Hem Nath Dutt will be sold by the Nazir of the District Judge at 11 A.M., or so soon thereafter as convenient in the Court-house of the District Judge on the 2nd day of August next.

Lot No. 1.—All that moiety or half share in all that zemindary or talook called or known as Abad Luckhinarinpore or Gabbarriah, situate in the registration district of 24-Pergunnahs, sub-district Barruipore, and registration sub-district and police-station Joynagore, recorded as No. 427 in the towjee of the Collectorate of 24-Pergunnahs, paying an annual Government revenue of Rs. 4,309-11-7.

Lot No. 2.—A moiety or half part or share of and in all that portion of waste lands in the Soonderbuns called or known as lot Harronagore or Jollaburiah, situate in the registration district of the 24-Pergunnahs, in the sub-district of Baripore, and in the sub-registration district and police-station of Joynagore, numbered as lot No. 37 and recorded as No. 1400 in the towjee register of the Collectorate of 24-Pergunnahs, paying at present an annual Government revenue of Rs. 375 at a progressive rate to Rs. 750.

W. H. PAGE, Additional Judge,
(215—1) for District Judge.

In the Court of the 2nd Subordinate Judge of 24-Pergunnahs.

THE right, title, and interest of the judgment-debtor in the properties described below will be sold on 2nd August 1880, at 12 o'clock, by the Nazir of the District Judge of 24-Pergunnahs in the Court-house, for realization of Rs. 13,119-0-3 in execution case No. 89 of 1880 (Amrita Laul Mitter, decreeholder, *versus* Kali Prosonno Roy, judgment-debtor), Rs. 11,866-4-3 in execution case No. 90 of 1880 (Dwarka Nath Mitter, decreeholder, *versus* Kali Prosonno Roy, judgment-debtor), and Rs. 6,759-10-3 in execution case No. 91 of 1880 (Dina Nath Mitter, decreeholder, *versus* Kali Prosonno Roy, judgment-debtor).

Lot 1.—One anna 5 gundas 9 kags 12 tils share of taluq No. 2369 of the 24-Pergunnahs Collectorate towji, pergunnah Dantia, Kismut Dantia, situate in the sub-division of Satkhira, sub-districts Satkhira and Magura. Sudder jumma of the entire taluq is Rs. 47,322 5 annas 6½ gundas. Estimated value is Rs. 10,000.

Lot 2.—Three annas 11 gundas 4 duntis share of taluq No. 5 of the 24-Pergunnahs Collectorate towji, pergunnah Magura, Kismut Andarbaria, situate in sub-division Alipore, sub-district Bistopore. Sudder jumma of the entire taluq is Rs. 2,717-3-10½ gundas. Estimated value is Rs. 3,500.

Lot 3.—Five annas 6 gundas 2¾ couries share of holdings Nos. 56 and 57, sub-division four, division one, mouza Kasipore, Dihi Punchannogram, sub-district Burranagore. Area of the land is 5 beeghas 8 cottahs 2 chittacks. Sudder jumma of the same is Rs. 9 14 annas 10 gundas. It is bounded on the east by the public road; north by holdings Nos. 54 and 55; west by the river Hugli; south by holding No. 83AB. Estimated value is Rs. 1,400.

Lot 4.—Five annas 6 gundas 2¾ couries share of the mouroshi title of holding No. 40, sub-division four, division three, mouza Changrighatta, sub-district Sealdah, Dihi Punchannogram. Area of the land is 31 beegahs 2 cottahs 12 chittacks. Sudder jumma of the same is Rs. 22 4 annas 9 gundas. Poolin Behari Sen and Ram Das Sen are the proprietors to the extent of 10 annas 13 gundas 1¼ couries of the land, and the judgment-debtor and Chunder Coomar Roy are the mourasdars. It is bounded on the north by holdings Nos. 35, 37, and 38, and Government Morah; east by Government Khall, *i e* Changrighatta Morah and the excess land of the new khall; south by Baliaghatta Khall's excess land; west by Government road. Estimated value is Rs. 500.

Lot 5.—Five annas 6 gundas 2¾ couries share of 1 beegha 18 cottahs 3 chittacks of land in holding No. 31, sub-division five, division one, mouza Chitpore, Dihi Punchannogram, together with the building, tank, and trees thereon. Sudder jumma of the same is Rs. 2 annas 6. It is bounded on the north by holding No. 29; west by holding No. 32, south by Beerpara road; east by drain and public road. Estimated value is Rs. 300.

Lot 6.—Five annas 6 gundas 2¾ couries of 20 beeghas 3¾ cot ahs of land in mouza Chasadhobapara, Dihi Punchannogram, sub-district Sealdah, together with building, tank, and trees standing thereon. Sudder jumma of the same is Rs. 57 annas 4 gundas 3. It is bounded on the north by holding Nos. 128 and 131; west by the Barrackpore road; south by the Chasadhobapara road; east by holdings Nos. 120, 121, 122, 123, 124, and 126. Estimated value is Rs. 500.

KRISHNA MOHUN MUKHOPADHYA,
(229—1) 2nd Sub. Judge.

In the Court of the First Subordinate Judge, 24-Pergunnahs.

EXECUTION CASE No. 61 OF 1880.

Nuksudhal Chowdhry, decreeholder.
Moonshee Ashraf Ali, judgment-debtor.

IN the above case the following property of the judgment-debtor to be sold at public auction in the Judge's Court, 24-Pergunnahs, on the 2nd August 1880, for the realization of Rs. 938-2-8½ due to the decree-holder:—

Lot No. 1.—All that piece or parcel of land in Pepulputty road, being holding No. 61, Sub-division J, Division VI, Bhowanipore, Dihi Punchannogram, thana Bhowanipore, Sub-Registry Alipore, measuring by estimation about 19 cottahs 3 chittacks, the annual rental of which is Rs. 2-3-9, butted and bounded in the manner following, *i.e.*, on the north by Mahaboob Khansama's land purchased by Abdool Sircar; east by Villayet Hossain's purchased land; south by Nobin Surnokar's land; west by public drain together with buildings and appurtenances, &c. Estimated value Rs. 1,000.

BHUBAN CHUNDER MUKERJEE,
(230—1) 1st Sub. Judge, 24-Perghs.

In the Court of the First Subordinate Judge, 24-Pergunnahs.

EXECUTION CASE No. 71 OF 1880.

F. Clark, decreeholder.
Gopal Chunder Dey, judgment-debtor.

For Sale.

IN the Court of the Judge of 24-Pergunnahs, Alliporc, in the above execution case, the undermentioned property belonging to the aforesaid judgment-debtor.

No. 1.—All that piece of land situate in zillah 24-Pergunnahs, within the sub-district and the Sub-Registry Office, Alipore, thana Bhowanipore, Punchannogram Division No. 6, Dihi Bhowanipore, mouzah Uttor Chackerbarea, holding No. 168, about 10 beegahs inclusive of tank and ghat, &c., and bounded on the north by the Peepulputty road and Mani Lall Chowdhry's land; on the east by the public drain; on the west by the land belonging to Golap Moni Dassi, Joseph Mondol, and Ram Chunder Kobiraj, and the boundary wall of Dwarka Nath Mitra, deceased; and on the south by Sheik Gomany's land The said land is marked A in red ink in the map annexed with the mortgage, which may be inspected at the office of the First Subordinate Judge, 24-Pergunnahs.

The 26th July 1880. (231—1)

BHUBAN MOHAN BISWAS, B.L., intends to apply for enrolment as a Vakeel of the High Court. (209—4)

I, PRASANNAKAMAR BHATTACHARYYA, B.L., intend to apply to be admitted as a Vakeel of the Calcutta High Court. (188—4)

GOVINDA CHANDRA MITTRA, B.L., intends to be admitted as a Vakeel in the High Court, Calcutta. (187—4)

MUKUNDA NATH RAY, B.L., intends to apply for enrolment as a Vakeel of the High Court. (192—4)

SARATCHANDRA CHATURJI, B.L., intends to apply for enrolment as a Vakeel of the High Court. (193—4)

NOTICE.—NILMANI DHUR, B.L., intends to apply for enrolment as a Vakil of the High Court. (228—4)

INSOLVENT NOTICES.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of HENRY JAMES CRABBE, an Insolvent.

On Monday, the 12th day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

In the matter of HENRY HORATIO ARDWISE, an Insolvent.

On Wednesday, the 14th day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

M. M. Zorab, Attorney.

In the matter of JOSEPH ARDWISE, an Insolvent.

On Wednesday, the 14th day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

M. M. Zorab, Attorney.

In the matter of EZEKIEL SALAH ABRAHAM COHEN, an Insolvent.

On Tuesday, the 6th day of July instant, it was ordered that Tuesday, the 3rd day of August next, be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally as well as to his after acquired property from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

C. F. Pittar, Attorney.

Chief Clerk's Office, the 19th July 1880.

In the matter of SEENA MAHOMED GOUSE, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 3rd day of August next, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said court at the time and place aforesaid.

C. F. Pittar, Attorney.

In the matter of BROJONATH SHAW PODDAR, NILMONEY SHAW PODDAR, and BANEYMADHUB SHAW PODDAR, Insolvents.

On Wednesday, the 7th day of July instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 3rd day of August next, and that the order made in this matter for the *ad interim* protection of the said Insolvent Nilmoney Shaha Poddar from arrest be enlarged to the said 3rd day of August next, and that the said Insolvents do then attend to be examined before the said court.

C. F. Pittar, Attorney.

In the matter of AARON ABRAHAM COHEN, an Insolvent.

On Tuesday, the 20th day of July instant, it was ordered that Tuesday, the 14th day of September next be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day, the said Insolvent be discharged personally as well as to his after acquired property from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

C. F. Pittar, Attorney.

In the matter of BHOLANAUTH DOSS, an Insolvent.

On Monday, the 19th day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Swinhoe Law & Co., Attorneys.

In the matter of ROBERT PINKERTON, an Insolvent.

On Wednesday, the 21st day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

T. B. Chatterjee, Attorney.

In the matter of ROBERT PINKERTON, carried on trade and business as Engineers, Builders, General Contractors, House Agents, and Valuators, Drainage, Water and Gas Contractors, under the name, style, and firm of R. Pinkerton & Co., at No. 39, Bentinck Street, in the town of Calcutta, but at present residing at No. 41, Elliot Road, in the town of Calcutta, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Wednesday, the 21st day of July instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

T. B. Chatterjee, Attorney.

In the matter of DWARKANAUTH GHOSE, an Insolvent.

On Tuesday, the 20th day of July instant, it was ordered that Tuesday, the 14th day of September next, be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day the said Insolvent be discharged personally as well as to his after acquired property from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

N. C. Bose, Attorney.

In the matter of ROBERT PINKERTON, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 3rd day of August next, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

T. B. Chatterjee, Attorney.

Chief Clerk's Office, the 27th day of July 1880.

In the matter of KALLYANJIE SOONDERJIE and SOONDERJIE VALJIE, Insolvents.

NOTICE is hereby given that the Commissioner of the Insolvent Court will sit on Tuesday, the 10th day of August next, at the hour of 11 o'clock in the forenoon, to adjudicate upon the claim of the Mararjio Goculdoss Spinning and Heaving Company, Limited, against the estate of the said Insolvents. Dated this 27th day of July 1880.

(233—2) HARRISS & Co., Attorneys for the Claimants.

In the District Court of Purneah.

IN the matter of an application made by Raymond Sinaes Pyne, presently residing in Purneah.

Notice under section 354 of the Code of Civil Procedure.

On the 15th June 1880, the said Raymond Sinaes Pyne was declared by the District Court of Purneah to be an Insolvent.

The Nazir of the District Court is temporarily appointed to be Receiver of the Insolvent's property.

F. COWLEY, Offg. Judge.

The 12th July 1880. (203—3)

POSTAL NOTICES.

MEMORANDUM showing the hours at which the Mails are closed for despatch at the General Post Office, Calcutta, and the despatches made from the Branch Post Offices to General Post Office; also the hours of deliveries of Mails from the General Post Office and Branch Post Offices.

Hours at which Mails are closed at the General Post Office.

For	Letters at	Registered letters at	Hours up to which late letters are taken if fully prepaid with an additional fee of 1 anna.
All stations on the East Indian Railway between Howrah and Burdwan, and on the Loop Line between Kanu junction and Ramporehát	5-30 A.M.(a.)	5 P.M.	
Howrah	6 ,, (a.) 8 ,, 2 P.M.(a.)	5 ,, 1-30 ,,	
All stations on the Eastern Bengal Railway, between Barrackpore and Goalundo ...	6-30 A.M.(a.)	5 ,,	
Sonapore, Barruipore, and Canning Town	8 ,,	5 ,,	
Dum-Dum and Baraset ...	7-45 ,,	5 ,,	
Ditto ditto Basirhat and Satkhera	6-30 P.M.	5 ,,	7 P.M.
All stations on the Northern Bengal State Railway, and offices in the Rajshahye, Bogra, Dinagepore, Rungpore, Julpigoree, and Darjeeling districts, and the Assam Province ...	12 NOON.	12 NOON	
All stations on the East Indian Railway Loop Line and places situated in the Birbhum, Murshidabad, Santhal Pergunnahs, Maldah, Purneah, Bhagulpur, and Monghyr districts	4 P.M.	3-30 P.M.	
All stations on the Eastern Bengal Railway, and places in the Kishnaghar, Jessore, Furreedpore, Pabna, Burrisal, Dacca, Tipperah, Mymensing, Chittagong, Sylhet, and Cachar districts	6-30 ,,	5 ,,	7 P.M.
Diamond Harbour and Behala ...	6-30 ,,	5 ,,	7 ,,
All stations on the East Indian Railway Main and Chord Lines, and places in the districts of Bankura, Manbhoom, Hazaribagh, Ranchi, Singbhum, also in Behar, North-Western Provinces, Panjab, Sindh, Rajputana, Central Provinces, Bombay and Madras Presidencies ...	6-30 ,,	5 ,,	7 ,,
Ulubariah, and places in the districts of Midnapore, Balasore, Cuttack, Pooree, and in the Madras Presidency as far as Vizagapatam ...	6-30 ,,	5 ,,	7 ,,
Registered letters and parcels are received only on week days during the hours of ...	.....	11 A.M. to 5 P.M.	

(a.) No despatches are made on Sundays.

Note.—On Saturdays an extra despatch is made for Howrah, which is closed at 6-30 P.M.

Hours at which Mails are closed at the Sub-Offices of Calcutta.

Name of Sub-Office with its initial letters.	1st despatch.	2nd despatch.	3rd despatch.	4th despatch.	REMARKS.
	A.M.	A.M.	P.M.	P.M.	
Baug Bazar N.	7-50	10-10	2-30	6-25	On Sundays there are only two despatches from the Branch Post Office, viz. 3rd and 4th.
Beadon Square N.C.	8-5	10-25	2-45	6-40	
Simla N.E.	8-10	10-30	2-50	6-45	
Bow Bazar C.	8-20	10-40	3	6-55	
Baliaghatta E.	7-40	10	2-5	6-10	
Napit Bazar E.C.	8-15	10-35	2-40	6-45	
Dhurrumtolla W.C.	8-30	10-40	2-45	6-50	
Bhowanipore S.	7-50	10-10	2-30	6-20	
Wellesley Street S.C.	8-15	10-35	2-55	6-45	
Park Street P.	8-20	10-40	3	6-50	
Garden Reach W	7-20	9-50	2-10	5-50	
Alipore A.	7-55	10-20	2-45	6-25	
Kidderpore S.W.	8-10	10-40	3	6-40	

Hours of deliveries from General Post Office and its Sub-Offices.

Names of Offices and their initial letters.	First delivery.	Second delivery.	Third delivery.	Fourth delivery.	REMARKS.
	A.M.	A.M.	P.M.	P.M.	
General Post Office ..	7	9	1	4	On Sundays there will only be one delivery as the time given in this table for the 2nd delivery.
Bow Bazar C.	7-10	9-35	1-35	4	
Simla N.E.	7-20	9-45	1-45	4-10	
Beadon Square N.C.	7-30	10	2	4-20	
Baug Bazar N.	7-40	10-10	2-10	4-30	
Dhurrumtolla W.C.	7-10	9-30	1-30	4	
Napit Bazar E.C.	7-15	9-35	1-35	4-5	
Baliaghatta E.	7-50	.. ..	2-10	4-40	
Park Street P.	7-15	9-30	1-30	4-5	
Wellesley St. S.C.	7-20	9-35	1-35	4-10	
Bhowanipore S.	7-45	9-55	1-55	4-35	
Kidderpore S.W.	7-20	9 45	1-45	4-10	
Alipore A.	7-35	10	2	4-25	
Garden Reach W.	8	10-25	2-25	5-50	

N.B.—These hours of delivery depend on the timely arrival of the mail trains.

E. C. GEORGE, Presidency Postmaster.

SEA AND FOREIGN MAILS.

For	Box closes at	Date.	Per Steamer.
		1880.	
Persian Gulf	6-30 P.M.	31st July	From Bombay.
Madras, Ceylon, and the Intermediate Ports	6-30 ,,	2nd Aug.	*Scindia.*
Madras and Ceylon	6-30 ,,	2nd ,,	*Tanjore.**
Foreign mails *viâ* Bombay ..	6-30 ,,	4th ,,	From Bombay.
Ditto book-post and pattern packets	6-30 ,,	3rd ,,	Ditto.
Rangoon, Moulmein, and Straits	6-30 ,,	29th July	*Oriental.*
Chittagong, Akyab, Kyouk Phyoo, and Rangoon ...	6-30 ,,	30th ,,	*Commilla.*
Foreign mails *viâ* Bombay ...	6-30 ,,	28th ,,	From Bombay†

* The postage on letters to Madras and to Ceylon intended for despatch by P. and O Steamer is 3 annas per ½ oz. Prepayment is optional and registration available.

† Also *viâ* Aden mails for Zanzibar, Mozambique, Natal, and the Cape of Good Hope can be forwarded.

N.B.—The letter-box will close at 6-30 P.M. precisely, after which hour foreign letters fully prepaid, and bearing an extra postage stamp of four annas on each cover will be received up to 7 P.M.

E. C. GEORGE, Presy. Postmaster, Calcutta.

General Post Office, Calcutta, the 26th July 1880.

List of Unclaimed Letters lying in the Calcutta Post Office on the 27th July 1880.

Allen, Thomas.
Andrews, S. J.
Angelo, H.
Baily, Mrs. F. G.
Bale, A. C.
Batters, Auther.
Barry, Wills.
Bason, E.
Bell, Miss Addy.
Bernett, William J.
Blackey, Mrs.
Blanchard, S.
Blair, Thos.
Bradwell, Joseph.
Brown, T. A.
Burgess, Miss A.
Byers, P. W.
Case, Capt. F.
Christie, Lt (R.E)
Clarke, E.
Collins, Major W. H.
Cummings, Miss.
Cookson, Surgeon Major H.
Cooper, W. J. M.
Corcoran, J.
Cosgrove, G. H.
Crawford, Major C.
Crook, H. J. J.
Corbitt, W L.
Dundas, P. A. C.
Fitzgerald, Mrs. M. E.
Gonsalves, J.
Gordon, Mrs.
Hall, F.
Holt, Mrs. J.
Jacob, Essack.
Jellovitz, L.
Jones, J. T.
Keene, J.
Lavett, Mrs.
Lewis, W. C.
Lima, T. C.
Lowis, Mrs. A.
Lyell, Mrs. J. E.
McDonel, Dr. J. C.
McLeod, —
Merriman, Inspector C. F.
Mircado, Mrs.
Morrison, C. S.
Nozaret, R. C.
O'Brien, D.
O'Lever, A. S.
Palmer, R.
Palmer, H. J.
Perkins, Master W.
Powell, J. F.
Ransome, Jas.
Rivers, Mrs. M. A.
Salona, Mrs.
Shircore, M. C.
Smith, Mrs. Anna.
Stains & Co.
Thompson, E.
Thompson, H. D.
T. P.
Tucker, W. F.
Urage, Miss J.
Windle, Mrs.

Letters marked "Care of Post-Office, to be kept till called for."

Anderson, C.
Anson, Capt.
B. F.
Blockton, J. W.
Borillon, Mons. J.
Brown, Miss Mary.
Braham, Mrs. Annie.
Brewer, T. S. M.
Byford, H.
"Carlos."
C. G. C.
Coombs, J. W.
DeBell, Geo.
Deseso Conte.
Douglas, J. W.
Disnysius, Haddens.
Ginder, Duncan.
Gleeson, Mrs.
Greenway, E. H.
Haly, J. James.
Hancock, Mrs.
Hayward, Miss Isabella.
Hilton, Mrs. F. F.
Innis, G. R.
Jacob, S.
Jackson, W.
Johnston, J. D.
Kaiser, August.
Kark, Mrs. E.
Kelly, F. J.
Kleyne, Mrs. Fanny.
Mann, Alex.
Matheson, Alex.
Mecklon, Geo.
McWilliams, J.
Michael, G.
Miller, Mrs. Annie.
Monorieff, James.
Owbridge, H.
Paul, R. C. (Searcher-General.)
Peters, Edward.
Phulan, T. W.
Powell, C.
Priscilla, R.
Reid, R.
Robinson, Geo.
Rourke, G.
Seecunder.
Seth, A.
Schemidt, C.
Sher Shah, Moonshe.
Silvestri, Signore E.
Simpson, James M.
Smith Douglas.
Smith, W.
Snow, A. Wilson.
Sterling, William.
Stuart, F.
Strathmore, Miss W.
Sutton, Revd. G.
Templo, Miss E.
Thomson, Geo.
Thomson, John.
Twiner, H. D
Usborne, W.
Wall, W. M.
Warde, Mrs.
West, Mrs. H.
Wight, C. F.
Wilkinson, W. T.
Wood, W.
X. Y Z.
Young, Colonel W. S.

Newspapers.

Anderson, Charles.
Buchanan, Baverly.
Denson, Edwin.
Donaldson, J. Y.
Haly, J. J.
Richard, John.
Thompson, John.
Wilkinson, W. T.
Wilson, J. H.

Registered Letters.

Brown, Miss Mary.
Cayne, James.
Gasper, C. G.
Peppe Goldstein, Madame.

E. C. GEORGE, Presy. Postmaster, Calcutta.

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagiruttee, Matabangah, and Jellinghee Rivers for the week ending Friday, 23rd July 1880.

Names of Rivers.	Least depth of water. Ft.	In.	REMARKS.
BHAGIRUTTEE.			
Entrance below Joyrampore	12	0	
Thence to Noorpore Junction.	11	0	
Entrance below Chourasia	16	0	
Thence to Noorpore Junction, 6 miles.	14	0	
Thence to Jungipore, 9 miles	13	6	Lalkhawdiar.
From Jungipore to Berhampore, 47 miles.	19	9	Aumanigunge.
From Berhampore to Cutwa, 50 miles.	17	6	Nughur.
From Cutwa to Nuddea, 46 miles.	18	6	Khussalpore.
MATABANGAH.			
Entrance	10	0	
Thence to Tatarparah ...	15	9	Pauragpore.
From Tatarparah to Hât Bolia.	16	0	Shampore.
From Hât Bolia to Boalmaree.	17	0	Mohespore.
From Boalmaree to Alickdeah.	15	0	Alickdeah.
From Alickdeah to Kissengunge.	16	0	Mothoorapore.
JELLINGHEE AND BYRUB.	Ft.	In.	
Entrance of Jellinghee from the Ganges.	10	0	
Thence to Junction with the Byrub.	9	0	Jellinghee.
Entrance of Byrub from the Ganges.	19	0	
Thence to junction with the Jellinghee.	15	6	Chuck.
From junction of Byrub and Jellinghee to Teakatta.	16	6	Modoopore.
From Teakatta to Nuddea...	12	0	Ghoornee.

Height of water on gauge at Berhampore, the 26th July 1880, above zero, 20 feet 7 inches.

T. BEATTY, C.E.,
Offg. Exe. Engr., Nuddea Rivers Divn.

BERHAMPORE, the 26th July 1880.

List of Books for Sale

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JOHN ELIOT, M.A., *Meteorological Reporter to the Govt. of Bengal.*

CALCUTTA, the 26th August 1875.

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,, 20. Alteration of color of light at Klang Strait, Strait of Malacca—Salangore—Malay Coast.
,, 21. Additional information concerning the reported Shoal, N. N. E. of Bahrein.
,, 22. Deposit of stone, eastward of Harbour Works, Madras.
,, 23. Reported Shoal, North-West of Cheduba Island.
,, 24. Exhibition of blue lights and Maroons at Krishna Shoal Light-vessel.
,, 25. Deposit of stone, eastward of Harbour Works, Madras (additional information).
,, 26. Vessels prohibited from anchoring near the Submarine Telegraph Cable between Diamond Island and the Mainland.
,, 27. Intended exhibition of a revolving Light a Vakalapudi, in the Godavery District.

Notices to Mariners issued during the year 1879. *Price, one anna each* :—

No. 1. Permanent moorings for Eastern Channel Light-vessel, entrance to Hooghly River.
,, 2. Sunken danger in Mergui Archipelago.
,, 3. Revolving Light at Vakalapudi, in the Godavery District.
,, 4. Intended alteration in False Point Light.
,, 5. Shifting of the entrances to Honore (Honwar) and Mangalore, on the Malabar Coast.
,, 6. Fixed Light at Roji (Nowa Nugga) in the Gulf of Cutch.
,, 7. Fixed Light at the entrance to Toona Creek in the Gulf of Cutch.
,, 8. Fixed Light at Goapnath Point in the Gulf of Cambay.
,, 9. Wreck marking vessels.
,, 10. The alteration in the position and improvement of Poorce Port Light.
,, 11. Shoal Coral Ground in Strait of Banka.
,, 12. Delagoa Bay. Removal of Cockburn Light-vessel in bad weather.
,, 13. (1) Alteration in position of Beacons and Leading Lights—Burnett River Entrance, Australia.
(2) Fixed Light on Flap-Top Islet—Pioneer River—Rocky-Islets.
(3) Revolving Light on Low Isles—Trinity Bay.
(4) Leading Lights at Cook Town—Endeavour River Entrance—Cook Harbour.
,, 14. Sunken dangers between Alguada Reef and Diamond Island—Bay of Bengal.
,, 15. Flashing white Light on Puysegur Point—Zealand.
,, 16. Dangerous Rocks, N. N. W. and S. E. of the southernmost of the Brothers Islands—Andaman Islands.
,, 17. Australia—South Coast—Gulf of St. Vincent,
(1) Prohibited Anchorage near Telegraph Cable, Port Phillip.
(2) Buoys marking Battery Practice Range at Williams Town.
(3) Fixed and Flashing Light on North Reef.
,, 18. Longitude of the Time Ball, Calcutta, and of Saugor Light-house, River Hooghly.
,, 19. (1) Discontinuance of additional Light at Fourth Point—Sunda Strait—Java.
(2) Shoal in the Fairway to Batavia Road.
(3) Fixed Light on Meinder's Reef—Madura Strait
,, 20. (1) Shoal ground westward of Durnford Point—South Coast of Africa.
(2) Distinguishing features marking the entrance to Tugela River.
(3) Ditto Entrance to Umhloti River.
,, 21. Buoys of Carwar Harbour (Sedashigar).
,, 22. (1) Alterations in Lights at St. Paul and St. Denis, Reunion Island.
(2) Harbour Light at St. Pierre.
,, 23. Buoys off Carwar Harbour (Sedashigar).
,, 24. Buoys and Beacons, Zanzibar Harbour.
,, 25. Alteration of False Point Light—Coast of Orissa.
,, 26. Red Buoy marking smooth-water anchorage off Porcaud, Alleppey.
,, 27. Change in the Anchorage limits of the Port of Madras.
,, 28. Intended discontinuance of light at El-weg (Sherm Wej-h), Red Sea.
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,, 30. Replacing of the buoys at the entrance to Cochin Harbour, and extinguishing of Narrakel Light.
,, 31. Range of visibility of the Light exhibited from Krishna Shoal Light-vessel.
,, 32. Light at Batticaloa.
,, 33. Black buoys laid down in Calicut Roadstead to mark the limits of foul ground.
,, 34. Light at Batticaloa.
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,, 36. Telegraph buoy, south of Aden.
,, 37. Black buoy off Point Gordeware (Godavery).
,, 38. Light at Batticaloa.
,, 39. Exhibition of a leading Light in Suez Bay.
,, 40. Madras Semaphore.
,, 41. Black buoy off Point Gordeware (Godavery.)
,, 42. Madras Semaphore.
,, 43. Buoys at Calicut.

Notices to Mariners issued during the year 1880. *Price, one anna each:—*

No. 1. Prohibited anchorage near the telegraph cables in Zanzibar Harbour.

„ 2. Discontinuance of Maroon Lights at Krishna Shoal Light-vessel.

„ 3. Exhibition of the new fixed Light at False Point.

„ 4. Extension of the period of exhibition of the "Intermediate" Light at the entrance to the Hooghly River.

„ 5. Alterations in the position and visibility of the Light exhibited from Fort Canning, Singapore.

„ 6. Alteration of position and elevation of the red Light at Cannanore.

„ 7. Discontinuance of the exhibition of maroons from the Light-vessels of the Hooghly River.

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Asst. Secy. to the Govt. of Bengal.

The 19th February 1878.

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WEDNESDAY, JULY 28, 1880.

PART III.

Acts of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 22nd April 1880, and having received the assent of His Excellency the Governor-General on the 26th June 1880, is hereby promulgated for general information :—

ACT No. VII OF 1880.

THE PUBLIC DEMANDS RECOVERY ACT, 1880.

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An Act to amend the Law for the Recovery of certain Public Demands.

Preamble.

WHEREAS it is expedient to amend the law for the recovery of certain dues and debts demandable by Public Officers: It is hereby enacted as follows:—

Short Title.

1. This Act may be called "The Public Demands' Recovery Act, 1880:"

Extent.

Notwithstanding anything contained in section 2, it extends to all the territories for the time being administered by the Lieutenant-Governor of Bengal:

Commencement.

It shall come into operation on and after the date on which it shall be published in the *Calcutta Gazette* with the assent of the Governor-General.

Construction of this Act.

2. This Act, so far as is consistent with the tenor thereof, shall be construed as one with Act XI of 1859, passed by the Governor-General in Council, and Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council. The powers given by this Act shall be deemed to be in addition to, and not in derogation of, any powers conferred by any Act now being in force for the recovery of any due, debt, or demand to which the provisions of this Act are applicable.

Repeal of Acts in Schedule.

3. The Acts specified in the first Schedule annexed to this Act are hereby repealed from and after the commencement of this Act, to the extent specified in the third column of that Schedule; provided that this repeal shall not affect—

(*a*) the past operation of any enactment hereby repealed, nor anything duly done or suffered thereunder:

(*b*) any liability created under any enactment hereby repealed.

Certificate under Bengal Act VII of 1868 to be enforced under this Act.

Every Certificate made under the provisions hereby repealed of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, may be enforced under the provisions of this Act.

Definitions.

4. In this Act, unless the context otherwise requires, but not in the other Acts mentioned in section 2—

"Section."

"Section" means a section of this Act:

"Collector."

"Collector" means (*a*) within the local limits of the ordinary original jurisdiction of the High Court of Judicature at Fort William in Bengal, the Collector of Calcutta; (*b*) without those limits, the Collector of a District or any officer specially appointed by the Lieutenant-Governor to perform the functions of a Collector under this Act; and (*c*) any officer in charge of a Sub-division of a district whom the Collector of such district, with the sanction of the Commissioner, authorizes to perform such functions as aforesaid.

5. In the following cases, that is to say—

When an estate or tenure has been sold for its own arrears; and the sale-proceeds are insufficient to liquidate the same; or

(1) when, under the provisions of Act XI of 1859, passed by the Governor-General in Council, or of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, an estate or tenure has been sold for the recovery of arrears of revenue due thereupon, and after deducting the expenses of such sale, the balance of the sale-proceeds remaining is insufficient to liquidate the arrears of revenue in discharge of which such sale-proceeds may under the aforesaid provisions be applied;

When arrears of revenue due from a farmer are not paid on latest date of payment;

(2) when arrears of revenue due from a farmer on account of an estate held by him in farm are not paid on the latest day of payment fixed under the provisions of section 3 of Act XI of 1859, passed by the Governor-General in Council;

the Collector may make under his hand, and in form No. 1 in the second Schedule annexed to this Act, a Certificate of the amount of arrears so remaining unpaid, and may cause the same to be filed in his office.

the Collector of the district may make a Certificate of the unpaid arrears.

Such Certificate shall have the force and effect of a decree of a Civil Court as regards the remedies for enforcing it.

6. (*a*) Subject to the provisions of this Act, every Certificate made under the provisions of section 5 shall, as regards the remedies for enforcing the same and so far only, have the force and effect of a decree of a Civil Court, and the Secretary of State for India in Council shall be deemed to be the decree-holder, and the person therein named as debtor shall be deemed to be the judgment-debtor.

Judgment-debtor may bring a suit in the Civil Court to contest his liability, if he has deposited the amount of the certificate.

(*b*) Such judgment-debtor may at any time within one year after the service upon him of such notice as is mentioned in section 10, bring a suit in the Civil Court to have the said Certificate cancelled on the ground that the arrears stated therein were not due by him; but no such suit shall be entertained unless such judgment-debtor has paid such arrears to the Collector within one month after being served with the said notice, or, in any case in which he has filed a petition of objection under section 12, then within fifteen days after such petition has been heard and determined.

If no such suit brought within one year, or if brought and decided against judgment-debtor, the certificate to become absolute, and have effect of a decree of the Civil Court to all intents and purposes.

(*c*) If no such suit is instituted within the said period of one year, or if any such suit having been so instituted, is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the effect of a final decree of a Civil Court.

When any arrear of a Public Demand is unpaid by the person liable to pay the same,

7. When any arrears of the following Public Demands are unpaid by the person liable to pay the same, that is to say—

(1) any sum of money which by any law for the time being in force is declared to be

recoverable or realizable as an arrear of revenue or land revenue, or by the process prescribed for the recovery of arrears of revenue or of the public or Government revenue:

(2) any sum of money due from the sureties of a farmer in respect of the revenue of the estate farmed by him:

(3) any such demand, money, fee, duty, arrear, fine, or costs as is mentioned in the following sections of the following Acts passed by the Lieutenant-Governor of Bengal in Council, that is to say—in Act VIII of 1862, Section 9; in Act VI of 1873, Section 50; in Act IV of 1875, Section 1; in Act V of 1875, Section 57; in Act III of 1876, Section 42, Section 73 and Section 85; in Act VII of 1876, Section 82; in Act VIII of 1876, Section 138; in Act VII of 1878, Section 36: or in the following sections and portions of the following Act passed by the Governor-General in Council, that is to say—in Act VII of 1870, "The Court Fees' Act," Sections 19G, 19H, and the note to paragraph 12 of Schedule I:

(4) in the case of a person to whom the collection of tolls has been farmed under the provisions of Section 8 of "The Canals Act, 1864," or of the sureties of such person—any sum of money due in respect of such farm:

(5) in the case of a person having charge of a ferry subjected to the payment of a yearly rent—any arrear of such rent ascertained and certified as provided in Regulation VI of 1819, section 10:

(6) any arrears of revenue or rent payable to the Secretary of State for India in Council from any ryot, or from any person holding any interest in land, pasturage, forest rights, fisheries, and the like, whether such interest is or is not transferable:

(7) in the case of property which, under the provisions of any law for the time being in force, has been taken under the charge of, or is managed by the Court of Wards or the Revenue Authorities on behalf of a private individual,—any arrears of rent or of other demands recoverable as rent, whether such arrears became due before or after the management devolved upon such Court or such Authorities: provided that this clause shall not apply to any arrears of rent at an enhanced rate, unless such enhanced rate has been agreed to by the person liable to pay the same, or has been confirmed by a competent Court:

(8) any sum payable to a Public Officer of Government in respect of which the person liable to pay the same has agreed by a written instrument duly registered that it shall be recoverable under the provisions of this Act:

(9) any fee, duty, tax, or other demand, which by any Act passed hereafter shall be declared to be recoverable under the provisions of this Act;

the Collector of the district may make under his hand, and in form No. 2 in the second Schedule annexed to this Act, a Certificate of the amount of such arrears so remaining unpaid, and may cause the same to be filed in his Office: provided that no such Certificate shall be made in respect of any such demand, the recovery of which is barred by any law of Limitation for the time being in force.

The Collector of the district may make a Certificate of the unpaid demand.

8. (*a*) Subject to the provisions of this Act, every Certificate made under the provisions of Section 7 shall, as regards the remedies for enforcing the same and so far only, have the force and effect of a decree of a Civil Court. In the cases other than case (7) mentioned in the said Section 7, the Secretary of State for India in Council and in the said case (7) the private individual therein mentioned, or, if such private individual be a Minor, Lunatic or Ward of Court, then such Minor, Lunatic or Ward of Court by his next friend, shall be deemed to be the decree-holder, and in all the cases mentioned the person therein named as debtor shall be deemed to be the judgment-debtor.

Such Certificate shall have the same effect as a decree of a Civil Court as regards the remedies for enforcing the same

(*b*) Such judgment-debtor may at any time within one year after the service upon him of such notice as is mentioned in Section 10 bring a suit in the Civil Court to contest his liability to pay the amount stated in the said Certificate, and to have such Certificate cancelled: but no such suit shall be entertained unless such judgment-debtor has stated in a petition presented to the Collector under Section 12 the ground upon which he claims to have such Certificate cancelled, or unless, having omitted to state such ground in such petition as aforesaid, he can satisfy the Civil Court that there was good reason for such omission. If no such suit is instituted within the said period of one year, or if any such suit having been instituted is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the same force and effect as a final decree of a Civil Court.

Judgment-debtor may bring a suit in the Civil Court to contest the Certificate. If no such suit within one year, or if brought and decided against the judgment-debtor, Certificate to become absolute.

provided that no Certificate duly made under the provisions of this Act shall be cancelled by a Civil Court otherwise than on one or more of the following grounds, that is to say—

(1) that the amount stated in the Certificate was actually paid or discharged before the making of such Certificate:

(2) in the case of fines imposed, or costs, charges, expenses, damages, duties or fees adjudged, by a Collector or a Public Officer under the provisions of any Regulation or Act for the time being in force—that the proceedings of such Collector or Public Officer were not in substantial conformity with the provisions of such Regulation or Act, and that in consequence the judgment-debtor under the Certificate suffered substantial injury from some error, defect or irregularity in such proceedings:

(3) in cases other than those mentioned in clause (2)—that the amount stated in the Certificate was not due by the judgment-debtor under the Certificate:

(4) want of jurisdiction.

Nothing in this proviso shall be construed to interfere with the ordinary original jurisdiction of the High Court at Fort William in Bengal, or with the jurisdiction of the Calcutta Court of Small Causes.

In case of arrears of public demand payable to Officer other than Collector, such Officer may give notice to Collector.

9. (*a*) When any arrear of any of the public demands specified in Section 7 is unpaid by any person liable to pay such public demand to a Public Officer other than a Collector, or when any such demand as is specified in clause (7) of the said section is unpaid by any person liable to pay the same to a Manager appointed by the Court of Wards, such Officer or such Manager may give to the Collector of the district, in which such person resides, or in which such demand is payable, a notice in writing in form No. 3 in the second Schedule annexed to this Act: provided that no such notice may be given in respect of any such demand, the recovery of which is barred by any law of Limitation for the time being in force.

Such notice given by a Manager to be verified and stamped as a plaint.

(*b*) Every such notice given by a Manager shall be verified by such Manager in accordance with the provisions of the Code of Civil Procedure as to the verification of plaints, and there shall be payable in respect thereof a Court-fee of the same amount as is payable under the Court Fees' Act for the time being in force in respect of a plaint for the recovery of a sum of money equal to that stated in such notice.

Collector may on receipt of such notice make a Certificate.

(*c*) On receipt of such notice, such Collector, if satisfied that such demand is justly recoverable, may make under his hand, and in the form No. 2 in the second Schedule annexed to this Act, a Certificate of the amount of such arrears so remaining unpaid, and shall cause the same to be filed in his office.

(*d*) The provisions of Section 8 shall apply to every such Certificate.

When Certificate filed, notice to be given to judgment-debtor. Upon service of notice, Certificate to bind immovable property of judgment-debtor.

10. When a Certificate has been filed in the Office of a Collector under the provisions of Section 5, or Section 7, or Section 9, such Collector shall issue to the judgment-debtor a copy of such Certificate and a notice in form No. 4 in the second Schedule annexed to this Act. From and after the service of such notice, such Certificate shall bind all immovable property of such judgment-debtor situate within the jurisdiction of such Collector in the same manner and with like effect as if such immovable property had been attached under the provisions of Section 274 of the Code of Civil Procedure. A copy of such Certificate may be transmitted by post to any other Collector for the purpose of being filed in his Office, and as soon as it is so filed, such Certificate shall, if the aforesaid notice has been served, bind in like manner all immovable property of such judgment-debtor situate within the jurisdiction of such last-mentioned Collector.

Copy of Certificate may be sent to Collector of another district to be filed in his office; and, upon its being filed, Certificate shall bind immovable property situate in such district.

Movable property of person, against whom Certificate has been made, may be attached at any time, if Collector satisfied that such person is likely to conceal, remove, or dispose of such property.

11. If in any case other than the case mentioned in clause (7) of Section 7, the Collector is satisfied that any person against whom a Certificate has been filed under the provisions of Section 5, or Section 7, or Section 9, is likely to conceal, or remove, or dispose of the whole or any part of his movable property, and that the realization of the amount of such Certificate will in consequence be delayed or obstructed, he may at any time after making such Certificate direct an attachment of the whole or any part of the movable property of such person. Such attachment shall be made in the manner provided in the Code of Civil Procedure for attaching movable property, and subject to the provisions of Section 266 of the same Code. Such property may be sold for the purpose of satisfying such Certificate, if no petition of objection is filed under Section 12, or if any such petition is filed, then as soon as it has been heard and determined.

Any person served with notice under section 10 may file a petition of objection.

12. If any person, who has been served with a notice under section 10, denies his liability to pay the whole or any part of the amount for which such Certificate has been made and filed against him, he may at any time within thirty days after service of such notice or, where no such notice has been duly served, within thirty days after the execution of any process for enforcing such Certificate, file a petition denying his liability as aforesaid before the Collector by whom such certificate has been made. Such petition shall be in, or as nearly as possible in, the form No. 5 in the second Schedule annexed to this Act.

Day to be fixed for hearing such petition. Collector to determine the liability of the petitioner. Certain provisions of the Code of Civil Procedure to apply to the inquiry.

13. Such Collector shall fix a day for hearing any such petition so filed, and upon such day, or any subsequent day to which such hearing may be adjourned, shall determine whether such petitioner is liable for the whole or any part of the amount for which such Certificate was made, and may set aside or modify or vary the Certificate accordingly. Every such Collector shall, for the purpose of hearing any such petition and determining as aforesaid, exercise all or any of the powers of a Civil Court in respect of summoning, causing the attendance of, and examining witnesses, and in respect of causing the production of documents; and the provisions of the Code of Civil Procedure applicable to these matters shall apply to a Collector exercising these powers.

Collector may direct costs of such petition to be paid by the petitioner. Such costs how realized.

14. The Collector shall have full power to direct that the costs of such petition and of the hearing thereof shall be paid by the petitioner, and in any case in which a Collector directs the payment of such costs by any such petitioner, the amount thereof shall, if such petitioner be the judgment-debtor, be added to the amount entered in the Certificate, and shall be recoverable as if the same had been originally entered therein.

15. The Collector of a district may refer to any Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner subordinate to him any such petition as is mentioned in section 12, and such Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner, shall hear and determine such petition accordingly. The provisions of Sections 13 and 14 shall be applicable to any such Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner to whom any such petition has been so referred.

Collector may refer petition for hearing to Deputy Collector, Assistant Commissioner, &c., who shall have the same powers to hear it as the Collector.

16. An appeal from any order of a Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner may be preferred to the Collector within fifteen days, and an appeal from any original order of a Collector may be preferred to the Commissioner within thirty days after the making of such order respectively. Pending the decision of such appeal, execution may be stayed, if the Appellate Authority so direct, but not otherwise.

Appeal from Deputy Collector Assistant Commissioner, &c., to Collector, and from Collector to Commissioner. Stay of execution.

17. There shall no appeal, as of right, lie from any order of a Collector passed on appeal from an order of a Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner; but the Commissioner may in any case in which he thinks fit, revise any order passed by a Collector or Deputy Collector, or Assistant Commissioner, or Extra Assistant Commissioner.

Power of revision.

18. Every Certificate made under the provisions of Section 5, or Section 7, or Section 9, may be enforced and executed, upon the expiry of one month after service of the notice mentioned in Section 10, or when any such petition as is mentioned in Section 12 has been filed, then as soon as such petition has been heard and determined.

Certificate may be enforced after one month from notice, or when petition of objection disposed of.

19. Such Certificate may be so enforced and executed by all or any of the ways and means mentioned and provided in and by the Code of Civil Procedure for the enforcement and execution of decrees for money, and all the practice and procedure provided by the said Code of Civil Procedure

in respect of sales in execution of decrees; in respect of raising the amount of a decree otherwise than by sale of immovable property under the provisions of Sections 305, 320, 322, 323 and 324 of the said Code; in respect of arrests in execution of decrees for money; in respect of the execution of decrees by imprisonment; in respect of insolvent judgment-debtors; in respect of claims to attached property; in respect of resistance to execution; and in respect of the execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued to enforce such Certificate and realize the amount recoverable thereunder, save that all the duties, powers, and authorities by the said Code imposed or conferred on the Court shall be exercised by the Collector in whose office any such Certificate, or any copy thereof transmitted for execution under the provisions of Section 223 of the said Code has been filed. Subject to the control of the Collector and save and except in respect of the provisions relating to insolvent judgment-debtors any of the said duties, powers, and authorities may be exercised by any Deputy Collector, Assistant Commissioner, or Extra Assistant Commissioner subordinate to such Collector.

Certificate may be enforced under the provisions of the Code of Civil Procedure as a decree for money.

20. If any immoveable property is sold in execution of a Certificate under the provisions of section 18, and if such Certificate is subsequently set aside by a competent court, such court may set aside such sale of such immoveable property, and in any case in which such sale is so set aside, such court shall direct that the amount of the purchase-money be refunded to the purchaser with or without interest, as such court thinks fit: provided that no such sale shall be so set aside unless such purchaser has been made or added as a party to the suit brought to set aside such Certificate.

Sale of immovable property may be set aside, if certificate is set aside by a competent Court. Proviso.

21. Every Collector shall cause to be kept in his office a Register in such form as may from time to time be prescribed by the Board of Revenue, and shall cause to be entered in such register the particulars of every Certificate made under this Act, which, or a copy of which, has been filed in his office. Such Register shall be open during office hours to the inspection of any one desiring to inspect the same, and a fee of eight annas, or such fee not exceeding eight annas as the Board of Revenue may prescribe, shall be chargeable for such inspection.

Register of Certificates to be kept in Collector's office and to be open to inspection on payment of fee of eight annas.

22. (*a*) Payment of the amount due under a Certificate may be made by instalments, if the Collector who made such Certificate so direct. The payment of any instalment shall be entered in the Register mentioned in Section 21.

Payment of sum due under a Certificate may be made by instalments. Payment of instalments to be entered in Register.

(*b*) When the total amount due under a Certificate has been paid and satisfied, the Collector in whose office such Certificate was originally filed shall enter satisfaction upon such Certificate under his hand and signature; and shall cause the same to be entered in the Register mentioned in Section 21.

When total amount satisfied, Collector to enter satisfaction on certificate and in Register;

(*c*) When a copy of such Certificate has been transmitted to another Collector, or when such Certificate has been made under the provisions of Section 9 upon notice from a Public Officer other than a Collector or from a Manager appointed by the Court of Wards, such satisfaction shall be communicated to such other Collector or to such officer or to such Manager.

and to communicate it to other Collector in whose office a copy of such Certificate has been filed.

(*d*) When a sum has been levied or received by a Collector in respect of a Certificate, a copy of which has been transmitted to him and filed in his office, such Collector shall send such sum to the Office in which such Certificate was originally made.

Sum levied by Collector to whom copy of Certificate sent to be transmitted to Collector who made Certificate.

23. Every Collector, Deputy Collector, Assistant Commissioner and Extra Assistant Commissioner and every such Public Officer as is mentioned in Section 9 shall, in the discharge of his functions under this Act, be deemed to be a person acting judicially within the meaning of Act XVIII of 1850, passed by the Governor-General in Council.

Collector, Deputy Collector, Assistant Commissioner, Extra Assistant Commissioner and Public Officer to be deemed to be acting judicially in the discharge of his duties under this Act.

24. All Collectors, Deputy Collectors, Assistant Commissioners, and Extra Assistant Commissioners shall, in the performance of their duties under this Act, be subject to the general supervision and control of the Commissioners of Divisions and the Board of Revenue.

Collectors, &c., to be subject to the supervision and control of Commissioners and Board in discharge of their duties under this Act.

FIRST SCHEDULE—(*See* Section 3).

Number and year.	Subject of Act.	Extent of repeal.
	Acts passed by the Lieutenant-Governor of Bengal in Council.	
VIII of 1862...	An Act to improve the system of zemindari daks in the provinces subject to the Government of Bengal.	In section 9 the words from and including "which said double amount" to and including "making default."
VII of 1868...	An Act to make further provision for the Recovery of Arrears of Land Revenue and Public Demands recoverable as Arrears of Land Revenue.	In section 1 from and including the words "The word 'Demand' means" to the end of the section. In section 2 the words "not being a sale made under, and by virtue of, any execution issued upon a certificate made as hereinafter is provided." In section 6 the words "or persons liable to any demands," "or persons," "or any demands," "or persons," "or to any demands," "or persons," and "or of such demands." Sections 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, and 28.
VI of 1873 ...	An Act to amend the law relating to Embankments and Water-courses.	Section 50, from and including the words "under the provisions" to the end of the section.
I of 1875 ...	An Act for the Realization of Arrears in Government Estates.	The whole Act.
IV of 1875 ...	An Act to provide for the summary realization of sums due on account of loans made by the Government during the late famine operations.	Section 1, from and including the words "within the meaning" to the end of the section.
V of 1875 ...	An Act to provide for the Survey and Demarcation of Land.	In section 57, from and including the words "under section 2" to the end of the section.
III of 1876 ...	An Act to provide for Irrigation in the Provinces subject to the Lieutenant-Governor of Bengal.	In section 42, from and including the words "under the provisions" to the end of the section. In section 73, from and including the words "under the provisions" to the end of the section. In section 85, from and including the words "under the provisions" to the end of the section.
VII of 1876...	An Act to provide for the Registration of Revenue-paying and Revenue-free lands, and of the proprietors and managers thereof.	In section 82, from and including the words "under section" to the end of the section.
VIII of 1876	An Act to make better provision for the Partition of Estates.	In section 138, from and including the words "under section" to the end of the section.
VII of 1878...	An Act to consolidate and amend the law relating to the Excise Revenue in the Presidency of Fort William in Bengal.	In section 30, from and including the words "or by the process" to the end of the section.
IX of 1879 ...	An Act to amend the law relating to the Court of Wards.	Section 63.
	Regulations of the Bengal Code.	
III of 1794 ...	A Regulation for exempting proprietors of land (with certain exceptions) from being confined for arrears of Revenue; and for prescribing the process by which tehsildars are to demand payment of arrears; and for enabling the Collectors to recover from Native officers employed under them public money or papers which they may embezzle or retain, &c.	Section 12, Sections 16, 17, 18, 19, and 20, so far as they relate to the recovery of money belonging to Government.

SECOND SCHEDULE.

FORM No. 1 (*See* Section 5).

Certificate of Arrears of Revenue filed in the Office of the Collector of the District of (name of District.)

No. of certificate.	Name of Debtor.	Address of Debtor.	Amount of Arrears of Revenue for which this Certificate is made and period for which such Arrears are due.	Estate or tenure for which Arrears of Revenue due.

I hereby certify that the above-mentioned sum of Rs. is due to the Secretary of State for India in Council from the above-named

Dated this day of 18 A. B.

Collector of

FORM No. 2 (*See* Sections 7 and 9).

Certificate of Arrears of Public Demands filed in the Office of the Collector of the District of (name of District.)

No. of certificate.	Name of Debtor.	Address of Debtor.	Amount of the Public Demand for which this Certificate is made.	Particulars of Public Demand for which this Certificate is made; and Public Officer [*or* Manager, *and* of what estate] to whom due.

I hereby certify that the above-mentioned sum of Rs. is due to the Secretary of State for India in Council [*or* to A. B., a Ward of Court, *or* a Minor, *or* a Lunatic, by his next friend C. D.] from the above-named

Dated this day of 18 A. B.

Collector of

FORM No. 3 (*See* Section 9).

NOTICE OF DEMAND.

To the Collector of the District of

Name of Debtor.	Address of Debtor.	Amount of Public Demand for which this Notice is given.	Nature of the Public Demand for which this Notice is given.

The above sum of Rs. is due from the said in respect of

Certified this day of

A. B.

FORM No. 4 (*See* Section 10).

NOTICE.

To (Insert name of judgment-debtor.)

You are hereby informed that a Certificate for Rs. due from you on account of has been this day made by me against you under the provisions of Section of Act of 1880 passed by the Lieutenant-Governor of Bengal in Council, and that such Certificate has been filed in this office. If you deny your liability to pay the said sum of Rs. , you may within thirty days show cause why such Certificate should not be executed. If you fail to show cause within thirty days, or do not show sufficient cause, such Certificate will be executed in the same manner as if it were a decree of a Civil Court for the said sum of Rs. unless you pay the amount into this Office. Until such amount is paid, you are hereby prohibited from alienating your immovable property or any part of it by sale, gift, mortgage, or otherwise.

A copy of the Certificate above-mentioned is hereto annexed.

Dated this day of 18 A. B.

Collector of

FORM No. 5 (*See* Section 12).

To

THE COLLECTOR OF THE DISTRICT OF

The humble petition of (*name of petitioner*) of (*address*).

SHEWETH—

That a Certificate No. for the sum of Rs. has been filed against your petitioner in your Office under the provisions of section of Act of 1880 passed by the Lieutenant-Governor of Bengal in Council.

That your petitioner respectfully denies his liability to pay the said sum of Rs. (or, where the liability to pay part is admitted, denies his liability to pay more than Rs.), and this for the following reasons:—

That the facts above stated are true to the best of your petitioner's knowledge and belief.

Your petitioner therefore respectfully prays that the said Certificate may be set aside (*or* modified *or* varied).

W. E. H. FORSYTH,
Offg. Asst. Secy. to the Govt. of Bengal.

[REGISTERED No. 29]

No. 31 of 1880.

The Calcutta Gazette.

WEDNESDAY, AUGUST 4, 1880.

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PART I.

Orders and Notifications by the Lieut.-Governor of Bengal, the High Court, Government Treasury, &c.

ORDERS BY THE LIEUT.-GOVERNOR OF BENGAL.

NOTIFICATION.

The 30th June 1880.—The following programme of the first portion of His Honor the Lieutenant-Governor's approaching tour is published for general information:—

Leave	Darjeeling	24th July.
„	Sara	25th „
„	Rampore Beauleah	27th „
„	Bhagulpore	2nd August.
„	Monghyr	4th „
„	Durbhunga	8th „
„	Mozufferpore	11th „

E. R. HENRY,
Private Secretary.

No. 3618A.

GENERAL.—*The 26th July* 1880.—Mr. L. C. Abbott, Officiating Joint-Magistrate and Deputy Collector, Darjeeling, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code, with effect from the 9th proximo.

Mr. A. W. Paul, Assistant Commissioner, on Survey duty in the district of Darjeeling, is posted to the Sudder Station of that district, *vice* Mr. L. C. Abbott.

The 27th July 1880.—Captain A. E. Gordon, Assistant Commissioner, on leave, is appointed to act, until further orders, as Deputy Commissioner of the Chittagong Hill Tracts.

Mr. R. H. Renny is appointed to act, until further orders, in the Second Grade of Assistant Commissioners, and is posted to the Palamow Division of the Lohardugga district, on being relieved of his present appointment as Officiating Deputy Commissioner, Chittagong Hill Tracts.

The 28th July 1880.—Baboo Shama Churn Mitter, Deputy Magistrate and Deputy Collector, Noakholly, is allowed leave for two months, under the rules in Chapter VII of the Civil Leave Code.

Mr. W. R Larminie, o.s., has been granted by Her Majesty's Secretary of State for India an extension of furlough for three months.

The 29th July 1880.—Moulvi Faizuddeen Hossein, Deputy Magistrate and Deputy Collector, Mymensing, is vested with the powers of a Collector under Act VII (B.C) of 1868.

Baboo Nobin Krishna Banerjee, Officiating Deputy Magistrate and Deputy Collector, is posted to the Serampore division of the Hooghly district.

The 31st July 1880.—Baboo Hurry Mohun Dutt, First Grade Canoongoe, Jungipore, was employed as a temporary Sub-Deputy Collector of the Second Grade in Moorshedabad, from the 22nd April last to the date on which he was relieved by Baboo Poorno Chunder Bysack.

Mr. J. C. Lloyd, Sub-Deputy Collector in the district of Hooghly, having resumed charge of his duties on the 5th instant, the unexpired portion of the leave granted to him under the orders of the 9th idem, is cancelled.

The 2nd August 1880.—Mr. C A. S. Bedford reported his departure from India on furlough on the afternoon of the 10th ultimo.

Mr. H. Lee, Officiating Joint-Magistrate and Deputy Collector, 24-Pergunnahs, is vested with the powers of a Collector under Act X of 1870, for the purpose of acquiring land required for public purposes in Calcutta and the 24-Pergunnahs.

Moulvie Mohamed Serajul Huq, Officiating Deputy Magistrate and Deputy Collector, Rajshahye, is vested with the powers of a Collector under Act X of 1870.

Baboo Devendro Chunder Mookerjee, Moonsiff of Lohardugga, is vested with the powers of a Deputy Collector for the trial of rent suits.

POLICE.—*The 29th July* 1880.—Mr. V. W. Bertelsen, Assistant Superintendent of Police, is appointed to have charge of the District Police of Gya, during the absence, on special duty, of Mr. A. H. Giles, or until further orders, with effect from the date on which he joined his appointment.

ECCLESIASTICAL.—*The 31st July* 1880.—Mr. Brojonath Banerjee, an Agent of the Baptist Missionary Society in Dinagepore, is authorized, under clause 5, section 5, Act XV of 1872, to grant certificates of marriage between persons who are Native Christians.

REGISTRATION.—*The 27th July* 1880.—Baboo Ram Chunder Sen is appointed to act as Sub-Registrar of Mirserai, in the district of Chittagong, during the absence, on deputation, of Baboo Janoki Nath Dutt.

EDUCATION.—*The 28th July* 1880.—Mr. E. D. Archibald, of the Bengal Educational Service, has been granted by Her Majesty's Secretary of State for India an extension of furlough for three months.

MEDICAL.—*The 20th July* 1880.—Surgeon-Major J. J. Wood, Officiating Superintendent of Vaccination, Darjeeling Circle, is confirmed in that appointment.

The 21st July 1880.—Mr. W. Rattray, Deputy Magistrate and Deputy Collector, is appointed to be a member of the Committee for the management of the Charitable Dispensary at Rajmehal, in the district of the Sonthal Pergunnahs.

The 22nd July 1880.—The undermentioned gentlemen are appointed to be members of the Committee for the management of the Mitford Hospital at Dacca :—

Mr. Michael Sarkies.
" A. C. Tute, Officiating Joint-Magistrate and Deputy Collector.
Baboo Brojendra Kumar Roy.

The 28th July 1880.—The furlough for one year granted to Dr. V. Richards, Civil Medical Officer, Goalundo and Kooshtea, under the orders of the 5th ultimo, will have effect from the date in August next on which he may avail himself of it.

The 29th July 1880.—Surgeon-Major J. J. Wood, Superintendent of Vaccination, Darjeeling Circle, is allowed leave for two months and twenty-one days, under the rules in Chapter VII of the Civil Leave Code, with effect from the date on which he may avail himself of it.

Assistant Surgeon Probode Chunder Bose, Deputy Superintendent of Vaccination, Sonthal Pergunnahs Circle, is allowed leave for fifteen days under the rules in Chapter VII of the Civil Leave Code, in extension of that granted to him under orders of the 27th April last.

The 30th July 1880.—Assistant Surgeon Sonatun Bysack is allowed leave for one year, under section 10, Supplement F of the Civil Leave Code, in extension of that granted to him under orders of the 6th December 1879.

MUNICIPAL.—*The 21st July* 1880.—Baboo Hungseshwar Mookerjee is appointed to be a Commissioner of the Purulia municipality, in the district of Manbhoom.

The undermentioned gentlemen are re-appointed to be Commissioners of the above Municipality :—

Mr. C. W. Birch. | Baboo Juggobundhoo Rai.
Baboo Nundo Lall Ghose.

The Lieutenant-Governor approves the re-election, by the Commissioners of the above Municipality, of Baboo Gunganund Mookerjee to be their Vice-Chairman.

The undermentioned gentlemen are appointed to be Commissioners of the Municipality of Mozufferpore :—

Lieutenant-Colonel J. C. C. Daunt, v.c., *vice* Baboo Woomesh Chunder Roy.
Baboo Gouri Sankar Biswas, *vice* Baboo Doorga Das Chowdhry.
„ Permanand, Deputy Inspector of Schools, *vice* Mr. W. B. Hudson.
„ Surejdeo Narayan, *vice* Mr. M. Wilson.

The undermentioned gentlemen are re-appointed to be Commissioners of the above Municipality :—

Syed Askari Khan. | Syed Taki Khan.

The Lieutenant-Governor approves the election, by the Commissioners of the Tumlook Municipality, of Baboo Rajendra Lall Gupta, Head-master of the Hamilton English School, to be their Vice-Chairman for the year 1880-81.

The 22nd July 1880.—The undermentioned gentlemen are appointed to be Commissioners of the Municipality of Howrah :—

Mr. G. Alexander, Manager, Ganges Manufacturing Company.
The Rev. W. A. Hamilton, Chaplain, Howrah.
Mr. D. McKelen, Manager, Calcutta Docking Company.
Baboo Chandra Coomar Banerjee, Merchant and Zemindar.
Pandit Hury Nath Surma, Pandit, Sanskrit College.
Baboo Kali Coomar Koondu, Merchant and Landholder.

The Lieutenant-Governor approves the election, by the Commissioners of the Chittagong Municipality, of Mr. R. R. Pope, Assistant Magistrate and Collector, to be their Vice-Chairman.

The 26th July 1880.—The Lieutenant-Governor approves the election, by the Commissioners of the Midnapore Municipality, of Mr. F. W. Badcock, Officiating Joint-Magistrate and Deputy Collector, to be their Vice-Chairman.

The 27th July 1880.—Baboo Ram Lall Shaha, Sub-Divisional Head Clerk, is appointed to be a Commissioner of the Serajgunge Municipality in the district of Pubna, *vice* Mr. J. Ogilvie.

The 28th July 1880.—Baboo Nilmone De, Medical Practitioner, is appointed to be a Commissioner of the North Suburban Municipality in the district of the 24-Pergunnahs, *vice* Mr. W. Moir.

The following gentlemen are re-appointed to be Commissioners of the above Municipality :—

Baboo Kasi Nath Dutta. | Baboo Umesh Chandra Mukerjee.

The Lieutenant-Governor approves the re-election by the Commissioners of the above Municipality of Baboo Prosunno Kumar Banerjee to be their Vice-Chairman for the year 1880-81.

ROAD CESS.—*The 30th July* 1880.—Baboo Iswar Chandra Chakravarti is appointed to be a member of the Branch Road Cess Committee of Atia, in the district of Mymensing, *vice* Baboo Saroda Govinda Majumdar.

The 2nd August 1880.—Mr. H. B. Chardon, Zemindar, is appointed to be a member of the Branch Road Cess Committee of Jehanabad, in the district of Gya.

The following notifications are republished from the *Assam Gazette* :—

No. 188.—*The 17th July* 1880.—Mr. A. J. Primrose, c.s., Assistant Commissioner, Second Grade, is appointed to act as Deputy Commissioner, Fourth Grade, from the 7th to the 14th instant.

No. 189.—*The 21st July* 1880.—Mr. C. S. Bayley, c.s., whose services have been placed at the disposal of the Chief Commissioner by the Government of India, in the notification of the Home, Revenue, and Agricultural Department, No. 304, dated the 7th July 1880, is appointed to officiate as Assistant Secretary to the Chief Commissioner, with effect from the 15th July 1880.

No. 190.—Mr. Samuell Nicholls Walker, Acting Assistant District Superintendent of Police in Bengal, whose services have been placed at the disposal of the Chief Commissioner of Assam by the notification No. 203, dated the 8th July 1880, published at page 356 of the *Gazette of India*, is posted to Shillong until further orders.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 30th July 1880.—The undermentioned gentlemen of the Bengal Civil Service having passed examinations by the standards mentioned opposite their names, have been presented with the authorized donations :—

	Standard of Examination.		Amount of Donation.
			Rs.
Mr. R. H. Anderson,	Higher Standard	in Persian	... 500
„ F. E. Pargiter,	ditto	in Sanskrit	... 800
„ Brajendra Nath De,	ditto	ditto	... 800
„ E. B. Harris,	High Proficiency	in Bengali	... 1,000

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 30th July 1880.—Mr. J. van Someren Pope, Officiating Principal, Dacca College, having passed by the Proficiency Standard in Bengali at the examination held on the 5th instant, is allowed to draw the authorized donation of Rs. 1,000 under the rules for the encouragement of the study of Oriental languages among graded European officers of the Bengal Educational Service.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 28th July 1880.—It is hereby notified that under section 3, Regulation VI of 1819, the Lieutenant-Governor declares the ferries at Jamar and Sugim, in the district of Lohardugga, to be public ferries.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

[First Publication.]

NOTICE.

The 24th July 1880.—It is hereby notified, under section 8, Act V (B.C.) of 1876, that the Lieutenant-Governor intends to declare the town of Pooree, in the district of Pooree, to be a first class Municipality under the said Act, unless good reason to the contrary be shown within one month.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

[First Publication.]

NOTICE.

The 3rd August 1880.—Notice is hereby given that officers of the Public Works and Telegraph Departments, who may be desirous of sending their children to the Government Railway School at Kurseong, can do so on the following terms :—

If their incomes amount to Rs. 150 or under ...	Rs. 15 per mensem, and Rs. 12 for a second child of the same family.
If their incomes amount to Rs. 200 or under ...	Rs. 18 per mensem, and Rs. 15 for a second child of the same family.
If their incomes amount to over Rs. 200 or under...	Rs. 20 per mensem, and Rs. 15 for a second child of the same family.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[First Publication.]

The 3rd August 1880.—The following rules regarding the possession of licit salt in the excepted limits of Calcutta, and its transport therefrom into protected limits, are published for general information :—

(*a*)—Every application for a "certificate" for landing salt from shipboard, or for removing it from the bonded golahs into the excepted limits of Calcutta, must in future be made to the Collector of Customs instead of to the Board of Revenue, and any person attempting to land salt within such limits without having taken out such certificate will be liable to the penalties provided under the Sea Customs Act VIII of 1878.

This cancels rule 36, section 2 of the Rules for the guidance of officers engaged in the administration of the Salt Department in the Lower Provinces of Bengal.

The following rules are added to Rule 30, section 2 of the same rules :—

(*b*)—In granting a rowanah for salt which is to be conveyed out of the excepted limits of Calcutta into protected limits the Board will require the applicant for the rowanah to give the full particulars of the certificate under which it was landed in Calcutta.

(*c*)—If the holder of a rowanah issued by the Board of Revenue for salt to be taken from shipboard out of the excepted limits desires to land the whole or any portion of such salt within the excepted limits, he must apply for the Board's orders to cancel the original rowanah. On his application being granted, he will, on payment of the usual fees, be furnished with a letter of advice to the Collector of Customs for the issue of a "certificate" in respect of the whole or such portion of the salt as he desires to land within the excepted limits of Calcutta; and if necessary, with an "exchange rowanah" in respect of the balance to be taken beyond the excepted limits.

(*d*)—The holder of a rowanah for the transport of salt from the bonded golahs or from shipboard into the protected limits *vid* the Chitpore pass-station will be at liberty to choose any of the three following routes :—

(1)—By the river Hooghly by boat.

(2)—By the Port Commissioners' tramway *vid* Armenian Ghât.

(3)—By the Port Commissioners' tramway *vid* Rathtollah Ghât.

The route chosen must be declared when the rowanah is taken out, and the customs officer on board the ship from which the salt is delivered will make out the boat-notes according to the route chosen. If the holder of the rowanah wishes to alter the route, he can do so by applying to the Board as provided in Rule 31.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 23rd July 1880.—It is hereby notified, under section 19 of the Indian Forest Act (Act VII of 1878), that the following tract of land in the Darjeeling district, comprising part of the forest which it was proposed in the notification of the 28th July 1878 to constitute a reserved forest, under the name of the "Juldoka Block," shall, from the 1st August 1880, be a "reserved forest" under the said Act :—

District.	Pergunnah or other sub-division.	Name of forest.	Boundaries
Darjeeling ...	Dumsong sub-division.	Northern Tondu ...	*North*—A demarcated line running east and west from the junction of the Moortee river with the Khoomanee Jhora to the Juldoka river. *East*—The Juldoka river. *South*—The Julpigoree district boundary. *West*—The Moortee river.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 20th July 1880.—The following programme of a visitation tour of the Lord Bishop of Calcutta is hereby published for general information :—

Stations.	Arrival.	Departure.	REMARKS.
Darjeeling	.....	Friday, August 6th	
Julpaiguri	Friday, August 6th	Monday, „ 9th	
Rungpur	Tuesday, „ 10th	Wednesday, „ 11th	*Vid* Kawnia.
Cooch Behar	Wednesday, „ 11th	Friday, „ 13th	*Vid* Alipur.
Buxa	Friday, „ 13th	Tuesday, „ 17th	*Vid* Alipur, Kawnia, Parbatipur.
Dinagepore	Thursday, „ 19th	Friday, „ 20th	*Vid* Parbatipur.
Saidpur	Friday, „ 20th	Tuesday, „ 24th	
Kurseong	Tuesday, „ 24th	Thursday, „ 26th	
Darjeeling	Thursday, „ 26th	Saturday, September 11th	
Kurseong	Saturday, September 11th	Tuesday, „ 14th	*Vid* N. B. R. and E. B. R. to Nyshatti and Hugli, E. I. R.
Sahibgunj	Thursday, „ 16th	Thursday, „ 16th	
Purneah	Thursday, „ 16th	Monday, „ 20th	*Vid* Sahibgun
Bhaulpur	Monday, „ 20th	Wednesday, „ 22nd	
Jamalpur ... ... }	Wednesday, „ 22nd	Monday, „ 27th	
Monghyr ... ... }			
Gya	Monday, „ 27th	Wednesday, „ 29th	
Dinapur ... ... }	Wednesday, „ 29th	Monday, October 4th	
Bankipur ... ... }			
Calcutta	Tuesday, October 5th	Tuesday, „ 12th	Per B. I. S. N. Co.'s steamer.
False Point	Wednesday, „ 13th	.....	
Cuttack	Friday, „ 15th	Monday, October 18th	
Puri	Tuesday, „ 19th	Wednesday, „ 20th	*Vid* Cuttack.
Balasore	Saturday, „ 23rd	Monday, „ 25th	
Midnapore	Wednesday, „ 27th	Thursday, „ 28th	By road *vid* Burdwan.
Chaibassa	Saturday, „ 30th	Tuesday, November 2nd	
Maranghada	Thursday, November 4th	Friday, „ 5th	
Mundhu	Friday, „ 5th	Monday, „ 8th	
Dorma	Monday, „ 8th	Tuesday, „ 9th	
Japkara	Tuesday, „ 9th	Thursday, „ 11th	
Ramtoliya	Thursday, „ 11th	Saturday, „ 13th	
Kachabari	Saturday, „ 13th	Monday, „ 15th	
Itki	Monday, „ 15th	Tuesday, „ 16th	
Ranchi	Tuesday, „ 16th	Thursday, „ 18th	
Hazaribagh	Friday, „ 20th	Monday, „ 23th	*Vid* Giridi E. I. R.
Calcutta	Wednesday, December 1st	.....	

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 19th July 1880.—It is hereby notified, under section 19 of the Indian Forest Act (Act VII of 1878), that the following tract of land in the Darjeeling district, which in the notification of the 18th October 1879, under section 4 of that Act, it was proposed to constitute a reserved forest, shall from the 1st August next be a "Reserved Forest" under the said Act:—

District.	Pergunnah or other sub-division.	Name of forest.	Boundaries.
Darjeeling ...	Hill Territory ..	Pugraingbong ...	*North.*—A Jhora separating the forest from the Goompahar Forest Reserve. *East.*—A demarcated line from that Jhora to the Pugraingbong spur, and thence to the Nagri ridge at the head of the Kundangbhong Jhora *South and West.*—A demarcated line along the crest of the Nagri spur.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

The 20th July 1880.—The following notification is published for general information.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

GOVERNMENT OF INDIA.

MARINE BRANCH—MILITARY DEPARTMENT.

NOTICE TO MARINERS.

(No. 8.)

INDIA—WEST COAST.

DABHOL OR ANJANVEL.

Fixed Light at Tolkeshwar.

Notice is hereby given that a light will be exhibited on Tolkeshwar headland (the south shore of Dabhol Creek, known also as Anjanvel or Gopalgad Creek) from the 1st October to 1st June, commencing on the 1st October 1880.

The Light will be a *fixed white light*, elevated 333 feet above the level of high water, and should be visible in clear weather through an arc of 178°, or between the bearings N. by W. ¼ W. (nearly), and S. by E. ¼ E., from a distance of about 15 miles.

The column or post from which the light will be exhibited is constructed of iron, is 6 inches in diameter, 24 feet high, and painted white; it is enclosed at its base by a circular iron house, also painted white, and is situated about 100 yards W. by S. from Tolkeshwar temple.

The illuminating apparatus is dioptric, or by lenses of the fifth order.

Position:—Lat. 17° 38′ 50″ N., Long. 73° 7′ 45″ E.

[*Bearings are Magnetic and from seaward. Variation* 1° 0′ *Easterly in* 1880.

By direction of the Government of India,

A. DUNDAS TAYLOR, *Comdr. (late I. N.),*
Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT, CALCUTTA, the 10th July 1880.

This Notice affects the following:—

BRITISH ADMIRALTY Charts No. 738, 2736, 826, and 748*b*.
" " Sailing directions, West Coast of Hindostan Pilot, page 121.
" " Light List for 1880.
INDIAN MARINE SURVEY Charts, Nos. 1234 and 15.
" " Hydrographic Notice, No. 20.
" " Taylor's Sailing Directory, Vol. I, page 387.
" " Light List for 1880.

If this Notice is received on board ship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

NOTIFICATION.

The 4th February 1880.—The Lieutenant-Governor is pleased to publish for general information the following Order in Council, and the Regulations appended thereto, for preventing collisions at sea, which will come into force on the 1st September 1880.

H. J. REYNOLDS,
Secy. to the Govt. of Bengal.

At the Court at Osborne House, Isle of Wight, the 14th day of August 1879.

PRESENT:

THE QUEEN'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS by "The Merchant Shipping Act Amendment Act, 1862," it was enacted that on and after the first day of June one thousand eight hundred and sixty-three, or such later day as might be fixed for the purpose by Order in Council, the Regulations contained in the table marked C in the schedule to the said Act should come into operation and be of the same force as if they were enacted in the body of the said Act; but that Her Majesty might from time to time, on the joint recommendation of the Admiralty and the Board of Trade, by Order in Council, annul or modify any of the said Regulations, or make new Regulations in addition thereto or in substitution therefor; and that any alterations in, or additions to, such Regulations made in manner aforesaid should be of the same force as the Regulations in the said schedule:

And whereas by the same Act it was further provided that whenever it should be made to appear to Her Majesty that the Government of any foreign country was willing that the Regulations for preventing collisions contained in Table C in the schedule to the said Act, or such other Regulations for preventing collisions as are for the time being in force under the said Act, should apply to the ships of such country when beyond the limits of British jurisdiction, Her Majesty might, by Order in Council, direct that such Regulations should apply to the ships of the said foreign country, whether within British jurisdiction or not; and it was further provided by the said Act that whenever an Order in Council had been issued applying any Regulation made by, or in pursuance of, the said Act to the ships of any foreign country, such ships should in all cases arising in any British court, be deemed to be subject to such Regulation, and should, for the purpose of such Regulation, be treated as if they were British ships:

And whereas by an Order in Council made in pursuance of the said recited Act, and dated the ninth day of January one thousand eight hundred and sixty-three, Her Majesty was pleased to direct: First, that the Regulations contained in the schedule to the said Act should be modified by the substitution for such Regulations of certain Regulations appended to the said Order;

Secondly, that the said Regulations appended to the said Order should, on and after the first day of June one thousand eight hundred and sixty-three, apply to French ships, whether within British jurisdiction or not:

And whereas by several Orders in Council subsequently made, Her Majesty was pleased to direct that the Regulations appended to the said Order of the ninth of January one thousand eight hundred and sixty-three, should apply to ships of the countries specified in the said Orders, whether within British jurisdiction or not:

And whereas by Order in Council, dated the thirtieth day of July one thousand eight hundred and sixty-eight, Her Majesty, on the joint recommendation of the Admiralty and the Board of Trade, was pleased to make certain additions to the Regulations appended to the said first-recited Order in Council, for the purpose of explaining Articles 11 and 13 of the said Regulations, and of removing doubt and misapprehension concerning the effect of the said two Articles:

And whereas the Admiralty and the Board of Trade have jointly recommended to Her Majesty that the Regulations contained in the Order in Council dated the ninth day of January one thousand eight hundred and sixty-three, and the additions to the said Regulations contained in the said Order in Council of the thirtieth day of July one thousand eight hundred and sixty-eight, shall be annulled from the first day of September one thousand eight hundred and eighty, and that there shall be substituted for the said Regulations and additions respectively the new Regulations hereinafter set forth:

And whereas it has been made to appear to Her Majesty that the Governments of the several foreign countries mentioned in the second schedule hereto are respectively willing that the Regulations contained in the first schedule hereto shall apply to ships of the said countries respectively, whether within British jurisdiction or not:

Now therefore Her Majesty, by virtue of the powers vested in Her by the said recited Act, and by and with the advice of Her Privy Council, is pleased to direct—

First, that on and after the first day of September one thousand eight hundred and eighty, the Regulations appended to the said Order in Council of the ninth day of January one thousand eight hundred and sixty-three, and the additions to the said Regulations contained in the said Order in Council of the thirtieth day of July one thousand eight hundred and sixty-eight, shall be annulled, and that there shall be substituted for the said Regulations and additions respectively the new Regulations contained in the first schedule hereto.

Second, that the said Regulations contained in the said first schedule hereto shall, from and after the first day of September one thousand eight hundred and eighty, apply to ships of the countries mentioned in the said second schedule hereto, whether within British jurisdiction or not.

C. L. PELL.

FIRST SCHEDULE.

REGULATIONS FOR PREVENTING COLLISIONS AT SEA.

Preliminary.

ART. 1. In the following rules every steam-ship which is under sail and not under steam is to be considered a sailing ship; and every steam-ship which is under steam, whether under sail or not, is to be considered a ship under steam.

Rules Concerning Lights.

ART. 2. The lights mentioned in the following Articles, numbered 3, 4, 5, 6, 7, 8, 9, 10 and 11, and no others, shall be carried in all weathers, from sunset to sunrise.

ART. 3. A sea-going steam-ship when under way shall carry—

(*a.*) On or in front of the foremast, at a height above the hull of not less than 20 feet and if the breadth of the ship exceeds 20 feet, then at a height above the hull not less than such breadth, a bright white light, so constructed as to show an uniform and unbroken light over an arc of the horizon of 20 points of the compass; so fixed as to throw the light 10 points on each side of the ship, viz. from right ahead to 2 points abaft the beam on either side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least five miles.

(*b.*) On the starboard side, a green light so constructed as to show an uniform and unbroken light over an arc of the horizon of 10 points of the compass; so fixed as to throw the light from right ahead to 2 points abaft the beam on the starboard side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least two miles.

(*c.*) On the port side, a red light, so constructed as to show an uniform and unbroken light over an arc of the horizon of 10 points of the compass; so fixed as to throw the light from right ahead to 2 points abaft the beam on the port side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least two miles.

(*d.*) The said green and red side lights shall be fitted with inboard screens projecting at least three feet forward from the light, so as to prevent these lights from being seen across the bow.

ART. 4. A steam-ship, when towing another ship, shall, in addition to her side lights carry two bright white lights in a vertical line one over the other, not less than three feet apart, so as to distinguish her from other steam-ships. Each of these lights shall be of the same construction and character, and shall be carried in the same position, as the white light which other steam-ships are required to carry.

ART. 5. A ship, whether a steam-ship or a sailing ship, when employed either in laying or in picking up a telegraph cable, or which from any accident is not under command, shall at night carry in the same position as the white light which steam-ships are required to carry, and, if a steam-ship, in place of that light, three red lights in globular lanterns, each not less than 10 inches in diameter, in a vertical line one over the other, not less than three feet apart; and shall by day carry in a vertical line one over the other, not less than three feet apart, in front of, but not lower than, her foremast head, three black balls or shapes, each two feet in diameter.

These shapes and lights are to be taken by approaching ships as signals that the ship using them is not under command, and cannot therefore get out of the way.

The above ships when not making any way through the water, shall not carry the side lights, but when making way shall carry them.

ART. 6. A sailing ship under way, or being towed, shall carry the same lights as are provided by Article 3 for a steam-ship under way, with the exception of the white light, which she shall never carry.

ART. 7. Whenever, as in the case of small vessels during bad weather, the green and red side lights cannot be fixed, these lights shall be kept on deck, on their respective sides of the vessel, ready for use: and shall, on the approach of or to other vessels, be exhibited on their respective sides in sufficient time to prevent collision, in such manner as to make them most visible, and so that the green light shall not be seen on the port side, nor the red light on the starboard side.

To make the use of these portable lights more certain and easy, the lanterns containing them shall each be painted outside with the colour of the light they respectively contain, and shall be provided with proper screens.

ART. 8. A ship, whether a steam-ship or a sailing ship, when at anchor, shall carry, where it can best be seen, but at a height not exceeding 20 feet above the hull, a white light, in a globular lantern of not less than eight inches in diameter, and so constructed as to show a clear uniform and unbroken light visible all round the horizon, at a distance of at least one mile.

ART. 9. A pilot vessel, when engaged on her station on pilotage duty, shall not carry the lights required for other vessels, but shall carry a white light at the mast-head visible all round the horizon, and shall also exhibit a flare-up light or flare-up lights at short intervals which shall never exceed fifteen minutes.

A pilot vessel, when not engaged on her station on pilotage duty, shall carry lights similar to those of other ships.

ART. 10. (*a*)—Open fishing boats and other open boats when under way shall not be obliged to carry the side lights required for other vessels; but every such boat shall in lieu thereof have ready at hand a lantern with a green glass on the one side and a red glass on the other side; and on the approach of or to other vessels such lantern shall be exhibited in sufficient time to prevent collision, so that the green light shall not be seen on the port side, nor the red light on the starboard side.

(*b*)—A fishing vessel and an open boat when at anchor shall exhibit a bright white light.

(*c*)—A fishing vessel when employed in drift net fishing, shall carry on one of her masts two red lights in a vertical line one over the other, not less than three feet apart.

(*d*)—A trawler at work shall carry on one of her masts two lights in a vertical line one over the other, not less than three feet apart, the upper light red and the lower green, and shall also either carry the side lights required for other vessels, or if the side lights cannot be carried, have ready at hand the coloured lights as provided in Article 7, or a lantern with a red and a green glass as described in paragraph (*a*) of this Article.

(*e*)—Fishing vessels and open boats shall not be prevented from using a flare-up in addition if they desire to do so.

(*f*)—The lights mentioned in this Article are substituted for those mentioned in the 12th, 13th, and 14th Articles of the Convention between France and England scheduled to the British Sea Fisheries Act, 1868.

(*g*)—All lights required by this Article, except side lights, shall be in globular lanterns so constructed as to show all round the horizon.

ART. 11. A ship which is being overtaken by another shall show from her stern to such last-mentioned ship a white light or a flare-up light.

Sound Signals for Fog, &c.

ART. 12. A steam-ship shall be provided with a steam whistle, or other efficient steam sound signal, so placed that the sound may not be intercepted by any obstructions, and with an efficient fog-horn to be sounded by bellows or other mechanical means, and also with an efficient bell. A sailing ship shall be provided with a similar fog-horn and bell.

In fog, mist, or falling snow, whether by day or night, the signals described in this Article shall be used as follows, that is to say—

(*a*)—A steam-ship under way shall make with her steam whistle, or other steam sound signal, at intervals of not more than two minutes, a prolonged blast.

(*b*)—A sailing ship under way shall make with her fog-horn, at intervals of not more than two minutes, when on the starboard tack one blast, when on the port tack two blasts in succession, and when with the wind abaft the beam three blasts in succession.

(*c*)—A steam-ship and a sailing ship when not under way shall, at intervals of not more than two minutes, ring the bell.

Speed of Ships to be moderate in Fog, &c.

ART. 13. Every ship, whether a sailing ship or steam-ship, shall in a fog, mist, or falling snow go at a moderate speed.

Steering and Sailing Rules.

ART. 14. When two sailing ships are approaching one another, so as to involve risk of collision, one of them shall keep out of the way of the other as follows, viz:—

(*a*)—A ship which is running free shall keep out of the way of a ship which is close-hauled.

(*b*)—A ship which is close-hauled on the port tack shall keep out of the way of a ship which is close-hauled on the starboard tack.

(*c*)—When both are running free with the wind on different sides, the ship which has the wind on the port side shall keep out of the way of the other.

(*d*)—When both are running free with the wind on the same side, the ship which is to windward shall keep out of the way of the ship which is to leeward.

(*e*)—A ship which has the wind aft shall keep out of the way of the other ship.

ART. 15. If two ships under steam are meeting end on, or nearly end on, so as to involve risk of collision, each shall alter her course to starboard, so that each may pass on the port side of the other.

This Article only applies to cases where ships are meeting end on, or nearly end on in such a manner as to involve risk of collision, and does not apply to two ships which must, if both keep on their respective courses, pass clear of each other.

The only cases to which it does apply are, when each of the two ships is end on, or nearly end on to the other, in other words, to cases in which by day each ship sees the mast of the other in a line, or nearly in a line, with her own and by night, to cases in which each ship is in such a position as to see both the side lights of the other.

It does not apply by day to cases in which a ship sees another ahead crossing her own course; or by night, to cases where the red light of one ship is opposed to the red light of the other, or where the green light of one ship is opposed to the green light of the other, or where a red light without a green light, or a green light without a red light is seen ahead, or where both green and red lights are seen anywhere but ahead.

ART. 16. If two ships under steam are crossing so as to involve risk of collision, the ship which has the other on her own starboard side shall keep out of the way of the other.

ART. 17. If two ships, one of which is a sailing ship and the other a steam-ship, are proceeding in such directions as to involve risk of collision, the steam-ship shall keep out of the way of the sailing ship.

ART. 18. Every steam-ship when approaching another ship, so as to involve risk of collision, shall slacken her speed, or stop and reverse if necessary.

ART. 19. In taking any course authorized or required by these Regulations a steam-ship under way may indicate that course to any other ship which she has in sight by the following signals on her steam whistle, viz :—

One short blast to mean—"I am directing my course to starboard."

Two short blasts to mean—"I am directing my course to port."

Three short blasts to mean—"I am going full speed astern."

The use of these signals is optional; but if they are used, the course of the ship must be in accordance with the signal made.

ART. 20. Notwithstanding anything contained in any preceding Article every ship, whether a sailing ship or steam-ship, overtaking any other, shall keep out of the way of the overtaken ship.

ART. 21. In narrow channels every steam-ship shall, when it is safe and practicable keep to that side of the fair way or midchannel which lies on the starboard side of such ship.

ART. 22. Where by the above rules one of two ships is to keep out of the way the other shall keep her course.

ART. 23. In obeying and construing these rules due regard shall be had to all dangers of navigation, and to any special circumstances which may render a departure from the above rules necessary in order to avoid immediate danger.

No Ship under any circumstances to neglect proper precautions.

ART. 24. Nothing in these rules shall exonerate any ship, or the owner, or master, or crew thereof, from the consequences of any neglect to carry lights or signals, or of any neglect to keep a proper look-out, or of the neglect of any precaution which may be required by the ordinary practice of seamen, or by the special circumstances of the case.

Reservation of Rules for Harbours and Inland Navigation.

ART. 25. Nothing in these rules shall interfere with the operation of a special rule duly made by local authority relative to the navigation of any harbour, river, or inland navigation.

Special Lights for Squadrons and Convoys.

ART. 26. Nothing in these rules shall interfere with the operation of any special rules made by the Government of any nation with respect to additional station and signal lights for two or more ships of war, or for ships sailing under convoy.

SECOND SCHEDULE.

Austria-Hungary.	Italy.
Belgium.	Netherlands.
Chili.	Norway.
Denmark.	Portugal.
France.	Russia.
Germany.	Spain.
Great Britain.	Sweden.
Greece.	United States.

JUDICIAL DEPARTMENT.

No. 3619A.

The 20th July 1880.—Mr. G. Sam, District Traffic Superintendent, East Indian Railway, is appointed to be an Honorary Magistrate for the Sahebgunge Bench of Magistrates, and is vested with the powers of a Magistrate of the third class.

The 26th July 1880.—Baboo Norendro Nath Chowdry, Officiating Deputy Magistrate and Deputy Collector, Sarun, is vested with the powers of a Magistrate of the first class.

Mr. C. G. M. Shircore, Deputy Magistrate and Deputy Collector, Furreedpore, is vested with the powers of a Magistrate of the first class.

Baboo Rojoni Coomar Dutt, Deputy Magistrate and Deputy Collector, Chandpore, Tipperah, is vested with the powers of a Magistrate of the first class.

The 28th July 1880.—Mr. H. Lee, Officiating Joint-Magistrate and Deputy Collector, 24-Pergunnahs, is vested with powers under sections 142, 157, and 417 of the Criminal Procedure Code. He is also vested with the power to try summarily the offences mentioned in section 222 of the Criminal Procedure Code.

Baboo Brojonath Bhattacharjee, temporary Sub-Deputy Collector, Narail, Jessore, is vested with the powers of a Magistrate of the third class.

Baboo Ananta Lall Chatterjee, temporary Sub-Deputy Collector, Bongong, Nuddea, is vested with the powers of a Magistrate of the third class.

The 29th July 1880.—Baboo Nobin Krishna Banerjee, Officiating Deputy Magistrate and Deputy Collector, Serampore, Hooghly, is vested with the powers of a Magistrate of the third class.

The 2nd August 1880.—In modification of the orders of the 2nd ultimo, Baboo Jogendro Nath Deb, L.L., is appointed to act as a Moonsiff in the district of Midnapore, *vice* Baboo Benode Behary Chowdry temporarily deputed to Tumlook. Baboo Jogendro Nath Deb will be ordinarily stationed at the Sudder Station.

ERRATUM.—*The 31st July* 1880.—In the orders of the 21st ultimo, published at page 538, Part I of the *Calcutta Gazette* of the 30th idem, regarding the appointment of certain gentlemen as Honorary Magistrates for the Santipore Bench of Magistrates in the district of Nuddea, for "Baboo Harinath Roy" read "Baboo Hari Das Roy."

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 27th July 1880.—Under the provisions of section 5 of the Indian Registration Act (III of 1877), the Lieutenant-Governor sanctions the transfer of thana Ranisankail, at present included in the registration sub-district of Dinagepore, to the sub-district of Birgunge, in the district of Dinagepore. This notification will take effect from the 1st August 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 2nd August 1880.—In supersession of all previous orders appointing Honorary Magistrates for the Bench at Sooree, in the district of Beerbhoom, the following gentlemen are appointed by the Lieutenant-Governor to be members of the Bench, and are vested each with the powers of a Magistrate of the Third Class :—

Baboo Dukhina Ronjon Mookerjee, Zemindar of Sooree.
,, Nimye Chandra Shaha, Shop-keeper, Sooree.
,, Tin Couri Roy, Zemindar of Soopoor.
Meah Abdoo Sobhan, Zemindar of Sekeddah.
Baboo Ram Narain Singh, Shop-keeper and Landholder, Sooree.
,, Kirti Chandra Mookerjee, Landholder, Sooree.
,, Protap Chandra Singh, Zemindar of Batikar.
Moonshee Ahsan Hossein, Landholder of Rajnogore.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 24th July 1880.—In continuation of the notification dated the 24th March 1879, published in the *Calcutta Gazette* of the 26th idem, Part I, pages 267-69, the Lieutenant-Governor directs the addition of the following words, after the words "once a quarter," in Rule 2 of the Supplementary Rules and instructions issued by the Lieutenant-Governor under the Indian Arms Act (XI of 1878)—

"or once a year in the case of shops in which only country gunpowder is manufactured and sold."

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 13th July 1880.—Under the authority vested in him by section 641 of Act X of 1877, the Lieutenant-Governor exempts the 17 Chiefs of the Tributary Mehals of Orissa named below from personal appearance in civil courts :—

Maharajah Dhunoorjoy Narain Bhunj Deo of Keonjhar.
" Kishen Chunder Bhunj Deo of Mayurbhanja.
Rajah Mooney Pal Bahadoor of Pál Lahara.
" Kishen Chunder Murdraj Hurree Chundun of Nilgiri.
" Jogendro Deo of Baud.
" Hurreehur Khetrio Beerbur Chumptee Sing Mohapatur of Tigiria.
" Benoodhur Bajrodhur Narindro Mohapatur of Ranpur.
" Loodoo Kishore Sing Mandhata of Nayágar.
" Brojo Soonder Mansing Hurree Chunder Mohapatur of Narsinghpur.
" Notobur Murdraj Brohmorbur Roy of Khundpara.
" Sree Karan Bhagiruthee Babarta Patnaik of Athgar.
" Dusruthee Beerbur Mungraj Mohapatur of Baramba.
" Chyton Deo Bhunj of Duspulla.
" Ram Chunder Beerbur Huree Chundun of Tálcher.
" Mohendro Deo Saont of Athmallik.
" Jonardun Murdraj Jug Deb of Hindol.
" Dinobundhoo Mohindro Bahadoor of Dhenkánál.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 15th July 1880.—Under section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Munshi Torab Ally, Mahomedan Registrar of Durgapore, authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the police-station of Phúlpore, in the district of Mymensingh.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication]

NOTIFICATION.

The 15th July 1880.—Under section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Munshi Khaliluddin, authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the police-station of Durgapore, in the district of Mymensing.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 19th July 1880.—In continuation of the notification dated the 13th March 1877, it is hereby notified, under the provisions of section 15 of Act V of 1861, that owing to the bad character and constant depredations committed by the inhabitants of Punkachur and the neighbouring villages of Itwachur, Mullickpore, Patna, Nuldanga, and Brahman Patna, in the district of Jessore, the additional police force of one head-constable and three constables sanctioned in the notification cited above was, with the sanction of the Lieutenant-Governor, retained up to the 30th April 1880.

The cost of this force as given below will be levied from the inhabitants of the said villages according to the assessment of the District Magistrate :—

	Rs.	A.	P.
1 Head-constable at Rs. 20	20	0	0
2 Constables at Rs. 8 each	16	0	0
1 Constable at Rs. 7	7	0	0
Pensionary charges	5	6	0
Stationery and lighting	1	0	0
Ten per cent. contingencies	4	4	9
Total per month ...	53	10	9
Or for 10 months and 18 days	568	14	9
Clothing allowance of four men at Rs. 4 per annum ...	16	0	0
Grand total ...	584	14	9

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

PUBLIC WORKS DEPARTMENT.—BENGAL.

ESTABLISHMENT.

The 2nd August 1880.

No. 129.—*Notification.*—Major J. P. Westmorland, R.E., Examiner, First Class (temporary rank), resumed charge of the Central Office of Accounts, Bengal, on the forenoon of the 23rd July 1880, on return from the three months' privilege leave granted to him.

(LOCAL COMMUNICATIONS.)

No. 130.—*Declaration under Section* 6 *of Act X of* 1870 *of the Government of India.*—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for a diversion on the road from Narayah to Patrahi, in the village of Barlie, pergunnah Alapur, zillah Durbhunga, it is hereby declared that for the above purpose a piece of land 150 feet in width, measuring more or less 11 bighas 3 cottahs 12 dhoors of standard measurement, and passing through the fields of Pheku Goar, Pitumber Singh, Bika Dass, Bachi Singh, and various other ryots, is required within the aforesaid village of Barlie.

This declaration is made, under the provisions of section 6 of Act X of 1870, to all whom it may concern.

No. 131.—*Declaration under Section* 6 *of Act X of* 1870 *of the Government of India.*—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for a diversion on the road from Durbhunga to Kumtoul, in the village of Doadhail, pergunnah Jarail, zillah Durbhunga, it is hereby declared that for the above purpose a piece of land 68 feet in width, measuring more or less 7 bighas 14 cottahs 5 dhoors of standard measurement, and passing through the koodkasht field of Girja Dutt Dass, Bhownundun Dass, Jhumuk Lal Dass, and various other maliks, is required within the aforesaid village of Doadhail.

This declaration is made, under the provisions of section 6 of Act X of 1870, to all whom it may concern.

ESTABLISHMENT.

No. 132.—*Notification.*—The services of Mr. D. Scott, Executive Engineer, First Grade, Dacca Division, are temporarily placed at the disposal of the Commissioners for making Improvements in the Port of Calcutta, with a view to his being appointed to act as Vice-Chairman to the Commissioners during the absence, on leave, of Mr. W. D. Bruce, or until further orders.

No. 133.—*Appointment.*—Mr. F. Sills, Executive Engineer, Third Grade, on return from furlough to Europe, is appointed to officiate as Executive Engineer of the Dacca Division as a temporary measure during the absence, on deputation, of Mr. Scott, or until further orders.

The 3rd August 1880.

No. 134.—*Notification.*—The following extract from notification by the Government of India in the Military Department is republished for information :—

"*No.* 438, *dated 30th July* 1880—*Public Works Department.*

* * * * *

"Sergeant John Willing (since pensioned), to be Sub-Conductor	With effect from the 25th March 1880, *vice* Conductor T. Hall, pensioned.

"*To be Deputy Assistant Commissaries.*

"Conductor John Keane	With effect from the 1st April 1880, *vice* Honorary Captain and Deputy Commissary D. Oliver, pensioned."

* * * * *

(COMMUNICATIONS.)

No. 135.—*Declaration under Section* 6 *of Act X of* 1870 *of the Government of India.*—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for the improvement and realignment of the pilgrim route between the Orissa Trunk Road at Neuntikori bridge on the High Level Canal and the north bank of the Mahanuddy River, at or near the village of Nimpur, in the villages of Nimpur and Chanduar, pergunnah Puddumpore, zillah Cuttack, it is hereby declared that, for the above purpose, a piece of land measuring more or less in the aggregate 19 acres of standard measurement, is required within the aforesaid villages of Nimpur and Chanduar.

This declaration is made, under the provisions of section 6 of Act X of 1870, to all whom it may concern.

T. H. WICKES,

Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

IRRIGATION.

NOTIFICATION.—ESTABLISHMENT.

Dated 30th July 1880.

No. 106.—*Notification.*—With reference to this Department General Branch Notification No. 128 of the 27th instant, Mr. M. J. Monckton, Assistant Engineer, First Grade, has been posted to the Gunduck Division, Sone Circle, which he joined on the afternoon of the 21st idem.

No. 107.—*Leave.*—Baboo Dino Nath Chuckerbutty, Deputy Collector, Land Acquisition, Shahabad, is granted privilege leave for three months, under section 13, Supplement F of the Civil Leave Code.

H. C. LEVINGE,
Jt.-Secy. to the Govt. of Bengal,
P. W. Dept., Irrigation Branch.

[Third Publication.]

IRRIGATION.

DRAFT RULES PROPOSED FOR THE SONE CANALS UNDER ACT III (B.C.) OF 1876.

Dated the 20th July 1880.

No. 102.—*Notification.*—In exercise of the powers conferred on him by section 99 of Act III (B.C.) of 1876, the Hon'ble the Lieutenant-Governor is pleased to direct the publication of the following rules for the Sone Canals which it is proposed to substitute for the rules passed and published at pages 761 to 767, Part I of the *Calcutta Gazette* of the 23rd July 1879.

C. TAYLOR,
Offg. Asst. Secy., for Joint.-Secy.
to the Govt. of Bengal, P. W. Dept.,
Irrigation Branch.

RULES UNDER ACT III (B.C.) 1876.

1. The Collector, before awarding compensation under section 16, or for making a reference under section 17 of the Act, shall obtain the written opinion of the Superintending Canal Officer, which shall form part of the record of the proceedings.

2. Persons desirous of acquiring land for the construction of a village channel, or for having a village channel constructed by Canal Agency, shall prefer a written application to the Divisional Canal Officer, or to any other officer duly authorized by him to receive such application.

3. Ordinarily, no village channel shall exceed two miles in length from its head to the point of contact with the village boundary.

4. It shall be the duty of the Canal Officer to register all village channels after due notice has been given to the owner of his intention to do so; if the latterobjects, no water will be given.

5. No alteration among the shareholders will be recognized, unless the sanction of the Canal Officer has been first obtained.

6. Persons desirous of taking water from a registered village channel shall, previous to doing so, prefer a written application (Appendix A) to the Divisional Canal Officer, Sub-Divisional Canal Officer, or any subordinate duly authorized by the Divisional Canal Officer to receive such application; and no water shall be taken until after the receipt of a permit (Appendix B) from competent authority.

7. Water shall not be granted where, in the opinion of the Canal Officer, waste is likely to occur.

8. An application under Rule 6 shall, if granted, and unless otherwise specially agreed upon, be subject to the following conditions:—

(*a*)—That the water supplied shall not be used for other purposes than irrigation without the written consent of the Divisional or Sub-Divisional Canal Officer.

(*b*)—That the Sub-Divisional Canal Officer shall, in consultation with the applicants, appoint a headman (to be called a *Lambardar*), known, or ascertained to be, a substantial person possessed of property, to attend to their interests, to receive and carry out the orders of the Canal Officers, and to distribute the water among the shareholders in the village channel according to their shares.

(*c*)—That in any case where the Sub-Divisional Canal Officer cannot agree with the applicants in the appointment of a *Lambardar*, the Sub-Divisional Canal Officer shall make the appointment himself, subject to the approval of the Divisional Canal Officer.

9. The Divisional Canal Officer is empowered to pay to the *Lambardar* appointed under Rule 81, the fees detailed in the rule next following, subject to the condition of satisfactory performance of duty.

10. The allowance to the *Lambardar* for duties connected with the village channel such as arranging that it shall be kept in proper repair, reporting unauthorized irrigation, distributing the water to the shareholders, seeing that the outlet is closed according to the orders of the Sub-Divisional Canal Officer, and generally assisting the officers of the Irrigation Department, shall be half anna in the rupee on the amount of canal water-rates assessed on the lands irrigated from the village channel under his charge. The Divisional Canal Officer may retrench the whole or any part of the fees under this rule in the event of non-compliance with these conditions.

11. The Sub-Divisional Canal Officer may, by written order under section 76 (*a*), stop the supply to any village channel when he is satisfied, after inspection by himself or by one of his subordinates, that it is not maintained in proper repair; such order shall be recorded in the Sub-Divisional Office.

12. The Divisional Canal Officer may close the outlets in rotation as he may consider necessary. Such closures shall not extend beyond ten consecutive days, and shall be notified to the *Lambardars* of village channels. For longer closures the authority of the Superintending Canal Officer is required.

13. Nothing in the above rules shall be taken to affect the power of the Superintending or Divisional Canal Officer to stop the supply of water in case of pressing emergency.

14. The water-gauges on distributaries or other channels shall be held to give authoritative data for all calculations of discharge required to verify claims for remission of water-rate on account of loss of water.

15. Claims to remission of water-rates under section 76(*b*) shall only be admitted on proof of actual loss caused by the stoppage of supply. On proof of such loss, the Divisional Canal Officer may remit the whole or any portion of the rates. All applications for remission of water-rates shall be made in writing by the parties concerned, either in person, or through their headman, to the nearest Sub-Divisional Canal Officer, at least seven days prior to the cutting of the crop. On receipt of such application, the Sub-Divisional Canal Officer shall, after due local enquiry, forward the application with his remarks to the Divisional Canal Officer for decision.

16. Before awarding compensation under section 76(*c*), the Collector shall obtain the written opinion of the Divisional Canal Officer, and such opinion shall form part of the record of the proceedings.

17. Contracts between the Divisional Canal Officer on the part of Government, and private individuals, for the use of water as a motive power, or for any other purpose whatsoever, not included in the published schedule of rates, shall, if for any period not exceeding one year, require the previous sanction of the Superintending Canal Officer. If proposed for longer periods, such contracts shall be submitted for the sanction of the Lieutenant-Governor in the Irrigation Department.

18. Tanks may be filled with canal water without charge, and without reference to the area irrigated in any village, wherever water can be made available without injury to the cultivation dependent on any canal, under the following conditions:—

(*a*.)—No tank shall be so filled unless the water is to be exclusively used for domestic purposes or for watering cattle, or both.

(*b*.)—No tank shall be so filled from which irrigation is practised.

(*c*.)—No tank shall be so filled which, intercepting any line of drainage, is liable to overflow from accumulation of water derived from natural causes.

(*d*.)—No tank shall be so filled except on the written order of the Sub-Divisional Canal Officer issued on the written application of the parties concerned.

(*e*.)—No tank shall be so filled unless the village channel used to fill it shall be shown to the satisfaction of the Sub-Divisional Canal Officer to be in a sound condition when the application is made.

(*f*.)—The privilege herein accorded may, by written order of the Divisional Canal Officer, subject to revision by the Superintending Canal Officer, whose decision shall be final, be suspended for 12 months for breach of any of the above conditions

19. Leases for terms of five years for the supply of water between the 25th June of one year and the 1st April of the following year will be given at the rates fixed in the Schedule, Rule 33, provided that land leased in any village forms one or more compact blocks, each of not less than 50 acres, defined by well-marked boundaries of such a nature as clearly to distinguish leased from the adjoining unleased lands, and to prevent the latter from being surreptitiously watered under cover of the lease.

20. Well-marked boundaries of the nature required by the foregoing rule generally exist. Village roads, bunds of *ahrahs*, village boundaries, and similar natural marks will be sufficient. If such do not exist, and it appears advisable to grant the lease, the villagers may, at the discretion of the Divisional Canal Officer, be required to make small bunds round the leased area, or mark its limits by the erection of cheap boundary marks, or cause to be carried out such arrangements as may suffice for the future identification of the leased area.

21. No restriction is placed on the description of crop to be grown under five-year leases, but no water will be given on these leases between the 1st of April and the 25th of June. The Superintending Canal Officer may relax this rule in the case of water being required for rice-seed beds.

22. If in the opinion of the Divisional Canal Officer it appears advisable to grant a lease for a block of less than 50 acres in area, he must refer the matter for the decision of the Superintending Canal Officer, at whose discretion the restriction as to area may be relaxed.

23. Present holders of three-year leases may at their option avail themselves of the terms offered to the holders of five-year leases, but without retrospective effect.

24. Leases for five years at the rates entered in Rule 33 may be given—(1) on the application of all the cultivators of the area proposed to be leased, on condition of their agreeing in such application to become jointly and severally responsible for the payment of all amounts due on account of water-rates; or (2) on the joint application of the cultivators and of some person hereinafter called the Contractor, who may agree to collect and pay to Government, under section 82 of Act III (B.C.) of 1876, all sums due under the agreement on account of water-rates. The agreement of villagers binding themselves jointly and severally will be in the form prescribed in Appendix C. The joint agreement of villagers and a water-rate Contractor shall be in the form prescribed in Appendix D. Every agreement under this rule must be signed by each applicant in the presence of at least one respectable witness.

25. Contractors shall be entitled to collect water-dues, at the rates given in schedule 4 attached to Rule 33, from the cultivators who have applied for the water supplied. Every due from a cultivator to the Contractor on account of water-rates shall be deemed to be a sum due to Government under sections 82 and 85 of Act III (B.C) of 1876.

26. A Contractor (or in case there be more than one, each Contractor severally and jointly) shall be responsible for all sums payable on the agreement (Appendix D), except such sums as may be remitted by competent authority under the rules in force, and shall be entitled to a deduction of 5 per cent. for cost of collection.

27. No water shall be taken previous to the receipt of a permit (Appendix B) signed by the Divisional Canal Officer. When an agreement has been made for the collection of the rates by a Contractor, the Divisional Canal Officer shall under section 82 furnish such Contractor with a written authority to collect the amounts due by the cultivators according to a list furnished in the application, one copy of which is to be sent to the Collector.

28. Every Contractor shall nominate a headman, to be approved of by the Divisional Canal Officer, to perform the duties specified in Rule 10. Such headman or the contractor, according to the arrangement made at the time of contract, shall receive 5 per cent. on the assessment, but the Divisional Canal Officer may retrench the whole or any part of these fees if the duties are not properly performed.

29. All water-rates leviable under the above rules for five-years leases shall become due on the 31st December and 15th March in equal portions, and shall be paid within one month of such dates.

30. Under section 78 of the Act, the rates chargeable per acre for water supplied to the different description of crops up to 1st of April 1881, except in cases of three-year leases now in existence, will be as follow:—

SCHEDULE I.—*Existing rates.* (*Annual.*)

CLASS	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER			Per
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I	Sugarcane	0 2 6	3 2 0	5 0 0	0 1 8	2 1 4	3 5 4	Crop.
II	Rice, vegetable, water-nuts, wheat, barley, cotton, tobacco, indigo, opium, garden and all crops not otherwise specified ...	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8	

NOTE.

1 Cottah = 1,361·25 square feet.
1 Beegah = 27,225·00 ditto.
1 Acre = 43,560·00 ditto.

31. On and after the 25th June 1881 the following rates will be charged on crop-leases for water supplied between the 25th June of one year and the 1st April of the following year:—

SCHEDULE II.—*Annual Leases.*

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Rice	0 1 6	1 14 0	3 0 0	0 1 0	1 4 0	2 0 0
	Bhadoi, except rice	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8
	Rabi	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8
	Sugarcane	0 2 6	3 2 0	5 0 0	0 1 8	2 1 4	3 5 4

Note.—If water is taken for sugarcane in the hot months, in addition, under Rule 32, the total charge will be as follows:—

	Rs. A. P.
Under annual leases per acre	5 0 0
During hot months ,, ,, ...	4 0 0
Total per acre ...	9 0 0

32. On and after the 1st April 1881 the following rates will be charged for water supplied to crops between the 1st April and 25th June of each year :—

SCHEDULE III.—*Special for hot months.*

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	For all crops	0 2 0	2 8 0	4 0 0	1 0 4	1 10 8	2 10 8

33. The following rates will be charged for water supplied to different crops between the 25th June and 1st April of each year on five-year leases :—

SCHEDULE IV.—*Five-years Leases.*

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	For all crops	0 1 0	1 4 0	2 0 0	0 0 8	0 13 4	1 5 0

Note.—If water is taken for sugarcane in the hot months, in addition, under Rule 32, the total charge will be as follows :—

	Rs. A. P.
Under five-years leases per acre	2 0 0
During hot months ,, ,, ...	4 0 0
Total per acre ...	6 0 0

34. The statements of the amounts demandable for water-rates levied under the rules in force shall be prepared under the supervision and signature of the Divisional Canal Officer in such form as shall from time to time be sanctioned by the Lieutenant-Governor.

35. All water-rates shall become due on the dates below stated, and shall be paid within one month of such dates :—

Water-rate on spring crops, wheat, barley, peas, poppy, &c. ... 15th March.
Water-rate on summer crops, cheena, &c. ... ... 15th July.
Water-rate on bhadoi crops, early rice, indian-corn, murwa, &c. ... 31st October.
Water-rate on annual and winter crops, sugarcane, aghani rice, jowar, &c. ... ... } 31st December.

36. In the case of lands held in *bhaoli*, the water-rate shall be recoverable from both the cultivator and the person or persons in receipt of the *bhaoli* rents in the same proportion as the produce is divisible amongst them.

37. In the case of lands held in *bhaoli*, the zemindar shall sign jointly with the cultivators. (This rule only applies to the case of five-year leases.)

38. The area irrigated in any village shall be measured by an *Ameen* appointed for the purpose The *Putwari* shall be present at the measurement, and shall at the time take a copy of the *khusrah* of the *Ameen*; if for any reason the *Putwari* is not present, the cost of preparing the copy will be charged against him. This copy shall be delivered to the *Putwari*, or, in his absence, to the *Lambardar*. Both the *Lambardar* and *Putwari* shall sign the *khusrah*.

39. When the measurement is completed, the *khusrah* shall be forwarded to the Sub-Divisional Canal Officer, who shall prepare the *khatiani* with all possible despatch. A copy of the *khatiani*, signed and sealed by the *Zilladar*, shall, as soon as it is prepared, be forwarded to the *Putwari*, who shall grant a receipt for the same. If the *Putwari* is not present, or declines to receive the *khatiani*, the Sub-Divisional Officer shall forward it direct to the Collector.

40. It shall be the duty of the *Putwari*, immediately on the completion of the measurement, to inform each ryot, on application, of the fields measured against him, and on receipt of the *khatiani* to supply each person charged with a *percha* showing the water-rates due. For these duties, and for attending the measurement and rendering such other reasonable assistance to the Canal Officer and Collector as may be required, an allowance of one quarter anna per rupee on the amount collected shall be made.

41. This allowance shall be paid to the *Putwari* by the Collector if he is satisfied that the work has been properly done.

42. The Canal Officer shall note on the *khatiani* whether the *Putwari* has given proper assistance during the measurement.

43. If a cultivator is dissatisfied with the entries made against him in the *khatiani*, whether as to the fact of the land having been charged "flow" instead of "lift" or as to the measurements and entries of classes of crops, he must lodge a complaint, either personally or through the *Lambardar* of his village channel, with the Divisional or Sub-Divisional Canal Officer within a month after the date of the demand being made on him.

44. The *Zilladar* shall submit his check measurements in a form (Appendix E) which shall be sent in for the inspection of the *Divisional* Canal Officer. The Sub-Divisional Canal Officer shall check the *Ameens'* measurements as often as he possibly can. If it be found that any *ameen* wilfully or frequently makes wrong measurements, he shall be punished by dismissal.

45. Collection of all water-rates shall be made by the Collector in accordance with the statement of demands furnished to him by the Divisional Canal Officer.

46. Objections to the demand addressed to the Collector, if preferred within one month after the demand has been made, shall, if remission be claimed on the score of short supply, or of any matter affecting the Irrigation Department, be referred for orders to the Divisional Canal Officer. The Collector shall have discretion to suspend collections by a written order in cases where (objections having been filed) it may seem advisable to do so.

47. Claims for remission, referred by the Collector and admitted by the Divisional Canal Officer, shall be reported by him for the sanction of the Superintending Canal Officer, except in cases where remissions are made on account of excess areas having been charged, or a wrong name entered in the *khatiani*.

48. If the Divisional Canal Officer reject the claim, an appeal may be made to the Superintending Canal Officer, provided that it is preferred within forty days from the issue of the order of the Divisional Canal Officer.

49. A remission statement, signed by the Superintending or Divisional Canal Officer, shall be sufficient authority for a refund by the Collector.

50. In special cases not otherwise provided in these rules, and in cases where water-rates are not recoverable owing to the absconding or bankruptcy of the defaulter, the Collector will obtain the sanction of the Commissioner of the Division to the remission of such sums as he may deem irrecoverable. The details of such remission shall be communicated at the close of each official year to the Divisional Canal Officer.

51. The Collector shall appoint a headman (to be called a *Tehsildar*), whose duty will be to collect and pay in, to the Collector or other duly authorized person, all water-rates leviable on the land irrigated.

52. The *Tehsildar* shall furnish security for the payment of all sums realized by him, the stamp and registration fees on security bonds being deducted from the percentage allowed, under the following rule.

53. The allowance to the *Tehsildars* of a village or villages for collecting the water-rates shall be fixed by the Collector, but the total amount to be paid in any one year to all the *Tehsildars* in a district shall not exceed half an anna in the rupee on the amounts actually paid in. If the *Tehsildar* shall satisfy the Collector that arrears have not accrued through any negligence on his part, it shall be at the option of the Collector to pay him the allowance on the whole or any part of such arrears.

54. If only a portion of a field be irrigated, the water-rate shall be chargeable on the whole field, unless such portion shall have been clearly demarcated, previous to the admission of the water, by a ridge not less than half a foot high.

55. When a portion of a field has been irrigated with canal water, and a portion with well or reservoir water, the whole field shall be liable for canal water-rate, unless a clearly distinguishable boundary exists between the two portions.

56. If well or reservoir water is conveyed in the same channel as canal water, the whole of the irrigation from that channel shall be liable to canal water-rate. The *Lambardar* will be held personally responsible that any breach of this rule or of Rules 54 and 55 is duly reported.

57. Irrigation from escape channels, when the supply is permanent, shall be governed by the same rules as irrigation from other parts of the canal.

58. Irrigation from such channels, when the supply is intermittent, may be allowed at such reduced rates as shall from time to time be fixed by the Lieutenant-Governor.

59. Persons using water without a written permit, or taking water at times prohibited by proper authority, shall be liable to a penalty not exceeding double water-rates on the area irrigated, and such charge shall be leviable at the time of report to the Collector.

60. The charge leviable for water suffered to run to waste on uncultivated lands shall be calculated at the highest rate specified in the schedule, on the area flooded; provided that in every such case the Divisional Canal Officer may impose a lower rate if he thinks fit. The *Lambardar* is to be held responsible for reporting such waste of water.

61. When the original crop sown in a field irrigated by canal water fails, and is ploughed up, and a fresh crop is sown in the same season, the water-rates shall be levied on the second crop.

62. No person shall, without the permission in writing of the Divisional or Sub-Divisional Canal Officer, pass, or cause any animal or vehicle to pass, on or across any of the works, banks, or channels of a canal or drainage work after he has been desired to desist therefrom, excepting by means of such bridges, fords, and ferries, and their approaches, as are provided by the Divisional Canal Officer.

63. No Canal Officer, unless specially exempted by the Lieutenant-Governor from the operation of this rule, shall have any interest in the distribution of water from any of the canals, or purchase or bid for any Government property sold thereon, either in his own name, or in the name of another, or jointly, or in shares with others.

APPENDIX A.

Application for Water.

No.

Mouzah

Pergunnah

Distributaries

Village channel

Name of lambardar

We the undersigned hereby apply for water from the abovementioned village channel for the areas below stated, and we engage to pay through the Tehsildar to the Collector or other person duly authorized to receive them the water-rates according to the published schedules, and we further agree to abide by all rules issued under the Canal Act.

NAME OF RYOT.	Area more or less to be irrigated.	Crops to be grown.	Signature.

Signature of Lambardar,

Sectional Officer.

Date of 18

Received by me of 18

Forwarded of 18

Received sub-division office of 18

Permit ... { Refused of 18

APPENDIX B.

Permit of village to take water from distributaries village channel, for the undermentioned areas.

Area to be irrigated, more or less	Crop to be grown.	Water-rate due.	Date of payment.

Signature of Canal Officer.

Date

To be retained by Officer issuing the Permit.

APPENDIX B.

Permit of village to take water from distributaries village channel, for the undermentioned areas.

Area to be irrigated, more or less.	Crop to be grown.	Water-rate due.	Date of payment.

To be retained by the Lambardar.

APPENDIX C.

Vernacular.

FORM of application by villagers for a five-years lease, Mouzah

Pergunnah distributary , names of applicant

We the undersigned inhabitants of Mouzah , Pergunnah , hereby apply for water from the abovenamed distributary to be supplied from the 25th June to the 1st of April of each year for five years to the areas given below, and we jointly and severally agree to pay rates as fixed in the schedule below, and undertake to pay each year the full amount calculated on the area applied for at such rates, subject to the provisions of Rules 15, 31, and 35.

VILLAGE.	Areas.	Rate.	Amount.	Name.	Signature of cultivator.
	B. C. D.	Rs. A. P. 1 4 0 per beegha.	Rs. A. P.		

APPENDIX D.

Vernacular or

English and Vernacular.

Joint application of Villagers and a Contractor under section 82, Act V of 1876, for a five-years' lease.

Mouzah , Pergunnah

Distributary

Names of villagers

Name of Contractor

We the undersigned cultivators of Mouzah , Pergunnah , hereby apply for water from the abovenamed distributary to be supplied from the 25th June to the 1st of April of each year for five years to the areas named below, and we agree to pay rates as fixed in the schedule below, subject to the provisions of rules 15, 31, and 35.

I (contractor's name) agree to collect and pay to Government all sums payable on the application, and request under section 82 authority to collect these rates according to the certificate to be supplied me by the sub-divisional officer under section 35 of Act III of 1876, and I further agree to abide by all rules passed under the Canal Act.

VILLAGE.	Areas of fields.	Rate.	Amount.	Name.	Signature of Cultivator.

APPENDIX E.

Zilladar's Check Measurement Form.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
					Measurement according to Ameen.				Check measurement.						
Name of Pergunnah	Name of village	Name of cultivator and his father	Field survey number.	Name of ameen who measured.	Crop	Flow.	Lift.	Water-rate.	Crop	Flow.	Lift.	Water-rate.			Remarks
													Rs. A. P.	Rs. A. P.	

APPENDIX F.

Purcha or Slip Form.

Remarks regarding the individual to whom the purcha has been given.	Water-rate.	Crop.	Area and kind of irrigation.		Number of field.		Date of issue of purcha.
			Flow.	Lift.	Number in the survey map	Number of the khatiani	

Sheriff's Office, the 28th July 1880.

NOTICE is hereby given that the Fifth Criminal Sessions of the year 1880 of the High Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, will be holden at the Court House, in the Town of Calcutta, on Wednesday, the First day of September next, at 11 o'clock in the forenoon, and so on from day to day until the said Sessions be over. And it is hereby proclaimed that all persons who will prosecute any of the prisoners to be brought up for trial at the said Sessions be present then and there to prosecute.

R STEEL, *Sheriff.*

শরিফ আফিস, সন ১৮৮০ সাল ২৮ জুলাই।

সকলকে সমাচার দেওয়া যাইতেছে যে সুবে বাঙ্গালার ফোর্ট উইলিয়ম দুর্গের অধীন শহর কলিকাতার ও অন্যান্য স্থানের ফৌজদারী বিচার নিষ্পত্তি জন্য আগামী সন ১৮৮০ সালের ১ সেপ্টেম্বর বুধবার বেলা ১১ ঘটিকার সময় এবং যে পর্য্যন্ত সেশিয়ানের কার্য্য শেষ না হয় প্রতিদিন উক্ত সময়ে কলিকাতার হাই কোর্টের আপন আদালত ঘরে সন ১৮৮০ সালের পঞ্চম ক্রিমিনেল সেশিয়ান বসিবেক এবং এতদ্দ্বারা প্রচার করা যাইতেছে যে, যে সকল ব্যক্তি কোন কয়েদির বিরুদ্ধে ফৌজদারী মিছিল করিবেক তাহারা উক্ত স্থানে উক্ত সময়ে হাজির থাকিয়া মোকদ্দমা করে ইতি।

আর, ষ্টীল শরিফ।

SMALL CAUSE COURT NOTICES.

UNDER section 14, Act XI of 1865, notice is hereby given that, subject to the orders of Government, the Judge of the Courts of Small Causes of Dacca and Munshigunge will, in the month of August 1880, sit at Munshigunge from the 1st to the 7th and at Dacca the remaining days of the month.

NUFFUR CHUNDER BHATTA, *Judge, Small Cause Court.*

MUNSHIGUNGE SMALL CAUSE COURT, *the 30th July* 1880.

UNDER section 14, Act XI of 1865, it is hereby notified that the Judge of the Courts of Small Causes of Hooghly, Serampore, and Howrah will, subject to the orders of the Government, hold *extraordinary sittings* in the Howrah Court of Small Causes on the dates mentioned below :—

Wednesday, the 11th August 1880. | Thursday, the 12th August 1880.

SREE NATH ROY, *Judge.*

COURT OF SMALL CAUSES, HOWRAH, *the 26th July* 1880.

TREASURY NOTICES.

ASSISTANT COLLECTOR MR. R. S. GREENSHIELD has been placed in charge of the Patna Treasury, and is authorized to draw bills from other treasuries.

J. W. EDGAR, *Offg. Commissioner.*

PATNA COMMISSIONER'S OFFICE, BANKIPORE, *the 30th July* 1880.

DEPUTY COLLECTOR MOULVI FAIZUDDIN HOSHEN has been placed in charge of the Mymensing Treasury, and authorized to draw bills on other treasuries.

JOHN BEAMES, *Offg. Commissioner.*

BABOO SYAMA CHARAN MITTRA, Deputy Collector, has been placed in charge of the Noakholly Treasury, *vice* Baboo Prasanna Kumar Datta, and authorized to draw bills on other treasuries.

E. E. LOWIS, *Commissioner.*

COMMISSIONER'S OFFICE, CHITTAGONG, *the 27th July* 1880.

BABOO BHOOBUNESHUR SINGH, Deputy Collector, has been placed in charge of the Durbhunga Treasury, and is authorized to draw bills on other treasuries.

J. W. EDGAR, *Offg. Commissioner.*

PATNA COMMISSIONER'S OFFICE, BANKIPORE, *the 10th July* 1880.

UNCOVENANTED DEPUTY COLLECTOR BABOO JUGGUTDULLABH BYSACK has been placed in charge of the Jessore Treasury, and authorized to draw bills on other treasuries.

CALCUTTA, *the 14th July* 1880. J. MONRO, *Offg. Commissioner.*

EDUCATIONAL NOTICES.

Orders by the Vice-Chancellor and Syndicate of the Calcutta University.

THE undermentioned students have passed the Examinations in Engineering :—

B. C. E.

SECOND DIVISION.

In Order of Merit.

Bandyopadhyay, Upendranath...	...	Presidency College, Civil Engineering Department.
Sen, Bamacharan ...	...	Ditto ditto.
Basu, Surendrakumar ...	...	Government Engineering College, Howrah.

L. C. E.

SECOND DIVISION.

In Order of Merit.

Datta, Abhayacharan ...	...	Presidency College, Civil Engineering Department.
Bandyopadhyay, Atulchandra ...	...	Ditto ditto.
Ray, Abinaschandra ...	...	Ditto ditto.
Bandyopadhyay, Nagendranath	...	Ditto ditto.
Chattopadhyaya, Bhabadeb ...	...	Ditto ditto.
Guha, Radharaman ...	...	Ditto ditto.
De, Jnanendranath ...	...	Ditto ditto.
Chattopadhyay, Asutosh ...	...	Ditto ditto.
Mukhopadhyay, Bamacharan ...	...	Government Engineering College, Howrah.
Chattopadhyay, Gopalchandra ...	...	Presidency College, Civil Engineering Department.

CHARLES H. TAWNEY, *Registrar.*

SENATE HOUSE, *the 2nd August* 1880.

THE University Examinations in Arts of 1880-81 will be held on the undermentioned dates :—

Entrance Examination and First Examination in Arts on Monday, the 29th November, and following days.

B. A. Examination on Monday, the 3rd January, and following days.

Applications from candidates for admission to the Entrance and First Arts Examinations must be lodged with the Registrar before the 29th October.

Applications from candidates for admission to the B. A. Examination must be lodged with the Registrar before the 3rd December.

All candidates from the same Institution must appear at one and the same place of examination.

SENATE HOUSE, *the 19th July* 1880. CHARLES H. TAWNEY, *Registrar.*

UNDER Rule 8 of the Junior Scholarship Rules of the 5th October 1872, it is hereby notified that the 18 (eighteen) junior scholarships allotted to the Patna Division for the year 1880-81 have been thus distributed :—

I. The six second grade scholarships to be taken up by the six best scholars irrespective of the districts they come from.

II. The twelve third grade scholarships have been allotted to the several districts as follows :—

Patna	...	2
Gya	...	2
Shahabad	...	2
Mozufferpore	...	2
Sarun	...	2
Durbhunga	...	1
Chumparun	...	1
Total	...	12

DHANESH CHUNDER ROY, *Persl. Asst. to Commr., for Commr.*

PATNA COMMR.'S OFFICE, BANKIPORE, *the 17th July* 1880.

NOTIFICATIONS OF THE BOARD OF REVENUE.

No. 885B.

NOTICE is hereby given that the Ninth Sale of Opium, the provision of 1877-78 and 1878-79, will be held at the Government Opium Sale-room, No. 2, Bankshall-street, on Thursday, the 2nd September 1880, at 11 A.M., and will comprise 4,700 chests, viz.—

	Chests.
Behar Opium	2,350
Benares ,, ...	2,350
Total ...	4,700

2. The general conditions of the Sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 2nd December 1879, and published in the *Government* and *Exchange Gazettes*, or on personal application at the office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 7th and 17th September 1880 respectively, that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other public securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room will be received after 3-30 P.M. of Tuesday, the 7th September 1880, and no Bank of Bengal Receipts in full payment of lots will be accepted after 3-30 P.M. of Friday, the 17th September 1880.

4. In addition to the quantity above advertized for sale, the following quantities, more or less, of Behar and Benares Opium will be brought to sale in the present year about the dates specified below. The Board of Revenue, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so.

DATES.	Behar, about chests.	Benares, about chests.	Total, about chests.
On or about Monday, 4th October 1880 ...	2 350	2.350	4,700
Ditto Thursday, 4th November ,, ...	2,350	2,350	4,700
Ditto Wednesday, 1st December ,, ...	2,350	2,350	4,700
Total ...	7,050	7,050	14,100

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 27th July* 1880.

No. 859B.

IT is hereby notified that out of the 3,000 chests of Benares opium of 1878-79 of 75° consistence, referred to in Clause 18 of the Board's general notification No. 1581B, dated 2nd December 1879, 271 chests will be sold at the sale on the 4th October next, together with 2,079 chests of Benares opium of 1877-78.

The remaining quantity of the 3 000 chests of Benares opium at 75° of 1878-79 will be sold as follows as a part of the fixed monthly number of 2,350 Benares chests:—

4th November 1880	500 chests.
1st December ,, ...	500 ,,
January 1881	500 ,,
February ,, ...	500 ,,
March ,, ...	500 ,,
April ,, ...	229 ,,

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 20th July* 1880.

No. 911B.

SEALED tenders will be received at this office up to noon of Thursday, the 19th August 1880, for removing all the chests of Abkaree and Provision Opium which may be brought down to the Presidency from the Patna and Ghazipore Opium Factories by railway, during the period of one year from the 1st September 1880, from the East Indian Railway Company's stations at Howrah and Armenian Ghat (as may be necessary) to the Government godowns situated within the Custom House premises, and also to the new Opium Godowns at Coilah Ghât, and there stacking them as the Intendant in charge shall from time to time direct.

2. The tenders should state the rate per 100 chests; all charges to be incurred to be included. Security to the amount of one thousand rupees must be deposited by the person whose tender may be accepted.

3. The Board of Revenue does not bind itself to accept the lowest or any tender.

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 2nd August* 1880.

The Calcutta Gazette.

WEDNESDAY, AUGUST 4, 1880.

PART IA.

Orders and Notifications by the Government of India, &c.

[*Reprinted from the Gazette of India.*]

The following orders, issued by the Government of India in the Home, Revenue, and Agricultural Department, are republished for general information :—

NOTIFICATIONS.—PUBLIC.

Simla, the 23rd July 1880.

No. 1168.—The Governor-General in Council is pleased, under section 27 of the Indian Arms Act, 1878, to modify as follows the exemptions made in Notification No. 518, dated 6th March 1879 :—

(*a*) Clause (3) of the exemptions made by the aforesaid Notification is cancelled, so far as regards the Punjab;

(*b*) Clause (8) of the same exemptions shall, so far as regards the Punjab, run as follows :—

"(8) All commissioned officers of the Native Army, pensioned or on active service; pensioned officers of the Civil Department, who when actively employed were exempt; and all non-commissioned officers and men of the Native Army under the circumstances provided for, and subject to the conditions prescribed in section 12, paragraphs 71, 72, 73, 74, and 77, of the Bengal Army Regulations."

(*c*) Clause (11) of the same exemptions is cancelled, so far as regards the Punjab.

JUDICIAL.

The 22nd July 1880.

No. 761.—The Hon'ble A. Wilson, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained privilege leave from the 16th November next to the 8th January 1881, both days inclusive.

The following order, issued by the Government of India in the Military Department, is republished for general information :—

Simla, the 23rd July 1880.

PROMOTIONS.

No. 420.—The following promotion is made, subject to Her Majesty's approval :—

STAFF CORPS.

To be Captain.

Lieutenant James Frank Rivett-Carnac,—22nd July 1880.

HORACE A COCKERELL,
Secy. to the Govt. of Bengal.

The Calcutta Gazette.

WEDNESDAY, AUGUST 4, 1880.

PART II.

Advertisements.

[N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

LAND SALE NOTICES.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Bhagulpore will be put up to sale at the Bhagulpore Collectorate on Tuesday, the 7th September 1880, corresponding with the 18th Bhaudon 1287, Fuslee.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidder above the upset price. The purchaser of these estates will be considered as the proprietors of the estate, and the entire proprietary right of Government in such estates will be transferred to him subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and the rights conferred by the settlement proceedings and the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estate.	Number in the district rent roll.	Name of estate and pergunnah.	Approximate area in acres.			Government revenue assessed.			Upset price.		
			A.	R.	P.	Rs.	A.	P.	Rs.	A.	P.
	2566	Arsai Amanut Sircar, thannah Khanpore, pergunnah Colgong, situated in mouzah Khanpoor.	93	0	27	93	1	0	930	0	0
.....		Ditto in mouzah Mukrundpoor	36	1	9	66	6	0	664	0	0
.....		Ditto in mouzah Baskolah	25	0	17	25	3	0	250	0	0
.....		Ditto in mouzah Dabipore	18	2	37	18	7	0	185	0	0
.....		Ditto in mouzah Khurbunnah	2	2	22	1	6	0	13	0	0
	2601	Jagir Joomun Soobedar, thannah Shazadabad, pergunnah Bhagulpore, in mouzah Bascolpore, Ekchari.	83	3	31	57	14	0	580	0	0
		Ditto in mouzah Bhoolaur Ekchari	35	3	29	55	13	0	560	0	0
	2604	Jagir Hunsraj Lusker and Mokim Lusker, thannah Khanpoor, pergunnah Colgong.	26	1	14	24	[illegible]	0	245	0	0
	4215	Amanut Sircar in mouzah Chuk Shah and Chuk Mohioddinpoor, pergunnah Chyes.	6	1	34	3	8	0	20	0	0

Bhagulpore Collector's Office, the 7th June 1880.

H. J. NEWBERY, Collector.

NOTICE is hereby given that the undermentioned plot of land commonly known as the old military encamping ground at Silligoree, in the district of Julpigoree, will be put up to sale at the Deputy Commissioner's cutcherry at Julpigoree at noon, on Monday, the 16th of August 1880.

This land will be sold subject to the following conditions:—

1. If the amount of purchase-money does not exceed Rs. 100, the whole amount is to be paid at once.

2. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid is to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the day of sale reckoning the day of sale as one, or if such fifteenth day be a close holiday, then by noon of the first succeeding office day, the sale will be cancelled, the sum deposited being forfeited to Government, and the land will be again put up to sale at the risk of the defaulting purchaser after issue of advertisement as in the case of the original sale.

3. The land will be sold revenue-free to the highest bidder above the upset price.

Lot number.	Mouzah and pergunnah.	Approximate area in acres and beeghas.	Upset price.	BOUNDARIES.
		A. R. P. B. C. C.	Rs. A. P.	
1	Pergunnah Bykuntpore, taluk or mouza Dabgram.	7 3 32 24 0 14	200 0 0	North by Chandoo Goal's jote. South by Alimuddin Prodhan's jote. East by the old road to Fanshidewa and Alimuddin Prodhan's jote. West by Alimuddin Rowadali Prodhan's and Chandoo Goal's jotes.

Julpigoree, the 7th July 1880. L. R. FORBES, Dy. Commr., Julpigoree.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estate situate in the district of Gya, will be put up to sale at the Gya Collectorate on the 26th August 1880, corresponding with 12th Bhado 1287, Thursday.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessments prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			A. R. P.	Rs. A. P.	Rs. A. P.	
151	4343	Hurdea, pergunnah Urwal	2 3 9	5 8 0	11 0 0	

RAIN ANUGRAH NARAYAN SINGH, Deputy Collector in charge, for Collector on tour.

Gya Collectorate, the 22nd July 1880.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Noakholly will be put up to sale at the Noakholly Collectorate on 28th September 1880, Tuesday, corresponding with 13th Assin 1287, B.S. The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidder above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceeds Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estates to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price at twice the revenue.
			B. C. CH. A. R. P.	Rs. A. P.	Rs. A. P.
1	1561	4a. 18g. 2c. 10kt. share of Government in char Haqdi, pergunnah Dandra	234 9 9 = 77 2 2	203 6 3	406 12 6
2	1562	4a. 18g. 2c. 10kt. share of Government in char Hoosoori, pergunnah Dandra	193 14 1 = 46 0 30	163 6 5	326 12 10
3	1563	4a. 18g. 2c. 10kt. share of Government in char Madhuni, pergunnah Dandra	203 8 3 = 67 0 38	134 3 7	268 7 2
4	1564	4a. 18g. 2c. 10kt. share of Government in char Badarpoor, pergunnah Dandra	193 11 8 = 63 3 36	124 13 6	249 11 0

E. V. WESTMACOTT, Officiating Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estate situate in the district of Burdwan will be put up to sale at Burdwan Collectorate on Tuesday, the 13th Assin 1287 (B S.) corresponding with 28th September 1880.

1*st*.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
			Acres. Poles.	Rs. A. P.	Rs. A. P.
77	5966	Bunborakhan, Havilee	3 3	2 2 0	22 0 0

Burdwan Collectorate, the 30th June 1880. F. WYER, Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estates situated in the district of Furreedpore will be put up to sale at Furreedpore Collectorate on the 27th September 1880, corresponding with 12th Asheen 1287, B.S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest biddors above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estates to be again put up to sale at the risk of the defaulting purchasers after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number in the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			A. R. P.	Rs. A. P.	Rs. A. P.	
342	3772	Kismut Kha Marpara pergunnah Zangeerabad.	1 1 36	3 0 0	6 0 0	The sale will take effect from 1st April 1879.
343	3773	Ditto	0 1 12	1 0 0	2 0 0	Ditto.

Furreedpore Collectorate, the 24th June 1880. J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Patna will be put up to public and unreserved sale at the Collector's office of that district on the 31st day of August 1880 (11th Bhado 1287 F. S.), for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 27th day of June 1880.

Number of Towji.	Name of mehal and pergunnah.	Sudder jumma.	Names of proprietors.	REMARKS.
		Rs. A. P.		
72	Deegha Rusarg, pergunnah Phulwaree.	924 12 11	Rannoo Singh, Madho Singh, and others.	Out of sudder jumma Rs. 924-12-11, Rs. 722-8-1 are deducted on account of the shares of Harcchar Pershad, Show Pershad and others, with whom separate accounts were opened under section 10, Act XI of 1859. The sudder jumma advertised for sale is Rs. 202-4-10, on account of the shares of Rannoo Singh, Madho Sing, Bishesher Singh, Rangit Singh, Ram Saran Singh, Goorparshad Sahu Mahadeo Singh, Humel Singh, Kanhai Singh, Ram Saran Singh, Ram Lal Bhagat, Bhupnarain Bhagat, Baboo Gujadhar Persad Narain Singh, Show Dayal Singh, Gowan Singh (*Ast-bitwafa-darun*-of share of Jenki Ram) Goodri Raoot, Bhoosi Raoot, Ajodhaya Raoot, Heera Lal Raoot, himself and guardian of Doorga Charan Raoot, non-applicants, which will be sold for the arrears of Government revenue.
329	Nurendarpur Kharonma, pergunnah Azimabad.	1,185 0 7	Phagoo Singh and others ...	Out of sudder jumma Rs. 1,185-6-7, Rs. 1,097-8-4 is deducted in respect of mouzah Mosullahpur, Sadippore Jogi, Sakutpore, Lodi, Heeranandpur, Nurendarpur Kharonma, Jamardanpore, Sazratpore, Akhoria, Himmotpore Deora, and Nisf (8 annas) Kallyanpore, on account of the share of Banee Persad Sahoo *alias* Madho Lal Sahoo and others, applicants, with whom separate accounts were opened under section 10, Act XI of 1859. The sudder jumma advertised for sale is Rs. 87-13-3 in respect of 8 annas of Kalyanpore appertaining to the lot of the aforesaid Nurendarpore, Kharonma, on account of the share of Phagoo Singh, non-applicants, which will be sold for the arrears of Government revenue only.
725	Erazi Jahangirpore Mogarpal, pergunnah Shahpore Manair.	16,231 1 11	Rasbehari Lal and others ...	Out of sudder jumma Rs. 16,231-1-11, Rs. 13,803-3-3 is deducted on account of the shares of Rasiuddin Hosain and others, with whom separate accounts were opened under section 10, Act XI of 1859, and Syed Ulfat Hossain, non-appleant. The sudder jumma advertised for sale is Rs. 1,427-14-8, on account of the share of Rasbehari Lal and Gouri Sankar, applicants, with whom separate accounts were opened under section 10, Act XI of 1859, which will be sold for the arrears of Government revenue only.
725	Erazi Jahangirpore Mogarpal, pergunnah Shahpore Manair.	16,231 1 11	Rasbehari Lal and others ...	Out of sudder jumma Rs. 16,231-1-11, Rs. 14,830-6-3 is deducted on account of the shares of Razuddin Hossain and others, with whom separate accounts were opened under section 10, Act XI of 1859, and Syed Ulfat Hossain, non-applicant. The sudder jumma advertised for sale is Rs. 395-1-8, on account of the shares of Nund Kumar Lal and Ram Kumar Lal, applicants, with whom separate accounts were opened under section 10, Act XI of 1859, which will be sold for the arrears of Government revenue.

Patna Collector's Office, the 19th July 1880. C. QUINN, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Shahabad will be put up to public and unreserved sale at the Collector's office of that district on the 25th day of August 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 7th day of June 1880 :—

No. 694.—Mehal Indur Putty Girdhari Sinha, pergunnah Chowsa; recorded proprietors Isri Rai and Co.; sudder jumma, Rs. 61¼. The estate is a temporarily settled one, and will be sold for arrears of Government revenue amounting to Rs. 8-5-3.

No. 823 —Khorampore, pergunnah Chowsa; recorded proprietors Nak Chedi Roi and others; sudder jumma, Rs. 557. The estate is a temporarily settled one, and will be sold for arrears of Government revenue amounting to Rs. 84-11.

No. 1054.—Amaon, pergunnah Chainpore; recorded proprietors Makhan Lall and Co.; sudder jumma, Rs. 11,337-6-6½. The estate is a permanently settled one. Excepting the shares of proprietors as named below, with whom separate accounts have been opened under section 10, Act XI of 1859, and who pay their revenue separately, the share of Joogmandil Dass, an applicant under the above-named Act, and the shares of other proprietors, non-applicants as specified below, will be sold for arrears of Government revenue :—

Name of proprietor.	Share.	Sudder jumma.					Arrears due.		
		Rs.	A.	P.	K.	M.	Rs.	A.	P.
Joogmandil Dass, an applicant under section 10 of Act XI of 1859	Three annas share of entire mohal	1,656	3	9	13	12½	188	3	9½
Other proprietors, non-applicants	Not separate	3,990	5	3	9	7½	52	13	8½

Names of mehals.	Share.			Sudder jumma.				
	As.	P.	K.	Rs.	A.	P.	K.	M.
Amaon	5	0	0	2,125	11	11	0	0
Amaon proper	2	6	0	126	0	1	0	0
Dasonti	3	0	0					
Kharsanta	3	0	0	44	0	0	0	0
Kodharia	3	0	0	46	6	3	0	0
Koohari	3	0	0	50	0	0	0	0
Jannorni	3	0	0	31	6	5	0	0
Sikanderpore	3	0	0					
Maudonra	3	0	0	95	3	2	8	15
Mehian	3	0	0					
Govind	3	0	0					
Rampore	3	0	0	43	14	9	15	0
Semaria	3	0	0					
Serai Dharhand	3	0	0	24	0	0	0	0
Gangapore	3	0	0	8	1	7	2	10
Sabi Pahi	2	6	0	21	13	4	12	10
Soorhya	4	0	0	68	12	9	10	0
Bararhi	4	0	0	154	2	1	10	0
Silri	3	9	0	89	0	0	0	18¾
Serai Dharhand	1	0	0	8	0	0	0	0
Amaon	2	0	0	1,417	2	8	10	0
Pakrihar	7	0	10	20	2	9	0	0
Amoon	2	0	0	1,417	2	10	0	0

No. 1391.—Mehal Bupur, pergunnah Chainpore, Mossamut Radha Koonar and Co.; sudder jumma Rs. 14,486-15-9½. The estate is a permanently settled one, with the exception of 400 beighas connected with mouzah Asaga, bearing a sudder jumma of Rs. 408-8-6-8, and 16-annas share of mouzah Mankota, bearing a sudder jumma of Rs. 306-2-1-11, the accounts whereof have been separated under section 11, Act XI of 1859, and 4-annas share of mouzah Babocarah, bearing sudder jumma of Rs. 168-4-3½, the revenue of which is taken separately under section 70, Act VII of 1876. The shares of other proprietors, bearing a sudder jumma of Rs. 13,604-0-10-1, will be sold for arrears of Government revenue amounting to Rs. 57-3-11¼.

No. 2261.—Pachkoria *alias* Rajpore, pergunnah Sasseram; recorded proprietors Roi Mohan Lall and Rai Shyam Lall; sudder jumma, Rs. 640-12-10. The estate is a permanently settled one, and will be sold for arrears of Government revenue amounting to Rs. 261-3-10.

No. 2383.—Jaipore "Digar," pergunnah Sasseram; recorded proprietors Bisseshar Sinha and Co.; sudder jumma, Rs. 1,421-5-4. The estate is a permanently settled one, and will be put up to auction for arrears of Government revenue amounting to Rs. 1-3-5.

No. 2548.—Mehal Kaothe Khas and Admapore, pergunnah Sasseram; sudder jumma, Rs. 1,278-2-4½. The estate is a permanently settled one. With the exception of the shares of proprietors being applicants under section 70, Act VII of 1876, and other proprietors being non-applicants, the share of Dowarka Nath, applicant, for separation of share, being 4-annas in mouzah Kaithi Khas and Admapore attached to Kaithi, bearing a sudder jumma of Rs. 160, and will be sold for arrears of Government revenue amounting to Rs. 55-5-1¾.

N.B.—The amount due from Dowarka Nath according to the vasilbakis, Rs. 111-3-6.

No. 3525.—Mehal Kaemnagar Mateara, pergunnah Arrah; Sheik Jaqiuddin and Co. recorded proprietors; sudder jumma, Rs 513-7-10. The estate is a permanently settled one. Excepting the shares of other proprietors, the shares of proprietors as specified below, who have separated their accounts under section 10, Act XI of 1859, will be sold for arrears of revenue noted against each :—

Shares.	Sudder jumma.			Arrears due according to vasilbaki.		
	Rs.	A.	P.	Rs.	A.	P.
5 Saham, 11 Kanwa	96	8	8⅓	4	12	6

No. 4106.—Mehal Jagdeorampore *alias* Dighi Doomaria, pergunnah Nanore; recorded proprietors Byjnath Sinha and Co.; sudder jumma, Rs. 890. The estate is a permanently settled one, and will be sold for arrears of Government revenue amounting to Rs. 265-2-4.

No. 4112.—Mehal Lethan Pipra Chanda, pergunnah Peero; recorded proprietors Mossamut Ahibaran Kooer, Mossamut Jalwand Kooer and Co.; sudder jumma, Rs. 2,520-4-5. The estate is a permanently settled one. Excepting the shares of proprietors with whom separate accounts have been opened, being 1 anna 10 pies 6 karant 18 masant, bearing a sudder jumma, Rs. 293-5-3½, the shares of other proprietors as specified below will be sold for arrears of Government revenue amounting to Rs. 328-2-4 :—

Share.					Sudder jumma.		
As.	P.	K.	M.	D.	Rs.	A.	P.
14	1	13	1	10	2,226	15	1½

Shahabad Collectorate, the 10th July 1880.

P. NOLAN, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Maldah will be put up to public and unreserved sale at the Collector's office of that district on the 6th day of September 1880, corresponding with 22nd Bhadra 1287 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of June 1880.

Class.	Touji No.	Name of mehal and pergunnah.	Name of proprietor.	Sudder jumma.	Amount of arrears for which the estate will be sold.	Remarks.
				Rs. A. P.	Rs. A. P.	
First class	122	Jhinkra and others, pergunnah Hoojrapur.	Moulvie Saiyad Musa, Saiyada Bibee, Moulvie Saiyad Ahia, Bibee Khabira, mother of Moulvie Saiyad Abdool Futtah, Moulvie Saiyad Atar Rahaman, guardian on behalf of Saiyad Moulvie Abdool Salem, minor, and Saiyad Moulvie Atar Rahaman.	597 8 0	16 3 0	Will be sold for arrears of land revenue.
Ditto ...	162	Mahomedkunge, pergunge Hoojrapur.	Ditto ditto	756 13 0	76 14 0	
Ditto ...	227	Taraf Sreeramapur, pergunnah Chandlei.	Ditto ditto	1,140 0 0	81 5 0	

Maldah Collectorate, the 21st July 1880. R. PORCH, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Mozufferpore will be put up to public and unreserved sale at the Collector's office of that district on the 31st August 1880, corresponding with 11th Bhado 1287, Fusly, for arrears of Government revenue due on the 7th day of June 1880.

Serial number.	Towji number.	Names of estates.	Names of proprietors.	Government revenue of entire estate.	Government revenue of the estate to be sold.	Arrears of revenue due from the estate.
				Rs. A. P.	Rs. A. P.	Rs. A. P.
1	931	Bissahi, pergunnah Buhree	Raja Sewrajmundun Singh, &c. ...	508 0 1	508 0 1	0 1 9½
2	2330	Bithowlee, pergunnah Kissara ...	Syud Lootfulli Khan	1,201 12 10	1,128 8 0	25 12 11
3	5574	Bulra Krishu, pergunnah Kissara	Ramdoolary Koer	613 6 4	204 9 0	24 9 0
4	5574	Ditto, ditto ...	Ram Koer	613 6 4	9 15 0	0 2 0
5	5574	Ditto, ditto ...	Kishun Pershad	613 6 4	6 13 6	2 1 6
6	5574	Ditto, ditto ...	Gujraj Sahai	613 6 4	91 13 4	51 8 1
7	6867	Bassarhiputty, pergunnah Ruttee ...	Juswont Raj, &c.	956 2 1	656 2 1	5 3 0
8	11937	Deurch Behrampur, pergunnah Azeemabad.	Jugun Loll and others	1,763 0 0	1,763 0 0	446 7 4

Mozufferpore Collectorate, the 22nd July 1880. F. F. HANDLEY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Monghyr will be put up to public and unreserved sale at the Collector's office of that district, on the 5th day of August 1880, for arrears of revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 7th day of June 1880.

Touji No.	Name of estate.	Sudder jumma.	Names of proprietors.	Amount due to Government.	Remarks.
		Rs. A. P.		Rs. A. P.	
336	Bisthazari, pergunnah Bisthazari.	61,809 11 0	Khajeh Mahomed Gahar Alli Khan, Kisho Lal, Gunga Pershad, and others.	33 2 0	The Dakhli mouzah Kakan, &c., separated under Act XI of 1859, will be sold for arrears of revenue due to Government. The sudder jumma of the mehal is Rs. 96-3.
522	Basdeopore, pergunnah Ballia.	1,259 9 0	Raghunath Sahai	33 9 0	The entire estate will be sold for arrears of revenue due to Government.
799	Pathawan, pergunnah Mulki.	677 13 0	Shib Sahai Sing *alias* Nanku Singh, Mussamut Jhuma, Dai Kumri and others.	4 13 0	The five dams share of Madho Singh separated under Act XI of 1859, with a sudder jumma of Rs. 10-10, will be sold for arrears of revenue due to Government.
832	Khemkaranpur Nisf, pergunnah Mulki.	511 15 0	Moshesh Sing, Kamal Singh, and others.	48 15 0	This estate will be sold for arrears of revenue due to Government minus the 12th Government share of Mussamut Rattan Kunwar and others separated under Act XI of 1859.
1163	Shahbegpur, pergunnah Musjidpore.	2,997 3 0	Choudhri Inderjeet Singh and Harkhu Singh and others.	1,091 12 0	The following shares separated under Act XI of 1859 will be sold for arrears of revenue due to Government:—

Name of defaulter.	Sudder jumma.	Share.	Amount due from each share.
	Rs. A. P.		Rs. A. P.
1. Choudhri Indar Sing and others	2,744 3 0	Ijmali	839 14 0
2. Nundu Singh, for self and guardian of Nispat Singh and others ...	635 11 0	2 annas share	184 9 0
3. Bansi Sing and others	207 5 0	4 annas	67 5 0
			1,091 12 0

2310	Kolhana, pergunnah Anarthu.	1,762 2 0	Land Mortgage Bank of India, Calcutta, Jata Dhari Singh, &c.	22 0 0	This estate will be sold minus the 8 annas separated share under Act XI of 1859 belonging to Land Mortgage Bank of India, Calcutta.
2600	Irazi Chak Bulsar Sinth, pergunnah Mulki.	531 0 0	Hazari Lal and others	3 15 0	The entire estate will be sold for arrears of revenue due to Government. It is a temporarily-settled mehal.
3559	Barsinpore, pergunnah Bhusadi.	556 10 0	Hanuman Pershad Singh and Raghunandan Pershad Singh and others.	1 12 0	This estate will be sold for arrears of revenue due to Government minus the 4 annas share of Hanuman Pershad Sing separated under Act XI of 1859, and of which the sudder jumma is Rs. 139-8.
4515	Taluqa Jawahirpur, pergunnah Sekahrabadi.	764 10 0	Kullu Singh and others	2 5 0	This estate will be sold for arrears of revenue due to Government minus the three separated shares under Act XI of 1859 of which the sudder jumma is Rs. 446-1.

Monghyr Collectorate, the 7th July 1880. W. H. D'OYLY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Durbhunga will be put up to public and unreserved sale at the Collector's office of that district on the 24th day of August 1880, corresponding with 8th Bhado of 1287 F., on Tuesday, at 12 o'clock, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 7th day of June 1880.

Serial No.	Towji number.	Name of mehal and pergunnah.	Names of Proprietors.	Sudder jumma of the whole mehal.	Sudder jumma of the share to be sold.	Arrears for which the estate is to be sold.
				Rs. A P	Rs. A. P.	Rs. A. P.
1	270	Bhughbuttypore, pergunnah Bhurwareh.	Ramji Lall, eight-anna share	1,136 8 0	568 4 8	111 15 8
2	1611	Talook Kurhara, pergunnah Khund.	Ramgoolam Sahu, Raghubur Dayal Sahu, Teerbeni Lall Sahu, and Lallji Sahu, eight-anna share.	5,510 9 11	2,755 4 11	129 6 9
3	2938	Bishenpore, Akha, and Lakmipore, pergunnah Saresa.	Jagdhur Koer, Nunkoo Rai, Ram Narain Roy, Mossumat Kailasbutty Koer, Baboo Kaly Persad, Baboo Nursing Narain Singh, Baboo Raghubuns Narain Singh, Kishen Deo Narain Singh, Mossumat Maheshar Koer, Mossumat Phool Koer, mother and guardian of Baboo Ram Deo Narain Singh, Mahamed Hussain, Mahamed Amir Hussain, Hirday Narain Singh, Baboo Harihar Pershad Narain Singh, Baboo Ram Pershad Narain Singh, Baboo Luchmi Narain Singh, Baboo Har Deo Narain, Tilluck Rai, Durgpaul Rai, Lallgi Rai, Phool Kosar Rai, Jugroop Rai, and Sinehy Rai.	3,240 0 3	2,010 13 3	9 10 3
4	3105	Talooko Mohtbi, pergunnah Saraisa.	Dookharun Singh, Jhamun Singh, Hurshunker Narain Singh, Mossumat Khoob Surat Koer, mother and guardian of Jadoo Nundun Pershad and Rachoo Nundan Pershad minors, Ram Khelawan Singh, Ram Narain Singh, Bhugwat Pershad Singh *alias* Nanah Singh, Ramji Singh *alias* Choti Singh, Chhathoo Singh, Joos Singh, Anoogreh Singh, Shyam Singh, 2nd Joos Singh, Peary Singh, Kishun Sing, himself and guardian of Jamna Pershad Singh, Asman Singh, *alias* Kullar Singh, Shew Singh, himself and guardian of Jamoona Pershad, Gunga Pershad Singh, Shew Singh, guardian of Beni Singh, Bhoop Narain Singh, Mukhun Singh, Noonoo Singh, Girwal Singh, Rit Lall Singh, Ram Shanker Singh, Nursing Narain Singh, Foujdar Singh, Chhuthoo Singh, son of Odun Singh, Soobh Narain Singh, Maharaja Komar Baboo Gooneshwar Singh, Boxaroo Singh, Bhichhook Singh, Rung Lall Singh, and Luchoomun Singh, &c.	1,445 14 4	1,445 14 4	43 12 2
5	3552	Hardia Bulha, pergunnah Tarson.	Umrao Singh, Gobindjee Nath Hux Singh Chowdhari, Jay Karn Singh, Raghoober Singh, Shew Hux Singh, Raja Singh, Raghoober Dut, Nuckched Singh, Kunhaya Singh, Makhum Singh, Bishu Nath Singh, Raja Silwant Singh, Mussumat Punchum Koer, Ganesh Singh, Bhawani Singh, Bahadoor Singh, Bhooj Raj Singh, Sinbun Singh, Doomun Singh, Maheshwar Singh, Bhan Nath Singh, Shyam Lall Singh, Raj Komar Singh, Damoo Singh, Bharos Singh, Bunsi Singh, Rachyia Singh, Panchum Singh, Radhey Singh, Nabab Singh, Shunker Dut, Zalim Singh, Ram Anoogreh Singh, Odit Narain Singh, Ram Lall Singh, Ram Narain Singh, Amrit Lall Asman Chowdhury, Satrohan Pershad Singh, son of Baboo Ajodhya Pershad Singh.	1,801 10 2	1,801 10 2	24 12 9
6	3568	Berahi, pergunnah Bhala ...	Mossumat Bhola Butty Koer and Shew Nundun Koer.	1,184 10 3	1,184 10 3	236 3 3

Durbhunga Collectorate, the 21st July 1880. F. H. BARROW, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Dinagepore will be put up to public and unreserved sale at the Collector's office of that district, on the 21st day of August 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force are directed to be realized in the same manner as arrears of revenue, due on the 28th day of June 1880.

Number of towji.	Name of mehal and pergunnah.	Names of proprietors.	Government rent.	Amount of arrear for which the mehal is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
242	Pergunnah Deora, mouzah Bhubari and others.	Dina Mayi Devi, Chandra Mohan Roy, guardian of Janaki Sundari Devi, minor.	5,053 14 6½	327 8 3½	The entire mehal is to be sold.

Dinagepore Collectorate, the 17th July 1880. E. G. GLAZIER, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Moorshedabad will be put up to public and unreserved sale at the Collector's office of that district on the 13th September 1880, corresponding with 29th Bhadra 1287 for arrears of revenue due on the 28th June 1880.

Serial number.	Class.	Number of touji.	Name of mehal and pergunnah.	Name of Proprietor.	Sudder jumma.	REMARKS.
					Rs. A. P.	
1	1st class	0	Kismut pergunnah Kashipur, pergunnah Kashipur.	Shyama Charan Batta, Radhaballabh Roy, Bhagabati Debya, Manager of Shatish Charan Bandapadhya, Nitta Kali Debya, Gopi Soondari Dasya, Protap Chandra Dass, Radha Charan Sen, Prosanna Chandra Roy, Joy Krishna Adhikari, Khetra Nath Bandopadhya, Jamoonadehi herself and guardian of Shyam Lall Roy, minor.	8,074 8 0	Excluding 12 annas 19 gandas and 6 kag share of the mehal for which separate accounts have been opened in the names of Shyama Charan Bhatta and others, the remaining 3 annas and 10 kag, bearing sudder jumma of Rs. 1,529-14-1, in the name of Radhaballabh Roy, will be only sold.
2	Ditto	65	Taraf Khagjana Koomirdaha, pergunnah Shamash Khani.	Ram Dass Sen, Ram Jeeban Bhattacharje and Mathoora Nath Chattapadhya, executors of estate of Poolin Behari Sen, Mati Lall Chattapadya, Shyama Soondari Debya, Tenkari Debya, Pria Nath Chattapadhya, and Biraj Mohini Debya.	1,203 4 5	Of this mehal, excluding 12 annas share in the name of Ram Dass Sen and others, the remaining 4 annas, bearing sudder jumma of Rs. 300-13-9, for which separate account has been opened in the name of Shyama Shoondari Debya, will be only sold.
3	Ditto	430	Kismut pergunnah Shamash Khani, pergunnah Shamash Khani.	Gooroo Prosad Roy, Ganesh Lall Roy, Rajaram Roy, Nafar Dass Roy, Koonja Behari Chowdhuri, Haradhan Chattapadhya, Koomed Kamini Debya herself and manager for her minor sons Gopiraman, Bhishikesh and Shoorosh Chandra Chattapadhya, Indra Chandra Chattapadhya, Pran Krishna Bandapadhya, Pran Kali Chattapadhya, Radha Pyari Debya, Paran Bibi herself and manager for Abdul Hakim and Hamajan Ali, minors, Jodhan Mandle and Shaikh Mabarak Ali.	1,860 11 4	Of this mehal, excluding 5 annas 4 gandas and 3 kara share, for which separate accounts have been opened in the names of Nafar Dass Roy, Koonja Behari Chowdhury, and Indra Chandra Chattapadhya, the remaining 10 annas 15 gandas and 1 kara, bearing sudder jumma of Rs. 1,250-5-9, in the name of Ganesh Lall Roy, will be only sold.
4	Ditto	444	Kismut Mouzah Syad Kookoolia, pergunnah Fatesing.	Mir Ata Hossain, Amor Ajij, Amrit Jahera Bibi, Syad Fazlal Karim, Mahamad Syad Hossain, Syad Fazlal Azim.	1,014 13 8	Entire mehal will be sold.
5	Ditto	479	Kismut Taraf Sharsha, pergunnah Barbak Singh.	Chowdhuri Nyamatulla	945 9 6	Ditto ditto.

Moorshedabad Collectorate, the 29th July 1880. H. MOSLEY, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Backergunge will be put up to public and unreserved sale at the Collector's office of that district on Saturday, the 25th September 1880, corresponding with 10th Assin 1287, B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realised in the same manner as arrears of revenue due on the 28th June 1880.

Class.	Number on touji.	Name of mehals.	Name of proprietors.	Government revenue.	Arrears due.	REMARKS.
					Rs. A. P.	
1st class	1983	Pergunnah Jahapur ...	Ismali share 12as. 1grd. 2kr. 2kts. 9gds. 6ch.; proprietors Dwarika Nath Datta and others.	Total jumma Rs. A. P. 953 11 10 Deduct jumma of 3as. 18gds. 1kr. 10gds 10ch. share for which a separate account has been opened, 209 14 6	4 3 2½	This Ismali, 12as. 1grd. 2kr. 2kts. 9gds. 6ch share, will be sold.
Ditto ...	3482	Pergunnah Shaista Nagar Rudra Narayan Das Taluq	Kali Prasad Das Chowdhuri and others.	844 13 4 603 3 2½	37 0 1½	The entire mehal will be sold.
Ditto ...	3846	Pergunnah Silimabad, share 12½gds.	Ismali share 9gds. 60tils; proprietors Pratap Chandra Roy Chowdhuri and others.	Total jumma 3,082 3 5 Deduct jumma of 3gds. 20 tils share for which a separate account has been opened, 920 3 10½	70 10 10	This Ismali, 9gds. 60 til share, will be sold.
				2,761 10 6½ 4,914 0 0	1,314 0 0	
Ditto ...	4546	Pergunnah Kasimpur Shehelapati Char Padda, *alias* Ramjanpur.	Mir Mawazzam Hossen Chowdhuri and others.			The proprietary right of the settlement-holders in this mehal will be sold.
Ditto ...	4879	Pergunnah Bozengomedpur, Taluq Bancha Ram Basu, share 8as.	Jamiluunessa Khatun and others.	1,550 3 3	23 1 0	The entire mehal will be sold.
Ditto ...	1914	Tapp-h Habeli Selimabad, share ¼ anna.	Share 11gds. 3krs. 2kts. 5 tils under separate account; proprietors Chandra Kanta Mukhopadhya and others.	1,959 3 11 Deduct the jumma of the other ismali share under separate account amounting to 1,887 4 6	Total jumma up to 31st March 1880, 14 1 3 Ditto ditto June 1880, 8 3 6	This 11gds. 3krs. 2kts. 5 til share was sold on the 26th June 1880, and the purchaser, after paying the earnest money, did not pay the remainder, therefore the mehal will be again sold.
				71 15 5	22 10 2	
Ditto ...	1997	Pergunnah Khanjahadurnagar, Taluq Fateh Mahomed.	Mahamed Rashed *alias* Kalumeah and others.	738 3 9	126 13 0½	The entire mehal will be sold.

Backergunge Collectorate, the 30th July 1880. J. C. VEASEY, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Cuttack will be put up to public and unreserved sale at the Collector's office of that district on the 9th August 1880 for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th April 1880.

Touji No.	Name of mehal.	Name of recorded proprietors.	Sudder jumma.
			Rs. A. P.
1253	Kismut 11as. 9p. 3kt. 8b. 2c. of T. Jahangeerabad, pergunnah Karimul.	Madhab Dei, Scopnabha Dei, Ram Chunder Dass, Bhagbut Prosad Bose, Nil Madhob Bose, Sreematy Dei, Raghabanund Dass, Madhobanund Dass, Hurro Mohun Dass, Banamally Santra Mahapater, Roop Narain Bose minors, guardian Doorga Narain Bose Chaudhoori, Raghoonath Santra Mahapater. Doorganarain Bose Chaudhoori, Raghoonath Dass, Rambulhub Bose, Binod Dikhit, Ram Chunder Bhuain, Nityanund Sahoo, Baidhur Pati and Hadee Sahoo.	1,259 10 1½
2502	Kismut 13as. 4p. 3kt. of kismut T. Bisnabur, pergunnah Bakrabad.	Chaudhoori Narain Pohoraj, Mudhoosuden Acharjee, Banamally Acharjee, Sibo Sahoo, Sodai Sahoo Chaudhoori, Jugrobundhoo Dass, Choudhoori Gopobundhoo Dass, themselves and guardian of Dorganidhi Dass and Judoomoni Dass minor brothers, Gadai Senapati, Brojo Mohun Dass, Musomat Amiran Bibi, Kalpatroo Khoodtia and Formanund Mohanty.	846 7 7
		Total ...	2,106 1 3½

Cuttack Collectorate, the 6th July 1880. R. H. PAWSEY, Collector.

Statement of the Affairs of the Bank of Bengal for the week ending 27th July 1880.

LIABILITIES.			Rs.	A.	P.
Capital paid up			2,00,00,000	0	0
Reserve Fund			22,89,315	0	0
Public Deposits at Head Office ... ... Rs. 1,95,05,650 11 5					
Ditto at Branches ... „ 2,12,67,376 14 0			4,07,63,027	9	5
Other Deposits at Head Office and Branches ...			2,73,22,376	4	10
Bank Post Bills, &c.			5,31,066	8	10
Sundries			10,93,880	3	1
	Rupees	...	9,25,00,265	10	2

ASSETS.			Rs.	A.	P.
Government Securities			1,35,44,372	0	0
Loans on Government Securities, &c., at Head Office and Branches			60,67,420	1	0
Accounts of credit on Government Securities, &c., at Head Office and Branches ...			54,43,025	7	11
Bills discounted and purchased at Head Office and Branches			2,02,68,792	15	8
Balances with other Banks			3,25,271	12	6
Bullion			69,380	7	8
Dead Stock			10,45,833	5	8
Stamps			8,641	10	0
Sundries			5,16,106	9	10
			4,73,81,844	6	3
Cash and Currency Notes at Head Office ... Rs. 1,89,05,530 11 3					
Cash and Currency Notes at Branches ... „ 2,63,12,890 8 8			4,52,18,421	3	11
	Rupees	...	9,25,00,265	10	2

BANK OF BENGAL, CALCUTTA, the 29th July 1880.

W. WESTLAND, Offg. Chief Accnt. & Dy. Secy. (235—1)

By order of the Directors, R. HARDIE, Secretary and Treasurer.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount retransferred to India, and outstanding in the Books of the Bank of Bengal on the 15th July 1880.

PARTICULARS.	Loan of	4 Per Cent. Loans								4½ Per Cent. Loans				Transfer Loan of 1879, 4½ per cent. Portion.	5 per cent. Debenture for 15 years, repayable June 1882.	5 per cent. Loan of 1858-57.	5½ per cent. Loan of 1859-60.	Total amount.
	3½ per cent. 1863-64.	of 1824-25.	of 1828-29	of 1832-33	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1866.	Reduced 4 per cent. Loan of 1879.	of 1870.	of 1871.	of 1878.		Transfer Loan of 1879, 4½ per cent. Portion.				
Balance of 30th June 1880 ...	54,100	38,506	2,346	15,46,880	30,90,700	2,51,82,800	1,11,50,500	1,85,61,400	3,15,51,000	47,73,600	4,43,000	97,88,400	8,69,60,800	1,01,700	34,14,000	67,800	1,48,200	19,68,75,732
ADD—																		
Amount enfaced at Madras between 1st and 15th July 1880 ..	...	.....	.....	.....	500	1,300	6,000	... ..	..	... ..	.....	... ..	.....	.. ...	.....	.....	.....	7,800
Ditto at Bombay between 1st and 15th July 1880 ...	...	.....	.....	.....	...	1,000	2,000	22,000	500	.....	.....	70,000	53,000	.. ..	.....	.. ..	... .	1,48,500
Ditto at Calcutta between 1st and 15th July 1880 ..	...	.....	.....	.....	500	23,100	6,900	20,000	13,500	3,300	.....	12,100	79,200	. ..	22,000	... ..	.. ...	1,80,600
TOTAL ..	54,100	38,506	2,346	15,46,880	30,91,700	2,53,08,200	1,11,65,400	1,86,03,400	3,15,65,000	47,76,900	4,43,000	98,70,500	8,70,93,000	1,01,700	34,36,000	67,800	1,48,200	19,72,12,632
DEDUCT—																		
Amount written off in the London Registers	.	.....	....	...	1,100	1,38,800	10,000	93,300	5,78,500	1,500	. ...	20 500	85,500	.....	... ..	2,0 0	8,000	9,89,200
Balance on 15th July 1880	54,100	38,506	2,346	15,46,880	30,90,600	2,50,19,400	1,11,55,400	1,85,10,100	3,09,86,500	47,75,400	4,43,000	98,50,000	8,70,07,500	1,01,700	34,36,000	65,800	1,40,200	19,62,23,432

NOTE.—From 9th June 1867 to 15th May 1880—Enfaced from India 3,859 lakhs, retransferred from London 3,264 lakhs.

,,	16th May 1880	,,	31st	,,	,,	,,	19	,,	9 ,,
,,	1st June ,,	,,	15th	June	,,	,,	34	,,	13 ,,
,,	16th ,,	,,	30th	,,	,,	,,	4	,,	9 ,,
,,	1st July ,,	,,	15th	July	,,	,,	3	,,	9 ,,
							3,918		3,304 ,,
							3,304		
							614 ,,		

Balance against India

PUBLIC DEBT OFFICE, BANK OF BENGAL,
CALCUTTA, the 29th July 1880.

R. HARDIE,
Secretary and Treasurer.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V (B.C.) OF 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to import warehouse.	Number, mark, and description.	Consignees.	Ships.
1880.			
July 21	1 Case, D D C in a block	Order ...	Ship Mabel.
,, 21	200 Bundles flat and round iron, no mark ...	Ditto ...	Ditto.
,, 21	979 Bars flat iron, X O X yellow or no mark ...	Ditto ...	Ditto.
,, 21	109 Bars round iron, no mark	Ditto ...	Ditto.
,, 21	5 Bars flat iron, no mark	Ditto ...	Ditto.
,, 21	4 Crates, W & C in a diamond	Ditto ...	Ditto.
,, 24	13 Kegs, B R & S	Ditto ...	Ship Cubzean.
,, 24	1 Case, 587 in a diamond, top J L N	Ditto ...	Ditto.
,, 24	6 Cases, M I	Ditto ...	Ditto.
,, 24	100 Kegs, N N M, bottom H S K & Co.	Ditto ...	Ditto.
,, 24	30 Cases, 40 in a diamond, bottom S D & Co. ...	Ditto ...	Ditto.
,, 24	48 Cases, 161 in a diamond, outside W C & Co. ...	Ditto ...	Ditto.
,, 24	3 Cakes spelter, L	Ditto ...	Ship Saint Monan.
,, 21	2 Barrels, no mark	Ditto ...	Ship Plassey.
,, 21	1 Drum, S J	Ditto ...	Ditto.
,, 22	1 Cask, no mark or P W G	Ditto ...	Ship Star of Italy.
,, 22	10 Bars square iron, X or no mark	Ditto ...	S. S. Merkara
,, 22	1 Case, no mark or M I & Co. or D	Ditto ...	Ditto.
,, 20	3 Cases, H A & Co., Delhi	Ditto ...	S. S. Tanjore.
,, 20	2 Cases, H B, bottom B	Ditto ...	Ditto.
,, 20	3 Cases, 122 in a diamond, outside H G & Co. ...	Ditto ...	Ditto.
,, 20	5 Cases, H & Co., bottom J	Ditto ...	Ditto.
,, 20	2 Cases, H B, bottom D	Ditto ...	Ditto.
,, 20	2 Cases, J & S in a diamond	Ditto ...	Ditto.
,, 20	2 Casks, T in a diamond	Ditto ...	Ditto.
,, 20	2 Cases, 18 in double triangle	Ditto ...	Ditto.
,, 20	5 Cases, 4906 in a block, top T C	Ditto ...	Ditto.
,, 20	2 Cases, W & S in a diamond	Ditto ...	Ditto.
,, 20	1 Case, B B in a diamond, bottom Y S... ...	Messrs. Andrew Yule & Co.	Ditto.
,, 21	2 Cases, A	Order ...	Ditto.
,, 21	1 Case, addressed	G. W. Blathwayte, Esq., Lawn Houses, Lahore.	Ditto.
,, 21	1 Case, 111 in a diamond, outside D D B D L ...	Order ...	Ditto.
,, 21	1 Case, D Co. in a diamond, outside B R C B ...	Ditto ...	Ditto.
,, 21	1 Case, addressed	Monsieur Van Ertvelde.	Ditto.
,, 21	1 Case, J & S	Order ...	Ditto.
,, 21	30 Cases, J A & Co. in a diamond	Ditto ...	Ditto.
,, 21	2 Cases, K D N L, Lahore	Ditto ...	Ditto.
,, 21	1 Case, addressed	Messrs. Kettlewell Bullen & Co.	Ditto.
,, 21	1 Case, addressed	Mrs. J. A. Meerza, Nizamut new palace, Moorshedabad.	Ditto.
,, 21	1 Case, M & S in a diamond	Order ...	Ditto.
,, 21	1 Case, 83 in a diamond, outside M B D ...	Ditto ...	Ditto.
,, 21	4 Cases, 57 in double triangle	Ditto ...	Ditto.
,, 21	1 Case, 674 in double triangle	Ditto ...	Ditto.
,, 21	1 Case, W W G & Co. in cross within a block ...	Ditto ...	Ditto.
,, 21	1 Sample, T W & Co. in a diamond	Ditto ...	Ditto.
,, 20	1 Case, B M in a diamond	Ditto ...	S. S. City of Venice.
,, 20	3 Cases, 447 in a diamond, top C & Co.... ...	Ditto ...	Ditto.
,, 20	4 Sheets copper, S L C	Ditto ...	Ditto.
,, 20	3 Cases, G K C C in cross	Ditto ...	Ditto.
,, 20	1 Case, H B & Co. in a diamond	Ditto ...	Ditto.
,, 20	2 Casks, H M N L in cross, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 20	1 Bar flat iron, no mark	Ditto ...	Ditto.
,, 20	1 Case, no mark	Ditto ...	Ditto.
,, 20	1 Case, O M & K M in a diamond	Ditto ...	Ditto.
,, 20	2 Cases, S L C	Ditto ...	Ditto.
,, 20	1 Case, W C & Co. in a triangle, bottom G. & Co....	Ditto ...	Ditto.

CALCUTTA, the 31st July 1880. (239—1) G. H. SIMMONS, for Vice-Chairman.

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
128	O 68—56156	100	Messrs. Matthews & Sen.
129	„ —51797	100	H. F. Drummond.
	„ 31—64303	50	
131	„ —38761	50	Lukeminarain Das.
134	„ 70—89136	500	Zokee Hossein.
135	„ 70—84249	500	Achoylal Nursing Doyal.
	„ 68—11563	100	
	„ —69816	100	
	„ —54775	100	
136	„ 80—52090	20	Wooma Churn Chatterjee.
139	„ 68—25596	100	Father E. Lafont, S.J.
141	O 73—21376	1000	Jodu Nath Ghose.
	„ —73680	1000	
	„ 68—53926	100	
142	„ 59—39610	20	Rusick Lall Singh.
143	„ 70—72905	500	Sriram Mondle.
144	„ 31—58606	50	Ezra Isaac.
145	„ 56—70310	20	The Post-Master General, N. W. Provinces.
	„ 59—46743	20	
	„ —62255	20	
	„ —71316	20	
	„ —79484	20	
	„ 51—57502	10	
146	„ 73—49389	1000	Issur Chunder.
	L 83—39561	100	Srinath Coondu.
147	„ 93—56148	50	Rajendra Lal Shaha.
148	O 70—58606	500	Shajeeram Sohan Lal.

Notes partially lost or destroyed.

143	O 31—41321	50	The Superintendent of Central Prison, Agra.
144	„ 73—77590	1000	Saheb Ram Goburdhun Das.
	„ 70—55601	500	
	„ 68—55898	100	
	„ —16273	100	
	„ —49841	100	
	„ 67—94204	100	
145	„ 37—49184	5	Gopal Chunder Chatterjee.
	„ —69207	5	
146	„ 36—06737	5	Petambur Singh.
147	„ 49—20866	10	Ganeshi Lall
148	„ 37—63124	5	Huri Mohan Mukerjee.
149	„ —49562	5	Jogendra Nath Sen.
150	„ 19—13508	10	The Secretary, Great Eastern Hotel, Calcutta.
	„ 13—65050	10	
	„ 14—54912	10	
	„ —58085	10	
	„ 18—33904	10	
	„ 16—04593	10	
	L 88—26631	10	
151	L 15—94270	5	Parbutty Churn Neugy.
	„ 55—50528		
	„ —50527		
	„ —22726		
	„ —22725		
152	„ 89—52263	20	Sreedhur Chunder Rokhit & Behari Lal Bhur.
153	O 78—43367	10	Ramgopal Ganguly.
154	„ 80—51074	10	Mrs. Boerresen.
155	„ 48—31371	10	The Post-Master General, Madras.
156	„ 37—33306	5	Hari Chand.
157	„ 68—27976	100	Hara Sundra Mazoomdar.
158	A 98—93607	10	Ram Chand Bera.
159	L 88—38753	10	Ram Dutt Toong Ram.
160	„ 81—28288	50	Boycunto Nath Paul.
	„ 92—80740	50	
	O 3—57964	20	
	L 12—88804	20	
	O 21—95027	20	
	„ —02851	20	
	„ 2—12563	20	

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value. Rs.	Name of Claimant.
161	O 59—83319	20	Messrs. C. Lazarus & Co.
162	„ 77—08563	10	Kerais Lall.
163	„ 68—50315	100	Anund Chunder Chakravarti.
	„ —52696	100	
164	L 31—59274	5	Rai Churn Das.
165	O 52—23875	10	C. Faulder.
166	„ 50—64477	10	Deno Nath Das
167	L 33—94992	10	Chunder Mohan Paul.
168	O 53—21829	10	Chunder Kishur Sen.
	L 56—83506	5	
90	L 46—75756	20	Chundra Nath Mukerjee.
	„ —75759	20	
91	O 59—02102	20	Ishan Chunder Gupta.
	„ —02103	20	
92	L 55—88930	5	Luckhon Chunder Bhuttacharjee.
	„ —88931	5	
93	O 57—04283	20	Rash Behari Ghose.
	„ 24—06569		
95	„ 57—46689	20	The Chief Pay-master, East Indian Railway, Calcutta.
	„ 58—08438		
96	L 6—36038	10	Haran Chunder Mukerjee.
	„ 33—56326		
97	O 14—01704	10	Dabendra Nath Bysack.
	„ —40904		
98	L 56—62073	5	Kunjo Behari Sarkar.
	— 62074		
99	L 48—35982	20	Umbica Churn Chatterji.
	„ —35985		
	„ 55—67181	5	
	„ —67180		
100	„ 75—56398	10	Modhu Sooden Dey.
	„ 87—46376		
101	L 39—28987	10	Purna Chunder Banerjee.
	„ 35—42651		
	„ 62—10392	10	
	„ —10389		
102	O 67—11126	100	Kailas Chunder Biswas.
	„ —11127		

R. A. STERNDALE,
Assistant Commissioner of Paper Currency.
PAPER CURRENCY DEPARTMENT, the 2nd August 1880.

Forest Department, Bengal.

SUNDERBUNS DIVISION.

NOTICE.

TWO pieces of sâl timber, one piece of teak timber, and one pine mast, are now lying at Dhobilat sub-toll station to the Government timber depôt of Tangra Khal Station. Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt, or at the office of the undersigned, and after paying salvage, &c., upon the logs, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. STREETELL,
Dy. Conservator of Forests,
Sunderbuns Divn.

No. 3, Hungerford Street, Calcutta,
The 8th June 1880. (138—8)

Forest Department, Bengal.

Sunderbuns Division.

NOTICE.

TWO pieces of teak timber are now lying at the Government Timber Depôt of Khulna. Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt or at the office of the undersigned, and after paying salvage, &c., upon the logs, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. H. STREETELL, Deputy Conservator of Forests, Sunderbuns Division.

No. 8, Hungerford Street, dated Calcutta, the 20th July 1880. (216—8)

Notice.

Oudh Forest Department.

BYRAMGHAT DEPOT.

ON THE OUDH AND ROHILKHUND RAILWAY.

FROM this date the prices of sâl beams and scantlings supplied from this depôt will be as follows:—

BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot.
22 „ „ 2-12 „
23 „ „ 2-14 „
24 „ „ 3 „

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot.

SCANTLINGS.—From 12 to 20 feet. at Rs. 2-8 per c. ft.
Under 12 and over 7, at „ 2-4 „
Under 7 feet. at „ 2 „

The above prices are for ordinary building purposes.

For *Planking Sleepers*, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings over at Rs. 2-4 per cubic foot, provided the scantlings are taken in fair proportion.

Second and Third Class Timber will be sold and price fixed by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator of Forests, Oudh Circle,
KANHYA LAL, in charge Byramghat Depôt.

The 22nd May 1879.

Notice.

SIX sâl logs of drift timber are now lying at the Forest Department Timber Depôt, Julpigoree. Any persons having any claim upon the same are requested to come forward and prove their claims within two months from date of this notice to the officer in charge of the Julpigoree Depôt, and after paying salvage, &c., on the logs, remove the timber.

No claims will be admitted after two months from this date, after which the timber will be sold for the benefit of Government.

W. M. GREEN, Asst. Convr. of Forests,
Julpigoree Division.

Julpigoree, the 9th June 1880. (142—*f.n.*)

Notice.

1. Tenders are invited for the supply of 3,640,660 semi-vetrified or jhama bricks for soling the road, 26 miles in length, from Belda to Contai, in the Midnapur district, and for 5,14,800 cubic feet of broken jhama for metalling the same.

2. The work may be divided into three sections, and tenders will be received for each separately or collectively.

3. Tenders will be received up to the 15th of September, and must be in the form which will be supplied on payment of a fee of 8 annas.

4. The sum of Rs. 500 as earnest money must accompany the tenders for each section, which will be returned in the event of any tender not being accepted.

5. Further particulars can be obtained from the District Engineer's Office, Midnapur.

R. MCKENNIE, C.E., District Engineer.

The 14th July 1880. (210—6)

For Sale.

At Narora, near Rajghat, Bull's Dredgers for well-sinking, &c., of the following kinds.

Description.	Number.	Size.	Price.	Remarks.
			Rs.	
Bull's dredger ...	89	1½ cubic feet	40	These have been used, but are in good condition.
Ditto ...	126	2½ ditto	65	
Ditto ...	9	6 ditto	120	
Ditto ...	50	1½ ditto	75	Quite new.
Ditto ...	84	2½ ditto	105	

Apply to Mr. Edward J. Jones, Executive Engineer, Narora Division, L. G. Canal, Narora, *vid* Rajghat, Oudh & Rohilkhund Railway Station.

W. JEFFREYS, *Lieut.-Col.*, R.E.,
Supdg. Engr., 4th Circle, I. W., N. W. P.

Aligarh, the 24th September 1879.

Notice.

WANTED a Tutor for the minor of the Deogon estate, Palamow, Lohardugga district, for two years; salary Rs. 100 per month. He must have a good knowledge of English and Hindi. An elderly Behari would be preferred.

Applications, with copies of testimonials, to be forwarded so as to reach the undersigned within one month from date.

S. S. BANERJEE, Manager, Deogon Estate, Palamow.

Daltongunge, the 24th July 1880. (238—3)

Notice.

THE public are hereby informed that the well-known Kartick Barun Mela, which is held on the banks of the Dhaleshwari, near Munshigunge, in the Dacca district, will commence on the 16th November 1880 A.D., corresponding with the 2nd Ugrahayan 1287 B.S., and continue up to the 27th December 1880. Tradesmen, dealers, and others may buy and sell there during these six weeks.

T. E. COXHEAD, Magistrate of Dacca.

Government Cinchona Febrifuge.

THIS preparation is an efficient substitute for Quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates:—per four ounce tin, *Rs.* 4 *ans.* 8; per eight ounce tin, *Rs.* 8 *ans.* 8; per pound tin, *Rs.* 16 *As.* 8. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates:—per four ounce tin, *Rs.* 5 *ans.* 8; per eight ounce tin, *Rs.* 10 *ans.* 8; per pound tin, *Rs.* 20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage eight annas per 4 and 8 oz. tins, and twelve annas per pound tin, in addition to the foregoing rates.

Notice.

IT is hereby notified, under Section 5 of "the Indian Treasure Trove Act (VI of 1878)," that on the 21st May 1879 treasure consisting of 20 pagodas (gold coins), a gold ring, and a nose jewel valued at Rs. 88-8-0, was found in the premises of Pallapotu Pitchugadu, in the village of Tangella, in the Kandukur Taluq, in the Nellore district, in the Madras Presidency.

2. All persons claiming the treasure, or any part thereof, are requested to appear personally or by agent before the Collector of Nellore at his office on the 18th day of November 1880 in order to the matter being inquired into and determined in accordance with the provisions of the said Act.

E. SIDNEY LAWFAN, Acting H. A. Collector,
for Acting Collector.

Nellore Collector's Office, the 23rd June 1880.

BHUBAN MOHAN BISWAS, B.L., intends to apply for enrolment as a Vakeel of the High Court. (209—4)

I, PRASANNAKAMAR BHATTACHARYYA, B.L., intend to apply to be admitted as a Vakeel of the Calcutta High Court. (188—4)

GOVINDA CHANDRA MITTRA, B.L., intends to be admitted as a Vakeel in the High Court, Calcutta. (187—4)

MUKUNDA NATH RAY, B.L., intends to apply for enrolment as a Vakeel of the High Court. (192—4)

SARATCHANDRA CHATURJI, B.L., intends to apply for enrolment as a Vakeel of the High Court. (193—4)

NOTICE.—NILMANI DHUR, B.L., intends to apply for enrolment as a Vakil of the High Court. (228—4)

THE Directors have made the following changes in the Bank's establishment:—

Mr. J. Gordon on his return from leave has resumed his appointment as Chief Accountant and Deputy Secretary.

Mr. W. Westland has been appointed Inspector of Branches.

Mr. J. W. Russell has been appointed Superintendent of the Depositor's Department.

(240—1) R. HARDIE, Secretary and Treasurer.

Notice.

THE Directors have made the following changes in the Bank's establishment:—

Mr. F. A. Gillam, on his return from furlough, has resumed charge of the Rangoon Branch, and Mr. Thos. Smith has reverted to his substantive appointment of Agent at Moulmein.

Mr. David Fraser, lately Acting Agent at Moulmein, has been appointed Agent at Dacca, *vice* Mr. MacBean.

Mr. G. H. Edmunds has been transferred from the Lahore to the Allahabad Branch as Accountant, and Mr. M. Gray from Head Office has been appointed Accountant at Lahore.

R. HARDIE, Secretary and Treasurer.

Bank of Bengal, Calcutta, 2nd August 1880. (243—1)

No 1.

ANNUAL STATEMENT.

Abstract of Operations of the Government Savings Bank from 1st April 1879 to 31st March 1880.

	Rs.	A.	P.	Rs.	A.	P.
Balance due to Depositors in 1878-79 ...	.....			25,55,995	7	7
Deposits in 1879-80	15,04,114	14	11	.....		
Interest allowed to Depositors in 1879-80	90,642	10	7	15,94,757	9	6
Total ...	.....			41,50,753	1	1
DEDUCT—						
Withdrawals in 1879-80	11,96,340	0	4	.....		
Investment in Government Loans, 1879-80	40,55,613	2	12	12,36,898	13	6
Balance ...	.....			29,13,854	3	7
LIABILITIES.						
Balance due to Depositors in 1879-80 ...	.....			29,13,854	3	7
ASSETS.						
Due by General Books	28,28,211	9	0	.....		
Interest allowed to Depositors in 1879-80	90,642	10	7	29,1 ,854	3	7

R. HARDIE, Secretary.

Bank of Bengal, Govt. Savings Bank, Calcutta, the 29th July 1880. (246—1)

THE undersigned has instituted a civil suit against Ram Chunder Bonerjee of Digra, for the recovery of papers of the undermentioned Government Promissory Notes in the Court of the Subordinate Judge of Hooghly, and the public are cautioned that they should not deal with the said Government Promissory Notes:—

Original number.	Renewed number.	Value Rs.	Per Cent.
No. 045402 of 1842-43	No. 083963 of 1879	5,000	4
,, 028095 of 1842-43	,, 083978 of 1879	5,000	4
,, 071104 of 1842-43	,, 083977 of 1879	2,000	4
,, 047388 of 1842-43	,, 84045 of 1879	2,000	4
	,, 84046 of 1879	2,000	4
	,, 84047 of 1879	1,000	4
	6 sheets ...	17,000	

ANUND MOYE DASSEE, Bahira.

(236—3) Digra Post Office, District Hooghly.

Stolen.

THE Government Promissory Note No. 078693, of the 4 per cent. of 1st May 1865, for Rs. 500, originally standing in the name of the National Bank of India, Limited, and last endorsed to Ram Coomar Chooramoney, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

RAM COOMAR CHOORAMONEY, Balloor.

The 26th July 1880. (227—3)

Bengal Civil Fund.

THE adjourned Half-yearly General Meeting of the Subscribers to the Bengal Civil Fund will be held at the Town Hall at 10-30 A.M., on Tuesday, 10th August.

(244—1) COLMAN MACAULAY, Secretary.

In the High Court of Judicature at Fort William in Bengal.

ORDINARY ORIGINAL CIVIL JURISDICTION.

In the matter of the Indian Company's Act, 1866, and of the Eastern Steam Tug Company, Limited.

BY an order dated the 31st day of May 1880, it was ordered that James Mackillican should be and was thereby discharged from further acting as the Official Liquidator of the said Eastern Steam Tug Company, Limited, and that upon his passing his accounts before the Court the recognizance entered into by him and his sureties James William O'Keefe and Henry John Joakim on the fifth day of May 1879 should be vacated; and it was further ordered that subject to an affidavit verifying the signatures of the several parties to the circular dated the 28th day of May then instant, proposing the appointment of Mr. Shirley Tremearne, the Clerk to the Hon'ble the Chief Justice, to act as Official Liquidator of the said Company in the place and stead of the said James Mackillican being filed, which affidavit has been filed, the said Mr. Tremearne should be appointed the Official Liquidator of the said Eastern Steam Tug Company, Limited, in the place and stead of the said James Mackillican at a remuneration of 5 per cent. on all sums of money that should come into his hands as such Official Liquidator; and it was further ordered that the said Shirley Tremearne should, within one month from the date of the now reciting order, furnish security for Rs. 20,000 to the satisfaction of the Registrar of this Court to account for the property, credits, and effects that should come into his hands as such Official Liquidator as aforesaid; and it was further ordered that the said James Mackillican should make over to the said Shirley Tremearne all moneys, books, papers, and documents in his possession belonging to the said Company; and it was further ordered that the said Shirley Tremearne should yearly and in each and every year file in the office of the Registrar of this Court his accounts of the receipts and disbursements of the said Company; and it was further ordered that all capital monies which might be received by the said S. Tremearne should be paid by him within seven days after the receipt thereof to the Controller-General of Accounts for the time being of the Government of India and the Secretary and Treasurer for the time being of the Bank of Bengal with the privity of the Accountant-General of this Court to be by them placed to the credit of this matter subject to the further order of this Court.

R. BELCHAMBERS, Registrar.

SANDERSON & Co.,
Attornies for the Official Liquidator.
BARROW & Co.,
Attornies for the Delhi and London Bank, Limited.

(232—1)

Notice to Creditors.

In the goods of George Menzies Smith, formerly of the Joyhing Tea Garden, Assam, Tea Planter, but late of Broughty Ferry, Scotland, deceased.

PURSUANT to the Trustees and Mortgage's Powers Act, notice is hereby given, that all creditors or other persons having any claims against the estate of the abovenamed deceased, are hereby required to send in writing the particulars of such claim to the administrator, John Hutchison, at his office No. 109, Old China Bazar Street, Calcutta, on or before the 15th day of August next, after the expiration of which the said administrator will be at liberty to distribute the assets of the said deceased amongst the persons entitled thereto, having regard to the claims of which the said administrator shall then have notice; and that he will not be liable for the assets, or any part thereof so distributed, to any person of whose claim he shall not have had notice at the time of such distribution.

HARRISS & Co., Attorneys at Law.

Dated this 10th day of July 1880. (207—3)

Notice to Creditors.

In the goods of John O'Dwyer, late of London, formerly a Surgeon on the Bengal establishment of the East India Company, deceased.

PURSUANT to the Trustees and Mortgagees Powers Act, notice is hereby given that all creditors or other persons having any claims against the estate of the above-named deceased are hereby required to send in writing the particulars of such claim to the undersigned at their Office, No. 6, Hastings Street, Calcutta, on or before the 15th day of August next, after the expiration of which the administrator of such estate will be at liberty to distribute the assets of the said deceased amongst the persons entitled thereto, having regard to the claims of which the said administrator shall then have notice, and that he will not be liable for the assets or any part thereof so distributed to any person of whose claim he shall not have had notice at the time of such distribution.

HARRISS AND Co., Attorneys-at-Law.

Dated this 20th day of July 1880. (214—3)

Notice.

AN application will be made on Tuesday next, the 10th day of August instant, for the withdrawal of the insolvency proceedings in the matter of Hurruck Chund of Moorshedabad, lately carrying on business in Calcutta under the style of Okhoyram Hurruck Chund, and the revocation of the adjudication and vesting orders made therein.

(245—1) N. PALIOLOGUS.

The Oriental Jute Manufacturing Company, Limited, in Liquidation.

PROCEEDINGS of an Extraordinary General Meeting of the Oriental Jute Manufacturing Company, Limited, in Liquidation, duly convened by James Gordon Stewart, one of the Liquidators of the Company, and held at the registered Office of the Company, No. 30, Strand, in the town of Calcutta, on Thursday, the 29th day of July 1880, at three o'clock P.M.:—

PRESENT:

Mr. James Gordon Stewart, one of the Liquidators of the Company.

SHAREHOLDERS.

G. J. Scott, Esq.
James Young, Esq., by his Proxy, G. J. Scott, Esq.
Charles Halford, Esq.
Colonel James Burn. } By their Proxy, Charles Halford, Esq.
J. H. Herbert, Esq. }
P. J. Valetta, Esq. }
W. J. Westfield, Esq. }
Bejoy Kissen Ghose. }
Dwarkanath Sain. }
Charles Fairley, Esq. }
A. B. Large, Esq }
A. B. Sutherland, Esq. }
W. J. M. McCaw, Esq. }
C. S. Dawson, Esq. }
Gasto Behary Dutt. }
W. R. Collins, Esq. }
Ovon Ernsthausen, Esq. }
W. Black, Esq. }
H. P. Rushton, Esq. }
H. H. Remfrey, Esq }
Colonel F. S. Taylor.
J. E. Maclachlan, Esq.
J. A. Crawford, Esq., by his Attorney, D. L. Cowie, Esq.
S. H. Robinson, Esq.
G. A. Cauti, Esq.
W. S. D. Blackhall, Esq.
W. H. Cogswell, Esq.
S. Cochrane, Esq., by his Attorney, W. S. D. Blackhall, Esq.
J. Cranstown, Esq.
W. Gray, Esq.

Mr. Dignam, the Solicitor, for the Liquidators by invitation.

It was proposed by S. H. Robinson, Esq.,
Seconded by J. E. Maclachlan, Esq.—
That Mr. Charles Halford do take the chair.

Mr. J. Gordon Stewart handed on to the Chairman a letter of Messrs. S. Bird, P. F. Bird, and J. Gordon Stewart, bearing this date, resigning the office of Liquidators.

Proposed by Colonel F. S. Taylor,
Seconded by G. J. Scott, Esq.—
That the resignation of Messrs. S. Bird, P. F. Bird, and J. Gordon Stewart, of the office of Liquidators of the Company, be accepted.

Carried unanimously.

Proposed by C. Halford, Esq.,
Seconded by W. H. Cogswell, Esq—
That the vacancy in the office of Liquidators appointed by this Company be filled up, and that Messrs W. A. Browne and C. P. Palmer be appointed Liquidators, and that any one of such Liquidators shall be empowered to exercise every power conferred upon a Liquidator by the Indian Companies Act, 1866, and that the Liquidator shall be allowed and shall receive by way of remuneration rupees two thousand only.

Carried.

Proposed by G. J. Scott, Esq,
Seconded by S. H. Robinson, Esq.—
That in case a suit shall be instituted by the Agra Bank, Limited, against the Company, the Liquidators are hereby authorized, in case they in their absolute discretion shall consider it to be conducive to the benefit of the shareholders so to do, to consent to a decree being made in favour of the said Agra Bank, Limited, for such sum as to the Liquidators shall seem to be fair and proper, with the view of having the property of the Company realized under such decree.

Carried unanimously.

C. HALFORD, Chairman.

Calcutta, the 29th July 1880. (237—2)

New Oriental Jute Mills Company, Limited.

NOTICE is hereby given that at an Extraordinary General Meeting of the New Oriental Jute Mills Company, Limited, duly convened and held at No. 39, Strand Road, in the town of Calcutta, the registered Office of the Company, on the 9th day of July 1880, the subjoined special resolution was duly passed, and at a subsequent Extraordinary General Meeting of the said Company, also duly convened and held at the same place on the twenty-ninth day of July 1880, the subjoined special resolution was duly confirmed:—

"That the Company be wound up voluntarily and that James Gordon Stewart, of No. 39, Strand Road, be and he is hereby appointed Liquidator for the purposes of such winding up."

J. GORDON STEWART, Liquidator.

Calcutta, the 29th July 1880. (242—1)

INSOLVENT NOTICES.

Court for the Relief of Insolvent Debtors at Calcutta.

IN the matter of AARON ABRAHAM COHEN, an Insolvent.

On Tuesday, the 20th day of July instant, it was ordered that Tuesday, the 14th day of September next be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day, the said Insolvent be discharged personally as well as to his after acquired property from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

C. F. Pittar, Attorney.

IN the matter of BHOLANAUTH DOSS, an Insolvent.

On Monday, the 19th day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Swinhoe Law & Co., Attorneys.

IN the matter of ROBERT PINKERTON, an Insolvent.

On Wednesday, the 21st day of July instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

T. B. Chatterjee, Attorney.

IN the matter of DWARKANAUTH GHOSE, an Insolvent.

On Tuesday, the 20th day of July instant, it was ordered that Tuesday, the 14th day of September next, be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day the said Insolvent be discharged personally as well as to his after acquired property from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

N. C. Bose, Attorney.

Chief Clerk's Office, the 27th day of July 1880.

IN the matter of NEWAB MAHOMED AMEERODDEEN, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 10th day of August instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

Watkins and Watkins, Attorneys.

IN the matter of NEWAB MAHOMED AMEERODDEEN, of No. 31, Lower Circular Road, Calcutta, a member of the Mysore Family, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Thursday, the 29th day of July last, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Watkins and Watkins, Attorneys.

IN the matter of NEWAB MAHOMED AMEERODDEEN, an Insolvent.

On Thursday, the 29th day of July last, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Watkins and Watkins, Attorneys.

IN the matter of SEENA MAHOMED GOUSE, of No. 32, Colootollah Street, in the town of Calcutta, lately carrying on business as a merchant and charterer of ships under the style and firm of Mahomed Gouse and Company, but at present a prisoner in the Presidency Jail for debt, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Monday, the 26th day of July last, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

C. F. Pittar, Attorney.

IN the matter of SEENA MAHOMED GOUSE, an Insolvent.

On Monday, the 26th day of July last, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

C. F. Pittar, Attorney.

IN the matter of CHARLES KOEGLER, an Insolvent.

On Thursday, the 10th day of June last, it was ordered that the first Court day in July 1881 be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally as well as to his after acquired property from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

C. F. Pittar, Attorney.

IN the matter of MEER HINGUN, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 10th day of August instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

Insolvent in person.

IN the matter of EDWIN HENRY D'CRUZ, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 10th day of August instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

Insolvent in person.

IN the matter of ALEXANDER WILSON MCLEOD, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 10th day of August instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

Wilson and Chatterjee, Attorneys.

Chief Clerk's Office, the 3rd day of August 1880.

IN the matter of PRESTHEERAJ ZORARMULL, of Burra Bazar, in Calcutta, and ZORARMULL and RAOTMULL, residing in Rajpootanah, lately carrying on business in copartnership at Burra Bazar in Calcutta, Noyanagore, Gungapore, Sujanghur, Bidasur, and other places, under the name and style of Sova Chand, Reekub Chand.

NOTICE is hereby given that on the 10th day of August instant, at the hour of 11 o'clock in the forenoon, an application will be made to the Commissioner of the Insolvent Court on behalf of the Insolvents above named for an order that the order of adjudication, dated 22nd March last, made in the matter be set aside. Dated this 3rd day of August 1880.

G. Gregory, Insolvents' Attorney. (247—1)

In the matter of KALLYANJIE SOONDERJIE and SOONDERJIE VALJIE, Insolvents.

NOTICE is hereby given that the Commissioner of the Insolvent Court will sit on Tuesday, the 10th day of August next, at the hour of 11 o'clock in the forenoon, to adjudicate upon the claim of the Mararjie Goculdoss Spinning and Heaving Company, Limited, against the estate of the said Insolvents. Dated this 27th day of July 1880.

(233—2) HARRIES & Co., Attorneys for the Claimants.

In the District Court of Purneah.

IN the matter of an application made by Raymond Sinaes Pyne, presently residing in Purneah.

Notice under section 354 of the Code of Civil Procedure.

On the 15th June 1880, the said Raymond Sinaes Pyne was declared by the District Court of Purneah to be an Insolvent.

The Nazir of the District Court is temporarily appointed to be Receiver of the Insolvent's property.

F. COWLEY, Offg. Judge.

The 12th July 1880. (202—3)

POSTAL NOTICES.

MEMORANDUM showing the hours at which the Mails are closed for despatch at the General Post Office, Calcutta, and the despatches made from the Branch Post Offices to General Post Office; also the hours of deliveries of Mails from the General Post Office and Branch Post Offices.

Hours at which Mails are closed at the General Post Office.

For	Letters at	Registered letters at	Hours up to which late letters are taken if fully prepaid with an additional fee of 1 anna.
All stations on the East Indian Railway between Howrah and Burdwan, and on the Loop Line between Kanu junction and Ramporehát	5-30 A.M.(a.)	5 P.M.	
Howrah	6 ,, (a.) 8 ,, 2 P.M.(a.)	5 ,, 5 ,, 1-30 ,,	
All stations on the Eastern Bengal Railway, between Barrackpore and Goalundo	6-30 A.M.(a.)	5 ,,	
Sonapore, Barruipore, and Canning Town	5 ,,	5 ,,	
Dum-Dum and Baraset	7-45 ,,	5 ,,	
Ditto ditto Basirhat and Sathkera	6-30 P.M.	5 ,,	7 P.M.
All stations on the Northern Bengal State Railway, and offices in the Rajshahye, Bogra, Dinagepore, Rungpore, Julpigoree, and Darjeeling districts, and the Assam Province ...	12 NOON.	12 NOON.	
All stations on the East Indian Railway Loop Line and places situated in the Birbhum, Murshidabad, Santhal Perguunahs, Maldah, Purneah, Bhagulpur, and Monghyr districts	4 P.M.	3-30 P.M.	
All stations on the Eastern Bengal Railway, and places in the Kishnaghar, Jessore, Furreedpore, Pabna, Burrisal, Dacca, Tipperah, Mymensing, Chittagong, Sylhet, and Cachar districts	6-30 ,,	5 ,,	7 P.M.
Diamond Harbour and Behala ...	6-30 ,,	5 ,,	7 ,,
All stations on the East Indian Railway Main and Chord Lines, and places in the districts of Bankura, Manbhoom, Hazaribagh, Ranchi, Singhbum, also in Behar, North-Western Provinces, Panjab, Sindh, Rajputana, Central Provinces, Bombay and Madras Presidencies	6-30 ,,	5 ,,	7 ,,
Ulubariah, and places in the districts of Midnapore, Balasore, Cuttack, Pooree, and in the Madras Presidency as far as Vizagapatam	6-30 ,,	5 ,,	7 ,,
Registered letters and parcels are received only on week days during the hours of ...	.....	11 A.M. to 5 P.M.	

(a.) No despatches are made on Sundays.
Note.—On Saturdays an extra despatch is made for Howrah, which is closed at 6-30 P.M.

Hours at which Mails are closed at the Sub-Offices of Calcutta.

Name of Sub-Office with its initial letters.	1st despatch.	2nd despatch.	3rd despatch.	4th despatch.	REMARKS.
	A. M.	A. M.	P. M.	P. M.	
Baug Bazar N.	7-50	10-10	2-30	6-25	On Sundays there are only two despatches from the Branch Post Office, viz. 3rd and 4th.
Beadon Square N. C.	8-5	10-25	2-45	6-40	
Simla N. E.	8-10	10-30	2-50	6-45	
Bow Bazar C.	8-20	10-40	3	6-55	
Baliaghatta E.	7-40	10	2-5	6-10	
Napit Bazar E. C.	8-15	10-35	2-40	6-45	
Dhurrumtolla W. C.	8-20	10-40	2-45	6-50	
Bhowanipore S.	7-50	10-10	2-30	6-20	
Wellesley Street S. C.	8-15	10-35	2-55	6-45	
Park Street P.	8-20	10-40	3	6-50	
Garden Reach W.	7-20	9-50	2-10	5-50	
Alipore A.	7-55	10-23	2-35	6-25	
Kiddorpore S. W.	9-10	10-40	3	6-40	

Hours of deliveries from General Post Office and its Sub-Offices.

Names of Offices and their initial letters.	First delivery.	Second delivery.	Third delivery.	Fourth delivery.	REMARKS.
	A. M.	A. M.	P. M.	P. M.	
General Post Office...	7	9	1	4	On Sundays there will only be one delivery at the time given in this table for the 2nd delivery
Bow Bazar C.	7-10	9-35	1-35	4	
Simla N. E.	7-20	9-45	1-45	4-10	
Beadon Square N. C.	7-30	10	2	4-20	
Baug Bazar N.	7-40	10-10	2-10	4-30	
Dhurrumtolla W. C.	7-10	9-30	1-30	4	
Napit Bazar E. C.	7-15	9-35	1-35	4-5	
Baliaghatta E.	7-50	.....	2-10	4-40	
Park Street P.	7-15	9-30	1-30	4-5	
Wellesley St. S. C.	7-20	9-35	1-35	4-10	
Bhowanipore S.	7-45	9-55	1-55	4-35	
Kiddorpore S. W.	7-30	9 45	1-45	4-10	
Alipore A.	7-35	10	2	4-25	
Garden Reach W.	8	10-25	2-25	5-50	

N.B—These hours of delivery depend on the timely arrival of the mail trains.

E. C. GEORGE, Presidency Postmaster.

THE remitter of an inland money order may attach to the form of application a post-card which will be delivered to the payee with the money order. The remitter should write on the appropriate side of the post-card the name and address of the payee, and on the reverse he may write any instructions or communication he desires to be conveyed to the payee.

E. R. DOUGLAS,
Offg. Depy. Director-General of the Post Office of India.

SIMLA, the 26th July 1880.

List of Unclaimed Letters lying in the Calcutta Post Office on the 3rd August 1880.

Abraham, Miss R. S.
Ackland, W. H.
Adams, Mrs. E. S.
Addy, P. N.
Alexander, A.
Alexander, G.
Allans, J A.
Allen, R. C.
Allen, Thomas.
Anderson, J.
Andrews, S. J.
Angelo, H.
Aspa, H.
Bailly, Harris.
Barlow, C.
Bernett, William J.
Blair, Thos.
Bradwell Joseph.
Brown, Robert.
Buckler, Mrs.
Burgess, Miss A.
Caley, W H.
Carneghead, J.
Carrigan, S. A. L.
Caso, S. F.
Cayde, Mrs.
Christianna, Miss D.
Codd, Mrs. M. T.
Cooper, W. J. M.
Corcoran, J.
Cornelius, C.
Cosgrove, G. H.
Coyne, E. H.
Crawford, Major C.
Croft, Dr. W.
Crook, H. J. J.
Corbitt, W L.
Cullen, A.
Cummings, Miss.
Dacosta, W.
Dahl, C.
Daniel, J. H. D.
Daniell, G.
Davis, E. H. S.
Davies, W. R.
Day, E. M.
D'Cruz, H.
D'Cruz, J. M.
Dundas, P. A. C.
Findley, Capt. J.
Gordon, Mrs.
Heart, Mrs.
Holt, Mrs. J.
James, W.
Jones, T.
Joseph, Mary Magdalen.
Ketter Mohun Chatterjee.
Koch, Mrs. Emmie.
Large, Frank J.
Lawdy, Lilly.
Legget, J.
Lima, T. C.
Lyell, Mrs. J. E.
Mayne, J. H.
McLean, L. W.
McDonel, Dr. J. C
McLeod, —
Mircado, Mrs.
Morrison, C. S.
O'Lever, A. S.
Palmer, R.
Pearson, H.
Perkins, Master W
Peters, Miss M.
Powell, J. F.
Ransome, Jas.
Ricker, Charles J.
Rivers, Mrs. M. A
Roberts, C. F.
Shircore, M. C.
Snelling, T. R.
Stewart, E.
Thompson, H. D.
Thompson, W.
T. F.
Tucker, W. F.
Walkins, Mrs.
Weston, H. J.
Wills, Mr.
Windle, Mrs.

Letters marked "Care of Post-Office, to be kept till called for."

Anderson, C.
Assen, Capt.
B. F.
Blockton, J. W.
Borillon, Mons. J.
Brown, Miss Mary.
Braham, Mrs. Annie.
Byford, H.
"Carlos."
C. G. C.
Coombs, J. W.
DeBell, Geo.
Doseso Conte.
Dionysius, Haddons.
Evans, J.
Gleeson, Mrs.
Hancock, Mrs.
Hayward, Miss Isabella.
Hewett, Lt. W. T.
Hilton, Mrs. F. F.
Innis, G. R.
Jacob, S.
Jackson, W.
Johnston, J. D.
Kaiser, August.
Kark, Mrs. E.
Kelly, F. J.
Littlewood, Alf.
Mann, Alex.
Matheson, Alex.
Mecklen, Geo.
McWilliams, J.
Michael, G.
Miller, Mrs. Annie.
Norton, Miss A.
Owbridge, H.
Paul, R. C. (Searcher-General.)
Priscilla, R.
Reid, R.
Roe, Lt. R. J.
Rourke, G.
Seecunder.
Seth, A.
Schemidt, C.
Shor Shah, Moonshe.
Silvestri, Signore E.
Simpson, James M.
Smith Douglas.
Smith, W.
Snow, A. Wilson.
Sterling, William.
Stevens, C.
Stuart, F.
Strathmore, Miss W.
Temple, Miss E.
Thomson, Geo.
Thomson, John.
Twiner, H. D
Usborne, W.
Wall, W. M.
Warde, Mrs.
Wilkinson, W. T.
X. Y Z.

Newspapers.

Anderson, Charles.
Buchanan, Baverly.
Haly, J. J.
Richard, John.
Thompson, John.
Wilkinson, W. T.
Wilson, J. H.

Registered Letters.

Elluera Bello, Signor.
Gasper, C. G.
Manuel, Mrs. M.
Peppo Goldstein, Madame.

E. C. GEORGE, Presy. Postmaster, Calcutta.

SEA AND FOREIGN MAILS.

For	Box closes at	Date.	Per Steamer
		1880.	
Persian Gulf	6-30 P.M.	7th Aug.	From Bombay.
Madras, Ceylon, and the Intermediate Ports	6-30 „	9th „	*Ethiopia.*
Galle, Penang, Singapore, Hong-Kong, and Shanghai; also *viâ* Hong-Kong for Yokohama; also for Australian colonies	6-30 „	10th „	From Bombay.
Foreign mails *viâ* Bombay ..	6-30 „	11th „	Ditto.
Ditto book-post and pattern packets	6-30 „	10th „	Ditto.
Rangoon, Moulmein, and Straits	6-30 „	5th „	*Mecca.*
Chittagong, Akyab, and Rangoon	6-30 „	6th „	*Bushire.*
Foreign mails *viâ* Bombay ...	6-30 „	4th „	From Bombay.
Port Blair and Camorta ...	6-30 „	6th „	*Satara.*

N.B.—The letter-box will close at 6-30 P.M. precisely, after which hour foreign letters fully prepaid, and bearing an extra postage stamp of four annas on each cover, will be received up to 7 P.M.

E. C. GEORGE, Presy. Postmaster, Calcutta.

General Post Office, Calcutta, the 2nd August 1880.

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagiruttee, Matabangah, and Jellinghee Rivers for the week ending Friday, 30th July 1880.

Names of Rivers.	Least depth of water.		Remarks.
BHAGIRUTTEE.	Ft.	In.	
Entrance below Joyrampore	12	0	
Thence to Noorpore Junction.	10	6	
Entrance below Chourasia	17	0	
Thence to Noorpore Junction, 6 miles.	15	0	
Thence to Jungipore, 9 miles	14	6	Lalkhawdiar.
From Jungipore to Berhampore, 47 miles.	20	3	Aumanigunge.
From Berhampore to Cutwa, 50 miles.	20	0	Nughur.
From Cutwa to Nuddea, 46 miles.	20	6	Khussalpore.
MATABANGAH.			
Entrance	19	3	
Thence to Tatarparah ...	17	9	Paurangpore.
From Tatarparah to Hât Bolia.	18	3	Shampore.
From Hât Bolia to Boalmaree.	18	0	Mohespore.
From Boalmaree to Alickdeah.	17	0	Alickdeah.
From Alickdeah to Kissengunge.	17	0	Mothoorapore.
JELLINGHEE AND BYRUB.			
Entrance of Jellinghee from the Ganges.	12	0	
Thence to Junction with the Byrub.	11	0	Jellinghee.
Entrance of Byrub from the Ganges.	21	0	
Thence to junction with the Jellinghee.	16	9	Islampore.
From junction of Byrub and Jellinghee to Teakatta.	21	0	Modoopore.
From Teakatta to Nuddea ..	16	0	Kishnaghur.

Height of water on gauge at Berhampore, the 2nd August 1880, above zero, 22 feet.

T. BEATTY, C.E.,
Offg. Exe. Engr., Nuddea Rivers Divn.

BERHAMPORE, the 2nd August 1880.

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JOHN ELIOT, M.A., *Meteorological Reporter to the Govt. of Bengal.*

CALCUTTA, the 26th August 1875.

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" 7. Kintoan Light-vessel. Yang-tse-Kiang.
" 8. Burgess Rock off Hingie Island, Bassein River, Burma.
" 9. Fairway Buoy at False Point, Orissa.
" 10. (1) Intended Light and Fog Signal on Little Basses Rocks, Ceylon.
(2) Intended alteration in Great Basses Rocks Fog Signal.
" 11. Corrected positions of Zebayir Islands, Jebel Zukur, and the Hanish Islands, Red Sea.
" 12. Fog Signals and distinguishing marks for Light-vessels, River Hooghly.
" 13. Exhibition of Light on Little Basses Rocks, Ceylon.
" 14. Beacon on Choul Kadu Rock. Bombay.
" 15. Shoal near Tumb Island (Jazirat Tanb), Persian Gulf.
" 16. Light at Batticaloa, Ceylon.
" 17. Upper Gasper Light-vessel, entrance to river Hooghly.
" 18. Red Lights on North Groin of Harbour Works, Madras.
" 19. Reported Shoal, N. N. E. of Bahrein, Persian Gulf.
" 20. Alteration of color of light at Klang Strait, Strait of Malacca—Salangore—Malay Coast.
" 21. Additional information concerning the reported Shoal, N. N. E. of Bahrein.
" 22. Deposit of stone, eastward of Harbour Works, Madras.
" 23. Reported Shoal. North-West of Cheduba Island.
" 24. Exhibition of blue lights and Maroons at Krishna Shoal Light-vessel.
" 25. Deposit of stone, eastward of Harbour Works, Madras (additional information).
" 26. Vessels prohibited from anchoring near the Submarine Telegraph Cable between Diamond Island and the Mainland.
" 27. Intended exhibition of a revolving Light a Vakalapudi, in the Godavery District.

Notices to Mariners issued during the year 1879. *Price, one anna each :—*

No. 1. Permanent moorings for Eastern Channel Light-vessel, entrance to Hooghly River.
" 2. Sunken danger in Mergui Archipelago.
" 3. Revolving Light at Vakalapudi, in the Godavery District.
" 4. Intended alteration in False Point Light.
" 5. Shifting of the entrances to Honore (Honwar) and Mangalore, on the Malabar Coast.
" 6. Fixed Light at Roji (Nowa Nugga) in the Gulf of Cutch.
" 7. Fixed Light at the entrance to Toona Creek in the Gulf of Cutch.
" 8. Fixed Light at Goapnath Point in the Gulf of Cambay.
" 9. Wreck marking vessels.
" 10. The alteration in the position and improvement of Pooree Port Light.
" 11. Shoal Coral Ground in Strait of Banka.
" 12. Delagoa Bay. Removal of Cockburn Light-vessel in bad weather.
" 13. (1) Alteration in position of Beacons and Leading Lights—Burnett River Entrance, Australia.
(2) Fixed Light on Flap Top Islet—Pioneer River—Rocky-Islets.
(3) Revolving Light on Low Isles—Trinity Bay.
(4) Leading Lights at Cook Town—Endeavour River Entrance—Cook Harbour.
" 14. Sunken dangers between Alguada Reef and Diamond Island—Bay of Bengal.
" 15. Flashing white Light on Puysegur Point—Zealand.
" 16. Dangerous Rocks, N. N. W. and S. E. of the southernmost of the Brothers Islands—Andaman Islands.
" 17. Australia—South Coast—Gulf of St. Vincent,
(1) Prohibited Anchorage near Telegraph Cable, Port Phillip.
(2) Buoys marking Battery Practice Range at Williams Town.
(3) Fixed and Flashing Light on North Reef.
" 18. Longitude of the Time Ball, Calcutta, and of Saugor Light-house, River Hooghly.
" 19. (1) Discontinuance of additional Light at Fourth Point—Sunda Strait—Java.
(2) Shoal in the Fairway to Batavia Road.
(3) Fixed Light on Meinder's Reef—Madura Strait
" 20. (1) Shoal ground westward of Durnford Point—South Coast of Africa.
(2) Distinguishing features marking the entrance to Tugela River.
(3) Ditto Entrance to Umhloti River.
" 21. Buoys of Carwar Harbour (Sedashigar).
" 22. (1) Alterations in Lights at St. Paul and St. Denis, Reunion Island.
(2) Harbour Light at St. Pierre.
" 23. Buoys off Carwar Harbour (Sedashigar).
" 24. Buoys and Beacons, Zanzibar Harbour.
" 25. Alteration of False Point Light—Coast of Orissa.
" 26. Red Buoy marking smooth-water anchorage off Porcaud, Alleppey.
" 27. Change in the Anchorage limits of the Port of Madras.
" 28. Intended discontinuance of light at El-weg (Sherm Wej-h), Red Sea.
" 29. Interval of intended exhibition of blue Lights and Rockets at False Point Light-house.
" 30. Replacing of the buoys at the entrance to Cochin Harbour, and extinguishing of Narrakel Light.
" 31. Range of visibility of the Light exhibited from Krishna Shoal Light-vessel.
" 32. Light at Batticaloa.
" 33. Black buoys laid down in Calicut Roadstead to mark the limits of foul ground.
" 34. Light at Batticaloa.
" 35. Replacing of the buoys off Carwar Harbour (Sedashigar).
" 36. Telegraph buoy, south of Aden.
" 37. Black buoy off Point Gordeware (Godavery).
" 38. Light at Batticaloa.
" 39. Exhibition of a leading Light in Suez Bay.
" 40. Madras Semaphore.
" 41. Black buoy off Point Gordeware (Godavery.)
" 42. Madras Semaphore.
" 43. Buoys at Calicut.

Notices to Mariners issued during the year 1880. *Price, one anna each:—*

No. 1. Prohibited anchorage near the telegraph cables in Zanzibar Harbour.

„ 2. Discontinuance of Maroon Lights at Krishna Shoal Light-vessel.

„ 3. Exhibition of the new fixed Light at False Point.

„ 4. Extension of the period of exhibition of the "Intermediate" Light at the entrance to the Hooghly River.

„ 5. Alterations in the position and visibility of the Light exhibited from Fort Canning, Singapore.

„ 6. Alteration of position and elevation of the red Light at Cannanore.

„ 7. Discontinuance of the exhibition of maroons from the Light-vessels of the Hooghly River.

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RAJENDRA NATH MITRA,
Asst. Secy. to the Govt. of Bengal.

The 19th February 1878.

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PUBLIC WORKS DEPARTMENT—BENGAL.

DISTRICT ROAD FUND.

NOTIFICATION.

No. 134.

The 2nd August 1880.

UNDER section 89 of Act X (B.C.) of 1871, the following annual accounts and reports of the district road committees of Hazaribagh, Lohardugga, Singbhoom, and Manbhoom, of works done and in progress during the past cess year 1878-79, together with the remarks thereon of the Commissioner of the Chota Nagpore Division, are published for general information.

T. H. WICKES,

Asst. Secy. to the Govt. of Bengal,
Public Works Dept.

No. 63, dated Hazaribagh, the 29th December 1879.

From—MAJOR E. G. LILLINGSTON, Chairman, Road Cess Committee, Hazaribagh,
To—The Commissioner of Chota Nagpore.

I HAVE the honor to submit the following report on the operations of the District Road Fund during the cess year ending 30th September 1879.

2. There were four meetings during the year. Of these, three were presided over by the Chairman and one by the Vice-Chairman in consequence of the Chairman being absent from the head-quarters on his cold-weather tour. The meetings were all attended by a quorum.

3 The subjoined table shows the names of members, the number of meetings held, the number attended by each member, and the number from which each was absent during the year under review :—

No.	Names of members.	Total number of meetings.	No. of meetings attended.	No. at which absent.	REMARKS.
1	Colonel H. M. Boddam, Deputy Commissioner	4	1	1	Ex-officio.
	Major L. Blathwayt, Officiating Deputy Commissioner		1		
	Major E. G. Lillingston, Deputy Commissioner		1		
2	S. Jones, Esq., Assistant Commissioner ...	4	.....	3	Ditto.
	W. N. Campbell, ditto ditto		.....		
	Major L. Blathwayt, ditto ditto ...		1		
3	Civil Surgeon	4	.....	4	Ditto.
4	Superintendent of Jails	4	.....	4	Ditto.
5	Rai Jadu Nath Mookerjee, Government Pleader	4	3	1	Ditto.
6	Baboo Dino Nath Mookerjee, Road Cess Deputy Collector	4	2	.....	Ditto.
	Baboo Radha Madhab Basu, Road Cess Deputy Collector		2		
7	H. Dewes, Esq., Executive Engineer ...	4	2	1	Ditto.
	J. S. Carey, Esq., Executive Engineer ...		1		
8	Mr. Max Leibert	4	1	3	Non-official.
9	Mr. A. G. Wilson	4	.....	4	Ditto.
10	Baboo Bhikari Bhugut	4	.....	4	Ditto.
11	Baboo Bishen Prosad	4	2	2	Ditto.
12	Baboo Dhurum Nath Misser	4	4	.....	Ditto.
13	Thakur Dhirj Narain Singh	4	.....	4	Ditto.
14	Baboo Doorga Prosad	4	1	3	Ditto.
15	Chowdry Gurdial Das	4	2	2	Ditto.
16	Baboo Kali Das Gossain	4	.....	4	Ditto.
17	Baboo Mohun Singh	4	2	2	Ditto.
18	Bukshi Ram Das	4	1	3	Ditto.
19	Bakshi Ramlal...	4	2	2	Ditto.
20	Bukshi Jainundunlal	4	3	1	Ditto.
21	Baboo Shewsook Ram	4	.....	4	Ditto.
22	Baboo Hurk shun Das	4	2	2	Ditto.
23	Shaik Hossen Box	4	1	3	Ditto.

4. An abstract of particulars of the meetings is given below :—

District.	Number of members forming the committee.		Number required to form quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance of meetings.	Number of members who did not attend any meetings.	Number of members who attended								Percentage of average attendance to whole committee.
								One meeting.		Two meetings.		Three meetings.		More than three meetings.		
	Official.	Non-official.						Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	
Hazaribagh ...	7	16	8	4	.....	Nearly 9	7	4	1	5	...	1	3	1	1	89·1

5. Although the attendance of members at committee meetings was not so satisfactory as in the previous year, it may however be said to have been fair, inasmuch as members were not wanting to form quorums at the four meetings convened during the year. The non-official members took an average interest in the discharge of the duties entrusted to them by the Act. The members living close to the town attended the meetings more regularly than those who had to come from a distance.

6. More than ten days' notice was given of every meeting convened during the year, and in every notice the business to be transacted at the meeting was stated.

7. The following changes took place in the offices of the Chairman and Vice-Chairman of the Committee during the year under review :—

Colonel H. M. Boddam, Deputy Commissioner, having left the district, Major L. Blathwayt, who officiated in his place, held the office of Chairman from 13th June to 28th July 1879, when he was relieved by Major E. G. Lillingston, the present Deputy Commissioner.

The Deputy Collector Baboo Dino Nath Mookerjee held the office of Vice-Chairman from 1st October to 8th June 1879, and Baboo Radha Madhub Basu from 9th June to end of the year. The change took place in consequence of the transfer of Baboo Dino Nath Mookerjee from this district.

The list of members was also revised in September last owing to many changes having taken place since their appointment.

8. There is no branch committee yet appointed in this district.

9. The principal business transacted by the committee during the year was the following :—

1*st*.—Audit of accounts for the cess year 1877-78.

2*nd*.—Preparation of budget estimates for 1879-80.

3*rd*.—Determination of rates of assessment for 1879-80.

4*th*.—Passing of estimates for different repair works executed during the year.

10. It would appear from the accounts that a very small portion of the money provided for roads and communications in the budget estimates of the year was expended. Colonel Boddam, late Deputy Commissioner, under instructions contained in Bengal Government No. 4048, dated 26th November 1878, ordered all the original works to be stopped, only the repairs absolutely necessary being undertaken during the year.

11. The earthwork estimate of the Giridi and Khurukdiha road had received the sanction of Government in October last, but the work was postponed after the tenders of the contractors had been accepted owing to the Government order mentioned above.

12. The accounts of the fund for the year under report were examined and audited by a sub-committee consisting of the members named below :—

Major L. Blathwayt, Senior Assistant Commissioner;

Rai Jodu Nath Mukherji, Government Pleader;

Moonshi Kishen Prosad, Pleader; and

The Vice-Chairman Baboo Radha Madhav Basu, Deputy Collector.

13. The annual inspection of the road fund registers and accounts was made last year by Mr. F. Moore, Deputy Examiner of Public Works Accounts. The inspection took place in March 1879, and the result was said on the whole to be satisfactory.

14. The receipts under the head "Cesses" amounted to Rs. 32,137-7-9 during the year, and those under the head "Miscellaneous" Rs. 858-3-2, as per details furnished in Part II of the annual accounts.

15. The cess on houses has been abolished. The arrears on account of the demand falling due prior to 1st April 1878 only were to be collected under orders of Government conveyed in letter No. 527, dated 23rd September 1878: hence the receipts under this head fell short of the amount estimated for in the budget.

16. Government paid during the year Rs. 500 as contribution to the District Road Fund on account of collection charges, as both the cesses are collected through the same establishment.

17. There was a sum of Rs. 23,650-15-8 unexpended at the close of the year 1877-78, to which the receipts, Rs. 32,995-10-11, being added, the money available for expenditure during the year amounted to Rs. 56,646-10-7. Of this amount Rs. 22,517-13-9 were

expended and Rs. 34,128-12-10 remained in hand at the close of the year. (This does not include balance under "Suspense account.")

18. The charges for collection of revenue during the year were Rs. 1,403-4-2, against Rs. 1,446 provided for in the budget. The cost of establishment amounted to Rs. 1,260-2-10, and the contingent expenses Rs 143-1-4. One extra clerk on Rs. 30 was entertained in April 1879 with the sanction of the Commissioner in the Collection Department for revaluation work: hence the charges under the head "Clerks" have exceeded the budget grant. The extra cost was, however, met from the savings under the heads "Contingencies" and "Other establishments."

19. Forms to the value of Rs. 78-4-0 were printed during the year at private presses in Calcutta.

20. The charges under the head "Work establishment" amounted to Rs. 6,717-9 6. This includes not only pay of establishment, but also the contingent expenses incurred by the District Engineer as well as by the Vice-Chairman.

21. The expenditure on works during the year was Rs. 13,828-3-4, viz. Rs. 2,366-8-6 on original works and Rs. 11,461-10-10 on repairs, against Rs. 16,400 and Rs. 20,500 respectively provided for in the budget.

22. The charges under the head "Tools and plant" amounted to Rs 402-12-9, against Rs. 1,000 sanctioned in the budget. New tools of the value of Rs. 316-9-0 were purchased during the year, and Rs 86-3-9 paid for repairs to old tools and conveyance charge, &c.

23. Rs. 87-12-0 were expended during the year on account of the dâk bungalow at Ramghur, viz. Rs. 48, pay of establishment, Rs. 9-14 on account of crockeries, and Rs. 29-14-0 for repairs to the buildings.

24. The following are the details of the several works executed during the year:—

Hazaribagh and Chuttra Road.—The expenditure against this road during the year was Rs. 518-15-9, against Rs. 1,500 in the budget. No work was done on the road except surveying and levelling the rivers with the view of drawing up estimates for the construction of bridges and culverts over them. Of the amount, Rs. 518-15-9, charged against the road, Rs 321 were paid for 12,365 cubic feet soling metal and 6,203 cubic feet gravel previously collected on the 3rd mile, and Rs 197-15-9 for survey expenses. I have lately driven over the whole length of this road. It is now in a very fair condition as a fair-weather road; but to make it drivable during the rains a number of small bridges and culverts must be constructed.

Burhee and Gawan Road.—No work was done on this road. The old line of road was surveyed and levelled during the year up to Kodurmah at a cost of Rs. 232-15. I have lately been over the greater part of the line to be taken by this road. When completed it will be a great convenience, bringing the Government estate of Kodurmah and the reserved forest there into easy communication with the Grand Trunk Road and head-quarters.

Paharpore and Bogodhur Road.—The road and rivers were surveyed and levelled at a cost of Rs. 188-9-0 with the view of preparing a complete estimate of the work. This road in parts requires almost re-construction. It has been apparently long left without repairs and is almost washed away in parts

Giridi and Khurukdiha Road.—The earthwork estimate was received duly sanctioned by Government in October 1878, and the work was about to be commenced when the Government letter mentioned in paragraph 10 was received, and the late Chairman ordered it to be stopped. A sum of Rs. 721-0-6, on account of compensation for lands taken up for the portion of the road from Giridi to Pachumbah, was paid into the treasury during the year under orders of the Accountant-General, and Rs. 41-8 expended as contingencies. The work on the road has since been commenced. This will be a very important road as connecting Khurukdiha, where there is a moonsiff's court and a police-station, with the sub-divisional head-quarters.

Ramghur and Jainuggur Road.—No work was done on this road during the year. The amount, Rs. 106-13-3 charged in the accounts, was on account of arrears due to contractors for work previously done. This road also is of importance as being a continuation of the Ramghur and Gola road, and will open out a tract of country almost without communication at all. It should be extended to Tundwa, where there is a police-station.

Giridi and Toondi Road.—Six new culverts that were built along this road towards the end of the last cess year were paid for during the year under report.

REPAIRS.

Chuttra and Chowparun Road.—This is a metalled road. The expenditure during the year, including maintenance and repairs of the two bungalows at Pitiz and Chuttra on the road, was Rs. 3,573-1, against Rs. 4,000 sanctioned in the budget. I have driven the whole length of this road; it is in very fair order but repairs are required in places. This is the trade route from Chuttra, the largest mart in the district, to the Grand Trunk Road by which route most of the merchandize of this and neighbouring districts is sent to Calcutta.

Balcomat and Sherghutty Road.—The work on the road was stopped to effect savings. The road near Bhooraghat hills was, however, maintained during the rainy season. The total outlay on the road, including the arrears paid to contractors for work done during the previous year, was Rs. 380-10-1. Besides, Rs. 66-9-6 was expended in the maintenance and repairs of the bungalow at Jubra on the road, and Rs. 315 for planting trees. This road has not yet been seen by me.

Hazaribagh and Chutra road.—The surface of this road, 40 miles in length, was properly repaired and kept in order at a cost of Rs. 707-7-3. Besides Rs. 66-9-6 expended in the maintenance and repairs of the bungalow at Lepo and Rs. 315 in planting trees along the road.

Paharpore and Bogodhur road.—The amount Rs 42 charged against this road was on account of maintenance and repairs of the bungalow at Bhurkutta.

Giridi and Khurukdiha road—The two bungalows at Pachumbah and Mirzagunge were repaired and maintained during the year at a cost of Rs. 137-3-6.

Ramghur and Gola road.—The expenditure during the year amounted to Rs. 540-10. The surface of the road which is 15 miles long was kept in proper repairs. I have not yet seen this road, but shall shortly travel over it.

Gola and Petridi road.—This fair weather road, which is eight miles in length, was properly repaired and maintained at a cost of Rs. 388-1-3. Not yet seen.

Station roads.—The expenditure on repairs of these roads, including maintenance and planting trees, amounted to Rs. 1,107-11-9. The culverts along all the roads have been repaired and the metalled surface kept in order. Seven hundred trees have been maintained along these roads and kept in a flourishing state. The roads are all in very fair order.

Old Benares road.—The work on the road was stopped to effect a saving. I am informed that this road towards police out-post Kutkumsaree is undrivable and much out of repairs.

Gola and Govindpore road.—The outlay on repairs of the road amounted to Rs. 1,723-1-6. Besides Rs. 315 for planting trees and Rs. 94-15 for repairs of the bungalow at Peterbur were expended during the year. Not yet seen.

Moheshmoondi and Bengabad road. The work on the road was stopped to effect a saving.

Giridi and Toondi road.—No work was done on the road. The amount Rs. 128-1 charged in the accounts was on account of arrears of last year paid for during the year.

The amounts expended on village roads during the year are detailed below :—

		Rs.	A.	P.
	PACHUMBAH SUB-DIVISION.			
1	Khurukdiha to Gorunji	137	3	9
2	Dhanwar to Dorundah	298	10	9
3	Khurukdiha to Chitterdi	42	9	9
4	Pachumbah Bazar roads	40	0	0
	HEAD-QUARTERS SUB-DIVISION.			
5	Kuju to Burgawan	151	9	0
6	Kusmar to Peterbur	254	5	3
7	Hazaribagh to Khupriwan	356	5	3
8	Banudag to Koosoombha	6	9	0
9	Gola to Dimra	196	3	3

The above works were mostly done towards the end of the last cess year and paid for during the year under report. The works in the Pachumbah sub-division were executed under the supervision of the Assistant Commissioner of Pachumbah, and those in the head-quarters under the superintendence of the District Engineer.

Office building.—A sum of Rs. 95-11 was expended in repairs and maintenance of the building during the year.

25. *Trees.*—Nearly 7,000 young trees of different species have been transplanted, with fences complete, along seven lines of roads. Besides, 700 trees along the Hazaribagh station roads were maintained and kept in a flourishing state.

26. Ten nursery gardens have been established in different parts of the district. The particulars of these gardens have been separately reported to Government and need not therefore require reiteration here (*vide* Nos. 138, dated 4th April, and 61, dated 17th December 1879.)

27. *Working of the Act.*—Although in many instances the payments were not punctual, and there has been consequently delay in recovering the money, yet there was no actual difficulty experienced in collecting the cesses; very nearly 98 per cent. of the demand was paid up before the close of the year. The delay in payment was probably due to the tax being doubled by the introduction of the Public Works Cess Act. On the whole, however, I consider the system has worked well, and the benefits derived by the Road Cess are well appreciated by the people.

28. No work in the district was entrusted to the Public Works Department nor executed by the officers of that Department during the year under report.

ESTABLISHMENT.

29. The following are the establishments entertained for the working of the Act :—

1*st*. Establishment for collection of revenue.
2*nd*. Committee's office establisbment.
3*rd*. Engineer's establishment.

30. The establishment for collection of revenue consisted of one head clerk, one mohurrir, one office peon, and four extra peons, and an extra clerk for re-valuation work, and that of the committee's office one clerk only. There is no Accountant in the Road Fund office, the duty is performed by the Collector's Road Cess Head-clerk in addition to his legitimate duties with the assistance of the committee's clerk.

31. Radhika Prosad Mullick, head clerk Collection Department and Accountant, Road Fund Office, is a very intelligent and painstaking officer, and is well up to his duties. Takes

an active and personal interest in his work, and has given me satisfaction in the performance of his duties since I joined the district.

32. Moti Lal Sen, clerk, committee's office, has worked in a satisfactory manner.

33. The Engineer's establishment consisted of the following officers :—

1 District Engineer,
3 Sub-overseers,
1 Draftsman and sub-overseer.
1 Clerk.

34. Mr. A. H. Gantzer, District Engineer, is an officer of active and energetic habits, and at the same time he keeps his office in very neat and satisfactory order. He is attentive and obliging, and has given much assistance since I joined the district. I have a good opinion of his character and acquirements.

35. Babu Makhum Lal Chatterjee, sub-overseer in charge of the Pachumba sub-division, is still on probation. As his professional abilities could not be fairly tested during the year under review, consequent on the works having been stopped, the committee have, with the sanction of Government, extended his time of probation for another six months. The District Engineer reports that the sub-overseer can survey and level correctly, and is an intelligent and hard-working officer.

36. Babu Troylukya Nath Chukrabutty, sub-overseer in charge of the Ramghur Division, is reported by the District Engineer to be hard-working and intelligent, though rather tardy in answering letters and submitting his accounts. The District Engineer further states that the sub-overseer does not inspect his works so frequently of late as he used to do before. His reason for so doing, the District Engineer says, is that he has lost his horse and cannot afford to buy another.

37. Babu Shibokali Mookerjee, sub-overseer in charge of the Chuttra sub-division. The District Engineer reports that the sub-overseer depends too much on his road sirkars; otherwise he is a respectable and trustworthy subordinate.

38. Moonshi Sheikh Chand, draftsman and sub-overseer in charge of head-quarter's sub-division, is reported to have worked well, though very slow.

39. Babu Kali Bhusun Mookerjee. The following remarks have been recorded by the District Engineer regarding this officer:—

"Babu Kali Bhusun Mookerjee, Assistant Accountant in charge of my office, continues to work very satisfactorily. He is very painstaking, and his books and papers are kept up as correctly and neatly as one would wish to see."

40. The following works were proposed to be taken up during the cess-year 1879-80; the amounts allotted by the Commitee are shown against each :—

ORIGINAL WORKS.				Rs.
Paharpore and Bogodhur road				3,000
Giridi and Khurukdiha road	...	...	...	11,122
Ramghur and Jainugur	...	...	...	1,000
Village roads	...	...	...	2,000
		Total	...	17,122
REPAIRS.				
Chuttra and Chowparun road	...	...	...	9,953
Baloomat and Sherghatty road	...	...	...	3,127
Hazaribagh and Chuttra road	...	...	...	2,194
Paharpore and Bogodhur road (inspection bungalow)			...	98
Giridi and Khurukdiha road	...	...	...	1,022
Ramghur and Gola road	...	...	...	2,006
Gola and Petridi road	...	...	...	734
Station roads	...	...	...	9.5
Old Benares road (west of Hazaribagh)		...	...	276
Gola and Govindpore road	...	...	...	2,098
Moheshmoondi and Bengabad road	...	...	...	1,006
Bishenghur and Goomia	...	...	...	1,467
Giridi and Toondi	...	...	...	1,158
Old Ranchi road	...	...	...	1,208
Kodurma and Jainugur road	...	...	...	816
Dhanwar and Jamooi	...	...	...	960
Pachumba and Buddiha road	...	...	...	590
Village roads	...	...	...	7,000
Office building	...	...	...	89
		Total	...	36,737

41. The estimates for all repair works costing Rs. 1,000 and upwards, executed during the year under review, received the approval of the Commissioner of the Division before the works were commenced.

42. The accompanying statement shows in detail the progress of works done during the year.

Statement showing in detail the progress of works actually done during the year 1878-79.

Distinguishing number of roads.	Name of Work.	Description of works.	Total quantity of work done during the year.	REMARKS.
		ORIGINAL WORK.		
4	Hazaribagh and Chuttra road.	.. .. ..		The rivers were surveyed and levelled during the year for collecting data for water-ways to be allowed to bridges and culverts. No other work done on the road during the year.
5	Burhee and Gawan.	... .	.. .	The old line of road was surveyed and levelled up to Kodurmah.
6	Paharpore and Bogodhur road.	.. ..	.. .	The road and the rivers were surveyed and levelled.
		REPAIRS.		
1	Chuttra and Chowparun road.	Collection of quarts metal	1,21,363 c. ft.	
		Rebreaking and restocking old metal	22,366 ,,	
		Spreading and consolidating metal .	12,840 ,,	
		Earthwork, including dressing, in sides of metalling...	81,186 ,,	
		Maintenance of the road—		
		Mending ruts	8,585 ,,	
		Earthwork, including dressing, in filling flanks ...	20,615 ,,	
		Collecting, spreading, and consolidating gravel ...	749 ,,	
		Picking up metal from surface of road	15,061 ,,	
		Ramming and watering	25,953 s. ft.	
		Transplanting new fruit-trees with fences complete	1,260 No.	
		External and internal white-washing—		
		Chuttra Bungalow	10,238 s. ft.	
		Pitis bungalow	8,516 ,,	
		Pucca ridge plaster	240 ,,	
		Dismanthing old mud-wall	483 c. ft.	
		Mud-walling	483 ,,	
2	Baloomut and Sherghotty road.	Earthwork, including dressing	51,040 ,,	
		Cutting, including dressing	11,403 ,,	
		,, in gravelly soil	5,454	
		Removing boulders embedded in earth	680 c. ft.	
		Dry rubble work	48	
		Transplanting fruit-trees	1,260 No.	
		Maintenancy, Bhooraghat—		
		Earthwork, including dressing	35,218 c. ft.	
		Turfing	8,530 s. ft.	
		Jubra bungalow white-washing	2,848 ,,	
		Pucca ridge plaster	92 ,,	
		Relaying tiles	1,333 ,,	
		Collecting and spreading gravel in the bungalow compound	450 c. ft.	
		Earthwork in the bungalow compound	600 ,,	
	Hazaribagh and Chuttra.	Earthwork, including dressing	123,740 ,,	
		Turfing	64,717 s. ft.	
		Pucca brick work	408 c. ft.	
		Clearing bushes	39,000 No.	
		Temporary wooden culverts repaired . . .. ,,	5 ,,	
		Transplanting new fruit-trees	1,260 ,,	
	Paharpore and Bogodhur.	Inspection bungalow at Bhurcutta on this road was maintained during the year.		
	Giridi and Khurukdiha road.	Pachumba bungalow—		
		White-washing	5,700 s. ft.	
		Pucca plaster	90 ,,	
		Soorki-beaten plaster	214 ,,	
		Renewing ceiling cloth	110 ,,	
		Relaying tiles	500 ,,	
		Mirzagungo Bungalow—		
		White-washing	2,590 ,,	
		Sand plaster	350 ,,	
	Ramghur and Gola road.	Earthwork, including dressing	123,677 ,,	
		Turfing	69,000 ,,	
		Woodwork	66¾ ,,	
	Gola and Potridi road	Earthwork, including dressing	107,164 c. ft.	
		Turfing	21,000 s. ft.	
		Woodwork	66¾ ,,	
		Grubbing up roots of trees	200 No.	
	Station roads ...	Collecting, spreading, and consolidating gravel ...	20,620 c. ft.	
		Collection quarts metal	3,328 ,,	
		Earthwork, including dressing	44,071 c. ft.	
		Turfing	15,583 s. ft.	
		Pucca rubble masonry	401 c. ft.	
		,, brick work	35 ,,	
		Painting	102 s. ft.	
		Soorki beaten plaster	134 ,,	
		Kutcha rubble masonry	48 c. ft.	
		Dry rubble work	228 ,,	
		Clearing bushes	16,000 s. ft.	
		Sal spurs	88 No.	
13	Gola and Govindpore	Transplanting new fruit-trees, with fences complete...	1,260 ,,	
		Earthwork, including dressing	562,915 c. ft.	
		Turfing	123,800 s. ft.	
		Grubbing up roots of trees	3,100 No.	
		Transplanting trees, with fences complete	1,260 ,,	

Distinguishing number of roads.	Name of work.	Description of works.	Total quantity of work done during the year.	Remarks.
		REPAIRS—*continued.*		
13	Gola and Govindpore —*continued*	Bungalow at Puterbeer on the road—		
		White-washing	3,092 s. ft.	
		Ceiling cloth, with frame, complete	326 ,,	
		Pucca plaster	221 ,,	
		Relaying tiles with double matting	1,248 ,,	
		Mud-walling	360 c. ft.	
		Roofing with bamboo frames	270 s. ft.	
	Village roads ...	Earthwork, including dressing	274,929 c. ft	The works actually done are only shown here.
		Turfing	112,310 s. ft.	
		Grubbing up roots of trees	1,390 No.	
		New temporary wooden culverts	1 ,,	
		Repairs to wooden culverts	6 ,,	
	Office building ...	White-washing	9,111 s. ft.	
		Pucca brick work	95 c. ft	
		Soorki-beaten plaster	112 s. ft.	
	Staging bungalow at Ranghur on the Ranghur and Gola road	White-washing	8,703 ,,	

No. 6.—Part I.

HAZARIBAGH DISTRICT ROAD FUND.

Annual account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Balance on 1st October 1878	.....	23,650 15 8			
RECEIPTS OF THE YEAR.					
Taxes, Rates, and Cesses.					
Cesses ... ... On lands	29,648 0 6		General management ... Clerks	1,328 4 6	
„ mines and railways	1,379 11 10		Servants	261 14 4	
„ houses	121 3 5		Contingencies	143 1 4	
One per cent. road cess	988 8 0		Printing at private presses ...	78 4 0	
		32,137 7 9			1,811 8 2
Miscellaneous Taxes.			Toll collections ... Establishment and contingencies of road tolls.	.....	
Moturpha	.....	.....	Establishment and contingencies of canal tolls.	.....	
Miscellaneous Receipts.			Staging bungalows and serais. Establishment and contingencies	57 14 0	
			Petty construction and repairs ...	29 14 0	
					87 12 0
Tolls ... ... Road tolls	.....		Public Works ... Original works	2,366 8 6	
Canal and river tolls	.....		Repairs	11,461 10 10	
Rents of staging bungalows and serais	60 13 0		Establishment	6,387 9 6	
Fees and forfeitures	262 9 4		Tools and plant	402 12 9	
Grant-in-aid from Provincial Services	.....				20,618 9 7
Miscellaneous	534 12 10		Contribution to Provincial Services	.....	.....
		858 3 2	Suspense accounts ... Advances	340 0 0	
Suspense Account.			Deposits	915 0 0	1,255 0 0
Advances	587 8 2		Total expenditure of the year ...	.....	23,772 13 9
Deposits	1,601 0 0				
		2,188 8 2			
Total receipts of the year ...		35,184 3 1			
GRAND TOTAL ...		58,835 2 9	Balance on 30th September 1879		35,062 5 0
			GRAND TOTAL ...		58,835 2 9

Passed for (Rs. 23,772-13-9) twenty-three thousand seven hundred and seventy-two annas thirteen and pies nine only.

L. BLATHWAYT, *Assistant Commissioner.*
BISHEN PROSAD,
JODU NATH MUKHERJI, } *Members.*

RADHA MADHUB BASU,
Vice-Chairman.

No. 6—Part II.

Details of Income and Expenditure for the Cess-year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the annual account for that year.*

Sub-head of estimate.	Amount as per budget estimate	Particulars.	Amount.	Total.
	Rs. A. P.	INCOME.	Rs A P.	
Taxes, Rates, and Cesses	29,686 3 0	Cess on lands	29,648 0 6	
	1,114 9 8	,, mines ..	1,379 11 10	
	2,142 0 0	,, houses . .	121 3 5	
	1,078 0 0	One per cent. road-cess . .	988 8 0	
		Staging Bungalows and Serais.		32,187 7 9
Miscellaneous receipts.		Collections from the Ramghur dák bangalow on the Ramghur and Gola road	60 13 0	
		Fees and Forfeitures		
	300 0 0	Peon's fee .. .	236 13 4	
	20 0 0	Record searching fee	25 12 0	
		Miscellaneous.	262 9 4	
		Contribution by Government from the Public Works Cess Fund for one-third cost of establishment for collection of revenue ...	500 0 0	
	100 0 0	Penalty for default of house-cess payment	14 0 10	
		Sale-proceeds of empty stationery boxes	2 8 0	
		Fines recovered from Inspection Bungalow chowkidars and malees on the station roads	3 0 0	
		Value of lost tools recovered	2 12 0	
		Recovered from the contractors on account of difference in the value of tools lent to them from the Department	12 8 0	
		Advances—	534 12 10	858 3 2
Suspense Account		Recovery of advance from the Assistant Commissioner of Pachumbah (in cash) .	68 15 11	
		Recovery of advance from Assistant Commissioner of Pachumbah by adjustment of expenditure on village roads	518 8 3	
		Deposits—	587 8 2	
		Security deposit from contractor Srimynto Mukerji	35 0 0	
		Ditto ditto Gopal Mahto	40 0 0	
		Ditto ditto Ram Chundor Mukerji	518 0 0	
		Ditto ditto Janaki Nath Sen and Juger Nath Mistry	219 0 0	
		Ditto ditto Khettar Mohun Mitter	334 0 0	
		Ditto ditto Rakhal Das Mukerji	50 0 0	
		Ditto ditto Janoki Nath Sen ...	265 0 0	
		Ditto ditto Parmanund ...	20 0 0	
		Ditto ditto Shaik Buffait ..	120 0 0	
			1,601 0 0	2,188 8 2
		Total Income ..	...	35,184 3 1
		EXPENDITURE.		
		Clerks		
General management	946 0 0	On collection of revenue—		
		One head clerk for 11 months, one month at Rs. 62 and ten months at Rs. 64 .	702 0 0	
		One extra clerk for revaluation work for three months and twenty-two days at Rs. 30 per month	111 4 6	
		One extra clerk for 20 days at Rs. 30 ..	20 0 0	
		One clerk for Vice-Chairman's office for 11 months, at Rs 30 per mensem	330 0 0	
		One Mohurir for 11 months at Rs 15 per month	165 0 0	
		Servants	1,328 4 6	
	300 0 0	Three peons at Rs. 5 each per mensem, for 11 months	165 0 0	
		One peon at Rs 5 for 10 months and 11 days	51 13 4	
		One peon at Rs. 5 for 9 months and 5 days ...	45 13 0	
		Total	262 10 4	
		Deduct fines	0 12 0	
		Contingencies.	261 14 4	
	200	Value of forms supplied by the Superintendent of Stationery	38 15 1	
		Stamps	10 0 0	
		Conveyance of forms, &c.	6 0 0	
		Stationery	32 14 3	
		Book-binding	2 12 0	
		Punkha-puller for 4 months .	12 0 0	
		Sweeper for 5 months	2 8 0	
		Telegraph message	2 0 0	
		Municipal tax for office building	36 0 0	
		Printing at Private Presses	143 1 4	
		200 Schedule forms printed at Roy's Press, Calcutta ..	11 4 0	
		Day-book forms printed at the New Indian Press, Calcutta	67 0 0	
			78 4 0	
		Total	. .	1,811 8 2
		Establishment and Contingencies.		
Staging Bungalows and Serais	.....	Pay of a chowkidar for the Ramghur Dák Bungalow for 12 months, at Rs 4 per month	48 0 0	
		Crockery	9 14 0	
		Petty Construction and Repairs.	57 14 0	
		Repairs to the Dák Bungalow at Ramghur on the Ramghur and Gola road	29 14 0	
				87 12 0
		Carried over	.....	1,899 8 2

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to the end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			... ...	1,899 4 2
			Original Works.				
Public works ..	1,500	4	Hazaribagh and Chattra road	41,500			
			Earthwork and cutting, including dressing		11,297 11 1		
			Turfing		212 3 1		
			Grubbing up roots of trees...		277 12 8		
			Blasting rock		287 0 9		
			Metalling		2,866 6 9	321 0 0	
			Culverts (surveying and levelling)		197 15 9	197 15 9	
			Expenditure during the famine year, of which no details can be furnished ...		15,897 11 2		
			Total ...		31,036 13 3		
	200	5	Burhee and Gawan road ...	58,000			
			Culverts (making timber top over incomplete culverts)		288 11 3		
			Earthwork (surveying and levelling)		232 15 0	232 15 0	
			Expenditure during the famine year, of which no details can be furnished ...		33,729 13 5		
			Total ...		34,251 7 8		
	200	6	Paharpur and Bogodhur road	32,500			
			Earthwork		114 12 0		
			Surveying and levelling ...		188 9 0	188 9 0	
			Culverts		1,212 2 9		
			Inspection Bungalow at Bhurkutta		200 0 0		
			Expenditure during the famine year, of which no details can be furnished ...		7,785 0 11		
			Total ...		9,500 8 8		
	11,000	7	Giridi and Kurukdiha road..	37,700			
			Compensation for land ...		721 0 3	721 0 6	
			Earthwork (contingencies) ..		107 12 0	41 8 0	
			Metalling		384 9 11		
			Culverts		133 14 6		
			Constructing godown ...		49 6 12		
			Expenditure during the famine year, of which no details can be furnished ...		18,132 9 4		
			Total ...		19,529 5 2		
	1,000	22	Ramghur and Jainugur road	1,500			
			Earthwork, including dressing		561 5 6	104 1 0	
			Turfing		59 11 6	2 12 3	
			Grubbing up roots of trees...		30 0 0		
			Expenditure during the famine year, of which no details can be furnished ...		482 2 3		
			Total ...		1,133 3 3		
		23	Giridi and Toondi road—				
			Culverts	635	584 12 0	556 11 0	
	2,500		Village roads...		... ...	... ..	2,366 8 6
	16,400						
Repairs	4,000	1	Chuttra and Chowparun road—				
			Repairs to road			3,063 3 0	
			Planting trees			315 0 0	
			Maintenance and repairs of the inspection bungalow at Chuttra			98 11 9	
			Maintenance and repairs of the inspection bungalow at Petez			96 2 3	
	3,000	2	Baloomat and Sherghotty road—				
			Repairs to road			380 10 1	
			Planting trees			315 0 0	
			Maintenance and repairs of the bungalow at Juhra			66 9 6	
	800	4	Hazaribagh and Chittra road—				
			Repairs to road			707 7 3	
			Planting trees			315 0 0	
			Maintenance and repairs of the bungalow at Lepo			48 0 0	
	100	6	Paharpore and Bogodhur road—				
			Repairs to the Bungalow at Bhurkatta			42 0 0	
			Carried over ...			5,447 11 10	4,265 12 8

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Amount.	Total.
				Rs. A. P.	Rs. A. P.
			Brought forward ..	5,447 11 10	4,265 [illegible] 6
	900	7	Giridi and Khurukdiha road—		
			Repairs to road	3 14 6	
			Maintenance and repairs of the bungalow at Pachumbah	76 11 0	
			Ditto ditto at Mirzagunge	56 10 0	
	1,000	8	Ramghur and Gola Road—		
			Repairs to the road	540 10 0	
	500	9	Gola and Peterdi Road—		
			Repairs to the road	388 1 3	
	800	10	Station roads—		
			Repairs to the roads	537 4 6	
			Planting new trees	315 0 0	
			Maintenance of trees	255 7 3	
	800	11	Old Benares Road—		
	2,000	13	Gola and Govindpore Road—		
			Repairs to the road	1,723 1 6	
			Planting trees	315 0 0	
			Repairs to the bungalow at Peterber	94 15 0	
	1,000	20	Mohesh moodi and Bengabad Road—		
	500	23	Giridi and Toondi Road—		
			Repairs to the road	128 1 0	
	5,000		Village roads as per details below :—		
			Pachumbah sub-division—		
			Rs. A. P.		
			Khurukdiha and Ghorunji 137 3 9		
			Dhanwar and Dorundah 298 10 9		
			Khurukdiha and Chitterdi 42 9 9		
			Pachumbah bazar 40 0 0		
			Head-quarters sub-division—		
			Kujir and Burgawan 151 9 0		
			Kusmar and Peterber 254 5 3		
			Gola and Dimra 196 3 3		
			Hazaribagh and Khupriwan 356 5 3		
			Banadag and Kusumbha 6 9 0		
				1,483 8 0	
	100		Repairs and maintenance of the office building ...	95 11 0	
	20,500				11,461 10 10
Establishment	6,940		1 District Engineer at Rs. 300 for twelve months ...	3,600 0 0	
			1 Sub-overseer for eleven months, at Rs. 45	495 0 0	
			2 Sub-overseers ditto at ,, 25 each ...	550 0 0	
			1 Draftsman and sub-overseer for nine months and two days at Rs. 30, and one month and 26 days at Rs. 15	301 1 0	
			Travelling allowance of the District Engineer	215 12 0	
			Ditto of one sub-overseer at Rs. 10 for eleven months	110 0 0	
			Ditto of two sub-overseers at ,, 7-8 each eleven months	165 0 0	
			District Engineer's Office.		
			1 Clerk at Rs. 35 for eleven months	385 0 0	
			1 Peon at ,, 5 ditto	55 0 0	
			Contingencies.		
			Sweeper	9 0 0	
			Punkha-puller	18 0 0	
			Postage	86 2 6	
			Stationery	108 10 6	
			Conveyance of forms and stationery	11 15 0	
			Book-binding	3 3 0	
			Rent of office ground	4 11 9	
			Advertisement charge	10 0 0	
			Forms	191 15 9	
			Receipt stamps	10 0 0	
			Publication of accounts in the Gazette	57 2 0	
					6,387 9 6
Tools and plant	1,000		Purchase of a plane table with stand, complete	39 4 0	
			,, of three 50-feet measuring tapes ...	16 14 0	
			,, of six iron rammers	30 0 0	
			,, of 240 ballast and 15 sledge hammers, country-made, faced with steel	106 12 0	
			,, of one stone-roller with iron axle and wooden frame, complete	68 1 0	
			,, 4 coir ropes, including packing charges	19 13 0	
			,, 30 wooden metal sections . ..	10 0 0	
			,, 10 iron pins for surveying chain	0 10 0	
			,, 30 iron metal rings	0 15 0	
			,, 1 almirah for office	22 0 0	
			,, 26 zinc letters	1 3 6	
			,, 1 grasscut	0 2 0	
			Iron nails ,, ,, ...	0 14 6	
			Repairing a measuring chain	0 6 0	
			Ditto three crow bars, 57 pickaxes and three kodalees	4 11 6	
			Renewing and repairing 10 ballast-hammers	1 4 0	
			Repairs to a stone-roller	28 7 0	
			Railway freight of a plane table from Howrah to Giridi	2 10 0	
			Railway freight of four coir ropes	1 0 0	
			Parcel charge of three 50-feet measuring tapes	1 0 0	
			Cartage of tools from Burhee to Hazaribagh	1 8 0	
			Conveyance of a stone-roller from Burhee to Hazaribagh	27 8 0	
			Ditto a roller from Burhee to Chowparan ...	15 0 0	
			Carried over	899 15 6	
					22,115 1 0

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.			REMARKS.		
			Rs.	A.	P.	Rs.	A.	P.
		Brought forward ...	399	15	6	22,115	1	0
		Tools and Plant—continued.						
Public works—*continued.*	.....	Money order fees for remittance to Calcutta of the price of coir ropes and measuring tapes	0	8	0			
		Punching unserviceable and rejected tools	2	5	3			
						402	12	9
		Advances.						
Suspense Account	.....	Amount advanced to Assistant Commissioner of Pachumbah	340	0	0			
						340	0	0
		Deposits.						
		Security deposits refunded to contractor, Taruk Nath Banerji	15	0	0			
		Security deposits refunded to contractor, Gopal Malto	64	0	0			
		Security deposits refunded to contractor, Ram Chundar Mukherji	278	0	0			
		Security deposits refunded to contractor, Kopillesur Chatterji	50	0	0			
		Security deposits refunded to contractor, Horo Nath Chatterji	100	0	0			
		Security deposits refunded to contractor, Jugur Nath Mistry	112	0	0			
		Security deposits refunded to contractor, Fakir Sing ...	29	0	0			
		Amount refunded to Janoki Nath Sen and Jugur Nath Mistry	50	0	0			
		Amount refunded to Khetter Mohun Mitter	167	0	0			
		Amount refunded to Rakhal Das Mukerji	50	0	0			
						915	0	0
		Total expenditure ...	.....			23,772	13	9

Memorandum showing in detail the Actual Cash Balance on 30th September 1879.

Particulars.	Amount.			Total.		
	Rs.	A	P.	Rs.	A.	P.
Balance at credit of Hazaribagh District Road Fund in the treasury as per pass-book	40,069	10	6			
Less amount of cheques charged in the accounts, but not yet paid ...	5,007	5	6			
				35,062	5	0
Imprest in the hands of the District Engineer				.....		
Net balance as per Road Cess cash-book				35,062	5	0

RADHA MOHUN BASU,
Vice-Chairman, B.C.C.

Explanatory memorandum attached to the District Road Fund Annual Accounts for 1878-79.

IN preparing the annual accounts the new classification of heading prescribed by Government circular No. 54A, dated 5th August 1879, has been adopted both in filling up the columns "amount as per budget estimates" and "amount of expenditure:" hence the figures entered in the column "amount as per budget estimate" in Part II of the accounts differ in certain items from those in the budget estimate for the year and in the Government resolution thereon, though the total estimated receipts and expenditure in the two returns tally.

2. The miscellaneous receipts, Rs. 1,398, entered in the Government resolution were composed of the three items, viz. (1) Peon's fee or costs for recovery of arrears of cesses, Rs. 300; (2) Records searching fee, Rs. 20; (3) Rs. 1,078, one per cent. road cess contribution from the Government Estates Improvement Fund.

3. *Printing at private presses.*—There was no such heading as "printing at private presses" in the old form in which the budget estimate for the year was prepared; the cost of all forms was charged before under the head of Contingencies: hence no figure is entered against this item in the column "amount as per budget estimate."

4. *Staging bungalows and serais.*—The expenditure on staging bungalows was formerly charged to the roads on which such buildings were situated, and there was no separate heading in the old form of the budget: hence the column amount as per budget estimate against this item is also left blank.

No. 144, dated Ranchee, the 5th March 1880.

From—A. W. B. POWER, ESQ., Deputy Commissioner of Lohardugga,
To—The Commissioner of Chota Nagpore.

I HAVE the honor to submit the accounts of income and expenditure for the cess year ending 31st September 1879, and to report on the working of the Road Cess Department of this district.

2. I regret the delay in submitting these papers, which has been entirely owing to the illness of the Accountant, Road Cess Department.

3. During the year under review there were nine meetings of the district committee, of which one was adjourned for want of a quorum. The average attendance was eight, or one more than required to form a quorum. The names of members, and the number of meetings attended by each, are given below :—

Deputy Commissioner, *Chairman*	9
Assistant Commissioner, *Vice-Chairman*	9
H. Dawson, Esq., District Superintendent of Police	0
J. Bining, „ Tea-planter	3
T. Peppe, „ „	4
W. Smith, „ Lac Factory	2
F. Curwen „	1
H. Mitchel, „	0
Reverend J. Whilley	0
Manager, Palkote Estate	5
Baboo Radha Madhub Ghose	1
„ Biraj Kristo Ghose	7
„ Dabendra Lall Bose	8
„ Khetter Chandra Ghose	4
„ Lall Gopal Banerji, Supervisor, Public Works Department ...	4
„ Hurry Charan Dass	1
„ Kunjo Lall	6
„ Bhugwant Sahai	6
„ Jai Nath Sahai	0
„ Soorooj Nath Sahai	1
„ Drip Nath Misser	1

4. The attendance of members was on the whole satisfactory. The average attendance during the season was eight, while in the previous year the average was six.

5. The Palamow branch committee, which was composed of eleven members, held six meetings.

6. Particulars regarding both the district and branch committees are given in the annexed statement in the prescribed form.

7. The total receipts for the year amounted to Rs. 36,471-0-8, which was derived from the following sources :—

	Rs.	A.	P.
Cess on lands	33,114	14	2
Cess on houses	0	3	5
Contribution from imperial funds for the improvement of Government estates	1,639	0	0
Miscellaneous revenue	1,716	15	1
Total ...	36,471	9	8

Deducting from the above the balance (Rs. 872-1-2), which remained due to contractors at the end of last season, the amount available for expenditure was Rs. 35,598-15-6.

8. The estimated income for the year was Rs. 37,108-14-4; and the difference, Rs. 637-13-8 in the receipts, is caused by a minus and plus account under the following heads :—

	Rs. A. P. Plus.	Rs. A. P. Minus.
Cess on lands	.....	1,354 12 6
Cess on houses	.....	1,629 8 7
Cess on mines	.....	9 7 8
Contributions for improvements of Government estates	639 0 0	.....
Miscellaneous revenue	1,716 15 1	.....
	2,355 15 1	2,993 12 9
Difference	.....	637 13 8

9. The unrealised balance of cess on lands is due from the Palamow sub-division, and the Assistant Commissioner in his letter No. 36RC, dated 8th December 1879, states that measures have been taken to realize the same.

10. The small amount (annas 3-5) shown in the statement of receipts was realized before the receipt of Government order No. 52T, dated 23rd September 1879, prohibiting the levy of cess on houses.

11. The total expenditure was Rs. 30,420-10-7 under the following heads :—

	Rs.	A.	P.
Establishment on collection	1,849	12	4
Contingencies	369	15	4
Original works	10,453	9	3
Repair works	12,664	3	3
Establishment on works	4,992	14	5
Tools and plant	90	4	0
Total ...	30,420	10	7

The unexpended balance at the close of the year was Rs. 5,178-4-11.

12. The allotment for the year was Rs. 36,535-4-2, or Rs. 936-4-8 more than the actual receipts. Deducting therefore the excess from savings on allotments, the balance will correspond with the actual cash balance.

13. The savings on allotments are—

	Rs.	A.	P.
From establishments and contingencies	1,713	1	4
From works in Palamow sub-division	3,856	13	3
From works in Sudder division	544	11	0
Total ...	6,114	9	7
Deduct the excess ...	236	4	8
Cash balance ...	5,178	4	11

14. The Road Cess and District Engineer's Offices were inspected by Mr. F. Moore, Deputy Examiner of Accounts, Public Works Department, on the 26th March 1879. His report was satisfactory.

15. *Roads.*—Excepting the petty roads in the neighbourhood of the station, the district roads are all unmetalled fair-weather roads; their total length is 610 miles. Of this 362 miles are in head-quarters division, and 248 miles in sub-division Palamow.

16. The cost annually of repairing and maintaining this great length of road is very heavy, while the income of the district is small in comparison to its large area, consequently the work of improvement will take time.

17. The late scarcity placed the Committee in difficulties, as relief works had to be undertaken in different localities, and the extra expenditure thus incurred was met from the small income of the district; besides this, the local work cess could not be raised above three-fourths rate so long as the effects of the scarcity lasted.

18. For the above reasons the organizing of working establishments for both Sudder and sub-division, and the purchasing of mathematical instruments, could not be carried out at once, and had to be done gradually as means were available. It is hoped the arrangements now made will work better.

19. The late harvest was exceptionally good throughout the district, and as the country is now in a prosperous condition, the Committee hope to be able to increase the local work cess to the maximum rate in the ensuing season.

20. In the Sudder division ten village tracks are in hand; their total length is 189 miles, of which 38 miles have been repaired and improved during the season. All the village roads in hand are useful lines leading from large villages and marts into the interior of the district, and also into the jungle tracts. It is proposed to carry on the repairs and improvements continuously from year to year until completion.

21. In the Palamow sub-division two village tracks have been improved, and the Branch Committee are fully alive to the importance of these works. From the ensuing season, when it is hoped the Committee will have larger means at their disposal, greater attention will be paid to these works.

22. Government order No. 10, dated 28th October 1878, to plant fruit trees at the sides of roads, was received after the funds at the Committee's disposal had already been allotted, and as there was no reserve fund from which the cost could be met, this work could not be undertaken.

23. For the last two seasons the district works have been given out on contracts. Tenders are now invited, and such tenders as are approved by the Committee are accepted.

24. The establishment on collection of revenue consists of one clerk, one mohurir, one peon; office establishment one accountant only, and under the Palamow Branch Committee, one clerk and one mohurir only. The head-clerk and accountant has been compelled to resign owing to ill health. The clerk is not sufficiently well acquainted with English to take his place, but arrangements have now been made for appointing a qualified person.

Clerk, Baboo Man Govind Aykat.
Mohurir, Lala Surrup Narain.
Accountant, Baboo Nil Madhub Ghose.
Clerk, Gopal Lal.
Mohurir, Muhabir Persad.

District Engineer, Mr. J. Pickard.
Sub-Overseer, Baboo Baina Charan.
Mohurir, Behari Tewari.
Sub-Overseer, Baboo Jogendro Nath Ghose.
Sub-Overseer, Baboo Chyansook Rai.

25. The establishments on works at head-quarter division consists of one District Engineer, one sub-overseer, one mohurir, one peon, and in the Palamow sub division two sub-overseers and one peon.

26. The District Engineer has given satisfaction, his work is to be trusted, but he has an enormous area to supervise, and recent orders regarding preparations of scheme and estimates have interfered considerably with his out-door duties. The establishment under him at head-quarters have also done well.

27. The season's work has been executed satisfactorily, and is, I think, a fair outturn for the expenditure.

28. The principal works that were undertaken during the year are—

ORIGINAL WORKS.

Ranchi and Lohardugga road.—Eighteen brick-and-rubble masonry culverts have been completed, and the quantity of different kinds of work in these are brick masonry 14,961 c. ft., rubble masonry 1,608 c. ft., plastering and painting 6,452 s. ft., cost Rs. 3,102-8.

Lohardugga and Chattra road.—One two-feet culvert was completed, and two platform bridges were arched on the old abutments; the masonry works in these are brick-work 1,492 c. ft., rubble masonry 2,244 c. ft., plastering and painting 3,133 s. ft., cost Rs. 321-1-9.

Kuru and Lateyhar road.—Six rubble and brick masonry culverts were completed; the masonry works in these are brick-work 2,085½ c. ft., rubble masonry 5,089 c. ft., and plastering 2,645 s. ft., cost Rs. 1,231-2.

Lateyhar and Daltongunge road.—Raising and improving the road and metalling. The quantities of the works completed are metalling 28,175 c. ft., earthwork 2,19,635 c. ft., removing rocks 50,000 c. ft., cost Rs. 1,107-10.

Daltongunge and Maharajgunge road.—Raising and improving the road, earthwork 438,949 c. ft., removing rocks 2,200 c. ft., cost Rs. 919-0-3.

Daltongunge and Garowah road.—Brick masonry 2,750 c. ft., earthwork 8,950 c. ft., rubble stone 2,500 c. ft. These works are in progress; cost Rs. 496-13-3.

Ranchi and Bundgaon road.—Four masonry culverts have been completed. The works in these are brick masonry 344 c. ft., rubble masonry 1,581 c. ft., and plastering 1,204 s. ft., cost Rs. 311-13-3,

Ranchi and Terai road.—Eight masonry culverts have been completed, and the works in these are brick masonry 5,544 c. ft., rubble masonry 2,287 c. ft., plastering and painting 2,595 s. ft., cost Rs. 1,466-11-3.

Daltongunge Sub-divisional Station roads.—Rubble masonry 3,357 c. ft., brick-work 891 c. ft., earthwork 1,475 c. ft., plastering 78 s. ft., cost Rs. 478.

Chutwa and Netaihat road.—This work was undertaken on supplemental statement under section 68 of Act X of 1871. Earthwork 2,91,356 c. ft., removing rocks 38,564 c. ft., &c., in improving an old track; cost Rs. 1,018-13-6.

REPAIRS.

Ranchi and Lohardugga road.—Is rising in importance as a trade line. The works completed are 658,699 c. ft., earthwork 40,102 c. ft., of gravel metalling; 14 timber bridges have been repaired, and a temporary timber bridge has been built over Pukurrio stream; cost Rs. 1,829-7-9.

Lohardugga and Chattra Road is the most important trade line in the district. It leads from Chattra in Hazaribagh to Shirghaty on the Grand Trunk Road. The works completed are 460,222 cubic feet. Earthwork 1,793½ cubic feet of timber work in renewing 7 platforms for bridges; cost Rs. 2,950.

Kurn and Lateyhar Road is the only line of communication open between Ranchi and Daltungunge. The works completed are 298,317 cubic feet earthwork and ten timber bridges have been repaired; cost Rs. 448.

Lateyhar and Daltungunge Road is the portion of the road from Kurn to Daltungunge which falls within the boundary of sub-division Palamow. Earthworks 363,860 cubic feet; removed 97,520 cubic feet of rocks and stones, repaired 12 timber bridges, and cleared 2½ miles of jungle; cost Rs. 1,093 9-6.

Daltungunge and Moharajgunge. Earthworks 271,205 cubic feet; removed 42,560 cubic feet of rocks and uprooted one mile of jungle; cost Rs. 669-0-9.

Ranchi and Bundgaon or Ranchi and Chybassa Road. The works completed are 187,120 cubic feet earthwork, and 23 timber and platform bridges have been repaired; cost Rs. 378-11-9.

Ranchi and Palkote Road. Earthwork 239,075 cubic feet, and 7 timber bridges have been repaired; cost Rs. 529-15-9.

Khumti and Kamdera Road. Earthwork 117,000 cubic feet, and 6 timber bridges have been repaired; cost Rs. 289-10.

Ranchi and Terai Road. Is also the road to Chybassa. Earthwork 423,497 cubic feet, and 21 timber bridges have been repaired; cost Rs. 749-15.

Ranchi and Pulwa Road. Is part of the road leading to the tributary states of Sirgooja, &c. Earthworks 110,600 cubic feet, and two timber bridges have been repaired; cost Rs. 239-8-3.

Ranchi and Piltoria Road. Is part of the old road leading to Hazaribagh. Earthwork 42,500 cubic feet, gravel metalling 3,845 cubic feet, and 4 timber and platform bridges have been repaired; cost Rs. 145-2.

Daltungunge and Behar Road. Is an important line. Earthwork 42,219 cubic feet and manufactured 18,500 bricks; cost Rs. 181-0-9.

Daltungunge Station Roads. Earthwork 122,174 cubic feet, removed 31,160 cubic feet rocks, repaired five masonry bridges; cost Rs. 521-13-3.

Petty roads lying in the neighbourhood of the station. Earthwork 112,443 cubic feet, gravel metalling 64,776 cubic feet, and repaired one timber and seven platform bridges; cost Rs. 1,001-7.

Village Roads in Sudder Division.—Boondee and Jhaldah Road. Is an important trade line. Earthwork 230,700 cubic feet, and 15 timber bridges were repaired and renewed; cost Rs. 473-13-6.

Pulua and Kurambay Road. Earthwork 217,400 cubic feet, and 11 timber bridges have been built; cost Rs. 499-4-9.

Kujaram and Dami Road. Earthwork 28,000 cubic feet; cost Rs. 59-15-6.

Bundu and Khunti Road. Earthwork 70,000 cubic feet; cost Rs. 150.

Tawar and Thonambay Road. Earthwork 24,690 cubic feet; cost Rs. 52-7-3.

Ranchi and Koochoo Road. Earthwork 31,700 cubic feet, and three timber bridges were built; cost Rs. 79-5-9.

Murhu to Bandeh. Earthwork 15,479 cubic feet; cost Rs. 35-15-6.

Kutbo to Bakutola. Earthwork 46,650 cubic feet, and four timber bridges have been built; cost Rs. 100.

Bundoo to Tamar. Earthwork executed by a committee member; cost Rs. 9-5.

In Sub-division Palamow.—Daltungunge and Shapoor Road. Earthwork 43,588 cubic feet; cost Rs. 87-9.

Shahpoor and Chyanpur Road. Earthwork 52,453 cubic feet; cost Rs. 89-1-3.

29. The works proposed to be undertaken during the current season 1879-80 have been detailed in the budget estimate for the year, which was submitted with this office No. 467, dated 5th September 1879.

Particulars regarding the Meetings of the Lohardugga District Road Fund Committee during the cess year 1878-79.

Districts.	Number of members forming committee.		Number required to form quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meeting.	Number of members who did not attend any meeting.	Number of members who attended only																		Percentage of average attendance to whole committee.
								One meeting.		Two meetings.		Three meetings.		Four meetings.		Five meetings.		Six meetings.		Seven meetings.		Eight meetings.		Nine meetings.		
	Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Sudder Committee ...	9	12	7	9	1	8	4	4	3	5	4	3	4	5	3	5	5	7	3	4	2	5	3	6	3	38·09
Palamow Branch Committee ...	4	7	4	6	Nil	4·83	2	...	3	1	1	...	1	...	1	2	...	1	...	...	...	..	...	..	...	43·9

No. 165, dated Ranchi, the 9th April 1880.

From—A. W. B. POWER, ESQ., Deputy Commissioner of Lohardugga

To—The Commissioner of Chota Nagpore.

REFERRING to your letter No. 79DR. of the 24th ultimo, I have the honor to report that one of the Committee (Mr. J. Binning) undertook and supervised the repairs of a village road, and almost all the members who attended the Road Cess Committee took great interest in the proceedings. Regarding Palamow Branch Committee, Mr. R. H. Renny, Assistant Commissioner, writes "that five of the new official members regularly attended the meetings of the Branch Committee and took part in the discussion. I shall be able to work more on this subject next year, as I was only in charge for a month and a half during the past cess year."

"The Sub-Overseer Baboo Jogendro Nath Ghose is a competent man and is working well now. His assistant, Moonshi Chyan Sook Roy, is not very brilliant, and his fitness for the post he now holds is being tested."

"The office establishment worked satisfactorily and gave me reasons to be satisfied with them."

No. 6—Part I.

LOHARDUGGA DISTRICT ROAD FUND.

Annual account of Income and Expenditure from 1st October 1878 to 30th September 1879.

		Rs. A. P.	Rs. A. P.
Balance on 30th September 1878		.....	2,667 6 11
RECEIPTS OF THE YEAR.			
Taxes, Rates, and Cesses.			
Cesses	Cess on lands	33,114 14 2	
	Do. on mines and railways	.....	
	Do. on houses	0 3 5	
	Total of above	33,115 1 7	33,115 1 7
	One per cent. road cess	.....	.....
Miscellaneous Receipts.			
Tolls	Road tolls	.....	
	Canal and river tolls	.....	.....
Rent of serais and staging bungalows		155 12 9	
Fees and forfeitures		363 7 0	
Grant-in-aid from Provincial Services		.....	
Miscellaneous		2,836 11 4	3,355 15 1
Suspense Accounts	Advances	7,207 3 5	
	Deposits	.....	7,207 3 5
	Total Receipts ...	.....	43,678 4 1
	GRAND TOTAL ...	.....	46,345 11 0

		Rs. A. P.	Rs. A. P.
General management ...	Clerks	1,519 14 11	
	Servants	329 13 5	
	Contingencies	311 14 1	
	Printing at private presses	58 1 3	2,218 11 8
Toll collection	Establishment and contingencies of road tolls	.....	
	Establishment and contingencies of land tolls	.....	.....
Staging bungalows and serais.	Establishment and contingencies ...	.....	.....
	Petty construction and repairs ...	.....	
Public works	Original works	6,045 11 8	
	Repairs	9,797 0 6	
	Establishment	4,992 14 5	20,925 14 7
	Tools and plant	90 4 0	
Suspense Accounts ...	Advances	11,754 11 8	
	Deposit	3,619 1 4	15,373 13 0
	Total Expenditure ...	.....	38,519 7 3
Balance on 30th September 1879 as detailed on the memorandum of balances		.....	7,826 3 9
	GRAND TOTAL ...	.....	46,345 11 0

A. POWER,
Chairman.

No. 6.—Part II.

LOHARDUGGA DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the annual accounts for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs. A. P.	INCOME.	Rs. A. P.	Rs. A. P.
Taxes, Rates, and Cesses.	34,469 10 8	Cess on lands	33,114 14 2	
	9 7 8	Do. mines	.....	
	1,029 12 0	Do. house	0 3 5	
	...	One per cent. road cess	.. .	33,115 1 7
		Rents of Serais and Staging Bungalows.		
Miscellaneous receipts.	.....	Collection from 4th Special Commissioner under Chota Nagpore Tenure Act being rent of room of the road cess office occupied by him for his office	155 12 9	
		Fees and Forfeitures.		
		Peon's fees	347 3 0	
		Record searching fees	16 4 0	
		Total	363 7 0	
		Miscellaneous.		
		Contribution paid by Government from the public works cess fund for one-third cost of establishment for collection of rev nue	900 0 0	
	1,000 0 0	Transferred from fund for improvement of Government estates	1,639 0 0	
		Value of materials received from local fund moulded in 1875 in Palamow. They were in stock when the old local fund money was counted into the Road Cess Fund and held at credit of deposit during last year, and was adjusted during April 1879 by debiting to deposit and crediting to miscellaneous receipts—*vide* Examiner's No. 206D of May 1879	297 11 4	
		Total	2,836 11 4	3,355 15 1
		Advances.		
Suspense Accounts	.. .	Recovery of advance from Mr. J. Bining in cash	35 7 0	
		Ditto ditto from ditto ditto by adjustment of expenditure on village road	9 5 0	
		Recovery of advance from Assistant Commissioner of Palamow by adjustment of expenditure on original and repair works	6,662 7 5	
		Recovery of advance from Babu Gopal Chunder Banerji, contractor, by adjustment of expenditure on works	500 0 0	7,207 3 5
		Total Income	.....	43,678 4 1
		EXPENDITURE.		
General management.	1,755 1 5	*On collection of revenue*		
		Clerks—	Rs. A. P.	
		Babu Nando Lal Chatterji, head-clerk and accountant from 1st October to 16th December 1879, at Rs. 50	125 13 0	
		Babu Nando Lal Chatterji, head-clerk and accountant from 17th December to 31st August 1879, at Rs. 58	492 0 11 617 13 11	
		Babu Motee Lal Mittra, assistant clerk from 1st October 1878 to 31st December 1878, at Rs. 30	... 90 0 0	
		Babu Mangobindo Aykat, assistant clerk from 26th January 1879 to 14th June 1879, at Rs. 30	145 9 9	
		Babu Mangobindo Aykat, assistant clerk from 15th June 1879 to 31st August 1879, at Rs. 25	63 5 4 208 15 1	
		1 One mohurrir from 17th June to July 1879, at Rs. 15	19 9 3	
		1 One mohurrir from 27th July to 31st August 1879, at Rs. 15	17 6 9	
		1 One mohurrir for one month to write out Road Cess notices under section XXII, at Rs. 15	15 0 0	
		1 Clerk from 17th October to 24th November 1878, for Road Cess statistics sanctioned by Board, at Rs. 25	32 1 6	
		1 One mohurrir from 1st October to 9th November 1879, for Road Cess statistics sanctioned by Board, at Rs. 15	19 8 0	
		1 One mohurrir from 1st October to 11th November 1879, for Road Cess statistics sanctioned by Board, at Rs. 15	20 8 0	
		Carried over	1,040 14 6	

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
		EXPENDITURE.—*continued.*	Rs. A. P.	Rs. A. P.
		Clerks—*(continued).* Brought forward ...	1,040 14 6	
		Palamow Sub-Division.		
General management.—*(contd.)*	...	1 One clerk from 1st October 1878 to 27th July 1879, at Rs. 30	296 2 0	
		1 One clerk from 7th August 1879 to 31st August 1879, at Rs. 30	23 3 7	
		1 One mohurrir from 5th October 1878 to 31st July 1879, at Rs. 15	148 1 0	
		1 One mohurrir from 7th August 1879 to 31st August 1879, at Rs. 15	11 9 10	
			1,519 14 11	
		Servants.		
		3 Peons from 21st January to 8th March 1879 for serving notices under section XXII of Road Cess Act, at Rs. 5	24 2 9	
		3 Peons from 31st January 1879 to 18th March 1879 for serving notices under section XXII of Road Cess Act, at Rs. 5	24 2 9	
		1 Peon from 16th January to 28th February 1879 for serving notices under section XXII of Road Cess Act, at Rs. 5	7 9 3	
		1 Peon from 16th January to 15th March 1879 for serving notices under section XXII of Road Cess Act, at Rs. 5	9 15 11	
		1 Peon from 1st February 1879 to 25th March 1879 for serving notices under section XXII of Road Cess Act, at Rs. 5	7 15 4	
		1 Peon from 22nd February to 18th April 1879 for serving notices under section XXII of Road Cess Act, at Rs. 5	7 14 8	
		884 Extra peons employed for serving processes from 1st October to 31st July 1879, at 4 annas per diem	221 0 0	
		2 Extra peons employed for collecting house cess for thirteen days, at Rs. 6	5 0 5	
		On account of percentage for Local Fund Establishment for the offices of Accountant-General, Bengal, and Commissioner of the Division	22 0 4	
			329 13 5	
		Contingencies.		
	960 0 0	Receipt stamps	10 0 0	
		Service lables	10 0 0	
		Pay of sweeper	4 14 0	
		Stationery	91 12 1	
		Value of forms supplied by the Superintendent of Stationery	8 7 3	
		Postage on bearing cover and parcel	0 8 0	
		Conveyance of stationery, &c.	3 12 0	
		Country stationery	34 4 0	
		Miscellaneous	3 7 3	
		Publication of accounts in the gazette	47 12 0	
		Charges for printing account book	97 1 6	
			311 14 1	
		Printing at private presses.		
		1,000 day-book forms, 1,000 imprest forms and 1,000 petty contractor's certificate forms, printed at Mr. Huzog's press in Ranchi	57 4 6	
		Miscellaneous	0 12 9	
			58 1 3	
		Total ...	.....	2,219 11 8

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.		Total estimated cost.	Total outlay to end of year.		
Public Works ...	Rs. A. P.		*Original works.*	Rs. A. P.	Rs. A. P.		
	3,102 8 0	1	Ranchi and Lohardugga—				
			Brick-masonry ...	35,372 0 0	.....	871 8 3	
			Plastering ...		.....	43 11 9	
			Earth-work ...		4,564 2 9	12 14 9	
						928 2 9	
	356 6 2	2	Lohardugga and Chuttra	53,807 0 0	1,885 3 10	.....	
	1,231 2 3	3	Kooroo and Lateyhar—				
			Brick-masonry ...		.....	177 13 3	
			Rubble-masonry ...	33,818 0 0	.....	278 0 0	
			Plastering ...		.....	26 15 3	
			Earth-work ...		496 4 0	13 7 6	
						496 4 0	
			Carried over ...	.....	.....	1,424 6 9	2,219 11 8

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of year.	Amount.	Total.
						Rs. A. P.	Rs. A. P.
			Brought forward			1,424 6 9	2,219 11 8
			Original Works.—(continued.)				
General management (*continued.*)	900 0 0	4	Daltongunge and Lateyhar—				
			Brick-masonry	39,000 0 0	.....	37 12 9	
			Rubble-masonry		.....	10 2 3	
			Earth-work ...		.....	440 2 6	
			Metalling ...		.....	420 4 0	
			Rock-cutting		.....	100 0 0	
			Jungle-cutting		2,493 3 7	99 4 6	
						1,107 10 0	
	800 0 0	5	Daltongunge and Moharajgunge—				
			Earth-work ...	35,400 0 0	.....	865 13 6	
			Dry Rubble ...		.....	18 9 6	
			Rock-cutting ...		.....	12 12 6	
			Jungle-cutting		2,398 12 9	21 12 9	
						919 0 3	
	984 0 0	6	Daltongunge and Gurwa—				
			Brick-masonry	14,000 0 0	.....	350 0 0	
			Rubble-masonry		.....	125 15 0	
			Earth-works ...		496 13 3	20 14 3	
						496 13 3	
	311 14 9	7	Ranchi and Bundgoan	35,011 0 0	...	.....	
	1,269 6 9	9	Ranchi and Terai Road—				
			Earth-work ...	69,080 0 0	.....	11 0 0	
			Brick-masonry		.....	561 12 0	
			Plastering ...		601 0 0	28 4 0	
						601 0 0	
	480 0 0	22	Daltongunge Station Roads—			132 12 9	
			Brick-masonry		...	3 13 3	
			Plastering ...		.....	2 2 6	
			Centering for arch ...	480 0 0	.....	.....	
			Earth-work ...		.....	3 8 3	
			Rubble-masonry		478 0 0	335 11 3	
						478 0 0	
	2,019 4 9	20A.	Chetwa and Notarhat—				
			Earth-work ...	2,019 4 9	.....	602 10 6	
			Dry rubble stone		.....	126 14 3	
			Rock-cutting ...		.....	159 10 0	
			Jungle-cutting		1,018 13 5	129 10 8	
						1,018 13 5	
			Repairs.				6,045 11 5
	1,830 0 0	1	Ranchi and Lohardugga			1,829 7 9	
	3,157 6 3	2	Lohardugga and Chattra			1,631 4 9	
	448 0 0	3	Kuru and Latyhar			448 0 0	
	1,100 0 0	4	Daltongunge and Latyhar			1,093 9 6	
	1,200 0 0	5	Ditto and Moharajgunge			669 0 9	
	380 0 0	7	Ranchi and Bundgaon			249 12 0	
	530 0 0	8	Ranchee and Palcote			376 7 9	
	290 0 0	9	Khunti and Kamdera			289 10 0	
	750 0 0	10	Ranchi and Terai			1,038 3 9	
	240 0 0	11	Do. and Palma			239 8 3	
	100 0 0	13	Do. and Pithoria			68 10 6	
	800 0 0	15	Daltongunge and Behar			181 0 9	
	536 0 0	22	Daltongunge station roads			521 13 3	
	1,003 3 6	23	Sudder station roads			209 15 9	
	500 0 0	24	Village roads in the Palamow sub-division ..			176 10 3	
	2,000 0 0	25	Ditto in Sudder sub-division			778 13 6	
							9,797 0 6
			Establishment.				
	6,800 0 0		Mr. J. Pickard, District Engineer, from 1st October 1878 to 31st August 1879 at Rs. 200			2,200 0 0	
			House allowance of Mr. J. Pickard, District Engineer, from 1st October 1878 to 31st August 1879, at Rs. 30 ..			330 0 0	
			1 Sub-overseer from 16th November 1878 to 20th March 1879, at Rs. 75			315 11 3	
			1 Sub-Overseer from 15th May 1879 to 31st August 1879, at Rs. 75			266 2 0	
			1 Mohurir from 1st October to 31st August 1879, at Rs. 10			110 0 0	
			1 Peon from 1st October to 31st August 1879, at Rs. 5 ..			55 0 0	
			Carried over ...			3,276 13 3	18,062 7 10

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
		Establishment—(continued.)	Rs. A. P.	Rs. A. P.
		Brought forward ...	3,276 13 3	18,062 7 10
Public Works—(*concluded.*)		1 Sub-Overseer from 5th January 1879 to 31st August 1879, at Rs. 75	590 5 2	
		1 Sub-Overseer from 1st October 1878 to 11th May 1879, at Rs. 40	294 3 1	
		1 Sub-Overseer from 30th July 1879 to 31st August 1879, at Rs. 40	42 9 3	
		1 Mohurir from 27th May 1879 to 29th July 1879, at Rs. 15	31 7 3	
		1 Peon from 1st October 1878 to 31st August 1879, at Rs. 5	55 0 0	
		Travelling allowance of Mr. J. Pickard, District Engineer, from 1st October to 31st August 1879	527 8 0	
		Travelling allowance of one sub-overseer from 16th November 1878 to 30th March 1879	26 4 0	
		Travelling allowance for one sub-overseer from 15th May to 31st August 1879	26 9 9	
		Travelling allowance for one sub-overseer from 5th January 1879 to 31st August 1879	59 0 4	
		Travelling allowance for one sub-overseer from 1st October 1878 to 11th May 1879	55 2 7	
		Travelling allowance for one sub-overseer from 30th July to 31st August 1879	7 15 9	
				4,992 14 5
		Tools and Plant.		
		Purchase of two wooden boxes for Palamow Branch Road Cess Office	16 0 0	
		Purchase of two levelling staves, Sopwith, pointed English, including packing charges	74 4 0	
				90 4 0
		Advances.	10,519 4 8	
Suspense Account	.....	Amount advanced to Assistant Commissioner, Palamow		
		Amount advanced to contractor Gopal Chunder Banerjee for works	1,000 0 0	
		Amount advanced to contractor Isaur Chunder Mookerjee	200 0 0	
		Ditto to Mr. F. Broadwood	35 7 0	
		Deposits.	11,754 11 8	
		Deposit refunded to the following contractors—		
		Gopal Chundor Banerjee	1,341 12 6	
		Isahur Chundor Mookerjee...	583 6 6	
		Mooktaram Biswas	327 12 3	
		Godadhur	49 0 0	
		Mootoor	38 10 0	
		Peari Mohun Mookerjee	129 4 0	
		Prosunno Coomar Bhattacharjee	76 0 9	
		Sookindhan	281 6 6	
		Rajendra Nath Ghose	300 0 0	
		Giridhari	144 1 6	
		Adjusted the value of materials held at credit of deposit during last year by debiting to deposit and crediting to miscellaneous receipts	297 11 4	
				15,373 13 0
			3,619 1 4	
		Total Expenditure ...	.....	38,519 7 3

Memorandum showing in detail the actual cash balance on the 30th September 1879.

Particulars.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
Balance at credit of Lohardugga District Road Fund in Treasury as per Pass-book	7,980 14 2	
Less amount of cheques charged in accounts, but not yet paid ...	169 13 5	
		7,811 0 9
Imprest in hands of District Engineer		15 8 0
Net balance as per Road Cess Cash-book		7,826 8 9

No. 1303, dated Chaibassa, the 18th October 1879.

From—C. H. GARBETT, Esq., Offg. Deputy Commissioner of Singbhoom,
To—The Commissioner of Chota Nagpore.

IN compliance with the orders of Government in the Public Works Department, No. 50, dated the 23rd July 1873, I have the honor to submit the following report on works of local improvement executed on the district roads during the cess year 1878-79, ended the 30th September 1879, and works proposed to be undertaken during the cess year 1879-80. The distinguishing number of each road has been noted against it.

2. *Midnapore Road.*—During the year under review the following earthworks and repairs were executed:—

Petty repairs to 12½ miles of roads.

985,915 cubic feet earthwork in approaches of culverts.

One one-eighth miles of new road in the neighbourhood of Ghatshilla, pergunnah Dhulbhoom.

Approaches of 12 streams undertaken,—*Kherkai, Seelaijooria, Asooagara, Burlu nalla. Turing Joorea, Guroora river two crossings, Dood river, Gora-jooria, Garmooria khal, Kondor khal,* and *Khursuthi.*

13,252 cubic feet of cutting in stone in approaches of Subernarekha river and ghât near ghatshilla.

3. The following original works were undertaken and completed during the year under report:—Two large and one small wooden platform culverts were replaced by arched structures. It was determined last year to replace five small wooden platform culverts by arched ones. It was subsequently discovered, however, that the roadways of two of the larger existing culverts were in an unsafe condition through the decay of the timber. As timber of the proper scantling could only be procured at considerable cost, and seasoned timber not at all, the dangerous roadways could not be economically repaired, and moreover, it was found that the masonry of those culverts were in a decaying condition. Under all the circumstances it was decided as the more economical plan to replace these culverts at once by arched structures. The four small culverts provided for last year have been included in the original works to be executed during the current year. Besides the above three other small platform culverts were converted into arched culverts, the arches being constructed on the original masonery foundations.

In compliance with Government order on the subject, some 12 miles of this road have been planted out with 4,344 mango and jack-fruit trees. These trees have all been enclosed, and will be put under charge of the different villages in the boundaries of which they have been planted.

4. During the current cess year 1879-80 it has been determined to replace 15 temporary wooden platform culverts by arched masonry ones between Koojee on the 6th mile to Kapargodi on the 35th mile. Regarding earthwork, it has been determined to complete all imperative repairs first, that is, all serious damage done by the preceding rains so as to render the road trafficable, and then thoroughly and entirely repair the line as far as the assignment will permit.

5. (3) *Burakur Road*.—On this line the following has been executed:—

Repairs and earthworks.—Surface repairs to 19½ miles road; 185,119 cubic feet of earthworks in approaches to culverts.

Approaches to streams Roro, Songai, Gara jooria, Bono jooria, and Subernrekha repaired and put in order.

Eight hundred and ninety-nine mango trees planted from Chaibasa to the Roro river, a distance of 4 miles. All these trees have been enclosed and put in charge of moondas of villages within whose boundaries they have been planted.

Original works.—Nineteen arched masonry culverts were undertaken and completed. Of these 12 were entirely new culverts and the remaining 7 converted culverts, that is, wooden platforms were replaced by arches built on old foundations. The metalling of 2 miles of road provided for last year could not be executed for want of funds.

6. During the current year funds have been allotted for the repair of this road. First it is proposed to complete the imperative repairs so as to render the line thoroughly trafficable, and then to expend the balance in renewing and substantially repairing the line, commencing from the beginning and proceeding as far as the allotment will permit.

7. (5) *Bandgaon Road.*—Surface repairs to 14 miles of this road were executed during the past year, and 191,749 cubic feet of earthwork in approaches of culverts and in raising and filling portions of the road were executed.

8. The approaches on ghats of the following streams were also repaired and put in order:—Sangai river at Bordar, Sirhora nalla, Jhor Jhora khal, Bonga janga, Rasali khal, Bare river, and Phooljori khal on the other side of Bandgaon. The hill passes of Milepee and Noada were also repaired as far as the funds permitted.

Four temporary wooden platform culverts beyond the village of Sirhora were also repaired. Eighteen hundred and sixty-two mango and jack trees have also been planted and enclosed from Chaibassa to beyond the village of Pootidha, and in the immediate neighbourhood of Bandgaon. These trees have been placed in charge of the heads of villages within whose boundaries they have been planted.

9. It has been resolved that during the current year the urgent and imperative repairs should first be undertaken throughout the entire length of the road, and the balance then expended in renewing and thoroughly repairing the line as far as funds will permit.

10. (7) *Jyutgurh Road.*—Twelve miles of this road have been repaired during the past year and 252,032 cubic feet of earthwork in approaches of culverts and in raising the road wherever necessary have been executed. During the present year it has been decided, first, to complete the imperative repairs along the whole line, and then thoroughly to repair and renew the road from the beginning as far as the allotment will go.

11. (2) *Bairagoora Road.*—Eight miles of this road were repaired during the past year and 33,775 cubic feet earthwork executed in approaches of Jantha khal bridge and in raising and filling the road where damaged. During the current year funds have been allotted for undertaking the imperative repairs along the entire length of the road and raising and improving the line from the commencement as far as the allotment will permit.

12. (4) *Khursawn Road.*—This road has been repaired along 11½ miles, and 27,560 cubic feet of earthwork have been thrown up in embankments forming approaches of three culverts and in filling portions of the road where damaged. During the current year the imperative repairs only have been provided for, as funds are not available to do more.

13. (6) *Gurjan Road.*—Thirty and a half miles of this road were repaired during the past year and 160,000 cubic feet of earthwork executed in filling portions of road and cutting approaches of streams, &c. Imperative repairs only have been provided for during the current year, as funds are not available to do more.

14. (22) *Chakulia Road.*—Eight miles of this road were repaired during the past year and 53,070 cubic feet of earthwork executed in filling and raising portions of the line were damaged. During the current year funds have been allotted for carrying out imperative repairs, and the balance is to be expended in putting the line from the beginning into thorough order as far as the funds will permit.

15. (26) *Chiroo and Ghagri Road.*—This road is a new line from Chiroo on the Burrakur road to Ghagri on the Khersawan road. It is intended as a diversion line during the rains to avoid the Roro river which is impassable after heavy rains, but no provision has been made for its repair during the current year as funds are not available.

16. The following roads were also repaired during the past year. Owing to want of funds, no provision has been made for these repairs during the current year.

17. (8) *Bamanghatty Road.*—Surface repairs to 15 miles and 72,200 c. ft. of earthwork in approaches of four culverts and raising and filling road were executed on this line.

18. (9) *Seraikella and Chuckedhurpore Road.*—Surface repairs to 12¼ miles and 32,250 c. ft. earthwork in raising and filling portions of road were executed on this line. The approaches of thirteen streams were also put in order.

19. (10) *to* (21) *village roads.*—Surface repairs to 25 miles and 51,800 c. ft. of earthwork in filling and raising damaged portions were executed on this line.

20. (23) *Goodri road.*—Surface repairs of 24 miles and 97,450 c. ft. earthwork in filling and raising damaged portions were executed on this line.

21. (24) *Kalkapore Police Station Road.*—One and a half miles of road repaired, and 20,925 c. ft. earthwork executed in filling and raising portions of road in low lands.

22. *Ruboghat Road.*—Nine miles repairs to portions damaged and 11,275 c. ft. earthwork in filling and raising wherever needed.

23. *Meetings.*—The statement appended exhibits the number of meetings of the District Road Committee held during the year, and gives details of the constitution of the Committee. Owing to the little interest taken by the native members of the Committee, it is always more or less difficult in this district to get a sufficient number of members to attend to form a quorum. Futher, most of the members reside out of Chaibassa and at considerable distances, and this, involving trouble and expense in coming in, militates against good attendance.

Two members—one deceased and the other incapacitated from age and bodily infirmities—have been succeeded by their sons.

24. *Establishment.*—The permanent establishment consists of one District Engineer, one clerk, and one chaprassi.

Mr. Goddard, who has acted as District Engineer some years, is intelligent and painstaking, and given satisfaction. The clerk has also given satisfaction in the performance of his duties during the year.

25. The temporary establishment consists of two sub-overseers, one for Singbhoom Proper and the other for Dhulbhoom.

The latter is located at Ghatshilla, and is paid from the annual contribution from funds of the estate. They were estimated for ten months only, or up to 31st July last, but, as it was necessary to execute earthwork during the rains, their services were retained in consequence, nominally borne on the temporary list. They have been retained throughout the twelve months in past years as there was always something necessary for them to do.

No. 217, dated Chaibassa, the 4th March 1880.

Memo by—S. J. MANOOK, Esq., Asst. Commr., for Deputy Commr. of Singbhoom.

COPY forwarded to the Commissioner of Chota Nagpore, with reference to his No. 44DR., dated 25th February 1880.

Abstract of particulars regarding meetings of District Road Committee for the Cess year 1878-79.

Commissionership.	District.	Number of Members forming Committee.		Number required to form a quorum.	Number of meetings held.	Meeting at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	Number of Members who attended only.						Percentage of average to attendance of whole committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Chota Nagpore . .	Singbhoom ..	*4	13	5½	2	1	6	6	4	4	1	1	...	...	½ths or 62

* The whole of the above figures included the Chairman and Vice-Chairman.

CHYBASSA,
The 18th October 1879.

C. H. GARRETT.
Offg. Dy. Commissioner, Singbhoom.

SINGBHOOM DISTRICT ROAD FUND.

Explanatory memorandum to accompany the annual accounts for the last year 1878-79.

Receipts.—Contribution from Government Estate Improvement Fund Rs. 781-8. This amount was not available as the fund was in debt.

Contribution from the Porahaut Estate Fund Rs. 1,480. This amount was likewise not available for the above reasons.

Contribution from Dhulbhoom Estate Fund Rs. 2,370. This is an annual contribution for repairs of roads in Dhulbhoom. It was sanctioned after the submission of the budget estimate for 1878-79. Rs. 1,100 were drawn and expended last year according to requirements.

Expenditure.—Public Works Repairs. The increased expenditure under this head during the past year has been met from the budget allotment for the current year 1879-80 in order to complete the works before the termination of the rains.

Tools and Plant.—The increase under this head of expenditure has been debited to the budget allotment for the current year 1879-80.

The Government having disallowed the balance of the past year on the 31st March 1879 to be brought forward for expenditure after that date, the actual balance at the credit of the District Road Committee on the 30th September 1879 was Rs. 6,097-12-6. The paper balance standing in the books, viz., Rs. 12,229-1-11 has been shown in the accounts. Meanwhile the Controller of Public Works Accounts, Bengal, has been written to regarding adjustment of the lapsed amount Rs. 6,131-5-5.

CHAIBASSA,
The 17th October 1879.

C. H. GARBETT,
Offg. Depy. Commr., and Chairman,
District Road Committee, Singbhoom.

No. 6.—Part I.

SINGBHOOM DISTRICT ROAD FUND.

Annual account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.
Balance on 1st October 1878	.....	12.664 3 1
RECEIPTS OF THE YEAR.		
Taxes, rates and cesses.		
Cesses ... ... { Cess on lands	.....	
{ Do. on mines and railways ...	.....	
One per cent. road cess	.....	
Moturpha	.....	
Micellaneous receipts.		
Tolls ... . { Road tolls	.....	
{ Canal or river tolls	.....	
Rent of serais and staging bungalows.	.....	
Fees and forfeitures	.....	
Grant-in-aid from Provincial Services.	10,000 0 0	
Miscellaneous	1,106 12 3	
	.....	11,106 12 3
Suspense account.		
Advances	.....	
Deposits	.....	.....
Total Receipts ...	.....	11,106 12 3
GRAND TOTAL ...	.....	23,770 15 4

	Rs. A. P.	Rs. A. P.
General management ... { Clerks	110 0 0	
{ Servants	.....	
{ Contingencies	92 11 11	
{ Printing at private presses ...	.....	
		202 11 11
Toll collections ... { Establishment and contingencies of road tolls.	.....	
{ Establishment and contingencies of canal tolls.	.....	
Staging bungalows and serais. { Establishment and contingencies ...	.....	
{ Petty construction and repairs ...	.....	
Public Works ... { Original works	3,280 11 3	
{ Repairs	6,536 12 3	
{ Establishment	1,463 7 0	
{ Tools and plant	58 3 0	
		11,339 1 6
Suspense accounts ... { Advances	.....	
{ Deposits	.....	
		.....
Total Expenditure ...	.. ...	11,541 13 5
Balance on 30th September 1879	.....	12,229 1 11
GRAND TOTAL ...	.....	23,770 15 4

No. 6.—Part II.

SINGBHOOM DISTRICT ROAD FUND.

Details of Receipts and Expenditure for the Cess-year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the annual account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs. A. P.	INCOME.	Rs. A. P.	Rs. A. P.
		Cesses.		
Taxes, rates and cesses.		On lands	.....	
		,, mines and railways	.....	
		One per cent. road cess	.	
		Muturpha	..	
Miscellaneous receipts.		Tolls—		
		Road tolls	....	
		Canal or river tolls	.. ..	
		Rents of serais and staging bungalows	.....	
		Fees and forfeitures.		
	10,000 0 0	Grants-in-aid from Provincial Services, as per Bengal Government Public Works Department's resolution No. 470A of 9th May 1878, communicated under Commissioner's memorandum No. 1458, of 20th May 1878...	10,000 0 0	
		Miscellaneous.		
	781 8 0	Contribution from Government Estates' Improvement Fund, as per Board's Circular No. 10 of May 1876	..	
	1,480 0 0	Contribution from the Porahat Estate Fund . .	.....	
	2,370 0 0	Contribution from Dhulbhoom Estate fund as per Board's No. 196A of 11th September 1878	1,100 0 0	
		Sale-proceeds from unservicable timber from culverts on Burrakur Road	6 12 3	11,106 12 3
Suspense account.		Advances	.....	
		Deposits	....	
		Total income ...	.....	11,106 12 3
		EXPENDITURE.		
		Clerks.		
General management.	210 0 0	1 Clerk for 11 months, at Rs. 10 per mensem	110 0 0	
		Contingencies.		
		1 Punkha-puller for fourmonths and 22 days, at Rs 2 per mensem	9 7 6	
		Purchase of stamps and stationery ...	30 4 3	
		Printing charges for publishing Committee's account and report in *Calcutta Gazette*	29 0 2	
		Road account office-rent for twelve months at Rs. 2 per mensem	24 0 0	
		Printing at private presses	.....	
			92 11 11	
				202 11 11
Toll collection		Establishment and contingencies of road tolls .	.....	
		Establishment and contingencies of canal tolls	.....	
Staging bungalows and serais.		Establishment and contingencies	.. ...	
		Petty construction and repairs	.....	
Public Works ...		ORIGINAL WORKS.		

Distinguishing number.		Total estimated cost.	Total outlay to end of year.		
	Burrakur Road.	Rs. A. P.	Rs. A. P.		
3	19 Arched masonry culverts completed, 12 paid for as under—				
	1 Culvert 6′ 6″ span		151 4 6	151 4 6	
	1 Ditto 2 spans, 10″ each ..		454 2 9	454 2 9	
	1 Culvert 6′ spans		134 6 6	134 6 6	
	1 Ditto 8′ 9″ span		98 6 6	98 6 6	
	1 Ditto 2 spans 10′ each ...		474 7 6	474 7 6	
	1 Ditto 9′ 6″ span	4,389 0 0	219 11 3	219 11 3	
	1 Ditto 2 spans, 4′ each .		192 5 6	192 5 6	
	1 Culvert 3′ span		63 11 0	63 11 0	
	1 Ditto 6 span .		135 13 9	135 13 9	
	1 Ditto 6′ span ...		142 15 6	142 15 6	
	1 Ditto 4′ span ...		86 2 6	86 2 6	
	1 Ditto 2′ span ...		58 9 0	58 9 0	
	Carried over ...	.....	.....	2,212 0 3	202 11 11

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of year.	Amount.	Total.
	Rs. A. P.					Rs. A. P.	Rs. A. P.
			Brought forward ..			2,212 0 3	202 11 11
			ORIGINAL WORKS.—(*contd.*)				
Public Works—*continued.*	550 0 0		Metalling two miles of road ..	550 0 0	.....		
	100 0 0	26	Two miles of new road from Chiroo to Ghagri ..	100 0 0	100 0 0	100 0 0	
	1,191 8 0		1 Bridge on Burrakur road	1,191 8 0	.....	.....	
			Midnapore Road.				
	275 0 0	1	Metalling 1 mile of road	275 0 0	.....	.....	
			5 Arched masonry culvert' ..				
			3 Completed and paid for as under— ..				
	73 10 0		1 Culvert 3′ span ..		54 12 0	54 12 0	
	448 3 0		1 Ditto 2 spans, 10′ each ..	970 0 0	447 9 0	447 9 0	
	448 3 0		1 Culvert 2 spans 10′ each ..		466 6 0	466 6 0	
	7,475 8 0						3,280 11 3
			Repairs.				
	1,775 0 0	1	Repairing Chyebassa to Midnapore road			2,402 2 3	
			Arching 3 culverts on ditto as under—				
			1 Culvert 4 feet span			64 11 0	
			1 Ditto ditto			68 13 0	
			1 Ditto 3 ditto			48 3 9	
	126 0 0	2	Repairing Narsinggurh to Bairagora road ..			76 0 0	
	725 0 0	3	Ditto Chyebassa to Burrakur ditto ..			128 7 0	
	160 0 0	4	Ditto ditto to Khursowan ditto ..			760 0 0	
	660 0 0	5	Ditto ditto to Bandgaon ditto ..			175 4 6	
	426 0 0	6	Ditto Chucker Dhurpur to Gurjun ditto ..			526 0 0	
	350 0 0	7	Ditto Chyebassa to Jyutgurh ditto ..			473 2 9	
	210 0 0	8	Ditto ditto to Bamungbally ditto ..			410 0 0	
	160 0 0	9	Ditto Saraikella to Chuckerdhurpur ditto ..			260 0 0	
	255 0 0	10 to 21	Ditto village roads in Government Kolhan			155 0 0	
	120 0 0	22	Ditto Chukulia to Bairagora road ..			270 0 0	
	400 0 0	23	Ditto Chyebassa to Goodri road ..			100 0 0	
	99 0 0	24	Ditto Kalkapore police-station road ..			499 0 0	
	120 0 0	25	Ditto Chyebassa to Raleo Ghât road ..			120 0 0	
	5,586 0 0						6,536 12 3
			Establishment.				
	1,740 0 0		1 Overseer, as District Engineer for eleven months, at Rs. 60 per month			660 0 0	
			1 Sub-Overseer for eleven months, at Rs. 12 per month			132 0 0	
			1 Ditto for ten months including broken periods, at 12 per month			119 12 3	
			1 Chaprassi for ten months, and 23 days, at Rs. 5 per month			53 13 4	
			Travelling and horse allowances			497 13 5	
							1,463 7 0
			Tools and plant.				
	45		Purchase of two 50-feet metallic measuring tapes ..			13 8 6	
			Ditto 1 quire demi drawing paper and one drawing board			22 0 0	
			Repairing a pick axe			0 2 0	
			Carriage of tools from Calcutta to Chaibassa			4 5 6	
			Purchase of two boxes for keeping office records ..			1 13 0	
			Ditto of a brass stamp "paid" for stamping bills, &c.			3 12 0	
			Ditto of a color box, &c.			11 10 0	
			Ditto of a peon's badge			1 0 0	
							58 3 0
Contribution to Provincial Services.	.....		Contribution to Provincial Services			.....	.....
Suspense accounts	.....		Advances			.....	.....
			Deposits			.....	.....
			Total expenditure of the year ..			.....	11,541 13 5

Memorandum showing in detail the balance of cash at close of the year.

Particulars.	Amount. Rs. A. P.	Total Rs. A. P.
Balance of cash as per Treasury Pass-book	12,229 1 11	
Less amount of cheques charged in accounts, but not yet paid ..	.....	
Imprest in hands of District Engineer and others	.....	.....
Net balance as per Road Cess Cash book	.....	12,229 1 11

Annual Report of the District Road Cess Committee of Manbhoom for the year 1878-79.

Working of the Act.—The demand of the year on account of road and public work cesses was Rs. 69,858, of which cess on land was Rs. 69,146 and cess on quarries and mines Rs. 712. In the cess on quarries and mines there was an increase of Rs. 547 against Rs 165 of the preceding year. This was owing to twelve new mines having been opened during the year. The assessments were at the same rate as in the preceding year. For the realization of the greatest portion of the demand notices were served upon the cess-payers, but most paid their cesses previous to the sale of their property. In the latter portion of the year seven pergunnahs were transferred to the Bankoora district, which has diminished the revenue of the succeeding year by Rs. 4,675. The balance which remain unrealized at the close of the year was owing to there being a very short time for its realization, as the year expired on the 30th September, and the date of payment of the last instalment was 28th idem. The working of the Act on the whole was satisfactory.

Working of the Committee.—The Sudder Committee did fair work. There were seven meetings held during the year, and the attendance of members at these was good, giving an average of 11 out of the total of 20 forming the Committee. In appendix A will be found further details regarding the attendance of members, and I think the fact that only two members did not attend any meeting speaks well for the interest members take in the work. The following is a summary of the work done by the Committee:—

(1) Revision of the budget estimate for the year by the reduction of expenditure on certain local works, and resolution regarding surface repairs on the district roads.

(2) Annual accounts 1877-78, examined and passed.

(3) Sick leave granted to a sub-overseer suffering from chronic ophthalmia. Sanctioning repairs to the serais in the Govindpore sub-division, Grand Trunk road. Calling for tenders for contract work for the year.

(4) Recommendation to Government to gazette the *pro tem* District Superintendent of Police to be *ex-officio* a member of the Road Cess Committee. Disposal of the unexpended balance from the budget allotment for earthwork on the Chaibassa road for the year 1877-78.

(5) Discussion regarding the budget estimate for 1879-80, and passing of the same, and appointment of a new District Engineer.

(6) Appointment of a new Vice-Chairman, and discussion regarding the reduction of rates for earthworks, and appointment of Sub-Committee for that purpose.

(7.) Determination of the rates of cess for next year, and resolution regarding the rates earthwork, adopting the proposals of the Sub-Committee.

Of these the most important were the appointment of the District Engineer and the reduction of the rates for earthwork.

As regards the District Engineer the Committee had made the appointment without strictly conforming to the rules regarding the qualifications of candidates. The appointment was vetoed by Government, but on the strong recommedation of the Committee the Lieutenant-Governor was pleased to treat the case as a special one, and the present incumbent, Baboo Nanda Gopal Banerjea, was declared to be duly qualified, and his appointment was confirmed. The appointment is for the present probationary.

The question regarding the rates for earthwork was first mooted by the Commissioner, who considered they were a great deal too high. A Sub-Committee consisting of the Vice-Chairman, Mr. W. N. Campbell, Baboos Basanta Coomar Neogi, Ramdyal Mozoomdar, and Preonath Surma was appointed, and they, after careful enquiry, and some discussion recommended that the rates be reduced from a maximum of Rs. 2-4 per 1,000 to a maximum of Rs. 1-14 per 1,000 c. ft.

This reduction will effect a considerable saving and enable more work to be done for the money allotted in the budget estimates.

It may be mentioned here that there were three different incumbents of both the Chairmanship and Vice-Chairmanship during the year under report.

Branch Committee.—There are no Branch Committees in the district. Village and other roads in the sub-division of Govindpore are under the management and superintendence of the sub-divisional officer, who draws cheques on the sub-divisional treasury against the allotments made in the budget annually.

Working establishment.—The Road Cess Collection office is under the management of a Deputy Collector; his establishment is paid from District Road Funds.

The District Road Account office is under the Vice-Chairman, so also is the District Engineer's office. There is one accountant and a chaprassi in the former. In the latter there is the District Engineer, two sub-overseers, one draftsman, and one clerk. All these may fairly be said to have done their work well during the year.

Works done during the year.—The Purulia-Chaibassa road absorbed Rs. 4,626 in the making of five culverts; and the road is now suitable for wheel traffic for a distance of 36 miles.

A sum of Rs. 4,767 was expended on the Purulia-Manbazar road in the construction of eight culverts of different sizes, and in the construction of an inspection bungalow. Besides these sums, a sum of Rs. 5,069 was spent on repairs and maintenance of these and other district roads.

Village roads.—A sum of Rs. 2,916 was actually expended on village roads during the year.

Works to be carried on during the year 1879-80.—It it proposed to spend a sum of Rs. 5,415 on the completion of the Chaibassa road; and when this is expended that road will be as good a road as it is possible to expect a District Road Committee with limited funds to make and maintain. It is a pity that something cannot be done towards making it passable from the point where it leaves this district to where it joins Singbhoom Proper. This work is in the territories of the Rajah of Saraykela. There will be a saving of about Rs. 2,600 from the budget allotment of this road, and this sum it is proposed to spend on improving the communication between the head-quarters and the sub-division of Govindpore, and between Roghunathpore and Ranigunge, both works of much importance. Allotments have also been made for the proper repair and maintenance of the other roads and village roads.

W. N. CAMPBELL,
Vice-Chairman.

MEMORANDUM No. 10DR.

COPY forwarded to the Commissioner for information with appended statements.

2. I quite endorse what the Vice-Chairman says about the Chaibassa road. The portion lying within this district will soon, it is hoped, be complete throughout (40 miles) and practicable for wheel traffic. But its utility as a through line of communication is seriously diminished so long as any portion of it remains in bad order; and I understand that between the Soobunrekha river and Chaibassa it is very bad indeed in places.

3. When the Chaibassa road is finally complete, as regards original works, funds will be available for other important lines of road, among which the road to Govindpore and that from Roghunathpore towards Ranigunge may be especially mentioned. The Roghunathpore-chas (old Benares) road must also be taken in hand as soon as possible, and that from Purulia through Barrabazar to Koilapal is a line that more than ever requires attention, now that the Moonsif's court has been moved to Barrabazar.

4. The serais along the Grand Trunk road are much in need of repair, and require sheds for sheltering the carters; but no sufficient provision appears to have been made in the budget. A new serai was, however, put up at Nirsha (mud walls only).

5. The money spent on village roads seems to have been well laid out; and in future it may be advisable to spend more money on these lines, which, though unpretending as engineering works, are often of greater use to the country than more highly finished roads. In my opinion much money has been wasted in this district in building large bridges and throwing up high embankments in places where, by following the natural undulations of the country, a cheap road might have been made, quite good enough for all practical purposes.

6. I must not omit to acknowledge the very valuable work done by Mr. Campbell as Vice-Chairman of the Committee.

PURULIA,
The 27th January 1880.

A. L. CLAY,
Offg. Depy. Commr. of Manbhoom,
and Chairman, District Road Committee.

APPENDIX A.

Abstract of particulars regarding Meetings of the Manbhoom District Road Committee for the Cess-Year 1878-79.

DISTRICT.	NUMBER OF MEMBERS FORMING COMMITTEE.		Number required to form quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meeting.	Number of members who did not attend any meeting.	NUMBER OF MEMBERS WHO ATTENDED ONLY						Percentage of average attendance to whole Committee.
								One meeting.		Two meetings.		Three meetings.		
	Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Manbhoom	6	14	6	7	...	11	2	1	2	...	1	...	1	55·0

No. 6.—Part I.

MANBHOOM DISTRICT ROAD FUND.

Annual Account of Receipts and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Balance on 1st October 1878	.....	1,977 4 4			
RECEIPTS OF THE YEAR.					
Taxes, Rates and Cesses.					
Cesses ... ... On lands	29,131 0 4		General management .. Clerks	939 0 0	
On mines and railways	287 5 6		Servants	236 0 4	
On houses	708 11 6		Contingencies	276 1 2	
One per cent. road-cess	.....		Printing at private presses ...	25 4 0	
	30,127 1 4				1,476 5 6
Maturpha	.....		Public works ... ... Original works	16,501 6 11	
		30,127 1 4	Repairs	7,083 7 2	
Miscellaneous receipts... Rents of serais and staging bungalows	852 10 0		Establishment	6,000 3 8	
Fees and forfeitures	159 4 3		Tools and plant	3 6 0	
Grants-in-aid from provincial services	.....				29,588 7 9
Miscellaneous	1,063 3 6		Contributions to provincial services	.....	.....
		2,075 1 9			
Suspense accounts ... Advances	4,650 11 6		Suspense accounts ... Advances	3,131 4 6	
Deposits	1,474 2 9		Deposits	1,462 4 0	
		6,124 14 3			4,593 8 6
Total receipts of the year ...	.....	38,327 1 4	Total expenditure to be passed ...	.....	35,658 5 9
			Balance on 30th September 1879	.....	4,645 15 11
GRAND TOTAL ...	.....	40,304 5 8	GRAND TOTAL ...	.....	40,304 5 8

Passed for Rs. 31,064-13-3 (thirty-one thousand sixty-four, annas thirteen, pies three) only.

PURULIA,
The 24th January 1880.

RAMDOYAL MOZUMDAR,
NUNDALAL GHOSH,
HUNSESHWAR MOOKERJEE,
Members of the Committee.

W. CAMPBELL,
Vice-Chairman.

No. 6,—Part II.

MANBHOOM DISTRICT ROAD FUND.

Details of Receipts and Expenditure for the Cess-year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the annual account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs. A. P.	INCOME.	Rs. A. P.	Rs. A. P.
Taxes, rates and cesses.	29,585 0 9	Cess on lands	29,181 0 4	
	41 4 3	,, on mines and railways	287 5 6	
	1,000 0 0	,, on houses	708 11 6	
		One per cent. road-cess		
		Moturpha	... ...	30,127 1 4
Miscellaneous receipts.	1,001 0 0	Sorai collection	852 10 0	852 10 0
		Fees and forfeitures.		
	288 0 0	Road cess process fees	125 7 0	
		Travelling allowance of revenue naib nazir realized from zemindar	14 9 3	
		Amount of forfeitures out of the amount of refund of house-cess	0 8 0	
		Searching fees	18 12 0	
				159 4 3
		Miscellaneous.		
		Government contribution from Provincial Services towards the Joint Road Cess and Public Works Cess Establishment, *vide* Bengal Government, Financial Department's, No. 2 of 31st January 1879	500 0 0	
		Sale-proceeds of bricks	288 4 0	
		Value of stock material used by contractor	256 8 0	
		Sale-proceeds of unserviceable stores and materials ...	18 7 6	
				1,063 3 6
Suspense accounts	..	Advance recovered by works	4,650 11 6	
		Deposits received—		
		Rs. A. P.		
		Land cess on account of district Bankoora 681 6 6		
		Ditto ditto ditto Burdwan 780 13 6		
		Refund of unexpended balance advanced for village relief roads 11 14 9		
			1,474 2 9	
				6,124 14 3
		Total income ...		38,327 1 4
		EXPENDITURE.		
		Clerks.		
General management.	1,020 0 0	1 Head clerk for 9 months, at Rs. 62 per mensem ...	558 0 0	
		1 Ditto for 2 ,, at ,, 64 ditto ...	128 0 0	
		1 Mohurrir for 11 ,, at ,, 23 ditto ...	253 0 0	
			939 0 0	
		Servants.		
	564 0 0	1 Duftry for 11 months, at Rs. 6	66 0 0	
		4 Peons at Rs. 6 each for 1 month	24 0 0	
		3 Do. at ,, 6 ,, 2 months	36 0 0	
		2 Do. at ,, 6 ,, 3 ,, ...	36 0 0	
		6 Do. at ,, 6 ,, 1 month	36 0 0	
		Extra peons for serving notices	38 0 4	
		Total ..	236 0 4	
		Contingencies.		
		Country stationery, cloth, &c.	32 11 6	
		Value of forms	0 13 6	
		Punkah-puller	36 4 6	
		English stationery	4 9 5	
		Service labels, postage and receipt stamps	40 0 0	
		Commission paid to house-cess collector for realising house-tax	62 9 4	
		Sundry expenditure (cooly and cart hire for conveyance of pice for relief and village road works, for levelling and surveying instruments, &c. for municipal tax..	57 8 0	
		Printing charges paid to Government	41 13 11	
		Total ...	276 1 2	
		Printing at private presses	25 4 0	
				1,476 5 6
		Carried over ...	.....	1,476 5 6

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs. A. P.					Rs. A. P.	Rs. A. P.
			Brought forward ...			.....	1,476 5 6
			Original works.	Rs. A. P.	Rs. A. P.		
Public Works ...	5,000 0 0	1	Constructing road from Purulia to Chyebassa (4th section.)				
			Earthwork and turfing	a29,907 0 0	24,174 5 1	1,831 3 6	
			Culverts			5,451 1 7	
			Metalling	52,994 0 0	2,999 13 4	402 6 4	
			Total ...	.....	27,174 2 5		
			Constructing Chandril inspection bungalow on Chyebassa road ...	426 0 0	398 11 11	182 7 1	
		2	Constructing a bridge on the road from Purulia to Bankoora ..	c7,500 0 0	6,720 15 1	541 5 0	
	5,000 0 0	5	Constructing culverts on the road from Purulia to Manbazar ...	d14,776 0 0	14,607 0 5	4,607 0 5	
	350 0 0	...	Constructing inspection bungalow on the Manbazar road	350 0 0	350 0 0	350 0 0	
			Relief roads from Jhalda to Bagmundi, &c.	3,446 2 3	3,446 2 3	2,336 1 6	
	1,000 0 0	26-27	Village roads—Constructing culverts	850 0 0	799 13 6	799 13 6	
			Total ..	.....	.....	.....	16,501 6 11
			Repairs.				
	1,000	1	Maintenance,—Purulia, Chaibassa road ...			1,067 5 1	
	100		Ditto bridges and culverts			99 12 2	
	150		Ditto Inspection bungalows			105 0 0	
	1,000	2	Ditto Purulia-Bankoora road			1,557 8 3	
	100		Ditto bridges and culverts			100 9 9	
	150		Ditto inspection bungalows			308 8 0	
	1,050	4	Ditto Roghoonathpore and Ranigunge road			364 4 1	
	100		Ditto inspection bungalows			38 8 0	
	600	5	Ditto Purulia-Manbazar road			337 8 0	
	100	6	Ditto Roghunathpore-Bankoora road				
	100		inspection bungalows			33 0 0	
	100	8	Maintenance, Burrabazar inspection bungalow ...			197 3 3	
	100	10	Ditto Jhapra to Gobindpore, 1st section inspection bungalows			11 0 0	
	4,000	26-27	Maintenance, village roads in Sudder sub-division and in Gobindpore			2,103 8 6	
	500	28	Maintenance, Purulia station roads			425 8 7	
	100		Ditto bridges and drains			96 11 0	
	300		Ditto of trees			237 8 6	
	9,550		Total ...			.....	7,083 7 2
			Carried over ..			.....	25,061 3 7

a. Government (Public Works Department) No. 676C, dated 2nd November 1877.
b. Estimate No. 399 of 1876-77, Superintending Engineer, Western Circle
c. Estimate No. 10C of 1877-78, Bengal Secretariat, Public Works Department.
d. Government (Public Works Department) No. 676C, dated 2nd November 1877.

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	.....	25,061 3 9
		Establishment.		
Public Works—*concluded.*	6,720	Salary of a District Engineer at Rs. 180 per month for 8 months	1,440 0 0	
		Salary of a new District Engineer at Rs. 150 per mensem, for 15 days	72 9 3	
		Salary of a new District Engineer at Rs. 180, for two months and 16 days	452 14 4	
		Salary of a clerk for 8 months, at Rs. 24 per mensem ...	192 0 0	
		Salary of a clerk for one month and five days, at Rs. 24 per mensem	27 13 11	
		Salary of an offg. clerk at Rs. 20, for one month and 24 days	35 7 8	
		Salary of a sub-overseer for three months and 25 days, at Rs. 50 per mensem	190 5 1	
		Salary of a sub-overseer on sick leave (half pay) at Rs. 25, for eight months and 6 days ...	204 13 5	
		Salary of a sub-overseer at Rs. 40 per mensem for 11 months	440 0 0	
		Salary of an officiating sub-overseer at Rs. 25, for seven months and six days	179 13 5	
		Salary of an accountant at Rs. 85 per mensem, for 11 months	935 0 0	
		Salary of a chaprasee at Rs. 5 a month, for nine months and 29 days	49 13 4	
		Salary of a draftsman at Rs. 25, for five and a half months	137 1 6	
		Salary of an officiating draftsman for four months at Rs. 20	80 0 0	
		Salary of two chaprasees at Rs. 5 each a month, for 11 months	110 0 0	
		Salary of a store-godown chowkidar at Rs. 4, for 11 months	44 0 0	
		Travelling allowance of the District Engineer	817 8 0	
		Horse allowance of sub-overseers	329 15 11	
		Rent of office building	120 0 0	
		Wages of a punkah-puller at Rs. 3 per month, for six months and 17 days	19 10 3	
		Salary of a sub-overseer at Rs. 20, for five months and 24 days	116 0 0	
		Travelling allowance of sub-overseer for five months and 24 days	5 5 7	6,000 3 3
		Tools and Plant.		
	100	Purchase of a round punch	1 10 0	
		Repairing five chairs	1 12 0	
				3 6 0
		Contributions to Provincial Services	.....	
Suspense accounts	.....	Advances made for district works	3,131 4 6	
		Deposits refunded { Land cess collections of district Burdwan .. 780 13 6; Land cess collections of Bankoora ... ... 681 6 6 }	.....	
			1,462 4 0	4,593 8 6
		Total Expenditure ...	.....	35,658 5 9

Memorandum showing in detail the Actual Cash Balance on 30th September 1879.

Particulars.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
Balance at credit of Manbhoom District Road Fund in the treasury as per Pass-book	.....	4,645 15 11
	.....	
Total	.....	4,645 15 11

No. 75DR, dated Ranchi, the 22nd March 1880.

From—J. F. K. HEWITT, ESQ., Commissioner of Chota Nagpore,

To—The Secy. to the Govt. of Bengal, Public Works Department, Calcutta.

IN forwarding herewith the accompanying district reports on works of local improvement, together with the accounts received from the several district road committees in this Division for the year ending 30th September last, I have the honor to submit the following remarks.

2. The dates on which the several district reports and accounts were received are given below :—

Hazaribagh	...	...	...	31st December 1879.
Lohardugga	...	...	...	9th March 1880.
Manbhoom	...	...	...	29th January 1880.
Singbhoom	...	...	...	23rd October 1879.

3. In Singbhoom alone, to which the Road Cess Act has not been extended, an assignment of Rs. 10,000 was made under Government orders No. 1371 of the 16th May 1879. In the remaining districts of the Division, the Road Cess Act was in full force during the year under report, the cess having been levied at the maximum rates in Hazaribagh and Manbhoom and at three-fourth rates in Lohardugga, as in the preceding year.

4. The demands and collections in each of the road cess districts are shewn below :—

	Domand including arrears.	Collections.	Percentage.
Hazaribagh—			
Cess on lands	31,835	31,172	9·791
„ mines			
Lohardugga—			
Cess on lands	35,052	33,017	94·19
„ mines			
Manbhoom—			
Cess on lands	43,622	34,591	79·22
„ mines			

5. The percentage of collections in Hazaribagh is very satisfactory. In Lohardugga it falls slightly below the mark. The low percentage in Manbhoom is due to the fact of the last instalment falling due just at the close of the year, viz. 28th September last.

6 The collections under the head of house cess as shewn in the accounts, are on account of arrears falling due prior to 1st April 1878.

7. *Hazaribagh.*—The total income including the balance of the previous year amounted to Rs. 56.647 of which Rs. 22,518 were expended during the past year, leaving a balance of Rs. 34,129 at its close, exclusive of suspense accounts.

8. The amount allotted for works was Rs. 36,900, viz. Rs. 16,400 for original works and Rs. 20,500 for repairs, but only Rs. 2,366 were expended in the former and Rs. 11,462 in the latter, total Rs. 13,828, leaving a balance of Rs. 23,072 unexpended under the head of works, as under instructions contained in the Government order No. 4,048 of the 26th November 1878, all original works were stopped, and only the repairs absolutely neccssary undertaken during the year. The small amount under original works was spent in surveying and levelling chiefly for the purpose of collecting data for waterways to be allowed to bridges and culverts.

9. *Lohardugga.*—The account of this district was opened with a deficit balance of Rs. 872, as shewn in paragraph 14 of the last report. The income during the year amounted to Rs. 36,471, from which the amount overdrawn during the previous year being deducted, the net income available would amount to Rs. 35,599, against which there has been an expenditure of Rs. 30,421, the balance at the close of the year being Rs. 5,178 exclusive of suspense accounts.

10. The allotment of works was Rs. 26,219, *i.e.* Rs. 11,354 for original works and Rs. 14,864 for repairs. The expenditures under these heads were Rs. 10,454 and 12,664 respectively, the unexpended balance under the head of works amounting to Rs. 3,101.

11. Under original works 37 brick and rubble masonry culverts on different roads are reported to have been completed, and two platform bridges arched on the old abutments besides other road work.

12. *Manbhoom.*—The income, including balance of the previous year, amounted to Rs. 34,179, and the expenditure Rs. 31,065, the balance at the close of the year amounting to Rs. 3,114 exclusive of suspense accounts.

13. The budget allotment for original works was Rs. 11,350, and that for repairs Rs. 9,550 : total Rs. 20,900 But the expenditures on these heads would appear to be Rs. 16,501 and Rs. 7,084 respectively : total Rs. 23,585, or Rs. 2,685 in excess Thus it would seem that money has been spent on works without any regard to budget allotments.

14. The original works executed during the year consist of 13 culverts of different sizes on the roads from Purulia to Chaibassa and Manbazar, and on inspection bungalow on the latter.

15. *Singbhoom.*—The account for the year was opened with a balance of Rs. 12,66, as shown in paragraph 17 of the last report, but the amount lapsed on 31st March 1879, and should have been expunged from the account which has not been done. The total income for the year has been shown to be Rs. 23,771, of which Rs. 11,542 were expended during the year, showing balance of Rs. 12,229 at its close.

16. The budget allotment for works amounted to Rs. 13,061, viz. Rs. 7,475 for original works and Rs. 5,586 for repairs. The sums expended on these heads were Rs. 3,280 and Rs. 6,537 respectively, total Rs. 9,817, the balance unexpended being Rs. 3,244.

17. Under original works 19 arched masonry culverts on the Burrakur road are reported to have been completed during the year ; 12 of these however, have been paid for.

18. *Village Roads.*—The sum expended on village roads in the several districts of this Division, are given below :—

Hazaribagh.—Rs. 1,483.—On 9 different roads. The works were mostly done towards the end of the previous cess-year, but paid for during the year under report.

Lohardugga.—Rs. 1,637.—Some 12 village tracks are in hand, portions of which have been repaired and improved. It is proposed to carry on the works from year to year until completed.

Manbhoom.—Rs. 2,916.—Of which Rs. 2,104 have been paid during the year.

Singbhoom.—Rs. 255.—On surface repairs of some 25 miles of road.

19. *Trees.*—In Hazareebaugh 7,000 young trees have been transplanted along 7 lines of road, besides 700 trees along the Hazaribagh station roads, all being maintained and kept in flourishing state with fences complete.

20. Nothing was done in this respect in the districts of Lohardugga and Manbhoom during the year under report. The Deputy Commissioner of Lohardugga reports that the Government orders on the subject were received after the funds at the Committee's disposal had already been allotted; and as there was no reserve fund from which the cost could be met, the work could not be undertaken.

21. In Singbhoom 5,243 mangoe and jack-trees have been planted along two lines of road (16 miles) with enclosures complete.

22. The following is an abstract of particulars regarding meetings of the district and branch road committees:—

District.	Number of members forming Committee.		Number required to form a quorum.	Number of meetings held.	Meeting at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	Number of members who attended only						Percentage of average attendance to whole Committee.
								One meeting.		Two meetings.		Three meetings.		
	Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Hazaribagh	7	16	8	4	..	9	7	4	1	5	.....	1	3	39·1
Lohardugga	9	12	7	9	1	8	4	4	3	5	4	5	4	38·0
Palamow (Branch Committee.)	4	7	4	6	...	5	2	.....	2	1	1	.....	1	43·9
Manbhoom	6	14	6	7	...	11	2	1	2	.....	1	.....	1	55·0
Singbhoom	4	12	5	2	1	6	6	4	4	1	1	.....	.....	62

23. It will be seen that there is some improvement in the attendance of members in Lohardugga, Manbhoom and Singbhoom as compared with the figures of the previous year as shown below:—

	1877-78.	1878-79.
Lohardugga	6	8
Manbhoom	8	11
Singbhoom	5	6

24. In Hazaribagh and Palamow the attendance was not so satisfactory as in the previous year:—

	1877-78.	1878-79.
Hazaribagh	12	9
Palamow	7	5

25. In Hazaribagh the non-official members are reported to have taken an average interest in the discharge of the duties entrusted to them.

26. In Manbhoom they did fair work, but difficulty is said to have been experienced in Singbhoom in getting sufficient number of members to form a quorum. In the Lohardugga report no opinion is given on this point.

27. The different establishments are on the whole reported to have done their work well during the year under report. The Deputy Commissioner of Lohardugga, however, has omitted to report how the establishment under the Palamow branch committee did their work during the past year.

28. A further report has been called for from Lohardugga on the above points, and will be submitted to Government when received.

The Calcutta Gazette.

WEDNESDAY, AUGUST 4, 1880.

PART VI.

Bills of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 31st May 1880, and was referred to a Select Committee :—

No. 8 of 1880.

A Bill to exempt certain persons and property from Municipal taxation.

Preamble.

WHEREAS it is expedient to empower the Governor-General in Council to exempt from taxation certain persons and property in municipalities; it is hereby enacted as follows :—

Power to exempt from taxation.

1. Notwithstanding anything contained in any enactment for the time being in force, the Governor-General in Council may, by an order in writing, prohibit the levy by a Municipal Committee of any tax—

(*a*) on any person subject to the Army Discipline and Regulation Act, 1879, or the Indian Articles of War; or

(*b*) on any property of Her Majesty.

The Governor-General in Council may by a like order rescind any such prohibition.

"Municipal Committee" defined.

2. In this Act "Municipal Committee" includes a Municipal Corporation or a body of Municipal Commissioners constituted by or under the provisions of any enactment for the time being in force.

STATEMENT OF OBJECTS AND REASONS.

BY the twenty-fourth section of the Cantonments Act, 1880, the Governor-General in Council is empowered to prohibit the levy of any tax in a cantonment, or to exempt any person or class of persons from the operation of any tax leviable there.

2. This power was conferred chiefly with a view to the exemption of military men in cantonments situate within the limits of municipalities from certain descriptions of municipal taxation. There are, however, cases in which, owing to the want of accommodation in cantonments or to some other cause, military men are compelled to reside within the limits of a municipality, but out of cantonments. In such cases the power in question is inapplicable; and it was accordingly proposed by the Select Committee on the Cantonment Bill that the defect should be supplied by a provision to be inserted in the Bill, for the control of Municipal taxation, for the introduction of which leave had then been granted.

3. As, however, that Bill is not at present to be proceeded with, it has been thought desirable to make the necessary provisions in a separate Bill; and the present Bill has accordingly been prepared for this purpose.

4. The Bill also provides for the exemption of Government property from Municipal taxation, recent experience having shown such a power to be necessary.

SIMLA;
The 27th May 1880.

C. GRANT.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.

[REGISTERED, No. 29] No. 32 of 1880.

The Calcutta Gazette.

WEDNESDAY, AUGUST 11, 1880.

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☞ Part IA is not sent to officers receiving the *Gazette of India*.

PART I.

Orders and Notifications by the Lieut.-Governor of Bengal, the High Court, Government Treasury, &c.

ORDERS BY THE LIEUT.-GOVERNOR OF BENGAL.

NOTIFICATION.

The 3rd August 1880.—The following programme of the tour of His Honor the Lieutenant-Governor is published for general information in continuation of that previously notified :—

Leave Mozufferpore	11th August.		
Reach Chuprah	13th	,,	
Leave Chuprah	14th	,,	
Reach Buxar	15th	,,	A.M.
Leave Buxar	15th	,,	P.M.
Reach Arrah	15th	,,	P.M.
Leave Arrah	16th or 17th	August,	
Reach Bankipore	16th or 17th	,,	

E. R. HENRY,
Private Secretary.

No. 3686A.

GENERAL.—*The 2nd August* 1880.—Mr. H. G. Cooke, Officiating Magistrate and Collector, Balasore, is appointed to act, until further orders, in the Second Grade of Magistrates and Collectors, with effect from the 14th ultimo, *vice* Mr. C. H. Vowell.

Baboo Probhat Nath Roy, Deputy Magistrate and Deputy Collector, Kurigram, Rungpore, is transferred to the Sudder station of that district.

Mr. Thomas Mohendro Lal Bose, Deputy Magistrate and Deputy Collector, Bogra, is transferred temporarily to Darjeeling.

The 7th August 1880.—Mr. W. C. Muller, Deputy Magistrate and Deputy Collector, in charge of the Bagdogra division of the district of Rungpore, is vested with the powers of a Collector under Act X of 1870 for the purpose of acquiring land required for public purposes in that division.

Mr. W. M. Clay, Officiating Magistrate and Collector, Pubna, is allowed leave for two months and twenty-seven days, under the rules in Chapter VII of the Civil Leave Code, with effect from the 26th instant.

Mr. J. Posford, Assistant Magistrate and Collector, on leave, is appointed to act as Magistrate and Collector of Pubna, during the absence, on leave, of Mr. W. M. Clay, or until further orders.

The 10th August 1880.—In modification of the orders of the 21st ultimo, Mr. E. G. Glazier, Magistrate and Collector of the Dinagepore district, is allowed leave for two months and twenty-nine days, under the rules in Chapter VII of the Civil Leave Code, with effect from the 28th instant.

POLICE.—*The 26th July* 1880.—The following Officiating Assistant Superintendents of Police are appointed to be Assistant Superintendents of Police of the Second Grade.

Baboo Nobokristo Ghose, Officiating Assistant Superintendent of Police, Palamow, Lohardugga.

Mr. G. W. S. Cox, Officiating Assistant Superintendent of Police, Chittagong Hill Tracts.

Moonshee Aulad Ali, Officiating Assistant Superintendent of Police, Gya.

The above officers are also appointed to act, until further orders, in the First Grade of Assistant Superintendents of Police.

The 2nd August 1880.—Baboo Gopal Hurry Mullick, Officiating Assistant Superintendent of Police, Jessore, is allowed leave for fifteen days, under the rules in Chapter VII of the Civil Leave Code, with effect from such date as he may avail himself of it.

The 3rd August 1880.—Mr. J. Masters, District Superintendent of Police, Hazaribagh, is promoted to the Third Grade of District Superintendents of Police, with effect from the 1st ultimo, *vice* Baboo Juggodish Nath Roy, retired.

Mr. W. J. Kilby, District Superintendent of Police, Lohardugga, is promoted to the Fourth Grade of District Superintendents of Police, with effect from the 1st ultimo, *vice* Mr. J. Masters.

Mr. G. R. K. Meares, Officiating District Superintendent of Police, Backergunge, is appointed to be a District Superintendent of Police of the Fifth Grade, with effect from the 1st ultimo, *vice* Mr. W. J. Kilby.

Mr. J. P. Sneyd, Assistant Superintendent of Police, on leave, is promoted to the First Grade of Assistant Superintendents of Police, with effect from the 1st ultimo, *vice* Mr. G. R. K. Meares.

The 10th August 1880.—Mr. G. W. S. Cox, Officiating Assistant Superintendent of Police, Chittagong Hill Tracts, held charge of the Sungoo sub-division from the 29th March to the 10th June last.

ECCLESIASTICAL.—*The 10th August* 1880.—The Rev. W. MacCarthy, Senior Chaplain of St. Paul's Cathedral, Calcutta, and of the Presidency Jail, having resumed charge of his duties on the forenoon of the 2nd instant, the unexpired portion of the leave granted to him under the orders of the 6th ultimo is cancelled.

The Rev. H. K. O'Connor, Junior Chaplain of St. Paul's Cathedral and Chaplain of the General Hospital, is appointed to be Chaplain of Cuttack, with effect from the 3rd instant.

The Rev. J. H. Taylor is appointed to be Junior Chaplain of St. Paul's Cathedral and Chaplain of the General Hospital, with effect from the date on which he may receive charge.

The Rev. W. MacCarthy, Senior Chaplain of St. Paul's Cathedral, Calcutta, and Chaplain of the Presidency Jail, is appointed to act, in addition to his own duties, as Chaplain of the General Hospital, with effect from the 3rd instant, until relieved by the Rev. J. H. Taylor.

EDUCATION.—*The 5th August* 1880.—Rajah Ram Chunder Deo Dhubal, of Dhulbhoom, is appointed to be a member of the District School Committee of Singbhoom.

The 9th August 1880.—Mr. J. Whitmore, Joint-Magistrate and Deputy Collector, is appointed to be a member of, and Secretary to, the District School Committee of Sarun.

OPIUM.—*The 3rd August* 1880.—Mr. R. W. Blair, an Assistant Sub-Deputy Opium Agent, Benares Agency, is allowed leave for four days, under Section 10, Supplement F of the Civil Leave Code, in extension of that granted to him under the orders of the 17th June last.

MEDICAL.—*The 6th August* 1880.—Assistant Surgeon Abdoor Ruzzack is appointed to the charge of the Russapuglah dispensary, *vice* Assistant Surgeon Gunga Gobind Sirkar.

Surgeon D. Basu, Officiating Civil Surgeon, Furreedpore, acted as Professor of Physiology, Medical College, and Resident Surgeon in the College Hospital, from the 20th April to the 11th May 1878.

Surgeon Basu also acted as Professor of Pathology, Medical College, and Resident Physician in the College Hospital, from the 11th May to the 5th July 1878.

The 10th August 1880.—Assistant Surgeon Aushoke Krishna Shaha, who was in charge of the Charitable Dispensary at Cutwa, in Burdwan, from the forenoon of the 25th September 1879 to the afternoon of the 20th January 1880, also held medical charge of the sub-division of Cutwa for that period.

VACCINATION.—*The 7th August* 1880.—Assistant Surgeon Mothoora Nath Sen, Superintendent of Vaccination, Behar Circle, having resumed charge of his office on the forenoon of the 23rd ultimo, the unexpired portion of the leave granted to him under orders of the 15th May last is cancelled.

PORT TRUST.—*The 29th July* 1880.—Mr. W. D. Bruce, Vice-Chairman of the Commissioners for making Improvements in the Port of Calcutta, is allowed leave for three months, under the Rules in Chapter VII of the Civil Leave Code with effect from the 4th proximo, or any subsequent date on which he may avail himself of it.

The 6th August 1880.—Mr. D. Scott is appointed, under Act V (B.C.) of 1870, to act as a Commissioner for making Improvements in the Port of Calcutta during the absence, on leave, of Mr. W. D. Bruce, or until further orders.

Mr. Scott is also appointed to act as Vice-Chairman of the Commissioners, *vice* Mr. Bruce.

MUNICIPAL.—*The 28th July* 1880.—The undermentioned gentlemen are appointed to be Commissioners of the Municipality of Kotrung, in the district of Hooghly :—

Baboo Doyal Chand Ghosh.
„ Gobinda Chundra Ghosal.
Baboo Gopal Chundra Biswas.
„ Kedar Nath Sein.
Baboo Mutty Lall Mookerjee.

The undermentioned gentlemen are appointed to be Commissioners of the Municipality of Santipore, in the district of Nuddea :—

Baboo Dindoyal Pramanic, Zemindar.
Baboo Huri Das Roy, Zemindar.
Baboo Jadub Chunder Banerjee, M B., Medical Practitioner.

The undermentioned gentlemen are re-appointed to be Commissioners of the above Municipality :—

Baboo Anondamoy Moitra.
„ Bissumbhur Bhuttacharjee.
„ Kassi Chunder Banerjee.
Baboo Mahadev Nundi.
„ Madhu Soodun Pramanic.
„ Ram Kanai Gossami.
Baboo Sriram Chunder Gangooly.

The 2nd August 1880.—The undermentioned gentlemen are appointed to be members of the Gya Lodging-house Committee :—

Mr. H. F. Mathews, Officiating Joint-Magistrate and Deputy Collector, *vice* Mr. E. N. Baker.

Baboo Ramanugrah Narain Sing, Officiating Deputy Magistrate and Deputy Collector, *vice* Baboo Bhubaneshwar Sing.

The 3rd August 1880.—The undermentioned gentlemen are appointed to be Commissioners of the Municipality of Hooghly and Chinsurah, in the district of Hooghly :—

Baboo Okhoy Chunder Sircar.
Baboo Soobul Chunder Mullick.

ROAD CESS.—*The 5th August* 1880.—Chowdhuri Kurtibas Das, Zemindar, is appointed to be a member of the District Road Cess Committee of Pooree.

Baboo Rajkumar Sen, Rural Sub-Registrar of Chowddagram, in the district of Tipperah, is appointed to be a member of the Branch Road Cess Committee of that place.

The 9th August 1880.—The undermentioned gentlemen are appointed to be members of the District Road Cess Committee of Noakholly :—

Mr. T. Lyons, Officiating Civil Medical Officer.
Baboo Gopeenath Ghose.
Baboo Ram Lal Sein, Pleader, Judge's Court.

The following notifications are republished from the *Assam Gazette* :—

No. 198.—*The 22nd July* 1880.—Mr. R. T. Greer, C.S., Assistant Commissioner, Third Grade, Sibságar, is transferred to Jorhát, and is placed in charge of that sub-division, with effect from the date of his receiving charge.

No. 199.—*The 28th July* 1880.—Mr. A. J. Primrose, C.S., Assistant Commissioner, Second Grade, Darrang, is placed in charge of the Mangaldai sub-division of that district, with effect from the date on which he received charge.

No. 202.—*The 28th July* 1880.—Leave of absence on private affairs for three months, under Section 6, Supplement F of the Civil Leave Code, has been granted to Babu Chandra Mohen Mukerji, Second Munsif of Hábiganj, in the district of Sylhet.

No. 204.—The undermentioned officer has been granted an extension of leave by Her Majesty's Secretary of State for India, as advised in list dated the 18th June 1880 :—

Name.	Service.	Appointment.	Period and nature of extension.
T. J. Murray ...	Covenanted.	Assistant Commissioner, First Grade.	Twenty days' furlough.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 10th August 1880.—In continuation of the notification dated the 22nd June 1880, published in the *Calcutta Gazette* of the 23rd idem, Mr. E. F. Ainslie, Officiating Deputy Magistrate and Deputy Collector, Beerbhoom, is declared to have passed in law by the Lower Standard at the departmental examination held in May 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 30th July 1880.—It is hereby notified for general information, in accordance with section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor of Bengal vests in the Commissioners of the Brahmanbariah Municipality the charitable dispensary situated within that municipality, the said dispensary not being private property nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt of Bengal.

NOTIFICATION.

The 30th July 1880.—It is hereby notified for general information, in accordance with section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor of Bengal vests in the Commissioners of the Comillah Municipality the charitable dispensary situated within that Municipality, the said dispensary not being private property nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 4th August 1880.—It is hereby notified that, under the authority vested in him by Section 3, Act IV (B.C.) of 1865 (an Act for the prohibition of the practice of inoculation), the Lieutenant-Governor directs the extension of the provisions of the said Act to the Terai in Darjeeling and to the undermentioned thanas in the district of Purneah, with effect from the 1st September 1880:—

Kaliagunj.	Bahadurgunj.
Kishungunj.	Arareah.
Bulrampore.	Amour Kusbah.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 9th August 1880.—It is hereby notified that the Lieutenant-Governor has been pleased to declare the provisions of Chapter IV of the Indian Forest Act, 1878, to be applicable to all forest and waste lands in the Government estate of Khorda, in the district of Pooree, excepting such lands as have been confirmed as revenue-free or settled with cultivators or others, and such lands as shall, during the course of the revenue settlement now in progress or thereafter, be so settled.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 4th August 1880.—Plans and estimates, amounting to one lakh seven thousand nine hundred and fifty-two rupees (Rs. 1,07,952), for carrying out improvements on their tramway having been submitted by the Commissioners for making improvements in the Port of Calcutta with their Vice-Chairman's letter, No. 308, dated 22nd April 1880, and been approved by the Public Works Department of this Government, the Lieutenant-Governor sanctions the works under Section 35 of Act V (B.C.) of 1870.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 4th August 1880.—Under the provisions of section 9 of Act IV (B.C.) of 1880, the Lieutenant-Governor authorizes the Commissioners for making improvements in the Port of Calcutta to raise a loan of five lakhs of rupees (Rs. 5,00,000) to enable them to meet the cost of purchasing the Armenian Ghât site and the buildings thereon, as well as to carry out the works for the improvement of their tramway which have this day been sanctioned.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[First Publication.]

The 6th August 1880.—The following notification of the Government of India is published in the *Calcutta Gazette* for general information.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

No. 141.

HOME, REVENUE, AND AGRICULTURAL DEPARTMENT.

EMIGRATION.

Simla, the 30th July 1880.

NOTIFICATION.

UNDER the provisions of Section 56 of the Indian Emigration Act (VII of 1871), the Governor-General in Council is pleased to direct the substitution of the following for Rules 23, 23A, and 23B, of the rules relating to emigration from the port of Calcutta, published under the notification of the Government of India, No. 129, dated the 21st July 1877:—

23. Of the total number of emigrants to be embarked on board each ship, the proportion of adult females shall not, except as provided in rule 25, be less than 40 to every 100 adult males.

C. GRANT,
Offg. Secy. to the Govt. of India.

[Second Publication.]

NOTICE.

The 24th July 1880.—It is hereby notified, under section 8, Act V (B.C.) of 1876, that the Lieutenant-Governor intends to declare the town of Pooree, in the district of Pooree, to be a first class Municipality under the said Act, unless good reason to the contrary be shown within one month.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

[Second Publication.]

NOTICE.

The 3rd August 1880.—Notice is hereby given that officers of the Public Works and Telegraph Departments, who may be desirous of sending their children to the Government Railway School at Kurseong, can do so on the following terms:—

If their incomes amount to Rs. 150 or under	... { Rs. 15 per mensem, and Rs. 12 for a second child of the same family.
If their incomes amount to Rs. 200 or under	... { Rs. 18 per mensem, and Rs. 15 for a second child of the same family.
If their incomes amount to over Rs. 200	... { Rs. 20 per mensem, and Rs. 15 for a second child of the same family.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

The 3rd August 1880.—The following rules regarding the possession of licit salt in the excepted limits of Calcutta, and its transport therefrom into protected limits, are published for general information:—

(*a*)—Every application for a "certificate" for landing salt from shipboard, or for removing it from the bonded golahs into the excepted limits of Calcutta, must in future be made to the Collector of Customs instead of to the Board of Revenue, and any person attempting to land salt within such limits without having taken out such certificate will be liable to the penalties provided under the Sea Customs Act VIII of 1878.

This cancels rule 36, section 2 of the Rules for the guidance of officers engaged in the administration of the Salt Department in the Lower Provinces of Bengal.

The following rules are added to Rule 30, section 2 of the same rules:—

(*b*)—In granting a rowanah for salt which is to be conveyed out of the excepted limits of Calcutta into protected limits, the Board will require the applicant for the rowanah to give the full particulars of the certificate under which it was landed in Calcutta.

(*c*)—If the holder of a rowanah issued by the Board of Revenue for salt to be taken from shipboard out of the excepted limits desires to land the whole or any portion of such salt within the excepted limits, he must apply for the Board's orders to cancel the original rowanah. On his application being granted, he will, on payment of the usual fees, be furnished with a letter of advice to the Collector of Customs for the issue of a "certificate" in respect of the whole or such portion of the salt as he desires to land within the excepted

limits of Calcutta; and if necessary, with an "exchange rowanah" in respect of the balance to be taken beyond the excepted limits.

(*d*)—The holder of a rowanah for the transport of salt from the bonded golahs, or from shipboard into the protected limits *vid* the Chitpore pass-station, will be at liberty to choose any of the three following routes:—

(1)—By the river Hooghly by boat.
(2)—By the Port Commissioners' tramway *vid* Armenian Ghât.
(3)—By the Port Commissioners' tramway *vid* Rathtollah Ghât.

The route chosen must be declared when the rowanah is taken out, and the customs officer on board the ship from which the salt is delivered will make out the boat-notes according to the route chosen. If the holder of the rowanah wishes to alter the route, he can do so by applying to the Board as provided in Rule 31.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 23rd July 1880.—It is hereby notified, under section 19 of the Indian Forest Act (Act VII of 1878), that the following tract of land in the Darjeeling district, comprising part of the forest which it was proposed in the notification of the 28th July 1878 to constitute a reserved forest, under the name of the "Juldoka Block," shall, from the 1st August 1880, be a "reserved forest" under the said Act:—

District.	Pergunnah or other sub-division.	Name of forest.	Boundaries
Darjeeling ...	Dumsong sub-division.	Northern Tondu ...	*North*—A demarcated line running east and west from the junction of the Moortee river with the Khoomance Jhora to the Juldoka river. *East*—The Juldoka river. *South*—The Julpigoree district boundary. *West*—The Moortee river.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 4th February 1880.—The Lieutenant-Governor is pleased to publish for general information the following Order in Council, and the Regulations appended thereto, for preventing collisions at sea, which will come into force on the 1st September 1880.

H. J. REYNOLDS,
Secy. to the Govt. of Bengal.

At the Court at Osborne House, Isle of Wight, the 14th day of August 1879.

PRESENT:

THE QUEEN'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS by "The Merchant Shipping Act Amendment Act, 1862," it was enacted that on and after the first day of June one thousand eight hundred and sixty-three, or such later day as might be fixed for the purpose by Order in Council, the Regulations contained in the table marked C in the schedule to the said Act should come into operation and be of the same force as if they were enacted in the body of the said Act; but that Her Majesty might from time to time, on the joint recommendation of the Admiralty and the Board of Trade, by Order in Council, annul or modify any of the said Regulations, or make new Regulations in addition thereto or in substitution therefor; and that any alterations in, or additions to, such Regulations made in manner aforesaid should be of the same force as the Regulations in the said schedule:

And whereas by the same Act it was further provided that whenever it should be made to appear to Her Majesty that the Government of any foreign country was willing that the Regulations for preventing collisions contained in Table C in the schedule to the said Act, or such other Regulations for preventing collisions as are for the time being in force under the said Act, should apply to the ships of such country when beyond the limits of British jurisdiction, Her Majesty might, by Order in Council, direct that such Regulations should apply to the ships of the said foreign country, whether within British jurisdiction or not; and it was further provided by the said Act that whenever an Order in Council had been issued applying any Regulation made by, or in pursuance of, the said Act to the ships of any foreign country, such ships should in all cases arising in any British court, be deemed to be subject to such Regulation, and should, for the purpose of such Regulation, be treated as if they were British ships:

And whereas by an Order in Council made in pursuance of the said recited Act, and dated the ninth day of January one thousand eight hundred and sixty-three, Her Majesty

was pleased to direct: First, that the Regulations contained in the schedule to the said Act should be modified by the substitution for such Regulations of certain Regulations appended to the said Order;

Secondly, that the said Regulations appended to the said Order should, on and after the first day of June one thousand eight hundred and sixty-three, apply to French ships, whether within British jurisdiction or not:

And whereas by several Orders in Council subsequently made, Her Majesty was pleased to direct that the Regulations appended to the said Order of the ninth of January one thousand eight hundred and sixty-three, should apply to ships of the countries specified in the said Orders, whether within British jurisdiction or not:

And whereas by Order in Council, dated the thirtieth day of July one thousand eight hundred and sixty-eight, Her Majesty, on the joint recommendation of the Admiralty and the Board of Trade, was pleased to make certain additions to the Regulations appended to the said first-recited Order in Council, for the purpose of explaining Articles 11 and 13 of the said Regulations, and of removing doubt and misapprehension concerning the effect of the said two Articles:

And whereas the Admiralty and the Board of Trade have jointly recommended to Her Majesty that the Regulations contained in the Order in Council dated the ninth day of January one thousand eight hundred and sixty-three, and the additions to the said Regulations contained in the said Order in Council of the thirtieth day of July one thousand eight hundred and sixty-eight, shall be annulled from the first day of September one thousand eight hundred and eighty, and that there shall be substituted for the said Regulations and additions respectively the new Regulations hereinafter set forth:

And whereas it has been made to appear to Her Majesty that the Governments of the several foreign countries mentioned in the second schedule hereto are respectively willing that the Regulations contained in the first schedule hereto shall apply to ships of the said countries respectively, whether within British jurisdiction or not:

Now therefore Her Majesty, by virtue of the powers vested in Her by the said recited Act, and by and with the advice of Her Privy Council, is pleased to direct—

First, that on and after the first day of September one thousand eight hundred and eighty, the Regulations appended to the said Order in Council of the ninth day of January one thousand eight hundred and sixty-three, and the additions to the said Regulations contained in the said Order in Council of the thirtieth day of July one thousand eight hundred and sixty-eight, shall be annulled, and that there shall be substituted for the said Regulations and additions respectively the new Regulations contained in the first schedule hereto.

Second, that the said Regulations contained in the said first schedule hereto shall, from and after the first day of September one thousand eight hundred and eighty, apply to ships of the countries mentioned in the said second schedule hereto, whether within British jurisdiction or not.

C. L. PEEL.

FIRST SCHEDULE.

REGULATIONS FOR PREVENTING COLLISIONS AT SEA.

Preliminary.

ART. 1. In the following rules every steam-ship which is under sail and not under steam is to be considered a sailing ship; and every steam-ship which is under steam, whether under sail or not, is to be considered a ship under steam.

Rules Concerning Lights.

ART. 2. The lights mentioned in the following Articles, numbered 3, 4, 5, 6, 7, 8, 9, 10 and 11, and no others, shall be carried in all weathers, from sunset to sunrise.

ART. 3. A sea-going steam-ship when under way shall carry—

(*a.*) On or in front of the foremast, at a height above the hull of not less than 20 feet, and if the breadth of the ship exceeds 20 feet, then at a height above the hull not less than such breadth, a bright white light, so constructed as to show an uniform and unbroken light over an arc of the horizon of 20 points of the compass; so fixed as to throw the light 10 points on each side of the ship, viz. from right ahead to 2 points abaft the beam on either side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least five miles.

(*b.*) On the starboard side, a green light so constructed as to show an uniform and unbroken light over an arc of the horizon of 10 points of the compass; so fixed as to throw the light from right ahead to 2 points abaft the beam on the starboard side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least two miles.

(*c.*) On the port side, a red light, so constructed as to show an uniform and unbroken light over an arc of the horizon of 10 points of the compass; so fixed as to throw the light from right ahead to 2 points abaft the beam on the port side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least two miles.

(*d.*) The said green and red side lights shall be fitted with inboard screens projecting at least three feet forward from the light, so as to prevent these lights from being seen across the bow.

ART. 4. A steam-ship, when towing another ship, shall, in addition to her side lights, carry two bright white lights in a vertical line one over the other, not less than three feet apart, so as to distinguish her from other steam-ships. Each of these lights shall be of the same construction and character, and shall be carried in the same position, as the white light which other steam-ships are required to carry.

ART. 5. A ship, whether a steam-ship or a sailing ship, when employed either in laying or in picking up a telegraph cable, or which from any accident is not under command, shall at night carry in the same position as the white light which steam-ships are required to carry, and, if a steam-ship, in place of that light, three red lights in globular lanterns, each not less than 10 inches in diameter, in a vertical line one over the other, not less than three feet apart: and shall by day carry in a vertical line one over the other, not less than three feet apart, in front of, but not lower than, her foremast head, three black balls or shapes, each two feet in diameter.

These shapes and lights are to be taken by approaching ships as signals that the ship using them is not under command, and cannot therefore get out of the way.

The above ships when not making any way through the water, shall not carry the side lights, but when making way shall carry them.

ART. 6. A sailing ship under way, or being towed, shall carry the same lights as are provided by Article 3 for a steam-ship under way, with the exception of the white light, which she shall never carry.

ART. 7. Whenever, as in the case of small vessels during bad weather, the green and red side lights cannot be fixed, these lights shall be kept on deck, on their respective sides of the vessel, ready for use: and shall, on the approach of or to other vessels, be exhibited on their respective sides in sufficient time to prevent collision, in such manner as to make them most visible, and so that the green light shall not be seen on the port side, nor the red light on the starboard side.

To make the use of these portable lights more certain and easy, the lanterns containing them shall each be painted outside with the colour of the light they respectively contain, and shall be provided with proper screens.

ART. 8. A ship, whether a steam-ship or a sailing ship, when at anchor, shall carry, where it can best be seen, but at a height not exceeding 20 feet above the hull, a white light, in a globular lantern of not less than eight inches in diameter, and so constructed as to show a clear uniform and unbroken light visible all round the horizon, at a distance of at least one mile.

ART. 9. A pilot vessel, when engaged on her station on pilotage duty, shall not carry the lights required for other vessels, but shall carry a white light at the mast-head visible all round the horizon, and shall also exhibit a flare-up light or flare-up lights at short intervals which shall never exceed fifteen minutes.

A pilot vessel, when not engaged on her station on pilotage duty, shall carry lights similar to those of other ships.

ART. 10. (*a*)—Open fishing boats and other open boats when under way shall not be obliged to carry the side lights required for other vessels; but every such boat shall in lieu thereof have ready at hand a lantern with a green glass on the one side and a red glass on the other side; and on the approach of or to other vessels such lantern shall be exhibited in sufficient time to prevent collision, so that the green light shall not be seen on the port side, nor the red light on the starboard side.

(*b*)—A fishing vessel and an open boat when at anchor shall exhibit a bright white light.

(*c*)—A fishing vessel when employed in drift net fishing, shall carry on one of her masts two red lights in a vertical line one over the other, not less than three feet apart.

(*d*)—A trawler at work shall carry on one of her masts two lights in a vertical line one over the other, not less than three feet apart, the upper light red and the lower green, and shall also either carry the side lights required for other vessels, or if the side lights cannot be carried, have ready at hand the coloured lights as provided in Article 7, or a lantern with a red and a green glass as described in paragraph (*a*) of this Article.

(*e*)—Fishing vessels and open boats shall not be prevented from using a flare-up in addition if they desire to do so.

(*f*)—The lights mentioned in this Article are substituted for those mentioned in the 12th, 13th, and 14th Articles of the Convention between France and England scheduled to the British Sea Fisheries Act, 1868.

(*g*)—All lights required by this Article, except side lights, shall be in globular lanterns so constructed as to show all round the horizon.

ART. 11. A ship which is being overtaken by another shall show from her stern to such last-mentioned ship a white light or a flare-up light.

Sound Signals for Fog, &c.

ART. 12. A steam-ship shall be provided with a steam whistle, or other efficient steam sound signal, so placed that the sound may not be intercepted by any obstructions, and with an efficient fog-horn to be sounded by bellows or other mechanical means, and also with an efficient bell. A sailing ship shall be provided with a similar fog-horn and bell.

In fog, mist, or falling snow, whether by day or night, the signals described in this Article shall be used as follows, that is to say—

(*a*)—A steam-ship under way shall make with her steam whistle, or other steam sound signal, at intervals of not more than two minutes, a prolonged blast.

(*b*)—A sailing ship under way shall make with her fog-horn, at intervals of not more than two minutes, when on the starboard tack one blast, when on the port tack two blasts in succession, and when with the wind abaft the beam three blasts in succession.

(*c*)—A steam-ship and a sailing ship when not under way shall, at intervals of not more than two minutes, ring the bell.

Speed of Ships to be moderate in Fog, &c.

ART. 13. Every ship, whether a sailing ship or steam-ship, shall in a fog, mist, or falling snow, go at a moderate speed.

Steering and Sailing Rules.

ART. 14. When two sailing ships are approaching one another, so as to involve risk of collision, one of them shall keep out of the way of the other as follows, viz :—

(*a*)—A ship which is running free shall keep out of the way of a ship which is close-hauled.

(*b*)—A ship which is close-hauled on the port tack shall keep out of the way of a ship which is close-hauled on the starboard tack.

(*c*)—When both are running free with the wind on different sides, the ship which has the wind on the port side shall keep out of the way of the other.

(*d*)—When both are running free with the wind on the same side, the ship which is to windward shall keep out of the way of the ship which is to leeward.

(*e*)—A ship which has the wind aft shall keep out of the way of the other ship.

ART. 15. If two ships under steam are meeting end on, or nearly end on, so as to involve risk of collision, each shall alter her course to starboard, so that each may pass on the port side of the other.

This Article only applies to cases where ships are meeting end on, or nearly end on, in such a manner as to involve risk of collision, and does not apply to two ships which must, if both keep on their respective courses, pass clear of each other.

The only cases to which it does apply are, when each of the two ships is end on, or nearly end on to the other, in other words, to cases in which by day each ship sees the mast of the other in a line, or nearly in a line, with her own and by night, to cases in which each ship is in such a position as to see both the side lights of the other.

It does not apply by day to cases in which a ship sees another ahead crossing her own course; or by night, to cases where the red light of one ship is opposed to the red light of the other, or where the green light of one ship is opposed to the green light of the other, or where a red light without a green light, or a green light without a red light is seen ahead, or where both green and red lights are seen anywhere but ahead.

ART. 16. If two ships under steam are crossing so as to involve risk of collision, the ship which has the other on her own starboard side shall keep out of the way of the other.

ART. 17. If two ships, one of which is a sailing ship and the other a steam-ship, are proceeding in such directions as to involve risk of collision, the steam-ship shall keep out of the way of the sailing ship.

ART. 18. Every steam-ship when approaching another ship, so as to involve risk of collision, shall slacken her speed, or stop and reverse if necessary.

ART. 19. In taking any course authorized or required by these Regulations a steam-ship under way may indicate that course to any other ship which she has in sight by the following signals on her steam whistle, viz :—

One short blast to mean—"I am directing my course to starboard."

Two short blasts to mean—"I am directing my course to port."

Three short blasts to mean—"I am going full speed astern."

The use of these signals is optional; but if they are used, the course of the ship must be in accordance with the signal made.

ART. 20. Notwithstanding anything contained in any preceding Article every ship, whether a sailing ship or steam-ship, overtaking any other, shall keep out of the way of the overtaken ship.

ART. 21. In narrow channels every steam-ship shall, when it is safe and practicable, keep to that side of the fair way or midchannel which lies on the starboard side of such ship.

ART. 22. Where by the above rules one of two ships is to keep out of the way the other shall keep her course.

ART. 23. In obeying and construing these rules due regard shall be had to all dangers of navigation, and to any special circumstances which may render a departure from the above rules necessary in order to avoid immediate danger.

No Ship under any circumstances to neglect proper precautions.

ART. 24. Nothing in these rules shall exonerate any ship, or the owner, or master, or crew thereof, from the consequences of any neglect to carry lights or signals, or of any neglect to keep a proper look-out, or of the neglect of any precaution which may be required by the ordinary practice of seamen, or by the special circumstances of the case.

Reservation of Rules for Harbours and Inland Navigation.

ART. 25. Nothing in these rules shall interfere with the operation of a special rule duly made by local authority relative to the navigation of any harbour, river, or inland navigation.

Special Lights for Squadrons and Convoys.

ART. 26. Nothing in these rules shall interfere with the operation of any special rules made by the Government of any nation with respect to additional station and signal lights for two or more ships of war, or for ships sailing under convoy.

SECOND SCHEDULE.

Austria-Hungary.	Italy.
Belgium.	Netherlands.
Chili.	Norway.
Denmark.	Portugal.
France.	Russia.
Germany.	Spain.
Great Britain.	Sweden.
Greece.	United States.

JUDICIAL DEPARTMENT.

No. 3687A.

The 29th July 1880.—Baboo Indra Narain Missra, Jotedar, Baboo Seeb Chunder Roy, Tehsildar, and Moulvi Tazimoodeen, Rural Sub-Registrar, are appointed to be Honorary Magistrates for the Chundunbaree Bench of Magistrates in the district of Julpigoree, and are vested with the powers of a Magistrate of the Third Class.

The 30th July 1880.—Baboo Bepin Behary Roy and Baboo Dakhineshur Malia, Zemindar of Searsole, are appointed to be Honorary Magistrates for the Raneegunge Bench of Magistrates in the district of Burdwan, and are vested with the powers of a Magistrate of the third class.

The 2nd August 1880.—Baboo Amirto Lal Pal, Munsif of Burdwan, is appointed to act as First Subordinate Judge of Tirhoot during the absence, on leave, of Baboo Mohendro Nath Bose, or until further orders.

The 5th August 1880.—Syud Wajid Hossein, temporary Sub-Deputy Collector, Seetamarhee, Mozufferpore, is vested with the powers of a Magistrate of the Third Class.

Syeud Kutubooddeen, temporary Sub-Deputy Collector, Hajeepore, Mozufferpore, is vested with the powers of a Magistrate of the Third Class.

Husmut Hossein, temporary Sub-Deputy Collector, Sarun, is vested with the powers of a Magistrate of the Third Class.

Moonshee Anwar Ahmed, temporary Sub-Deputy Collector, Tajpore, Durbhunga, is vested with the powers of a Magistrate of the Third Class.

Moonshee Waris Ali, temporary Sub-Deputy Collector, Gya, is vested with the powers of a Magistrate of the Third Class.

Mr. T. F. Carter, temporary Sub-Deputy Collector, Sasseram, Shahabad, is vested with the powers of a Magistrate of the Third Class.

The 6th August 1880.—Baboo Kedar Nath Chatterjee, Munsif of Midnapore, is vested under section 29 of the Bengal Civil Courts Act, VI of 1871, with the powers of a Small Cause Court Judge for the trial of suits to the value of Rs. 50 cognizable by such a court.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 6th August 1880.—It is hereby notified that the "Nicklee" moonsifee, in the district of Mymensingh, shall hereafter be designated the "Haseinpur" moonsifee.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 6th August 1880.—Under Section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Moonshi Abdur Rahman authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the police-stations of Chintaman, Nawabganj, Raniganj, and Habra, in the district of Dinagepore.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 10th August 1880.—In continuation of the Government notification of the 30th July 1879, it is hereby notified, under the provisions of section 15 of Act V of 1861, that in consequence of ill-feeling still existing between the adherents of Sreenarain Ghose and Rohimuddi Meah, son-in-law of Gogun Meah, at Singkhali and Aturkhali, in the Perozepore sub-division, in the district of Backergunge, and it being probable that if the police were withdrawn a breach of the peace would take place, the Lieutenant-Governor sanctions the retention, for a further period of one year from the 31st July 1880, of the special police force of one head-constable and four constables quartered at Singkhali, in the Perozepore sub-division, in the district of Backergunge.

2. The cost of the force noted below will, as before, be assessed and levied from the inhabitants of the village in proportion to their respective means :—

		Rs.	A.	P.
1 head-constable, 3rd grade, at Rs. 15	...	15	0	0
2 constables, 2nd ,, ,, 8 each	...	16	0	0
2 ditto, 3rd ,, ,, 7 ,,	...	14	0	0
Pensionary charges at 2 annas per rupee	...	5	10	0
Contingent charges at 10 per cent.	...	4	8	0
Head-constable's dingee hire at Rs. 8 per month	...	8	0	0
1 dâk boat	...	25	0	0
		88	2	0
		×		12
Total	...	1,057	8	0
Clothing allowance of five men at Rs. 4 each	...	20	0	0
Repairs of barracks	...	20	0	0
Annual Total	...	1,097	8	0

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 2nd August 1880.—In supersession of all previous orders appointing Honorary Magistrates for the Bench at Sooree, in the district of Beerbhoom, the following gentlemen are appointed by the Lieutenant-Governor to be members of the Bench, and are vested each with the powers of a Magistrate of the Third Class :—

Baboo Dukhina Ronjon Mookerjee, Zemindar of Sooree.
,, Nimye Chandra Shaha, Shop-keeper, Sooree.
,, Tin Couri Roy, Zemindar of Soopoor.
Meah Abdoo Sobhan, Zemindar of Sekeddah.
Baboo Ram Narain Singh, Shop-keeper and Landholder, Sooree.
,, Kirti Chandra Mookerjee, Landholder, Sooree.
,, Protap Chandra Singh, Zemindar of Batikar.
Moonshee Ahsan Hossein, Landholder of Rajnogore.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 27th July 1880.—Under the provisions of section 5 of the Indian Registration Act (III of 1877), the Lieutenant-Governor sanctions the transfer of thana Ranisankail, at present included in the registration sub-district of Dinagepore, to the sub-district of Birgunge, in the district of Dinagepore. This notification will take effect from the 1st August 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 24th July 1880.—In continuation of the notification dated the 24th March 1879, published in the *Calcutta Gazette* of the 26th idem, Part I, pages 267-69, the Lieutenant-Governor directs the addition of the following words, after the words "once a quarter," in Rule 2 of the Supplementary Rules and instructions issued by the Lieutenant-Governor under the Indian Arms Act (XI of 1878)—

"or once a year in the case of shops in which only country gunpowder is manufactured and sold."

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

PUBLIC WORKS DEPARTMENT,—BENGAL.

ESTABLISHMENT.

The 9th August 1880.

No. 136.—*Promotions.*—The Lieutenant-Governor is pleased to make the following temporary promotions to the rank of Executive Engineer, Fourth Grade:—

With effect from 27th March 1880.

Mr. J. A. Campbell, Assistant Engineer, First Grade, Darjeeling Division.

With effect from 22nd June 1880.

Mr. G. J. R. Leeson, Assistant Engineer, First Grade, Northern Drainage and Embankment Division.

No. 137.—*Notification.*—With reference to the notification of this department noted in the margin, Mr. F. Sills, Executive Engineer, Third Grade, reported his return from leave on the 30th July 1880.

Bengal Government (Public Works Department) Notification No. 133, of the 2nd August 1880.

No. 138.—*Transfers.*—Baboo Aughore Nath Mookerjee, Assistant Engineer, First Grade, is transferred, in the interests of the public service, from the Julpiguri to the Chittagong Division, and Baboo Kally Sunker Chatterjee, Assistant Engineer, Second Grade, from the Chittagong to the Julpiguri Division, which he joined on the forenoon of the 2nd August 1880.

(CIVIL BUILDINGS.)

No. 139.—*Declaration under Section 6 of Act X of* 1870 *of the Government of India.*—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken up by Government at the public expense for a public purpose, viz. for constructing police lines and a police barrack and hospital, &c. &c., in the village of "Footanigunge" in the town of Dinagepore, pergunnah Bijanagar, zillah Dinagepore, it is hereby declared that, for the above purpose, a piece of land, measuring six beeghas of standard measurement, bounded on the north by the old gymnastic school building, on the south by the Rajah's waste land and by the bed of the Ghorah river, on the west by the public road and by the Government offices, and on the east by the bed of the Ghograh river, is required within the aforesaid town of Dinagepore.

This declaration is made, under the provisions of section 6 of Act X of 1870, to all whom it concerns.

T. H. WICKES,
Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

IRRIGATION.

Dated the 3rd August 1880.

No. 108.—*Notification.*—It is hereby notified for general information, under section 6 of the Canals Act of 1864, that the following revised schedules of rates for tolls in the canals of the Orissa Circle will come into effect from and after the 1st August 1880, in supersession of the rates revised and introduced from October 1878, under notification published at page 1062, Part I of the *Calcutta Gazette* of 25th September 1878 :—

REVISED SCHEDULE OF CANAL TOLLS.

KENDRAPARA CANAL.

Description of Charges.	Entering from the West.				Entering from the East.			
	Jagguipore head lock.	Kendupatna.	Bosepore.	Maraghai new lock.	Jumbu outfall lock.	Maraghai old lock.	Bosepore.	Kendupatna.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Loaded boats per 100 *maunds* during the months of July, August, September, and October	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0
Loaded boats per 100 *maunds* during the other months of the year	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0
Empty boats during the months of July, August, September, and October. Per 100 maunds	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0
Empty boats during the other months of the year. Per 100 maunds	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0
Bamboos in rafts. Per 100 bamboos	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6
Gyles or poles less than six inches in diameter at the thickest part, whether in rafts or slung from boats. Each	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
Barahatties or logs from 15 to 18 feet in length and from 6 inches to one foot in diameter at the thickest part, whether in rafts or slung from boats. Each	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9
Moondees or logs from 8 to 10 feet in length and from one foot and upwards in diameter, whether in rafts or slung from boats. Each	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0
Sontees or logs over 20 feet in length and one foot in diameter, whether in rafts or slung from boats. Each	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0
Sleepers in rafts or slung from boats. Each	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0

Boats carrying timber on their decks will be charged according to the measurement of the boat as for other cargo.
Boats carrying timber slung from their sides will be charged according to the measurement of the boat as for other cargo, and in addition will be charged for each timber so carried.

GOBRI CANAL.

Description of Charges.	Entering from the West.			Entering from the East.		
	Jagratpore head lock.	Kendupatna.	Chakra.	Gundeckia outfall lock.	Chakra.	Kendupatna.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Loaded boats per 100 *maunds* during the months of July, August, September, and October	0 8 0	0 8 0	0 10 0	0 8 0	0 10 0	0 8 0
Loaded boats per 100 *maunds* during the other months of the year	1 0 0	1 0 0	1 4 0	1 0 0	1 4 0	1 0 0
Empty boats during the months of July, August, September, and October. *Per* 100 *maunds*	0 4 0	0 4 0	0 5 0	0 4 0	0 5 0	0 4 0
Empty boats during the other months of the year. *Per* 100 *maunds*	0 8 0	0 8 0	0 10 0	0 8 0	0 10 0	0 8 0
Bamboos in rafts. *Per* 100 *bamboos*	0 0 6	0 0 6	0 0 8	0 0 6	0 0 8	0 0 6
Gyles or poles less than six inches in diameter at the thickest part, whether in rafts or slung from boats. Each	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
Barahatties or logs from 15 to 18 feet in length and from 6 inches to one foot in diameter at the thickest part, whether in rafts or slung from boats. Each	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9
Moondies or logs from 8 to 10 feet in length and from one foot and upwards in diameter, whether in rafts or slung from boats. Each	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0
Sontees or logs over 20 feet in length and one foot in diameter, whether in rafts or slung from boats. Each	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0
Sleepers in rafts. Each	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0

Boats carrying timber on their decks will be charged according to the measurement of the boat as for other cargo.
Boats carrying timber slung from their sides will be charged according to the measurement of the boat as for other cargo, and in addition will be charged for each timber so carried.

HIGH LEVEL CANAL, 1st RANGE.

DESCRIPTION OF CHARGES.	ENTERING FROM THE NORTH.			ENTERING FROM THE SOUTH.		
	Jungpur outfall lock.	Nealpore.	Byree.	Chowdwar head lock.	Byree.	Nealpore.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Loaded boats per 100 *maunds* during the months of July, August, September, and October	0 4 0	0 8 0	0 8 0	0 4 0	0 8 0	0 8 0
Loaded boats per 100 *maunds* during the other months of the year	0 8 0	1 0 0	1 0 0	0 8 0	1 0 0	1 0 0
Empty boats during the months of July, August, September, and October. Per 100 maunds	0 2 0	0 4 0	0 4 0	0 2 0	0 4 0	0 4 0
Empty boats during the other months of the year. Per 100 maunds	0 4 0	0 8 0	0 8 0	0 4 0	0 8 0	0 8 0
Bamboos in rafts. Per 100 bamboos	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6
Gyles or poles less than six inches in diameter at the thickest part, whether in rafts or slung from boats. Each	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1	0 0 1
Barahatties or logs from 15 to 18 feet in length and from six inches to one foot in diameter at the thickest part, whether in rafts or slung from boats. Each	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9	0 0 9
Moondees or logs from 8 to 10 feet in length and from one foot and upwards in diameter, whether in rafts or slung from boats. Each	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0
Sonteas or logs over 20 feet in length and one foot in diameter, whether in rafts or slung from boats. Each	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0
Sleepers in rafts or slung from boats. Each	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0

Boats carrying timber on their decks will be charged according to the measurement of the boat as for other cargo.
Boats carrying timber slung from their sides will be charged according to the measurement of the boat as for other cargo, and in addition will be charged for each timber so carried.

HIGH LEVEL CANAL, 2ND AND 3RD RANGES.

DESCRIPTION OF CHARGES.	2ND RANGE.		3RD RANGE.
	From north-east.	From south-west.	From south-west.
	Rorya outfall lock.	Jokodia head lock.	Teekora head lock.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Loaded boats per 100 *maunds* during the months of July, August, September, and October	0 10 0	0 10 0	0 10 0
Loaded boats per 100 *maunds* during the other months of the year	1 4 0	1 4 0	1 4 0
Empty boats during the months of July, August, September, and October. Per 100 maunds	0 5 0	0 5 0	0 5 0
Empty boats during the other months of the year. Per 100 maunds	0 10 0	0 10 0	0 10 0
Bamboos in rafts. Per 100 bamboos	0 0 6	0 0 6	0 0 6
Gyles or poles less than 6 inches in diameter at the thickest part, whether in rafts or slung from boats. Each	0 0 1	0 0 1	0 0 1
Barahatties or logs from 15 to 18 feet in length and from 6 inches to one foot in diameter at the thickest part, whether in rafts or slung from boats. Each	0 0 9	0 0 9	0 0 9
Moondees or logs from 8 to 10 feet in length, and from one foot and upwards in diameter, whether in rafts or slung from boats. Each	0 2 0	0 2 0	0 2 0
Sonteas or logs over 20 feet in length and one foot in diameter, whether in rafts or slung from boats. Each	0 10 0	0 10 0	0 10 0
Sleepers in rafts or slung from boats. Each	0 1 0	0 1 0	0 1 0

Boats carrying timber on their decks will be charged according to the measurement of the boat as for other cargo.
Boats carrying timber slung from their sides will be charged according to the measurement of the boat as for other cargo, and in addition will be charged for each timber so carried.

TALDANDAH CANAL.

DESCRIPTION OF CHARGES.	ENTERING FROM THE WEST.	
	Jobra head lock.	Beerabatti.
	Rs. A. P.	Rs. A. P.
Loaded boats per 100 *maunds* throughout the year whether passing through the canal or simply locking into it	0 8 0	0 8 0
Empty boats throughout the year. Per 100 maunds	0 4 0	0 4 0
Bamboos in rafts. Per 100 bamboos	0 0 6	0 0 6
Gyles or poles less than 6 inches in diameter at the thickest part, whether in rafts or slung from boats. Each	0 0 1	0 0 1
Barahatties or logs from 15 to 18 feet in length and from 6 inches to one foot in diameter at the thickest part, whether in rafts or slung from boats. Each	0 0 9	0 0 9
Moondees or logs from 8 to 10 feet in length and from one foot and upwards in diameter, whether in rafts or slung from boats. Each	0 2 0	0 2 0
Sonteas or logs over 20 feet in length and one foot in diameter, whether in rafts or slung from boats. Each	0 10 0	0 10 0
Sleepers in rafts or slung from boats. Each	0 1 0	0 1 0

Boats carrying timber on their decks will be charged according to the measurement of the boat as for other cargo.
Boats carrying timber slung from their sides will be charged according to the measurement of the boat as for other cargo, and in addition will be charged for each timber so carried.

Passenger boats.—A charge of one anna per head per mile will be levied on 1st class passengers in steamers and boats, and ¼ (quarter) pie per head per mile on all other passengers over and above the toll due on the measurement of the boats or steamers. This charge will be levied on the owners of boats or steamers, and not on the passengers, except in cases in which a Government boat or steamer is hired by any person for his exclusive use. The hire in such case charged by Government is for the use of the boat,

and the tollage of boat, plus mileage charge at one anna per head, will be levied on the passenger.

Exemption.—Exemption from payment of canal dues at the above rates for goods or passengers will not be allowed to any department or departments. The canal officers, *i.e.*, those directly in charge of irrigation works, and whose duty will necessitate travelling through the canal for inspection thereof, and the Deputy Revenue Superintendent, will be allowed to pass free of tollage. All other Government officers, whether travelling on duty or otherwise, will pay the ordinary tollage for themselves and their baggage boats.

Demurrage.—The number of days which a boat with a through ticket may remain in the canal without additional payment will be calculated at the rate of one day for every eight miles or portion of eight miles to be traversed. Boats remaining in the canal for a longer period will pay a demurrage of eight annas per 100 maunds per diem for each day or part of a day that they may remain in excess of the time allowed.

NOTIFICATION.—ESTABLISHMENT.

Dated the 9th August 1880.

No. 109.—*Corrigendum.*—In notification No. 106 of the 30th ultimo, for "21st idem" read "22nd idem."

IRRIGATION.

No. 110.—*Notification.*—It is hereby notified, in accordance with the provisions of section 6, Part II of Act III (B.C.) of 1876, that the water in the river channels and their appendant tributaries known as the Daha, the Dhanai, the Gunducki, and the Gungree, in the Sarun district, shall, three months after the date of this notification, be used and applied by Government for the purpose of the Sarun canal irrigation scheme.

H. C. LEVINGE,
Joint-Secy. to the Govt. of Bengal,
P. W. D., Irrigation Branch.

[Fourth Publication.]

IRRIGATION.

DRAFT RULES PROPOSED FOR THE SONE CANALS UNDER ACT III (B.C.) OF 1876.

Dated the 20th July 1880.

No. 102.—*Notification.*—In exercise of the powers conferred on him by section 99 of Act III (B.C.) of 1876, the Hon'ble the Lieutenant-Governor is pleased to direct the publication of the following rules for the Sone Canals which it is proposed to substitute for the rules passed and published at pages 761 to 767, Part I of the *Calcutta Gazette* of the 23rd July 1879.

C. TAYLOR,
Offg. Asst. Secy., for Joint.-Secy.
to the Govt. of Bengal, P. W. Dept.,
Irrigation Branch.

RULES UNDER ACT III (B.C.) 1876.

1. The Collector, before awarding compensation under section 16, or for making a reference under section 17 of the Act, shall obtain the written opinion of the Superintending Canal Officer, which shall form part of the record of the proceedings.

2. Persons desirous of acquiring land for the construction of a village channel, or for having a village channel constructed by Canal Agency, shall prefer a written application to the Divisional Canal Officer, or to any other officer duly authorized by him to receive such application.

3. Ordinarily, no village channel shall exceed two miles in length from its head to the point of contact with the village boundary.

4. It shall be the duty of the Canal Officer to register all village channels after due notice has been given to the owner of his intention to do so; if the latterobjects, no water will be given.

5. No alteration among the shareholders will be recognized, unless the sanction of the Canal Officer has been first obtained.

6. Persons desirous of taking water from a registered village channel shall, previous to doing so, prefer a written application (Appendix A) to the Divisional Canal Officer, Sub-Divisional Canal Officer, or any subordinate duly authorized by the Divisional Canal Officer to receive such application; and no water shall be taken until after the receipt of a permit (Appendix B) from competent authority.

7. Water shall not be granted where, in the opinion of the Canal Officer, waste is likely to occur.

8. An application under Rule 6 shall, if granted, and unless otherwise specially agreed upon, be subject to the following conditions:—

(*a*)—That the water supplied shall not be used for other purposes than irrigation without the written consent of the Divisional or Sub-Divisional Canal Officer.

(*b*)—That the Sub-Divisional Canal Officer shall, in consultation with the applicants, appoint a headman (to be called a *Lambardar*), known, or ascertained to be, a substantial person possessed of property, to attend to their interests, to receive and carry out the orders of the Canal Officers, and to distribute the water among the shareholders in the village channel according to their shares.

(*c*)—That in any case where the Sub-Divisional Canal Officer cannot agree with the applicants in the appointment of a *Lambardar*, the Sub-Divisional Canal Officer shall make the appointment himself, subject to the approval of the Divisional Canal Officer.

9. The Divisional Canal Officer is empowered to pay to the *Lambardar* appointed under Rule 81, the fees detailed in the rule next following, subject to the condition of satisfactory performance of duty.

10. The allowance to the *Lambardar* for duties connected with the village channel such as arranging that it shall be kept in proper repair, reporting unauthorized irrigation, distributing the water to the shareholders, seeing that the outlet is closed according to the orders of the Sub-Divisional Canal Officer, and generally assisting the officers of the Irrigation Department, shall be half anna in the rupee on the amount of canal water-rates assessed on the lands irrigated from the village channel under his charge. The Divisional Canal Officer may retrench the whole or any part of the fees under this rule in the event of non-compliance with these conditions.

11. The Sub-Divisional Canal Officer may, by written order under section 76 (*a*), stop the supply to any village channel when he is satisfied, after inspection by himself or by one of his subordinates, that it is not maintained in proper repair; such order shall be recorded in the Sub-Divisional Office.

12. The Divisional Canal Officer may close the outlets in rotation as he may consider necessary. Such closures shall not extend beyond ten consecutive days, and shall be notified to the *Lambardars* of village channels. For longer closures the authority of the Superintending Canal Officer is required.

13. Nothing in the above rules shall be taken to affect the power of the Superintending or Divisional Canal Officer to stop the supply of water in case of pressing emergency.

14. The water-gauges on distributaries or other channels shall be held to give authoritative data for all calculations of discharge required to verify claims for remission of water-rate on account of loss of water.

15. Claims to remission of water-rates under section 76(*b*) shall only be admitted on proof of actual loss caused by the stoppage of supply. On proof of such loss, the Divisional Canal Officer may remit the whole or any portion of the rates. All applications for remission of water-rates shall be made in writing by the parties concerned, either in person, or through their headman, to the nearest Sub-Divisional Canal Officer, at least seven days prior to the cutting of the crop. On receipt of such application, the Sub-Divisional Canal Officer shall, after due local enquiry, forward the application with his remarks to the Divisional Canal Officer for decision.

16. Before awarding compensation under section 76(*c*), the Collector shall obtain the written opinion of the Divisional Canal Officer, and such opinion shall form part of the record of the proceedings.

17. Contracts between the Divisional Canal Officer on the part of Government, and private individuals, for the use of water as a motive power, or for any other purpose whatsoever, not included in the published schedule of rates, shall, if for any period not exceeding one year, require the previous sanction of the Superintending Canal Officer. If proposed for longer periods, such contracts shall be submitted for the sanction of the Lieutenant-Governor in the Irrigation Department.

18. Tanks may be filled with canal water without charge, and without reference to the area irrigated in any village, wherever water can be made available without injury to the cultivation dependent on any canal, under the following conditions:—

(*a.*)—No tank shall be so filled unless the water is to be exclusively used for domestic purposes or for watering cattle, or both.

(*b.*)—No tank shall be so filled from which irrigation is practised.

(*c.*)—No tank shall be so filled which, intercepting any line of drainage, is liable to overflow from accumulation of water derived from natural causes.

(*d.*)—No tank shall be so filled except on the written order of the Sub-Divisional Canal Officer issued on the written application of the parties concerned.

(*e.*)—No tank shall be so filled unless the village channel used to fill it shall be shown to the satisfaction of the Sub-Divisional Canal Officer to be in a sound condition when the application is made.

(*f.*)—The privilege herein accorded may, by written order of the Divisional Canal Officer, subject to revision by the Superintending Canal Officer, whose decision shall be final, be suspended for 12 months for breach of any of the above conditions.

19. Leases for terms of five years for the supply of water between the 25th June of one year and the 1st April of the following year will be given at the rates fixed in the Schedule, Rule 33, provided that land leased in any village forms one or more compact blocks, each of not less than 50 acres, defined by well-marked boundaries of such a nature as clearly to distinguish leased from the adjoining unleased lands, and to prevent the latter from being surreptitiously watered under cover of the lease.

20. Well-marked boundaries of the nature required by the foregoing rule generally exist. Village roads, bunds of *ahrahs*, village boundaries, and similar natural marks will be sufficient. If such do not exist, and it appears advisable to grant the lease, the villagers may, at the discretion of the Divisional Canal Officer, be required to make small bunds round the leased area, or mark its limits by the erection of cheap boundary marks, or cause to be carried out such arrangements as may suffice for the future identification of the leased area.

21. No restriction is placed on the description of crop to be grown under five-year leases, but no water will be given on these leases between the 1st of April and the 25th of June. The Superintending Canal Officer may relax this rule in the case of water being required for rice-seed beds.

22. If in the opinion of the Divisional Canal Officer it appears advisable to grant a lease for a block of less than 50 acres in area, he must refer the matter for the decision of the Superintending Canal Officer, at whose discretion the restriction as to area may be relaxed.

23. Present holders of three-year leases may at their option avail themselves of the terms offered to the holders of five-year leases, but without retrospective effect.

24. Leases for five years at the rates entered in Rule 33 may be given—(1) on the application of all the cultivators of the area proposed to be leased, on condition of their agreeing in such application to become jointly and severally responsible for the payment of all amounts due on account of water-rates; or (2) on the joint application of the cultivators and of some person hereinafter called the Contractor, who may agree to collect and pay to Government, under section 82 of Act III (B.C.) of 1876, all sums due under the agreement on account of water-rates. The agreement of villagers binding themselves jointly and severally will be in the form prescribed in Appendix C. The joint agreement of villagers and a water-rate Contractor shall be in the form prescribed in Appendix D. Every agreement under this rule must be signed by each applicant in the presence of at least one respectable witness.

25. Contractors shall be entitled to collect water-dues, at the rates given in schedule 4 attached to Rule 33, from the cultivators who have applied for the water supplied. Every due from a cultivator to the Contractor on account of water-rates shall be deemed to be a sum due to Government under sections 82 and 85 of Act III (B.C.) of 1876.

26. A Contractor (or in case there be more than one, each Contractor severally and jointly) shall be responsible for all sums payable on the agreement (Appendix D), except such sums as may be remitted by competent authority under the rules in force, and shall be entitled to a deduction of 5 per cent. for cost of collection.

27. No water shall be taken previous to the receipt of a permit (Appendix B) signed by the Divisional Canal Officer. When an agreement has been made for the collection of the rates by a Contractor, the Divisional Canal Officer shall under section 82 furnish such Contractor with a written authority to collect the amounts due by the cultivators according to a list furnished in the application, one copy of which is to be sent to the Collector.

28. Every Contractor shall nominate a headman, to be approved of by the Divisional Canal Officer, to perform the duties specified in Rule 10. Such headman or the contractor, according to the arrangement made at the time of contract, shall receive 5 per cent. on the assessment, but the Divisional Canal Officer may retrench the whole or any part of these fees if the duties are not properly performed.

29. All water-rates leviable under the above rules for five-years leases shall become due on the 31st December and 15th March in equal portions, and shall be paid within one month of such dates.

30. Under section 78 of the Act, the rates chargeable per acre for water supplied to the different description of crops up to 1st of April 1881, except in cases of three-year leases now in existence, will be as follow :—

SCHEDULE I.—*Existing rates.* (*Annual.*)

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER			Per
		Cottah.	Beegah.	Acre	Cottah.	Beegah.	Acre.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I	Sugarcane	0 2 6	3 2 0	5 0 0	0 1 6	2 1 4	3 5 4	Crop.
II	Rice, vegetable, water-nuts, wheat, barley, cotton, tobacco, indigo, opium, garden and all crops not otherwise specified ...	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8	

NOTE.

1 Cottah = 1,361·25 square feet.
1 Beegah = 27,225·00 ditto.
1 Acre = 43,560·00 ditto.

31. On and after the 25th June 1881 the following rates will be charged on crop-leases for water supplied between the 25th June of one year and the 1st April of the following year :—

SCHEDULE II.—*Annual Leases.*

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Rice	0 1 6	1 14 0	3 0 0	0 1 0	1 4 0	2 0 0
	Bhadoi, except rice	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8
	Rabi	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8
	Sugarcane	0 2 6	3 2 0	5 0 0	0 1 8	2 1 4	3 5 4

Note.—If water is taken for sugarcane in the hot months, in addition, under Rule 32, the total charge will be as follows :—

	Rs. A. P.
Under annual leases per acre	5 0 0
During hot months ,, ,, ...	4 0 0
Total per acre ...	9 0 0

32. On and after the 1st April 1881 the following rates will be charged for water supplied to crops between the 1st April and 25th June of each year :—

SCHEDULE III.—*Special for hot months.*

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	For all crops	0 2 0	2 8 0	4 0 0	1 0 4	1 10 8	2 10 8

33. The following rates will be charged for water supplied to different crops between the 25th June and 1st April of each year on five-year leases :—

SCHEDULE IV.—*Five-years Leases.*

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
-	For all crops	0 1 0	1 4 0	2 0 0	0 0 8	0 13 4	1 5 4

Note.—If water is taken for sugarcane in the hot months, in addition, under Rule 32, the total charge will be as follows :—

	Rs. A. P.
Under five-years leases per acre	2 0 0
During hot months ,, ,, ...	4 0 0
Total per acre ...	6 0 0

34. The statements of the amounts demandable for water-rates levied under the rules in force shall be prepared under the supervision and signature of the Divisional Canal Officer in such form as shall from time to time be sanctioned by the Lieutenant-Governor.

35. All water-rates shall become due on the dates below stated, and shall be paid within one month of such dates :—

Water-rate on spring crops, wheat, barley, peas, poppy, &c.	...	15th March.
Water-rate on summer crops, cheena, &c.	...	15th July.
Water-rate on bhadoi crops, early rice, indian-corn, murwa, &c.	...	31st October.
Water-rate on annual and winter crops, sugarcane, aghani rice, jowar, &c.	...	31st December.

36. In the case of lands held in *bhaoli*, the water-rate shall be recoverable from both the cultivator and the person or persons in receipt of the *bhaoli* rents in the same proportion as the produce is divisible amongst them.

37. In the case of lands held in *bhaoli*, the zemindar shall sign jointly with the cultivators. (This rule only applies to the case of five-year leases.)

38. The area irrigated in any village shall be measured by an *Ameen* appointed for the purpose. The *Putwari* shall be present at the measurement, and shall at the time take a copy of the *khusrah* of the *Ameen*; if for any reason the *Putwari* is not present, the cost of preparing the copy will be charged against him. This copy shall be delivered to the *Putwari*, or, in his absence, to the *Lambardar*. Both the *Lambardar* and *Putwari* shall sign the *khusrah*.

39. When the measurement is completed, the *khusrah* shall be forwarded to the Sub-Divisional Canal Officer, who shall prepare the *khatiani* with all possible despatch. A copy of the *khatiani*, signed and sealed by the *Zilladar*, shall, as soon as it is prepared, be forwarded to the *Putwari*, who shall grant a receipt for the same. If the *Putwari* is not present, or declines to receive the *khatiani*, the Sub-Divisional Officer shall forward it direct to the Collector.

40. It shall be the duty of the *Putwari*, immediately on the completion of the measurement, to inform each ryot, on application, of the fields measured against him, and on receipt of the *khatiani* to supply each person charged with a *percha* showing the water-rates due. For these duties, and for attending the measurement and rendering such other reasonable assistance to the Canal Officer and Collector as may be required, an allowance of one quarter anna per rupee on the amount collected shall be made.

41. This allowance shall be paid to the *Putwari* by the Collector if he is satisfied that the work has been properly done.

42. The Canal Officer shall note on the *khatiani* whether the *Putwari* has given proper assistance during the measurement.

43. If a cultivator is dissatisfied with the entries made against him in the *khatiani*, whether as to the fact of the land having been charged "flow" instead of "lift" or as to the measurements and entries of classes of crops, he must lodge a complaint, either personally or through he *Lambardar* of his village channel, with the Divisional or Sub-Divisional Canal Officer within month after the date of the demand being made on him.

44. The *Zilladar* shall submit his check measurements in a form (Appendix E) which shall be sent in for the inspection of the Divisional Canal Officer. The Sub-Divisional Canal Officer shall check the *Ameens'* measurements as often as he possibly can. If it be found that any *ameen* wilfully or frequently makes wrong measurements, he shall be punished by dismissal.

45. Collection of all water-rates shall be made by the Collector in accordance with the statement of demands furnished to him by the Divisional Canal Officer.

46. Objections to the demand addressed to the Collector, if preferred within one month after the demand has been made, shall, if remission be claimed on the score of short supply, or of any matter affecting the Irrigation Department, be referred for orders to the Divisional Canal Officer. The Collector shall have discretion to suspend collections by a written order in cases where (objections having been filed) it may seem advisable to do so.

47. Claims for remission, referred by the Collector and admitted by the Divisional Canal Officer, shall be reported by him for the sanction of the Superintending Canal Officer, except in cases where remissions are made on account of excess areas having been charged, or a wrong name entered in the *khatiani*.

48. If the Divisional Canal Officer reject the claim, an appeal may be made to the Superintending Canal Officer, provided that it is preferred within forty days from the issue of the order of the Divisional Canal Officer.

49. A remission statement, signed by the Superintending or Divisional Canal Officer, shall be sufficient authority for a refund by the Collector.

50. In special cases not otherwise provided in these rules, and in cases where water-rates are not recoverable owing to the absconding or bankruptcy of the defaulter, the Collector will obtain the sanction of the Commissioner of the Division to the remission of such sums as he may deem irrecoverable. The details of such remission shall be communicated at the close of each official year to the Divisional Canal Officer.

51. The Collector shall appoint a headman (to be called a *Tehsildar*), whose duty will be to collect and pay in, to the Collector or other duly authorised person, all water-rates leviable on the land irrigated.

52. The *Tehsildar* shall furnish security for the payment of all sums realized by him, the stamp and registration fees on security bonds being deducted from the percentage allowed, under the following rule.

53. The allowance to the *Tehsildars* of a village or villages for collecting the water-rates shall be fixed by the Collector, but the total amount to be paid in any one year to all the *Tehsildars* in a district shall not exceed half an anna in the rupee on the amounts actually paid in. If the *Tehsildar* shall satisfy the Collector that arrears have not accrued through any negligence on his part, it shall be at the option of the Collector to pay him the allowance on the whole or any part of such arrears.

54. If only a portion of a field be irrigated, the water-rate shall be chargeable on the whole field, unless such portion shall have been clearly demarcated, previous to the admission of the water, by a ridge not less than half a foot high.

55. When a portion of a field has been irrigated with canal water, and a portion with well or reservoir water, the whole field shall be liable for canal water-rate, unless a clearly distinguishable boundary exists between the two portions.

56. If well or reservoir water is conveyed in the same channel as canal water, the whole of the irrigation from that channel shall be liable to canal water-rate. The *Lambardar* will be held personally responsible that any breach of this rule or of Rules 54 and 55 is duly reported.

57. Irrigation from escape channels, when the supply is permanent, shall be governed by the same rules as irrigation from other parts of the canal.

58. Irrigation from such channels, when the supply is intermittent, may be allowed at such reduced rates as shall from time to time be fixed by the Lieutenant-Governor.

59. Persons using water without a written permit, or taking water at times prohibited by proper authority, shall be liable to a penalty not exceeding double water-rates on the area irrigated, and such charge shall be leviable at the time of report to the Collector.

60. The charge leviable for water suffered to run to waste on uncultivated lands shall be calculated at the highest rate specified in the schedule, on the area flooded; provided that in every such case the Divisional Canal Officer may impose a lower rate if he thinks fit. The *Lambardar* is to be held responsible for reporting such waste of water.

61. When the original crop sown in a field irrigated by canal water fails, and is ploughed up, and a fresh crop is sown in the same season, the water-rates shall be levied on the second crop.

62. No person shall, without the permission in writing of the Divisional or Sub-Divisional Canal Officer, pass, or cause any animal or vehicle to pass, on or across any of the works, banks, or channels of a canal or drainage work after he has been desired to desist therefrom, excepting by means of such bridges, fords, and ferries, and their approaches, as are provided by the Divisional Canal Officer.

63. No Canal Officer, unless specially exempted by the Lieutenant-Governor from the operation of this rule, shall have any interest in the distribution of water from any of the canals, or purchase or bid for any Government property sold thereon, either in his own name, or in the name of another, or jointly, or in shares with others.

APPENDIX A.

Application for Water.

No.

Mouzah

Pergunnah

Distributaries

Village channel

Name of lambardar

We the undersigned hereby apply for water from the abovementioned village channel for the areas below stated, and we engage to pay through the Tehsildar to the Collector or other person duly authorized to receive them the water-rates according to the published schedules, and we further agree to abide by all rules issued under the Canal Act.

NAME OF RYOT.	Area more or less to be irrigated.	Crops to be grown.	Signature.

Signature of Lambardar,

Sectional Officer.

Date of 18

Received by me of 18

Forwarded of 18

Received sub-division office of 18

Permit ... { Refused of 18

APPENDIX B.

Permit of village to take water from distributaries village channel, for the undermentioned areas.

Area to be irrigated, more or less	Crop to be grown.	Water-rate due.	Date of payment.

Signature of Canal Officer.

Date

To be retained by Officer issuing the Permit.

APPENDIX B.

Permit of village to take water from distributaries village channel, for the undermentioned areas.

Area to be irrigated, more or less.	Crop to be grown.	Water-rate due.	Date of payment.

To be retained by the Lambardar.

APPENDIX C.

Vernacular.

FORM of application by villagers for a five-years lease, Mouzah

Pergunnah distributary , names of applicant

We the undersigned inhabitants of Mouzah , Pergunnah , hereby apply for water from the abovenamed distributary to be supplied from the 25th June to the 1st of April of each year for five years to the areas given below, and we jointly and severally agree to pay rates as fixed in the schedule below, and undertake to pay each year the full amount calculated on the area applied for at such rates, subject to the provisions of Rules 15, 31, and 35.

VILLAGE.	Areas.	Rate.	Amount.	Name.	Signature of cultivator.
	B. C. D.	Rs. A P. 1 4 0 per beegha.	Rs. A. P.		

APPENDIX D.

Vernacular or

English and Vernacular.

Joint application of Villagers and a Contractor under section 82, *Act V of* 1876, *for a five-years' lease.*

Mouzah , Pergunnah

Distributary

Names of villagers

Name of Contractor

We the undersigned cultivators of Mouzah , Pergunnah , hereby apply for water from the abovenamed distributary to be supplied from the 25th June to the 1st of April of each year for five years to the areas named below, and we agree to pay rates as fixed in the schedule below, subject to the provisions of rules 15, 31, and 35.

I (contractor's name) agree to collect and pay to Government all sums payable on the application, and request under section 82 authority to collect these rates according to the certificate to be supplied me by the sub-divisional officer under section 35 of Act III of 1876, and I further agree to abide by all rules passed under the Canal Act.

VILLAGE.	Areas of fields.	Rate.	Amount.	Name.	Signature of Cultivator.

APPENDIX E.

Zilladar's Check Measurement Form.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
NAME OF PERGUNNAH	Name of village.	Name of cultivator and his father	Field survey number.	Name of ameen who measured	MEASUREMENT ACCORDING TO AMEEN				CHECK MEASUREMENT						REMARKS
					Crop.	Flow.	Lift.	Water-rate	Crop.	Flow.	Lift.	Water-rate			
													Rs. A. P	Rs. A. P	

APPENDIX F.

Purcha or Slip Form.

Remarks regarding the individual to whom the purcha has been given	Water-rate.	Crop.	AREA AND KIND OF IRRIGATION.		NUMBER OF FIELD		Date of issue of purcha.
			Flow.	Lift.	Number in the survey map	Number of the khatiani.	

Sheriff's Office, the 28th July 1880.

NOTICE is hereby given that the Fifth Criminal Sessions of the year 1880 of the High Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, will be holden at the Court House, in the Town of Calcutta, on Wednesday, the First day of September next, at 11 o'clock in the forenoon, and so on from day to day until the said Sessions be over. And it is hereby proclaimed that all persons who will prosecute any of the prisoners to be brought up for trial at the said Sessions be present then and there to prosecute.

R. STEEL, *Sheriff.*

শরিফ আফিস, সন ১৮৮০ সাল ২৮ জুলাই।

সকলকে সমাচার দেওয়া যাইতেছে যে সুবে বাঙ্গালার ফোর্ট উইলিয়ম দুর্গের অধীন শহর কলিকাতার ও অন্যান্য স্থানের ফৌজদারী বিচার নিষ্পত্তা জন্য আগামী সন ১৮৮০ সালের ১ সেপ্টেম্বর বুধবার বেলা ১১ ঘটিকার সময় এবং যে পর্য্যন্ত সেশিয়ানের কার্য্য শেষ না হয় প্রতিদিন উক্ত সময়ে কলিকাতার হাই কোর্টের আপন আদালত ঘরে সন ১৮৮০ সালের পঞ্চম ক্রিমিনেল সেশিয়ান বসিবেক এবং এতদ্দ্বারা প্রচার করা যাইতেছে যে, যে সকল ব্যক্তি কোন কয়েদির বিরুদ্ধে ফৌজদারী মিছিল করিবেক তাহারা উক্ত স্থানে উক্ত সময়ে হাজির থাকিয়া মোকদ্দমা করে ইতি।

আর, ষ্টীল শরিফ।

SMALL CAUSE COURT NOTICE.

UNDER Section 14, Act XI of 1865, notice is hereby given that, subject to the order of Government, the Judge of the Court of Small Cause at Narail will sit again in that Court on the dates mentioned below :—

Tuesday, the 17th August 1880.
Wednesday, the 18th August 1880.
Thursday, the 19th August 1880.

J. WESTON, *Judge.*

NARAIL SMALL CAUSE COURT, *the 6th August* 1880.

TREASURY NOTICES.

SYED MOHAMED SOBHAN HYDER, Sub-Deputy Collector, has been placed in charge of the Chittagong Treasury, and authorized to draw bills on other treasuries.

E. LOWIS, *Commissioner.*

COMMISSIONER'S OFFICE, CHITTAGONG, *the 31st July* 1880.

ASSISTANT COLLECTOR MR. R. S. GREENSHIELD has been placed in charge of the Patna Treasury, and is authorized to draw bills from other treasuries.

J. W. EDGAR, *Offg. Commissioner.*

PATNA COMMISSIONER'S OFFICE, BANKIPORE, *the 30th July* 1880.

EDUCATIONAL NOTICES.

Orders by the Vice-Chancellor and Syndicate of the Calcutta University.

THE undermentioned students have passed the Examinations in Engineering :—

B. C. E.

SECOND DIVISION.

In Order of Merit.

Bandyopadhyay, Upendranath...	...	Presidency College, Civil Engineering Department.
Sen, Bamacharan ...	...	Ditto ditto.
Basu, Surendrakumar ...	...	Government Engineering College, Howrah.

L. C. E.

SECOND DIVISION.

In Order of Merit.

Datta, Abhayacharan ...	...	Presidency College, Civil Engineering Department.
Bandyopadhyay, Atulchandra ...	...	Ditto ditto.
Ray, Abinaschandra ...	...	Ditto ditto.
Bandyopadhyay, Nagendranath	...	Ditto ditto.
Chattopadhyaya, Bhabadeb ...	...	Ditto ditto.
Guha, Radharaman ...	...	Ditto ditto.
De, Jnanendranath ...	...	Ditto ditto.
Chattopadhyay, Asutosh ...	...	Ditto ditto.
Mukhopadhyay, Bamacharan ...	...	Government Engineering College, Howrah.
Chattopadhyay, Gopalchandra ...	..	Presidency College, Civil Engineering Department.

CHARLES H. TAWNEY, *Registrar.*

SENATE HOUSE, *the 2nd August* 1880.

THE University Examinations in Arts of 1880-81 will be held on the undermentioned dates :—

Entrance Examination and First Examination in Arts on Monday, the 29th November, and following days.

B. A. Examination on Monday, the 3rd January, and following days.

Applications from candidates for admission to the Entrance and First Arts Examinations must be lodged with the Registrar before the 29th October.

Applications from candidates for admission to the B. A. Examination must be lodged with the Registrar before the 3rd December.

All candidates from the same Institution must appear at one and the same place of examination.

SENATE HOUSE, *the 19th July* 1880. CHARLES H. TAWNEY, *Registrar.*

UNDER Rule 8 of the Junior Scholarship Rules of the 5th October 1872, it is hereby notified that the 18 (eighteen) junior scholarships allotted to the Patna Division for the year 1880-81 have been thus distributed :—

I. The six second grade scholarships to be taken up by the six best scholars irrespective of the districts they come from.

II. The twelve third grade scholarships have been allotted to the several districts as follows :—

Patna	...	...	...	...	2
Gya	...	...	...	...	2
Shahabad	...	...	...	...	2
Mozufferpore	...	...	...	...	2
Sarun	...	...	...	...	2
Durbhunga	...	...	...	...	1
Chumparun	...	...	...	...	1
			Total	...	12

DHANESH CHUNDER ROY, *Persl. Asst. to Commr for Commr.*

PATNA COMMR.'S OFFICE, BANKIPORE, *the 17th July* 1880.

NOTIFICATIONS OF THE BOARD OF REVENUE.

No. 885B.

NOTICE is hereby given that the Ninth Sale of Opium, the provision of 1877-78 and 1878-79, will be held at the Government Opium Sale-room, No. 2, Bankshall-street, on Thursday, the 2nd September 1880, at 11 A.M., and will comprise 4,700 chests, viz.—

	Chests.
Behar Opium	2,350
Benares „	2,350
Total ...	4,700

2. The general conditions of the Sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 2nd December 1879, and published in the *Government* and *Exchange Gazettes*, or on personal application at the office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 7th and 17th September 1880 respectively, that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other public securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room will be received after 3-30 P.M. of Tuesday, the 7th September 1880, and no Bank of Bengal Receipts in full payment of lots will be accepted after 3-30 P.M. of Friday, the 17th September 1880.

4. In addition to the quantity above advertized for sale, the following quantities, more or less, of Behar and Benares Opium will be brought to sale in the present year about the dates specified below. The Board of Revenue, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so.

DATES.	Behar, about chests.	Benares, about chests.	Total, about chests.
On or about Monday, 4th October 1880 ...	2,350	2,350	4,700
Ditto Thursday, 4th November ,, ...	2,350	2,350	4,700
Ditto Wednesday, 1st December ,, ...	2,350	2,350	4,700
Total ...	7,050	7,050	14,100

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 27th July* 1880.

No. 859B.

IT is hereby notified that out of the 3,000 chests of Benares opium of 1878-79 of 75° consistence, referred to in Clause 18 of the Board's general notification No. 1581B, dated 2nd December 1879, 271 chests will be sold at the sale on the 4th October next, together with 2,079 chests of Benares opium of 1877-78.

The remaining quantity of the 3,000 chests of Benares opium at 75° of 1878-79 will be sold as follows as a part of the fixed monthly number of 2,350 Benares chests:—

4th November 1880	500 chests.
1st December ,, ...	500 ,,
January 1881	500 ,,
February ,, ...	500 ,,
March ,, ...	500 ,,
April ,, ...	229 ,,

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 20th July* 1880.

No. 911B.

SEALED tenders will be received at this office up to noon of Thursday, the 19th August 1880, for removing all the chests of Abkaree and Provision Opium which may be brought down to the Presidency from the Patna and Ghazipore Opium Factories by railway, during the period of one year from the 1st September 1880, from the East Indian Railway Company's stations at Howrah and Armenian Ghat (as may be necessary) to the Government godowns situated within the Custom House premises, and also to the new Opium Godowns at Coilah Ghât, and there stacking them as the Intendant in charge shall from time to time direct.

2. The tenders should state the rate per 100 chests; all charges to be incurred to be included. Security to the amount of one thousand rupees must be deposited by the person whose tender may be accepted.

3. The Board of Revenue does not bind itself to accept the lowest or any tender.

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 2nd August* 1880.

Statement showing the Importation of Salt (private property) in bond and afloat on River Hooghly subject to Customs duty on the 31st July 1880.

	Government golahs.	Private golahs.	Afloat.	Total.
	Mds.	Mds.	Mds.	Mds.
Liverpool Punga	3,25,007	.....	5,66,648	8,91,655
French Kurkutch	21,778	.....	.....	21,778
Italian ditto	7,355	.....	.....	7,355
Bombay ditto	560	.....	.....	560
Arabian and Persian Gulfs Kurkutch and Muscat Rock ...	3,16,192	.....	86,740	4,02,932
Cadiz Kurkutch	5,074	.....	.....	5,074
Total ...	6,75,966	.....	6,53,388	13,29,354

By order of the Board of Revenue, L. P.,

J. SCOBELL ARMSTRONG, *Offg. Collector of Customs.*

CUSTOM HOUSE, CALCUTTA, *the 9th August* 1880.

The Calcutta Gazette.

WEDNESDAY, AUGUST 11, 1880.

PART IA.

Orders and Notifications by the Government of India, &c.

[Reprinted from the Gazette of India.]

The following order, issued by the Government of India in the Legislative Department, is republished for general information :—

NOTIFICATIONS.

Simla, the 24th July 1880.

No. 14.—Mr P. O'Kinealy, Barrister-at-law, has been appointed to officiate as Reporter for the Indian Law Reports in the High Court, Calcutta, during the absence on leave of Mr. T. A. Pearson, or until further orders.

The following orders, issued by the Government of India in the Home, Revenue, and Agricultural Department, are republished for general information :—

NOTIFICATIONS—JUDICIAL.

Simla, the 26th July 1880.

No. 779.—The Hon'ble L. R. Tottenham, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained privilege leave for two months, with effect from the 16th November next, or from any subsequent date on which he may avail himself of it.

EMIGRATION.

The 30th July 1880.

No. 141.—Under the provisions of section 56 of the Indian Emigration Act (VII of 1871), the Governor-General in Council is pleased to direct the substitution of the following for Rules 23, 23A, and 23B of the rules relating to emigration from the port of Calcutta, published under the notification of the Government of India, No. 129, dated the 21st July 1877 :—

> 23. Of the total number of emigrants to be embarked on board each ship, the proportion of adult females shall not, except as provided in Rule 25, be less than 40 to every 100 adult males.

The following order, issued by the Government of India in the Foreign Department, is republished for general information :—

NOTIFICATIONS.—POLITICAL.

Simla, the 30th July 1880.

No. 215*G.-P.*—With reference to notification No. 84G.-P., dated 19th April 1880, the recognition by the Government of India of the appointment of Mr. S. E. Voigt as Acting Consul for the Austro-Hungarian Empire at Calcutta has been confirmed by Her Majesty's Government.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

The Calcutta Gazette.

WEDNESDAY, AUGUST 11, 1880.

PART II.

Advertisements.

[N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

LAND SALE NOTICES.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Bhagulpore will be put up to sale at the Bhagulpore Collectorate on Tuesday, the 7th September 1880, corresponding with the 18th Bhaudon 1287, Fusloe.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidder above the upset price. The purchaser of these estates will be considered as the proprietors of the estate, and the entire proprietary right of Government in such estates will be transferred to him subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and the rights conferred by the settlement proceedings and the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estate.	Number in the district rent roll.	Name of estate and pergunnah.	Approximate area in acres.			Government revenue assessed.			Upset price.		
			A.	R.	F.	Rs.	A.	P.	Rs.	A.	P.
	2566	Arasi Amanut Sircar, thannah Khanpore, pergunnah Colgong, situated in mouzah Khanpoor.	93	0	27	95	1	0	950	0	0
.....		Ditto in mouzah Mukrundpoor	80	1	9	66	6	0	664	0	0
.....		Ditto in mouzah Baskoiah	23	0	17	25	3	0	250	0	0
.....		Ditto in mouzah Dalpore	16	2	37	18	7	0	185	0	0
.....		Ditto in mouzah Khurbunnah	2	2	22	1	6	0	13	0	0
	2601	Jagir Joomun Soobedar, thannah Shazadabad, pergunnah Bhagulpore, in mouzah Rasoolpore, Ekchari.	33	2	26	57	14	0	580	0	0
		Ditto in mouzah Bhoolsur Ekchari	85	3	29	58	13	0	580	0	0
	2604	Jagir Hunsraj Luskor and Mokim Luskor, thannah Khanpoor, pergunnah Colgong.	26	1	14	24	7	0	245	0	0
	4215	Amanut Sircar in mouzah Chuk Shah and Chuk Mohtooddinpoor, pergunnah Chyra.	6	1	34	3	8	0	20	0	0

Bhagulpore Collector's Office, the 7th June 1880.

H. J. NEWBERY, Collector.

NOTICE is hereby given that the undermentioned plot of land commonly known as the old military encamping ground at Silligoree, in the district of Julpigoree, will be put up to sale at the Deputy Commissioner's cutcherry at Julpigoree at noon, on Monday, the 16th of August 1880.

This land will be sold subject to the following conditions :—

1. If the amount of purchase-money does not exceed Rs. 100, the whole amount is to be paid at once.

2. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid is to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the day of sale reckoning the day of sale as one, or if such fifteenth day be a close holiday, then by noon of the first succeeding office day, the sale will be cancelled, the sum deposited being forfeited to Government, and the land will be again put up to sale at the risk of the defaulting purchaser after issue of advertisement as in the case of the original sale.

3. The land will be sold revenue-free to the highest bidder above the upset price.

Lot number.	Mouzah and pergunnah.	Approximate area in acres and beeghas.	Upset price.	BOUNDARIES.
		A. R. P. B. C. C.	Rs. A. P.	
1	Pergunnah Bykuntpore, taluk or mouza Dabgram.	7 3 32 24 0 14	200 0 0	North by Chandoo Goal's jote. South by Alimuddin Prodhan's jote. East by the old road to Fanshidewa and Alimuddin Prodhan's jote. West by Alimuddin Rowadali Prodhan's and Chandoo Goal's jotes.

Julpigoree, the 7th July 1880. L. R. FORBES, Dy. Commr., Julpigoree.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estate situate in the district of Gya, will be put up to sale at the Gya Collectorate on the 26th August 1880, corresponding with 12th Bhado 1287, Thursday.

The purchasers will be subject to the following conditions of sale :—

Conditions of Sale.

1*st*.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessments prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			A. R. P.	Rs. A. P.	Rs. A. P.	
151	4343	Hurdee, pergunnah Urwal	2 3 9	5 8 0	11 0 0	

RAM ANUGRAH NARAYAN SINGH, Deputy Collector in charge, for Collector on tour.

Gya Collectorate, the 22nd July 1880.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Noakholly will be put up to sale at the Noakholly Collectorate on 28th September 1880, Tuesday, corresponding with 13th Assin 1287, B.S. The purchasers will be subject to the following conditions of sale :—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidder above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceeds Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estates to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price at twice the revenue.
			B. C. CH. A. R. P.	Rs. A. P.	Rs. A. P.
1	1561	4a. 18g. 2c. 10kt. share of Government in char Haqdi, pergunnah Dandra	234 9 9=77 2 2	203 0 2	406 12 4
2	1562	4a. 18g. 2c. 10kt. share of Government in char Hoozoori, pergunnah Dandra	198 14 1=46 0 30	103 0 5	206 12 10
3	1563	4a. 18g. 2c. 10kt. share of Government in char Madhuai, pergunnah Dandra	203 8 3=67 0 38	134 3 7	268 7 2
4	1564	4a. 18g. 2c. 10kt. share of Government in char Badarpoor, pergunnah Dandra	193 11 8=63 3 36	124 13 6	249 11 0

E. V. WESTMACOTT, Officiating Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estate situate in the district of Burdwan will be put up to sale at Burdwan Collectorate on Tuesday, the 13th Assin 1287 (B S.) corresponding with 28th September 1880.

1*st*.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
			Acres. Poles.	Rs. A. P.	Rs. A. P.
77	5966	Bunborakhan, Havilee	3 3	2 2 0	42 8 0

Burdwan Collectorate, the 30th June 1880. F. WYER, Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estates situated in the district of Furreedpore will be put up to sale at Furreedpore Collectorate on the 27th September 1880, corresponding with 12th Asheen 1287, B.S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidders above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estates to be again put up to sale at the risk of the defaulting purchasers after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number in the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			A. R. P.	Rs. A. P.	Rs. A. P.	
342	3772	Kismut Kha Marpara pergunnah Zangeorabad.	1 1 36	3 0 0	6 0 0	The sale will take effect from 1st April 1879.
343	3773	Ditto	0 1 12	1 0 0	2 0 0	Ditto.

Furreedpore Collectorate, the 24th June 1880. J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given that the proprietary right of Government to the undermentioned plots of relinquished railway C class lands situate in the district of Beerbhoom will be put up to sale at the Beerbhoom Collectorate on Tuesday, the 28th September 1880, corresponding with 13th Assin 1287 B.S.

The purchasers will be subject to the following conditions of sale:—

1*st*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

2*nd*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up for sale at the risk of the defaulting purchaser, after issue of advertisement as in the case of original sale.

3*rd*.—The estate will be sold revenue free to the highest bidder above the upset price.

4*th*.—The purchaser shall not make any excavation on the land within 15 feet from the railway fencing.

Number in statement of Government estate.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Upset price.
			A. R. P.	Rs. A. P.
	23	Pergunnah Sabek, Mouzesur lot Cynthee, village Amcoah, zillah Beerbhoom ...	4 0 25	400 0 0

Beerbhoom Collectorate, the 19th July 1880. E. F. AINSLIE, Offg. Deputy Collector, for Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Shahabad will be put up to public and unreserved sale at the Collector's office of that district on the 25th day of August 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 7th day of June 1880 :—

No. 694.—Mehal Indur Putty Girdhari Sinha, pergunnah Chowsa; recorded proprietors Isri Rai and Co.; sudder jumma, Rs. 61-4. The estate is a temporarily settled one, and will be sold for arrears of Government revenue amounting to Rs. 8-5-3.

No. 823.—Khorampore, pergunnah Chowsa; recorded proprietors Nak Chedi Roi and others; sudder jumma, Rs. 557. The estate is a temporarily settled one, and will be sold for arrears of Government revenue amounting to Rs. 84-11.

No. 1054.—Amaon, pergunnah Chainpore; recorded proprietors Makhan Lall and Co.; sudder jumma, Rs. 11,337-6-6½. The estate is a permanently settled one. Excepting the shares of proprietors as named below, with whom separate accounts have been opened under section 10, Act XI of 1859, and who pay their revenue separately, the share of Joogmandil Dass, an applicant under the above-named Act, and the shares of other proprietors, non-applicants as specified below, will be sold for arrears of Government revenue :—

Name of proprietor.	Share.	Sudder jumma.	Arrears due.
		Rs. A. P. K. M.	Rs. A. P.
Joogmandil Dass, an applicant under section 10 of Act XI of 1859	Three annas share of entire mehal	1,656 8 9 18 12½	188 3 9½
Other proprietors, non-applicants	Not separate	5,890 8 2 9 7½	52 13 8½

Names of mehals.	Share.	Sudder jumma.
	As. P. K.	Rs. A. P. K. M.
Amaon	8 0 0	2,125 11 11 0 0
Amaon proper	2 8 0	126 0 1 0 0
Basonti	3 0 0	44 0 0 0 0
Kharsanta	3 0 0	
Koolharia	8 0 0	40 6 3 0 0
Koohari	8 0 0	50 0 0 0 0
Jannerni	3 0 0	31 6 5 0 0
Sikanderpore	8 0 0	98 3 2 8 15
Maudonra	3 0 0	
Mehian	3 0 0	
Govind	3 0 0	
Rampore	3 0 0	48 14 9 15 0
Semaria	3 0 0	
Serai Dharhand	3 0 0	24 0 0 0 0
Gangapore	3 0 0	8 1 7 3 10
Sahi Pahi	2 6 0	21 13 4 13 10
Soorhya	4 0 0	68 12 9 10 0
Rararhi	4 0 0	154 2 1 10 0
Silri	3 9 0	89 0 0 0 18½
Serai Dharhand	1 0 0	8 0 0 0 0
Amaon	2 0 0	1,417 2 8 10 0
Pakrihar	7 0 10	20 2 9 0 0
Amoon	2 0 0	1,417 2 10 0 0

No. 1891.—Mehal Bupur, pergunnah Chainpore, Mossamut Radha Koonar and Co.; sudder jumma, Rs. 14,486-15-9½. The estate is a permanently settled one, with the exception of 400 beeghas connected with mouzah Asaga, bearing a sudder jumma of Rs. 408-8-6-8, and 16-annas share of mouzah Mankota, bearing a sudder jumma of Rs. 306-2-1-11, the accounts whereof have been separated under section 11, Act XI of 1859, and 4-annas share of mouzah Babooarah, bearing sudder jumma of Rs. 168-4-3½, the revenue of which is taken separately under section 70, Act VII of 1876. The shares of other proprietors, bearing a sudder jumma of Rs. 13,604-0-10-1, will be sold for arrears of Government revenue amounting to Rs. 57-3-11½.

No. 2264.—Pachkoria *alias* Rajpore, pergunnah Sasseram; recorded proprietors Roi Mohan Lall and Rai Shyam Lall; sudder jumma, Rs. 640-12-10. The estate is a permanently settled one, and will be sold for arrears of Government revenue amounting to Rs. 261-3-10.

No. 2333.—Jaipore "Digar," pergunnah Sasseram; recorded proprietors Bisseshar Sinha and Co.; sudder jumma, Rs. 1,421-5-4. The estate is a permanently settled one, and will be put up to auction for arrears of Government revenue amounting to Rs. 1-3-5.

No. 2548.—Mehal Kaotho Khas and Admapore, pergunnah Sasseram; sudder jumma, Rs. 1,278-2-4½. The estate is a permanently settled one. With the exception of the shares of proprietors being applicants under section 70, Act VII of 1876, and other proprietors being non-applicants, the share of Dowarka Nath, applicant, for separation of share, being 4-annas in mouzah Kaithi Khas and Admapore attached to Kaithi, bearing a sudder jumma of Rs. 160, and will be sold for arrears of Government revenue amounting to Rs. 55-5-1½.

N.B.—The amount due from Dowarka Nath according to the vasilbakis, Rs. 111-3-6.

No. 3525.—Mehal Kaemnagar Mateara, pergunnah Arrah; Sheik Jaqiuddin and Co. recorded proprietors; sudder jumma, Rs 513-7-10. The estate is a permanently settled one. Excepting the shares of other proprietors, the shares of proprietors as specified below, who have separated their accounts under section 10, Act XI of 1859, will be sold for arrears of revenue noted against each :—

Shares.	Sudder jumma.	Arrears due according to vasilbaki.
	Rs. A. P.	Rs. A. P.
5 Saham, 11 Kanwa	96 8 8½	4 12 6

No. 4106.—Mehal Jagdeorampore *alias* Dighi Doomaria, pergunnah Nanore; recorded proprietors Bynath Sinha and Co.; sudder jumma, Rs. 890. The estate is a permanently settled one, and will be sold for arrears of Government revenue amounting to Rs. 265-2-4.

No. 4112.—Mehal Lethan Pipra Chanda, pergunnah Peero; recorded proprietors Mossamut Ahibaran Kooer, Mossamut Jalwand Kooer and Co.; sudder jumma, Rs. 2,520-4-5. The estate is a permanently settled one. Excepting the shares of proprietors with whom separate accounts have been opened, being 1 anna 10 pies 6 karant 18 masant, bearing a sudder jumma, Rs. 293-5-3½, the shares of other proprietors as specified below will be sold for arrears of Government revenue amounting to Rs. 328-2-4 :—

Share.	Sudder jumma.
As. P. K. M. D.	Rs. A. P.
14 1 13 1 10	2,226 15 1½

Shahabad Collectorate, the 10th July 1880.

P. NOLAN, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Backergunge will be put up to public and unreserved sale at the Collector's office of that district on Saturday, the 25th September 1880, corresponding with 10th Assin 1287, B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realised in the same manner as arrears of revenue due on the 28th June 1880.

Class.	Number on touji.	Name of mehals.	Name of proprietors.	Government revenue.	Arrears due.	Remarks.
					Rs. A. P.	
1st class	1063	Pergunnah Jahapur ...	Ismali share 12as. 1gd. 2kr. 2kt. 9gds. 6ch.; proprietors Dwarika Nath Datta and others.	Total jumma Rs. A. P. 853 11 10 Deduct jumma of 8as. 18gds. 1kr. 10gds. 10ch. share for which a separate account has been opened, 208 14 6	4 3 9½	This ismali, 12as. 1gd. 2kr. 2kts. 9gds. 6ch share, will be sold.
Ditto ...	3482	Pergunnah Shaista Nagar Rudra Narayan Das Taluq.	Kali Prasad Das Chowdhuri and others.	644 13 4 603 3 2½	37 0 1½	The entire mohal will be sold.
Ditto ...	3846	Pergunnah Silimabad, share 12½gds.	Ismali share 9gds. 60tils; proprietors Pratap Chandra Roy Chowdhuri and others.	Total jumma 3,682 3 5 Deduct jumma of 3gds. 20 tils share for which a separate account has been opened, 920 6 10½	79 10 10	This ismali, 9gds. 60 til share, will be sold.
Ditto ...	4546	Pergunnah Kasimpur Shelimapati Char Padda, *alias* Ramjanpur.	Mir Mawasam Hossen Chowdhuri and others.	2,761 10 6½ 4,914 0 0	1,314 0 0	The proprietary right of the settlement-holders in this mehal will be sold.
Ditto ...	4872	Pergunnah Bozongomedpur, Taluq Hancha Ram Basu, share 8as.	Jamilunnessa Khatun and others.	1,550 5 3	23 1 0	The entire mehal will be sold.
Ditto ...	1914	Tappah Haveli Selimabad, share ½ anna.	Share 1gds. 3krs. 2kts. 5 tils under separate account; proprietors Chandra Kanta Mukhopadhya and others.	1,959 3 11 Deduct the jumma of the other ismali share under separate account amounting to 1,887 4 6	Total jumma up to kist March 1880, 14 1 8 Ditto ditto June 1880, 8 8 6	This 1gds. 3krs. 2kts. 5 til share was sold on the 26th June 1880, and the purchaser, after paying the earnest money, did not pay the remainder, therefore the mehal will be again sold.
				71 13 5	22 10 2	
Ditto ...	1907	Pergunnah Khanjahanadurnagar, Taluq Fateh Mahomed.	Mahamed Rashed *alias* Kalumeah and others.	738 3 9	126 13 0½	The entire mehal will be sold.

Backergunge Collectorate, the 30th July 1880. J. C. VEASEY, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Chittagong will be put up to public and unreserved sale at the Collector's office of that district on the 20th day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 25th day of May 1880.

CLASS I.—*Permanently-settled Estates.*

Towjee No.	Names of estates.	Names of recorded proprietors.	Sudder jumma.	Amount for which the estate is to be sold.	Remarks.
			Rs. A. P.	Rs. A. P.	
51	Taraf Aley or Khan.	Shahamut Ali and others.	1,606 0 9	810 14 6	Separate accounts have been opened under Act XI of 1859. The share No. 2, of Agbar Ali Khan, bearing Rs. 811-6-3 revenue, on which the arrears have accrued, will be sold.
54	Taraf Anandiram Kanungoe.	Ananda Moyi and others.	349 6 9	164 4 1	Separate accounts have been opened under Act XI of 1859. Share No. 5, of Rash Chandra Roy and others, with a sudder jumma of Rs. 216-14-3, from which the arrears are due, will be sold.
1469	Taraf Komor Koolie.	Golam Gaous.	1,015 13 0	190 8 2	Separate accounts have been opened under Act XI of 1859. The share of Golam Gaous and others, with a revenue of Rs. 598-11-6, representing the remaining portion of the estate from which the arrears are due, will be put up to sale.
2569	Taraf Rambhadra Kanungoe.	Bhairab Chandra and others.	918 15 7	61 9 5	Separate accounts have been opened under Act XI of 1859. Share No. 2, of Durga Charan and others, sudder jumma Rs. 7-2-9; share No. 8, of Ram Ratna Sarma and others, sudder jumma Rs. 35-4-4; share No. 16, of Nityaram Sen and others, sudder jumma 9 annas 7 pie; No. 27, of Hari Har Bhattacharjya and others, sudder jumma Rs. 5-15-6; No. 31, of Chandrabodoni, sudder jumma Rs. 92-15-9; and the share of Bhairab Charan and others, with a sudder jumma of Rs. 74-11-3, representing the remaining portion of the estate, from which the arrears are due, will be sold.
2566	Kismut Ramdoyal.	Ali Hussen and others.	823 4 10	21 2 3	Separate accounts have been opened under Act XI of 1859. The share of Ali Hossen and others, with a revenue of Rs. 89-9-5 representing the remaining portion of the estate from which the arrears are due, will be sold.
3093	Taraf Shoorut Singh.	Mohesh Chandra Datta and others.	669 15 6	0 0 10	The entire estate will be put up to sale.
3504	Taraf Komor Aly Chowdry.	Amir Ali Khan and others.	510 4 2	47 13 10	Ditto ditto.
3880	Taraf Obedullah Shekh.	Ayamona Bibi and others.	678 7 0	58 15 3	Ditto ditto.
18407	Taluq Gouri Sanker Kanungoe.	Lalita Thakurani.	701 4 3	1,227 3 6	Ditto ditto.
23016	Taluq Obedullah and Shekh Hodyaz Zama and others.	Asalat Khan	963 11 3	116 7 10	Separate accounts have been opened for several shares under Act XI of 1859. The share of Asalat Khan and others, bearing sudder jumma Rs. 662-9-2, representing the remaining portion of the estate from which the arrears are due, will be sold.

Chittagong Collectorate, the 29th July 1880. A. MANSON, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Patna will be put up to public and unreserved sale at the Collector's office of that district on the 31st day of August 1880 (11th Bhado 1287 F. S.), for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 27th day of June 1880.

Number of towji.	Name of mehal and pergunnah.	Sudder jumma.	Names of proprietors.	REMARKS.
		Rs. A. P.		
72	Deegha Buzurg, pergunnah Phulwaree.	924 12 11	Rannoo Singh, Madho Singh, and others.	Out of sudder jumma Rs. 924-12-11, Rs. 722-8-1 are deducted on account of the shares of Hareshar Pershad, Shew Pershad and others, with whom separate accounts were opened under section 10, Act XI of 1859. The sudder jumma advertised for sale is Rs. 202-4-10, on account of the shares of Rannoo Singh, Madho Sing, Bisheshar Singh, Rangit Singh, Ram Saran Singh, Goorpurshad Sahu Mahadeo Singh, Humel Singh, Kanhai Singh, Ram Saran Singh, Rup Lal Bhagat, Bhupnarain Bhagat, Baboo Gujadhar Persad Narain Singh, Shew Deyal Singh, Goman Singh (*Bai-bitwafa-daran* of share of Janki Ram) Goodri Raoot, Bhoosi Raoot, Ajodhaya Raoot, Heera Lal Raoot, himself and guardian of Doorga Charan Raoot, non-applicants, which will be sold for the arrears of Government revenue.
329	Nurendarpur Kharonnia, pergunnah Azimabad.	1,185 5 7	Phagoo Singh and others ...	Out of sudder jumma Rs. 1,185-5-7, Rs. 1,087-9-4 is deducted in respect of mouzah Mosullahpur, Sadigpore Jogi, Sakutpore, Lodi, Heeranundpur, Nurendarpur Kharonnia, Janardanpore, Hazratpore, Akhoria, Himmutpore Deora, and Nisf (8 annas) Kaliyanpore, on account of the share of Bance Persad Sahoo *alias* Madho Lal Sahoo and others, applicants, with whom separate accounts were opened under section 10, Act XI of 1859. The sudder jumma advertised for sale is Rs. 87-13-3 in respect of 8 annas of Kalyanpore appertaining to the lot of the aforesaid Nurendarpore, Kharonnia, on account of the share of Phagoo Singh, non-applicants, which will be sold for the arrears of Government revenue only.
725	Erazi Jahangirpore Mogarpal, pergunnah Shahpore Manair.	15,231 1 11	Rasbehari Lal and others ..	Out of sudder jumma Rs. 15,231-1-11, Rs. 13,803-3-3 is deducted on account of the shares of Razinddin Hossin and others, with whom separate accounts were opened under section 10, Act XI of 1859, and Syed Ulfat Hossain, non-applicant. The sudder jumma advertised for sale is Rs. 1,427-14-8, on account of the share of Rasbehari Lal and Gouri Sankar, applicants, with whom separate accounts were opened under section 10, Act XI of 1859, which will be sold for the arrears of Government revenue only.
725	Erazi Jahangirpore Mogarpal, pergunnah Shahpore Manair.	15,231 1 11	Rasbehari Lal and others ...	Out of sudder jumma Rs. 15,231-1-11, Rs. 14,830-0-3 is deducted on account of the shares of Razuddin Hossain and others, with whom separate accounts were opened under section 10, Act XI of 1859, and Syed Ulfat Hossain, non-applicant. The sudder jumma advertised for sale is Rs. 395-1-8, on account of the shares of Nund Kumar Lal and Ram Kumar Lal, applicants, with whom separate accounts were opened under section 10, Act XI of 1859, which will be sold for the arrears of Government revenue.

Patna Collector's Office, the 19th July 1880. C. QUINN, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Dinagepore will be put up to public and unreserved sale at the Collector's office of that district, on the 21st day of August 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force are directed to be realized in the same manner as arrears of revenue, due on the 28th day of June 1880.

Number of towji.	Name of mehal and pergunnah.	Names of proprietors.	Government rent.	Amount of arrear for which the mehal is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
242	Pergunnah Deora, mouzah Kiubari and others.	Dina Mayi Devi, Chandra Mohan Roy, guardian of Janaki Sundari Devi, minor.	5,053 14 0½	327 8 3½	The entire mehal is to be sold.

Dinagepore Collectorate, the 17th July 1880. E. G. GLAZIER, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Moorshedabad will be put up to public and unreserved sale at the Collector's office of that district on the 13th September 1880, corresponding with 29th Bhadra 1287 for arrears of revenue due on the 28th June 1880.

Serial number.	Class.	Number of touji.	Name of mehal and pergunnah.	Name of Proprietor.	Sudder jumma.	REMARKS.
					Rs. A. P.	
1	1st class	9	Kismut pergunnah Kashipur, pergunnah Kashipur.	Shyama Charan Batta, Radhaballabh Roy, Bhagabati Debya, Manager of Shatish Charan Bandapadhya, Nitta Kali Debya, Gopi Soondari Dasya, Protap Chandra Dass, Radha Charan Sen, Prosanna Chandra Roy, Joy Krishna Adhikari, Khetra Nath Bandapadhya, Jamoonadebi herself and guardian of Shyam Lall Roy, minor.	8,075 5 0	Excluding 12 annas 19 gandas and 6 kaz share of the mehal for which separate accounts have been opened in the names of Shyama Charan Bhatta and others, the remaining 3 annas and 10 kag, bearing sudder jumma of Rs. 1,529-14-1, in the name of Radhaballabh Roy, will be only sold.
2	Ditto	65	Taraf Khasjana Koomirdaha, pergunnah Shamsh Khani.	Ram Dass Sen, Ram Jeeban Bhattacharje and Mathoora Nath Chattapadhya, executors of estate of Poolin Behari Sen, Mati Lall Chattapadya, Shyama Soondari Debya, Tenkari Debya, Prix Nath Chattapadhya, and Biraj Mohini Debya.	1,203 4 5	Of this mehal, excluding 12 annas share in the name of Ram Dass Sen and others, the remaining 4 annas, bearing sudder jumma of Rs. 300-15-2, for which separate account has been opened in the name of Shyama Shoondari Debya, will be only sold.
3	Ditto	439	Kismut pergunnah Shamsh Khani, pergunnah Shamsh Khani.	Gooroo Prosad Roy, Ganesh Lall Roy, Rajaram Roy, Nafar Dass Roy, Koonja Behari Chowdhuri, Haradhan Chattapadhya, Koomed Kamini Debya herself and manager for her minor sons Gopraman, Rhishikesh and Shooresh Chandra Chattapadhya, Indra Chandra Chattapadhya, Pran Krishna Bandapadhya, Pran Kali Chattapadhya, Radha Pyari Debya, Pisran Bibi herself and manager for Abdul Hakim and Hamzan Ali, minors, Godhan Mandle and Shaikh Mazarak Ali.	1,860 11 4	Of this mehal, excluding 5 annas 4 gandas and 3 kara share, for which separate accounts have been opened in the names of Nafar Dass Roy, Koonja Behari Chowdhury, and Indra Chandra Chattopadhya, the remaining 10 annas 15 gandas and 1 kara, bearing sudder jumma of Rs. 1,250-5-9, in the name of Ganesh Lall Roy, will be only sold.
4	Ditto	444	Kismut Mouzah Syad Kooloottie, pergunnah Fatesing.	Mir Ata Hossain, Ataor Ajij, Amrit Jahera Bibi, Syad Fazlal Karim, Muhamad Syad Hossain, Syad Fazlal Azim.	1,014 12 8	Entire mehal will be sold.
5	Ditto	479	Kismut Taraf Sharsha, pergunnah Barbak Singh.	Chowdhuri Nyamatulla	945 9 6	Ditto ditto.

Moorshedabad Collectorate, the 29th July 1880. H. MOSLEY, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Tipperah will be put up to public and unreserved sale at the Collector's Office of that district on the 15th day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of June 1880.

Towji number.	Number in register A	Name of mehal.	Name and residence of the proprietor.	Hissa or share.	Government revenue.	Arrears.	REMARKS.
				A G KC. KT.	Rs A P.	Rs A P	
226	713	1 one-anna share of pergunnah Homnabad.	Eusuf Ali Chowdry, son of Ahamed Ali Chowdry, deceased, of Parchim Gaon, in pergunnah Homnabad, station Laksham	4 13 1 1	1,987 2 3		The accounts of these shares have been separated under section 10, Act XI of 1859, and Government revenue of these shares have been paid
			Afrancssa Chowdrany, wife of Ahamed Ali Chowdry, deceased, of ditto ditto	4 6 2 2	1,845 3 2		
			Sreemati Facmeasa Chowdrany, daughter of Ahamed Ali Chowdry, deceased, of ditto ditto	2 6 2 2	993 9 1	..	
				11 6 2 2	4,825 14 6		
			Yakub Ali Chowdry, son of Ahamed Ali Chowdry, deceased, of ditto ditto.	4 13 1 1	1,987 2 2	100 0 0	This share will be put up to sale for arrears of revenue for kist June 1880.
			Total ...	16 annas			

Facmeasa Chowdrany is the proprietress of 2g. 3kr. 3kt. of the said one-anna share of the estate, which is equal to 2a 9g. 2kr 3kt share as entered in Register A, Part I; Afrancssa Chowdrany is the proprietress of 2g. 2kr and 2g. 3kr. 2kt.—i.e., on the whole 5g 1kr. 2kt., which is equal to 4a. 6g 2kr 2kt. share as entered in the Register A; and Eusuf Ali Chowdry is the proprietor of 5g. 3kr. 1kt., which is equal to 4a. 13g. 1kr 1kt. as entered in the above register These three shares aggregating in all 11a. 6g 2kr 2kt., the accounts of which have been separated under section 10 of Act XI of 1859, will not be sold. The remaining share 5g 3kr 1kt, the owner of which is Yakub Ali Chowdry, and which is equal to 4a 13g. 1kr. 1kt. share of the said one anna of the estate as entered in Register A, will be put up to auction for arrears of revenue.

				A. G.	Sudder jumma, Rs A. P. KT.	Rs A. P. KT.	
489	1216	Jowar Mashikarah, pergunnah Bardakhat.	Parbuti Charan Nandi and others.	15 10	Rs A. P. KT 893 1 0 15 Road Fund, 8 15 4 10	.....	This share will not be sold.
					902 0 5 5		
			Sreemati Ratan Mani, wife of Raghu Nath Sing, deceased, of Govindapore, pergunnah Bardakhat.	0 5	Sudder jumma, 14 6 5 12½ Road Fund, 0 2 3 15	2 11 1 12½	This share will be put up to sale for arrears of revenue for kist June 1880.
					14 8 9 7½		
			Nobin Chandra Sing as guardian of Sarat Chandra sing, minor son of Raghu Nath Sing, of ditto ditto.	0 5	Sudder jumma, 14 6 5 12½ Road Fund, 0 2 3 15		
					14 8 9 7½	2 11 1 12½	Ditto ditto.
			Total Sudder Jumma ...	.....	221 14 0 0		
			Total Road Fund ...	.....	9 4 0 0		
					931 2 0 0		

The 5p. or 5g. share of the above estate, whose owner is the said Nobin Chandra Sing as guardian of Sarat Chandra Sing, minor, and the other 5p. or 5g share, whose owner is the said Sreemati Ratan Mani, wife of Raghu Nath Sing, deceased, the accounts of which have been separated under section 10 of Act XI of 1859, have fallen into arrears of revenue for Rs. 14-8-9 7½kt. and Rs. 14-8-9 7½kt., respectively, inclusive of road fund due for kist June 1880, will be put up to sale.

Tipperah Collectorate, the 3rd August 1880. F. JONES, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Durbhunga will be put up to public and unreserved sale at the Collector's office of that district on the 24th day of August 1880, corresponding with 4th Bhado of 1287 F, on Tuesday, at 12 o'clock, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 7th day of June 1880.

Serial No	Towji number.	Name of mehal and pergunnah	Names of Proprietors	Sudder jumma of the whole mehal	Sudder jumma of the share to be sold.	Arrears for which the estate is to be sold.
				Rs. A P.	Rs. A. P.	Rs A P
1	270	Bhughbuttypore, pergunnah Bhurwareh.	Ramji Lall, eight-anna share ...	1,136 8 6	568 4 3	111 15 2
2	1611	Talook Kurhara, pergunnah Kound.	Ramgoolam Sahu, Raghubur Deyal Sahu, Teerbent Lall Sahu, and Lallji Sahu, eight-anna share.	5,510 9 11	2,755 4 11	129 6 9
3	2938	Bishespore, Akha, and Lakmipore, pergunnah Saresa.	Jaeshur Koer, Nunkoo Rai, Ram Narain Roy, Mossumat Kallasbutty Koer, Baboo Kaly Pershad, Baboo Nursing Narain Singh, Baboo Raghubuns Narain Singh, Kishen Deo Narain Singh, Mossumat Maheshar Koer, Mossumat Phool Koer, mother and guardian of Baboo Ram Deo Narain Singh, Mahamed Hussain, Mahamed Amir Hussain, Hirday Narain Singh, Baboo Harihar Pershad Narain Singh, Baboo Ram Pershad Narain Singh, Baboo Luchmi Narain Singh, Baboo Har Deo Narain, Tilluck Rai, Dirgpaul Rai, Lallgi Rai, Phool Kesar Rai, Jugroop Rai, and Sinahy Rai	3,240 0 3	2,910 13 3	9 10 3
4	3166	Talooke Muhthi. pergunnah Saraisa	Dookharan Singh, Jhamun Singh, Hurshunker Narain Singh, Mossumat Khoob Surat Koer, mother and guardian of Jadoo Nundun Pershad and Rashoo Nundan Pershad minors, Ram Khelawan Singh, Ram Narain Singh, Bhugwat Pershad Singh *alias* Nanah Singh, Ramji Singh *alias* Chedi Singh, Chhathoo Singh Joos Singh, Anoograh Singh, Shyam Singh, 2nd Joos Singh, Peary Singh, Kishun sing, himself and guardian of Jamna Pershad Singh, Aunan Singh, *alias* Kullar Singh, Shew Singh, himself and guardian of Jamoona Pershad, Gunga Pershad Singh, Shew Singh, guardian of Beni Singh, Bhoop Narain Singh, Mukhun Singh, Noonoo Singh, Girwal Singh, Rit Lall Singh, Ram Shanker Singh, Nursing Narain Singh, Foujdar Singh, Chhuthoo Singh, son of Odun Singh, Soobh Narain Singh, Maharaja Komar Baboo Gooneshwar Singh, Bokaroo Singh, Bhekhook Singh, Rung Lall Singh, and Luchoomun Singh, &c.	1,445 14 4	1,445 14 4	43 12 2
5	3552	Hardia Bullia, pergunnah Tarsoon.	Umrao Singh, Gobindjee Nath Bux Singh Chowdhari, Jay Karn Singh, Raghoober Singh, Shew Bux Singh, Raja Singh, Raghoober Dut, Nuckched Singh, Kunhaya Singh, Makhum Singh, Rishu Nath Singh, Raja Silwant Singh, Mussumat Punchum Koer, Ganesh Singh, Bhawani Singh, Bahadoor Singh, Bhoof Raj Singh, Sishun Singh, Doomun Singh, Maheshwar Singh, Bhan Nath Singh, Shyam Lall Singh, Raj Komar Singh, Dameo Singh Kheros Singh, Hunsi Singh, Rachyia Singh, Panchum Singh, Radhey Singh, Nabab Singh, Shunker Dut, Zalim Singh, Ram Anoograh Singh, Odit Narain Singh, Ram Lall Singh, Ram Narain Singh, Amrit Lall Asaun Chowdhury, Satrohan Pershad Singh, son of Baboo Ajodhya Pershad Singh.	1,801 10 2	1,801 10 2	34 12 9
6	3068	Barahi, pergunnah Bhala ...	Mossumat Bhola Butey Koer and Shew Nundun Koer	1,184 10 3	1,184 10 3	296 2 2

Durbhunga Collectorate, the 21st July 1880. F. H. BARROW, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Maldah will be put up to public and unreserved sale at the Collector's office of that district on the 6th day of September 1880, corresponding with 22nd Bhadra 1287 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of June 1880.

Class.	Touji No.	Name of mehal and pergunnah.	Name of proprietor	Sudder jumma.	Amount of arrears for which the estate will be sold.	REMARKS.
				Rs. A. P.	Rs. A. P.	
First class	122	Jhinkra and others, pergunnah Hoojrapur.	Moulvie Saiyad Musa, Saiyada Bibee, Moulvie Saiyad Ahia, Bibee Khabira, mother of Moulvie Saiyad Abdool Futtah, Moulvie Saiyad Atar Rahaman, guardian on behalf of Saiyad Moulvie Abdool Salem, minor, and Saiyad Moulvie Atar Rahaman.	597 8 0	16 8 0	Will be sold for arrears of land revenue.
Ditto ...	162	Mahomedigunge, pergunge Hoojrapur.	Ditto ditto	756 13 0	76 14 0	
Ditto ...	227	Taraf Sreerampur, pergunnah Chandlel.	Ditto ditto	1,140 0 0	31 5 0	

Maldah Collectorate, the 21st July 1880. R. PORCH, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Sarun will be put up to public and unreserved sale at the Collector's office of that district on Friday, the 10th September 1880, corresponding with 21st Bhado 1287 (F S.), for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 7th day of June 1880.

CLASS I.—*Permanently-settled Estates.*

Serial number.	Touji number.	Name of estate and pergunnah.	Name of proprietor.	Government revenue of the entire estate.	Government revenue of the share which will be sold for arrears of revenue.	Arrears of revenue due from the estate.	REMARKS
				Rs. A. P.	Rs. A. P.	Rs. A. P.	
1	577	Mehal Jhajhowa, pergunnah Baul.	Mookt Nathpersad, *alias* Monoo Babu.	533 5 4	533 5 4	110 1 7	The entire estate will be sold.
2	650	Mehal Kopa, pergunnah Baul.	Hurpersad and others	967 0 3	580 3 4½	5 13 4½	The ijmali share of the estate will be sold, with the exception of two shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 386-12-10½.
3	686	Mehal Mohamda, pergunnah Baul.	Dharm Lal Sahoo and others	549 5 4	513 15 7	2 10 10	The ijmali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 36-5-9.
4	695	Mehal Muddumpore, pergunnah Baul.	Gunga Bishoon Sing and others.	710 13 10½	710 13 10½	1 8 6½	The entire estate will be sold.
5	725	Mehal Mookrera, pergunnah Baul.	Khadun Sing, Doorgadyal Sing, and others.	614 13 6	585 15 0	1 2 5	The ijmali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 28-13-6.
6	798	Mehal Pethowree, pergunnah Baul.	Luchmipersad ...	532 8 6½	532 8 6½	2 5 6½	The entire estate will be sold.
7	950	Mehal Tejpore, pergunnah Baul.	Ram Narain Sing and others.	1,280 0 0	1,280 0 0	2 6 0½	Ditto ditto.
8	1042	Mehal Runera, Pasnowleegungun, pergunnah Bara.	Bhugwan Dutt and Doorga Dutt.	1,214 14 11½	1,214 14 11½	1 2 1½	Ditto ditto.
9	1321	Mehal Mullopore, Sunbursa, pergunnah Bara.	Show Sahai Sing ...	1,070 15 3½	1,021 15 3½	173 5 11	The ijmali share of the estate will be sold, with the exception of one share under partition, the sudder jumma of which is Rs. 49.
10	1536	Mehal Murkunkhirpdhur, pergunnah Bara.	Shaik Asadoola ...	657 1 0½	657 1 0½	21 1 7½	The entire estate will be sold.
11	1367	Mehal Putchrookhi, Sarungpore, pergunnah Bara.	Show Sahai Sing .	503 8 6½	447 6 5½	38 9 3½	The ijmali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 121-2-1.
12	1510	Mehal Telkothu, pergunnah Bara.	Sumrun Sing, Oojagir Lal, Kishoonpersad, and others.	960 0 0	937 9 2½	102 10 1	The ijmali share of the estate will be sold, with the exception of three shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 22-6-9½.
13	1761	Mehal Sagur, pergunnah Bara.	Dilbux Narain ...	1,004 9 3½	1,004 9 3½	4 11 6½	The entire estate will be sold.
14	1815	Mehal Cheerand, pergunnah Cheerand.	Gunsadhur Sahoo, Tiluk Raoot, Bhup Narain Raoot, Gopal Bhugut, and others	4,416 11 9½	553 7 9½	67 5 8½	The ijmali share of the estate will be sold, with the exception of 15 shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 3,763-0-4½.
15	1825	Mehal Rouza Mozumpore, pergunnah Cheerand.	Shaik Asadoola, Babee Rohimun, Mookt Nathpersad, *alias* Poolana Babu and others.	1,231 1 0½	1,138 5 5½	68 12 10½	The ijmali share of the estate will be sold, with the exception of three shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 92-11-7.
16	2092	Mehal Baraicha, pergunnah Dungsee.	Thacoor Dutt Sahi, Giridhare Lal, and others.	1,035 3 8½	274 13 0½	36 12 4½	The ijmali share of the estate will be sold, with the exception of nine shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 760-6-2½.
17	2340	Mehal Chap Sondersun, pergunnah Goah.	Bitooburu Sing, Koonja Rai, Show Sahai Rai, Shewdyal Sing, and others.	821 5 4	285 3 8½	23 13 2½	The ijmali share of the estate will be sold, with the exception of six shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 536-1-7½.
18	3035	Mehal Manoopore, Munjhun, pergunnah Kusmer.	Bohor Raoot .	854 6 4½	854 6 4½	0 1 0½	The entire estate will be sold.
19	3513	Mehal Moonga, pergunnah Murhul.	Rash Narain and Gooder Sing.	826 10 11½	826 10 11½	0 4 4½	Ditto ditto.
20	3696	Mehal Nurhun, pergunnah Nurhun.	Buraudeo Narain Sing	750 6 0	750 6 0	11 1 1	Ditto ditto.
21	3895	Mehal Sersand, pergunnah Putehluk.	Moonzoor Ahmed ...	880 5 4½	458 7 6	6 10 0	The share of Moonzoor Ahmed, separated under section 10, Act XI of 1859, will be sold, the sudder jumma of which is Rs. 458-7-6.

Sarun Collectorate, the 7th August 1880. A. MCDONNELL, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Mozufferpore will be put up to public and unreserved sale at the Collector's office of that district on the 31st August 1880, corresponding with 11th Bhado 1287, Fusly, for arrears of Government revenue due on the 7th day of June 1880.

Serial number.	Towji number.	Names of estates.	Names of proprietors.	Government revenue of entire estate.	Government revenue of the estate to be sold.	Arrears of revenue due from the estate.
				Rs. A. P.	Rs. A. P.	Rs. A. P.
1	931	Bissahi, pergunnah Buhree	Raja Sewrajnundun Singh, &c. ...	508 0 1	508 0 1	0 1 9½
2	2530	Bithowlee, pergunnah Kissara ...	Syud Lootfalli Khan	1,201 12 10	1,128 8 0	25 12 11
3	5574	Bulra Krishn, pergunnah Kissara	Ramdoolary Koer	613 6 4	204 9 0	24 9 0
4	5574	Ditto, ditto ...	Ram Koer	613 6 4	9 15 0	0 2 0
5	5574	Ditto, ditto ..	Kishun Pershad	613 6 4	6 13 6	2 1 6
6	5574	Ditto, ditto ...	Gujraj Sahai	613 6 4	91 13 4	51 8 1
7	6867	Bassehputty, pergunnah Ruttee ..	Juswont Kal, &c.	956 2 1	656 2 1	5 5 0
8	11937	Deareh Behrampur, pergunnah Azeemabad.	Jugun Loll and others	1,763 0 0	1,763 0 0	446 7 4

Mozufferpore Collectorate, the 22nd July 1880. F. F. HANDLEY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estate in the district of Jessore will be put up to public and unreserved sale at the Collector's office of that district on the 22nd day of September 1880 for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on 28th June 1880.

Class I.—Permanently-settled Estates.

Towjee No. 263, mehal mouzah Surafpore, pergunnah Shahosh; recorded proprietors Punchanand Bose and Gobind Chundra Roy and others; bearing a sudder jumma of Rs. 2,124-13-8. The two shares of Punchanand Bose and others, bearing a sudder jumma of Rs. 796-13-1½, of which separate accounts have been opened, as there are no arrears due, will be exempted from sale. One share belonging to Gobind Chundra Roy and others, bearing a sudder jumma of Rs. 1,328-0-6½, will be sold for recovery of arrears, Rs. 5-4-11.

Jessore Collectorate, the 9th August 1880. E. H. RUDDOCK, Offg. Collector.

Statement of the Affairs of the Bank of Bengal for the week ending 3rd August 1880.

LIABILITIES.		Rs.	A.	P.
Capital paid up		2,00,00,000	0	0
Reserve Fund		22,89,615	0	0
Public Deposits at Head Office	Rs. 1,72,57,703 1 2	3,84,60,024	11	4
Ditto at Branches ...	„ 2,12,11,321 10 2			
Other Deposits at Head Office and Branches ...		2,82,61,944	15	5
Bank Post Bills, &c.		5,51,891	9	9
Sundries		10,77,258	13	4
Rupees ...		9,06,49,735	1	10

ASSETS.		Rs.	A.	P.
Government Securities		1,34,89,828	0	0
Loans on Government Securities, &c., at Head Office and Branches		62,29,508	13	9
Accounts of credit on Government Securities, &c., at Head Office and Branches ...		70,76,107	0	7
Bills discounted and purchased at Head Office and Branches		1,93,27,348	0	0
Balances with other Banks		8,76,200	12	11
Bullion		55 805	1	10
Dead Stock		10,15,409	11	9
Stamps		9,853	9	0
Sundries		4,59,755	8	2
		4,79,78,814	10	0
Cash and Currency Notes at Head Office ...	Rs. 1,70,34,716 3 6	4,26,70,920	7	10
Cash and Currency Notes at Branches ...	„ 2,56,36 204 4 4			
Rupees ...		9,06,49,735	1	10

BANK OF BENGAL, CALCUTTA, the 5th August 1880.

J. GORDON, Chief Accnt. & Dy. Secy. (352—1)

By order of the Directors, R. HARDIE, Secretary and Treasurer.

Notice.

THE public are hereby informed that the well-known Kartick Baruni Mola, which is held on the banks of the Dhaleshwari, near Munshigunge, in the Dacca district, will commence on the 16th November 1880 A.D., corresponding with the 2nd Ugrahayan 1287 B.S., and continue up to the 27th December 1880. Tradesmen, dealers, and others may buy and sell there during these six weeks.

T. E. COXHEAD, Magistrate of Dacca.

Government Cinchona Febrifuge.

THIS preparation is an efficient substitute for Quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates:—per four ounce tin, *Rs.* 4 *ans.* 8; per eight ounce tin, *Rs.* 8 *ans.* 8; per pound tin, *Rs.* 16 *As.* 8. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates:—per four ounce tin, *Rs.* 5 *ans.* 8; per eight ounce tin, *Rs.* 10 *ans.* 8; per pound tin, *Rs.* 20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage eight annas per 4 and 8 oz. tins, and twelve annas per pound tin, in addition to the foregoing rates.

For Sale.

At Narora, near Rajghat, Bull's Dredgers for well-sinking, &c., of the following kinds.

Description.	Number.	Size.	Price.	Remarks.
			Rs.	
Bull's dredger ...	39	1½ cubic feet	40	These have been used, but are in good condition.
Ditto ...	126	2½ ditto	65	
Ditto ...	9	6 ditto	120	
Ditto ...	50	1½ ditto	75	Quite new.
Ditto ...	24	2½ ditto	105	

Apply to Mr. Edward J. Jones, Executive Engineer Narora Division, L. G. Canal, Narora, *vid* Rajghat, Oudh & Rohilkhund Railway Station.

W. JEFFREYS, *Lieut.-Col.*, R.E., Supdg. Engr., 4th Circle, I. W., N. W. P

Aligarh, *the* 24*th* September 1879.

WANTED a Head Clerk and Sheristadar on Rs. 40 and a Writer on Rs. 35 per mensem, to be employed under Mr. W. Haysham, Junior Deputy Collector under Act X of 1870. Preference will be given to those that have experience in land acquisition work. Applications will be received in the 24-Pergunnahs Collector's Office up to 16th August 1880.

H. S. BEADON, Offg. Collector.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V (B.C.) OF 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to import warehouse.	Number, mark, and description.	Consignees.	Ships.
1880.			
July 30	3765 Cakes and two pieces spelter, crown between S S T London	Order ...	Ship Cubzean.
,, 30	679 Cakes spelter, B B B	Ditto ...	Ditto.
,, 30	41 Cakes spelter, B	Ditto ...	Ditto.
,, 30	2122 Cakes spelter, crown W	Ditto ...	Ditto.
,, 30	1 Cake spelter, V	Ditto ...	Ditto.
,, 30	1 Cake spelter, no mark	Ditto ...	Ditto.
,, 28	5 Packages, B D in a diamond, bottom F M ...	Ditto ...	S. S. Duke of Devonshire.
,, 28	1 Cask, B K	Ditto ...	Ditto.
,, 28	1 Cask, B & K	Ditto ...	Ditto.
,, 28	1 Case, B B D in cross, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 28	4 Casks, B in a diamond, bottom H C B ...	Ditto ...	Ditto.
,, 28	4 Cases, 498 in a diamond, top C & Co. ...	Ditto ...	Ditto.
,, 28	1 Case, C C D	Ditto ...	Ditto.
,, 28	27 Cases, C K	Ditto ...	Ditto.
,, 28	2 Packages, 295 in a diamond, top C & Co. ...	Ditto ...	Ditto.
,, 28	1 Case, 739 in a diamond	Ditto ...	Ditto.
,, 28	2 Cases, D S & A S	Ditto ...	Ditto.
,, 28	5 Cases, 317 in a diamond	Ditto ...	Ditto.
,, 28	1 Cask, G C B	Ditto ...	Ditto.
,, 28	1 Case, H K S 46 in a diamond, bottom W ...	Ditto ...	Ditto.
,, 28	1 Case, H C G & Co. in a diamond, bottom S & S C	Ditto ...	Ditto.
,, 28	1 Case, 731 in a diamond, top H S	Ditto ...	Ditto.
,, 28	2 Cases, K M D 517 in a diamond, bottom W ...	Ditto ...	Ditto.
,, 28	1 Case, 752 in a diamond, top M A	Ditto ...	Ditto.
,, 28	17 Cases, M in a diamond	Ditto ...	Ditto.
,, 28	2 Casks, M D & Co. in a diamond, bottom H S K & Co.	Ditto ...	Ditto.
,, 28	1 Case, addressed	F. W. May, Esq. ...	Ditto.
,, 28	1 Case, N L & Co. in a diamond, bottom H S K & Co.	Order ...	Ditto.
,, 28	1 Case, N D & Co.	Ditto ...	Ditto.
,, 28	2 Packages, 67 in a diamond, outside N D & Co.	Ditto ...	Ditto.
,, 28	1 Case, 732 in a diamond, top T S	Ditto ...	Ditto.
,, 28	1 Case, 739 in a diamond, top T S	Ditto ...	Ditto.
,, 28	1 Case, T S 569 in a diamond, bottom W ...	Ditto ...	Ditto.
,, 28	3 Cases, 119 in a diamond, outside W C & Co. ...	Ditto ...	Ditto.
,, 28	7 Pieces fire-bars, no mark	Ditto ...	Ditto.
,, 30	2 Cases, A B	Ditto ...	S. S. Gannet.
,, 30	3 Cases, A B in a diamond	Ditto ...	Ditto.
,, 30	2 Casks, B B D in cross, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 30	1 Case, B	Ditto ...	Ditto.
,, 30	5 Cases, 503 in a diamond, top C & Co. ...	Ditto ...	Ditto.
,, 30	2 Cases, 445 in a diamond, top C & Co. ...	Ditto ...	Ditto.
,, 30	1 Case, D & Co.	Ditto ...	Ditto.
,, 30	4 Cases, 198 in a diamond, outside H G & Co. ...	Ditto ...	Ditto.
,, 30	2 Cases, 167 in a diamond, outside H G & Co. ...	Ditto ...	Ditto.
,, 30	45 Cases, H B	Ditto ...	Ditto.
,, 30	1 Case, no mark	Ditto ...	Ditto.
,, 30	1 Case, W M	Ditto ...	Ditto.
,, 30	5 Cases, 785 in a diamond, bottom W T & Co. ...	Ditto ...	Ditto.
,, 30	17 Bundles sheet iron, B B	Ditto ...	Ditto.
,, 30	4 Bundles sheet iron, W H	Ditto ...	Ditto.
,, 28	8 Packages, J H A	J. H. Apjohn ...	S. S. Pleiades.
,, 28	1 Case, F R in a block	Order ...	Ditto.
,, 28	9 Packages, G A & Co.	Ditto ...	Ditto.
,, 28	8 Cases, 587 in a diamond, outside J L N ...	Ditto ...	Ditto.
,, 28	1 Case, 95 in a diamond, top L B, bottom D ...	Ditto ...	Ditto.
,, 28	6 Cases, 107 in a diamond, top L S, bottom D ...	Ditto ...	Ditto.
,, 28	1 Case, O K in a block	Ditto ...	Ditto.
,, 28	5 Packages, H M N L in cross, bottom H S K & Co.	Ditto ...	Ditto.
,, 28	3 Packages, H B & Co. in a diamond	Ditto ...	Ditto.
,, 28	4 Yellow metal sheets, S L C	Ditto ...	Ditto.
,, 28	2 Cases, S N B & Co.	Ditto ...	Ditto.
,, 28	6 Casks, S C D in a diamond	Ditto ...	Ditto.
,, 28	1 Parcel, 120 in a diamond, outside A B & Co. ...	Ditto ...	Ditto.
,, 28	30 Cases, K B S	Ditto ...	Ditto.
,, 28	4 Cases, R B or no mark	Ditto ...	Ditto.
,, 28	1 Cask, H M N L in cross, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 27	2 Cases, F R, bottom C	Ditto ...	S. S. City of Edinburgh.
,, 30	10 Bales, G M C in a heart	Ditto ...	Ditto.
,, 30	2 Bales, S in a diamond, bottom A	Ditto ...	Ditto.
,, 30	1 Bale, T B in a diamond, bottom P J	Ditto ...	Ditto.

CALCUTTA, the 7th August 1880. (255—1) G. H. SIMMONS, for Vice-Chairman.

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
134	O 70—89136	500	Zokee Hossein.
135	„ 70—84249	500	Achoylal Nursing Doyal.
	„ 68—11563	100	
	„ —69816	100	
	„ —54775	100	
136	„ 60—52090	20	Wooma Churn Chatterjee.
139	„ 68—25596	100	Father E. Lafont, S.J.
141	„ 73—21376	1000	Jodu Nath Ghose.
	„ —73680	1000	
	„ 68—53926	100	
142	„ 59—39610	20	Rusick Lall Singh.
143	„ 70—72905	500	Sriram Mondle.
144	„ 31—58606	50	Ezra Isac.
145	O 56—70310	20	The Post-Master General, N. W. Provinces.
	„ 59—46743	20	
	„ —62255	20	
	„ —71316	20	
	„ —79484	20	
	„ 51—57502	10	
146	„ 73—49389	1000	Issur Chunder.
	L 83—39561	100	Srinath Coondu.
147	„ 93—56148	50	Rajendra Lal Shaha.
148	O 70—58606	500	Shajeeram Sohan Lal.
153	O 70—73694	500	Ram Dhari Sahai.
154	„ 31—71640	50	Radha Madhub Burral.
	„ —71641	50	
	„ —71642	50	
155	„ 73—74211	1000	E. B. Goodall.
156	„ 80—85632	10	Nilrutton Mukerjee.
	„ 81—59894	10	
158	„ 61—22922 to —22940	20each	Ashootosh Bhuttacharjee.
	„ 87—98612	5	
	„ —98613	5	

Notes partially lost or destroyed.

143	O 31—41321	50	The Superintendent of Central Prison, Agra.
144	„ 73—77590	1000	Saheb Ram Goburdhun Das.
	„ 70—55601	500	
	„ 68—55898	100	
	„ —16273	100	
	„ —49841	100	
	„ 67—94204	100	
145	„ 37—49184	5	Gopal Chunder Chatterjee.
	„ —69207	5	
146	„ 36—06737	5	Petambur Singh.
147	„ 49—20866	10	Ganeshi Lall
148	„ 37—63124	5	Huri Mohan Mukerjee.
149	„ —49502	5	Jogendra Nath Sen.
150	„ 19—13508	10	The Secretary, Great Eastern Hotel, Calcutta.
	„ 13—66050	10	
	„ 14—54912	10	
	„ —58085	10	
	„ 18—33904	10	
	„ 16—04593	10	
	L 88—26631	10	
151	L 15—94270	5	Parbutty Churn Neugy.
	„ 55—50528		
	„ —50527		
	„ —22726		
	„ —22725		
152	„ 89—52263	20	Sreedhur Chunder Rokhit & Behari Lal Bhur.
153	O 78—43367	10	Ramgopal Ganguly.
154	„ 80—51074	10	Mrs. Boerresco.
155	„ 48—31371	10	The Post-Master General, Madras.
156	„ 37—33306	5	Hari Chand.
157	„ 68—27976	100	Hara Sundra Mazoomdar.
158	A 98—93607	10	Ram Chand Bera.
159	L 88—38753	10	Ram Dutt Toong Ram.

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
160	L 81—28288	50	Boycunto Nath Paul.
	„ 92—80740	50	
	O 3—57964	20	
	L 12—88804	20	
	O 21—95027	20	
	„ —02851	20	
	„ 2—52563	20	
161	O 59—33319	20	Messrs. C. Lazarus & Co.
162	„ 77—08563	10	Kerain Lall.
163	„ 68—50315	100	Anund Chunder Chakravarti.
	„ —52696	100	
164	L 31—59274	5	Rai Churn Das.
165	O 52—23875	10	C. Faulder.
166	„ 50—64477	10	Deno Nath Das.
167	L 33—94992	10	Chunder Mohan Paul.
168	O 53—21829	10	Chunder Kishur Sen.
	L 56—83506	5	
169	„ 72—06048	1000	Protul Chunder Chatterjee.
170	L 88—91237	10	Ganeshi Lal.
	„ 75—70350	10	
171	O 55—32959	20	Nobin Krishna Bosu.
	„ 56—14023	20	
	„ 52—47673	10	
	L 64—08566	5	
172	O 79—21925	10	Jogendra Nath Ghose.
	„ 36—64584	5	
173	„ 77—08161	10	Rohim Bux.
174	„ 43—97491	10	Mungali Gazi.
175	L 56—84531	5	Jugbundun Lal.
176	O 17—61708	10	Hurnam Singh.
	„ —61710		
	„ —61711		
177	L 56—44482	5	Huri Churn Bhuttacharjee.
178	„ 35—68841	10	Huro Lal Das.
179	„ 92—55823	50	Biroo Nyak.
180	O 30—76618	50	Radha Gobind Mozoomdar.
181	„ 40—25688	10	Mrs. J. T. Babonau.
182	„ 68—38609	100	Messrs. Jardine, Skinner & Co.
183	„ 36—72563	5	Mrs. E. Pierson.
93	O 57—04283	20	Rash Behari Ghose.
	„ 24—06569		
95	„ 57—46689	20	The Chief Pay-master, East Indian Railway, Calcutta.
	„ 58—08438		
96	L 6—36038	10	Haran Chunder Mukerjee.
	„ 33—56326		
97	O 14—01704	10	Dabendra Nath Bysack.
	„ —40904		
98	L 56—62073	5	Kunjo Behari Sarkar.
	—62074		
99	L 48—35982	20	Umbica Churn Chatterji.
	„ —35985		
	„ 55—67181	5	
	„ —67180		
100	„ 75—56293	10	Modhu Sooden Dey.
	„ 87—46376		
101	L 39—28987	10	Purna Chunder Banerjee.
	„ 35—42651		
	„ 62—10392	10	
	„ —10389		
102	O 67—11126	100	Kailas Chunder Biswas.
	„ —11127		
103	„ 54—13718	10	Buldev Das Seetaram.
	„ —13717		
104	L 70—92099	10	Moti Ram Jha.
	„ —25903		

R. A. STERNDALE,
Assistant Commissioner of Paper Currency.
PAPER CURRENCY DEPARTMENT, the 9th August 1880.

Wanted

A DRAFTSMAN for undersigned's office, who will also have to perform the duties of second clerk. His handwriting must be good, and he must understand English thoroughly.

Salary Rs. 35 per month.

Applications, with testimonials, will be received by the undersigned up to the 25th instant.

FRANCIS HAWKES, C.E.,
(258—1) District Engineer, Dacca.

Notice.

WANTED a Tutor for the minor of the Deogon estate; Palamow, Lohardugga district, for two years, salary Rs. 100 per month. He must have a good knowledge of English and Hindi. An elderly Behari would be preferred.

Applications, with copies of testimonials, to be forwarded so as to reach the undersigned within one month from date.

S. S. BANERJEE, Manager, Deogon Estate, Palamow.
Daltongunge, the 24th July 1880. (238—3)

Forest Department, Bengal.

Sunderbuns Division.

NOTICE.

TWO pieces of teak timber are now lying at the Government Timber Depôt of Khulna Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt or at the office of the undersigned, and after paying salvage, &c., upon the logs, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. STEETTELL, Deputy Conservator of Forests, Sunderbuns Division.
No. 3, Hungerford Street, dated Calcutta, the 20th July 1880. (210—8)

Notice.

Oudh Forest Department.

BYRAMGHAT DEPOT.

ON THE OUDH AND ROHILKHUND RAILWAY.

FROM this date the prices of sál beams and scantlings supplied from this depôt will be as follows:—

BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot.
22 „ „ 2-12 „
23 „ „ 2-14 „
24 „ „ 3 „

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot.

SCANTLINGS.—From 12 to 20 feet, at Rs. 2-8 per c. ft.
Under 12 and over 7, at „ 2-4 „
Under 7 feet, at „ 2 „

The above prices are for ordinary building purposes.

For *Planking Sleepers*, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings over at Rs. 2-4 per cubic foot, provided the scantlings are taken in fair proportion

Second and Third Class Timber will be sold and price fixed by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator of Forests, Oudh Circle,

KANHYA LAL, in charge Byramghat Depôt.
The 22nd May 1879.

Notice.

IT is hereby notified, under Section 5 of "the Indian Treasure Trove Act (VI of 1878)," that on the 21st May 1879 treasure consisting of 20 pagodas (gold coins), a gold ring, and a nose jewel valued at Rs. 88-8-0, was found in the premises of Pallapotu Pitchugadu, in the village of Tangella, in the Kandukur Taluq, in the Nellore district, in the Madras Presidency.

2. All persons claiming the treasure, or any part thereof, are requested to appear personally or by agent before the Collector of Nellore at his office on the 18th day of November 1880 in order to the matter being inquired into and determined in accordance with the provisions of the said Act.

E. SIDNEY LAFFAN, Acting H. A. Collector, for Acting Collector.
Nellore Collector's Office, the 23rd June 1880.

Notice.

1. Tenders are invited for the supply of 3,640,666 semi-vetrified or jhama bricks for soling the road, 26 miles in length, from Belda, to Contai, in the Midnapur district, and for 5,14,800 cubic feet of broken jhama for metalling the same.

2. The work may be divided into three sections, and tenders will be received for each separately or collectively.

3. Tenders will be received up to the 15th of September, and must be in the form which will be supplied on payment of a fee of 8 annas.

4. The sum of Rs. 500 as earnest money must accompany the tenders for each section, which will be returned in the event of any tender not being accepted.

5. Further particulars can be obtained from the District Engineer's Office, Midnapur.

R. MCKENNIE, C.E., District Engineer.
The 14th July 1880. (210—6)

TO be sold by the Receiver of the High Court at his office in the High Court on Tuesday, the 24th August 1880, at 12 o'clock, noon, under an order of the said Court made in suit Hyatunnissa Bibi *versus* Shaik Golam Gouse, &c., and dated the 5th July 1880, the undermentioned properties belonging to the estate of the late Saik Ariff.

1. All that piece of land, No. 5, Patwarbagan Lane, in Calcutta, containing by estimation 7 cottahs 11 chittacks and 15 feet, more or less.

2. All that piece of land, No. 1, Anthony Bagan Lane, in Calcutta, containing by estimation 3 cottahs 14 chittacks and 14 feet, more or less, together with the buildings and tiled huts standing thereon.

For further particulars and conditions of sale apply to the undersigned or to Baboo Sittanath Doss, Solicitor, 5, Old Post Office Street.

J. C. MACGREGOR, Receiver,
(249—3) High Court.

Notice.

Suit No. 293 *of* 1879.

HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.

ORDINARY ORIGINAL CIVIL JURISDICTION.

Soshee Mohun Pal Chowdry *vs.* Toolsee Doss Chunder.

THE money realized in execution of the decree in the above suit will be distributed among such judgment-creditors of the defendant as will, on or before Wednesday, the twenty-fifth day of August instant, satisfy the Registrar that application for execution of their decrees against the defendant was made by them prior to the realization of the said money. Dated this fourth day of August one thousand eight hundred and eighty.

R. BELCHAMBERS, Registrar.
GHOSE AND BOSE, Plaintiff's Attorneys.
Calcutta High Court, Original Side, the 4th August 1880. (250—1)

High Court of Judicature at Fort William in Bengal.

ORDINARY ORIGINAL CIVIL JURISDICTION.

The 8th day of July 1880 A.D.

In the matter of the Indian Companies Act, 1866, and of the Calcutta Jute Mills Company, Limited.

THE creditors of the abovenamed Company are required, on or before the seventh day of January next, to send their names and addresses, and the particulars of their debts or claims, and the names and addresses of their Attorneys, if any, to A. R. MacIntosh, of Messieurs A. R. Mackintosh and Company of Calcutta, Merchants and Agents, the Official Liquidators of the said Company, and if so required, by notice in writing from the said Official Liquidator, are by their Attorneys or Pleaders to come in and prove their said debts or claims at the High Court of Calcutta at such time as shall be specified in such notice, or, in default thereof, they will be excluded from the benefit of any distribution made before such debts are proved.

The twelfth day of February one thousand eight hundred and eighty-one, at eleven o'clock in the forenoon, at the Court House, is appointed for hearing and adjudicating upon the debts and claims.

R. BELCHAMBERS, Registrar.
Josceline F. Watkins, Attorney. (241—6)

TO be peremptorily sold by the Registrar of the High Court in its Ordinary Original Civil Jurisdiction in his sale-room in the Court House on Saturday, the 14th day of August next, at the hour of 12 o'clock at noon, pursuant to a decree of the said Court made in the suit, No. 744 of 1876 [wherein Rajkisto Bysack is plaintiff and Sreemutty Madhub Money Dossee, Sham Chand Bose, Bhobosunkur Bose, and Lall Chand Bose are defendants] dated the 22nd day of February 1877, the following property of the defendants, namely—

All and singular the messuage, tenement or dwelling-house, lands, hereditaments, and premises on part whereof the same is erected and built, containing by estimation about 2 cottahs and 14 chittacks, be the same a little more or less, situate at and being numbered 35, Roghoonath Chatterjee's Street, Simlah, in the town of Calcutta, and butted and bounded in manner following (that is to say)—on the south by the house of Hurry Narain Mudduck; on the east by the public drain; on the north by the Government drain; and on the west by the common passage and the tenanted land of Sreenauth Chatterjee.

The abstract of title and conditions of sale may be seen at the office of the said Registrar or at the office of Messrs. Ghose and Bose, No. 12, Old Post Office Street, Calcutta, on any day before the sale, and the same will be produced at the time of sale.

R. BELCHAMBERS, Registrar.

GHOSE and BOSE, Plaintiff's Attorneys.

Calcutta High Court, Original Jurisdiction, the 2nd July 1880. (205—1)

Execution Case No. 65 of 1880.

Rajah Moher Chandra Roy and another, decree-holders, *versus* Jogodischandra Bandyapadya and others, judgment debtors.

IN the above case the property mentioned below will be put up to sale on 1st September 1880, at the Moorshedabad Civil Court, for the realization of Rs. 885-6-9 due to decreeholders. Particulars may be learned at the office of the undersigned.

Lot No. 1.—One anna fifteen gundas two half kags and four teel share of kismath pergunnah Khargram, situate in division Khargram, under the Sub-Registrar of Kandee, entered in Moorshedabad Collectorate towjee No. 55, in the name of Alokeshee, judgment-debtor's deceased mother, on a sudder jumma of Rs. 520-15-0 for the three annas ten gundas five kag and four teel share.

MENU LAL CHATTERJEE, Sub. Judge.

The 6th August 1880. (260—1)

Execution Case No. 141 of 1879.

Baikantnath Sen, decreeholder, *versus* Sham Lal Sha Chowdhry and others, judgment-debtors.

IN the above case the property mentioned below will be put up to sale on 1st September 1880, at the Moorshedabad Civil Court, for the realization of Rs. 179-11-4½ due to decreeholder. Particulars may be learned at the office of the undersigned.

Lot No. 1.—Kismath mouzah Lochunpore, situate in pergunnah Somaskhali, division Guash, under the Sub-Registrar of Guash Islampore, entered in Moorshedabad Collectorate towjee No. 427, in the name of judgment-debtors, on a sudder jumma of Rs. 1,106-14-6.

MENU LAL CHATTERJEE, Sub. Judge.

The 6th August 1880. (259—1)

Notice to Creditors.

In the goods of George Menzies Smith, formerly of the Joyhing Tea Garden, Assam, Tea Planter, but late of Broughty Ferry, Scotland, deceased.

PURSUANT to the Trustees and Mortgage's Powers Act, notice is hereby given, that all creditors or other persons having any claims against the estate of the abovenamed deceased, are hereby required to send in writing the particulars of such claim to the administrator, John Hutchison, at his office No. 109, Old China Bazar Street, Calcutta, on or before the 15th day of August next, after the expiration of which the said administrator will be at liberty to distribute the assets of the said deceased amongst the persons entitled thereto, having regard to the claims of which the said administrator shall then have notice; and that he will not be liable for the assets, or any part thereof so distributed, to any person of whose claim he shall not have had notice at the time of such distribution.

HARRISS & Co., Attorneys at Law.

Dated this 10th day of July 1880. (207—3)

Notice to Creditors.

IN the goods of John O'Dwyer, late of London, formerly a Surgeon on the Bengal establishment of the East India Company, deceased.

PURSUANT to the Trustees and Mortgages Powers Act, notice is hereby given that all creditors or other persons having any claims against the estate of the above-named deceased are hereby required to send in writing the particulars of such claim to the undersigned at their Office, No. 6, Hastings Street, Calcutta, on or before the 15th day of August next, after the expiration of which the administrator of such estate will be at liberty to distribute the assets of the said deceased amongst the persons entitled thereto, having regard to the claims of which the said administrator shall then have notice, and that he will not be liable for the assets or any part thereof so distributed to any person of whose claim he shall not have had notice at the time of such distribution.

HARRISS AND Co., Attorneys-at-Law.

Dated this 20th day of July 1880. (214—3)

Stolen.

THE Government Promissory Note No. 078693, of the 4 per cent. of 1st May 1865, for Rs. 500, originally standing in the name of the National Bank of India, Limited, and last endorsed to Ram Coomar Chooramoney, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favour of the proprietor.

RAM COOMAR CHOORAMONEY, Balloor.

The 26th July 1880. (227—3)

THE undersigned has instituted a civil suit against Ram Chunder Bonerjee of Digra, for the recovery of papers of the undermentioned Government Promissory Notes in the Court of the Subordinate Judge of Hooghly, and the public are cautioned that they should not deal with the said Government Promissory Notes:—

Original number.	Renewed number.	Value Rs.	Per Cent.
No. 045402 of 1842-43	No. 083963 of 1879	5,000	4
„ 028095 of 1842-43	„ 083978 of 1879	5,000	4
„ 071104 of 1842-43	„ 083977 of 1879	2,000	4
„ 047388 of 1842-43	„ 84045 of 1879	2,000	4
	„ 84046 of 1879	2,000	4
	„ 84047 of 1879	1,000	4

6 sheets ... 17,000

ANUND MOYE DASSEE, Bahira.

(236—3) Digra Post Office, District Hooghly.

Lost, Stolen, or Destroyed.

THE Government Promissory Note No. 060508, of the 4 per cent. of 1st May 1865 for Rs. 500, originally standing in the name of Besseshur Bose, and last endorsed to Monsah Churn Chutterjee, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

NOBIN CHAND HULDER, Howrah.

Care of Baboo GRIGE CHUNDER CHATTERJEE, Pleader, Munsiff's Court.

(237—3)

BHUBAN MOHAN BISWAS, B.L., intends to apply for enrolment as a Vakeel of the High Court. (200—4)

I, PRASANNAKAMAR BHATTACHARYYA, B.L., intend to apply to be admitted as a Vakeel of the Calcutta High Court. (168—4)

NOTICE.—NILMANI DHUR, B.A., intends to apply for enrolment as a Vakil of the High Court. (228—4)

Debra-Doon Tea Company, "Limited."

NOTICE is hereby given that the Thirty-fourth Half-yearly Ordinary General Meeting of the Shareholders of above Company will be held at the Mussoorie Bank, Mussoorie, on Saturday, 28th August 1880, at noon.

(256—1) A. F. GIBSON, Secretary.

The Oriental Jute Manufacturing Company, Limited, in Liquidation.

PROCEEDINGS of an Extraordinary General Meeting of the Oriental Jute Manufacturing Company, Limited, in Liquidation, duly convened by James Gordon Stewart, one of the Liquidators of the Company, and held at the registered Office of the Company, No. 39, Strand, in the town of Calcutta, on Thursday, the 29th day of July 1880, at three o'clock P.M. :—

PRESENT:

Mr. James Gordon Stewart, one of the Liquidators of the Company.

SHAREHOLDERS.

G. J. Scott, Esq.
James Young, Esq., by his Proxy, G. J. Scott, Esq.
Charles Halford, Esq.
Colonel James Burn.
J. H. Herbert, Esq.
P. J. Valetta, Esq.
W. J. Westfield, Esq.
Bejoy Kissen Ghose.
Dwarkanath Sain.
Charles Fairley, Esq.
A. B. Large, Esq.
A. B. Sutherland, Esq.
W. J. M. McCaw, Esq.
C. S. Dawson, Esq.
Gasto Behary Dutt.
W. R. Collins, Esq.
Ovon Ernsthausen, Esq.
W. Black, Esq.
H. P. Rushton, Esq.
H. H. Remfrey, Esq.
By their Proxy, Charles Halford, Esq.
Colonel F. S. Taylor.
J. E. Maclachlan, Esq.
J. A. Crawford, Esq., by his Attorney, D. L. Cowie, Esq.
S. H. Robinson, Esq.
G. A. Cauti, Esq.
W. S. D. Blackhall, Esq.
W. H. Cogswell, Esq.
S. Cochrane, Esq., by his Attorney, W. S. D. Blackhall, Esq.
J Cranstown, Esq.
W Gray, Esq.

Mr. Dignam, the Solicitor, for the Liquidators by invitation.

It was proposed by S. H. Robinson, Esq.,
Seconded by J. E. Maclachlan, Esq.—
That Mr. Charles Halford do take the chair.

Mr. J. Gordon Stewart handed on to the Chairman a letter of Messrs. S. Bird, P. F. Bird, and J. Gordon Stewart, bearing this date, resigning the office of Liquidators.

Proposed by Colonel F. S. Taylor,
Seconded by G. J. Scott, Esq.—
That the resignation of Messrs. S. Bird, P. F. Bird, and J. Gordon Stewart, of the office of Liquidators of the Company, be accepted.

Carried unanimously.

Proposed by C. Halford, Esq.,
Seconded by W. H. Cogswell, Esq.—
That the vacancy in the office of Liquidators appointed by this Company be filled up, and that Messrs. W. A. Browne and C. P. Palmer be appointed Liquidators, and that any one of such Liquidators shall be empowered to exercise every power conferred upon a Liquidator by the Indian Companies Act, 1866, and that the Liquidator shall be allowed and shall receive by way of remuneration rupees two thousand only.

Carried.

Proposed by G. J. Scott, Esq.,
Seconded by S. H. Robinson, Esq.—
That in case a suit shall be instituted by the Agra Bank, Limited, against the Company, the Liquidators are hereby authorized, in case they in their absolute discretion shall consider it to be conducive to the benefit of the shareholders so to do, to consent to a decree being made in favour of the said Agra Bank, Limited, for such sum as to the Liquidators shall seem to be fair and proper, with the view of having the property of the Company realized under such decree.

Carried unanimously.

C. HALFORD, Chairman.

Calcutta, the 29th July 1880. (237—)

INSOLVENT NOTICES.

Court for the Relief of Insolvent Debtors at Calcutta.

IN the matter of NEWAB MAHOMED AMEERODDEEN, an Insolvent.

On Thursday, the 29th day of July last, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Watkins and Watkins, Attorneys.

IN the matter of SEENA MAHOMED GOUSE, an Insolvent.

On Monday, the 26th day of July last, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

C. F. Pittar, Attorney.

IN the matter of CHARLES KOEGLER, an Insolvent

On Thursday, the 10th day of June last, it was ordered that the first Court day in July 1881 be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally as well as to his after acquired property from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

C. F. Pittar, Attorney.

Chief Clerk's Office, the 3rd day of August 1880.

IN matter of CHATER SIMON BIJOHN, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 17th day of August instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

H. C. Chick, Attorney.

IN the matter of SASOON EZEKIEL JUDAH, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 17th day of August instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

J. Hart, Attorney.

IN the matter of MANUEL DEL ESPINO, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 17th day of August instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

H. C. Chick, Attorney.

IN the matter of JOSEPH ARDWISE, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 17th day of August instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

M. M. Zorab, Attorney.

IN the matter of HENRY HORATIO ARDWISE, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 17th day of August instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

M. M. Zorab, Attorney.

IN the matter of ABRATOON JOHANNES STEPHEN, an Insolvent.

On Tuesday, the 3rd day of August instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 14th day of September next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 14th day of September next, and further ordered that the said Insolvent do and generally file his schedule in this matter, and that the said Insolvent do then attend to be examined before the said Court.

H. R. Fink, Attorney.

IN the matter of MANUEL DEL ESPINO, an Insolvent.

On Tuesday, the 3rd day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

H. C. Chick, Attorney.

IN the matter of EDWIN HENRY D'CRUZ, an Insolvent.

On Monday, the 2nd day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

IN the matter of EDWIN HENRY D'CRUZ, late a timekeeper at the Oriental Gas Works, Sealdah, in the Suburbs of Calcutta, but at present a prisoner for debt in the Presidency Jail, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the chief clerk on Monday, the 2nd day of August, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

IN the matter of LALL RUNPAUL SINGH, an Insolvent.

On Saturday, the 31st day of July last, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

M. D. Sen, Attorney.

IN the matter of LALL RUNPAUL SINGH, of No. 7, Gungarani's Lane, Jaun Bazar, in the town of Calcutta, late of Futtehpore, in zillah Bhagulpore, zemindar, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Saturday, the 31st day of July last, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

M. D. Sen, Attorney.

IN the matter of EUGENE DESARAN, an Insolvent.

On Tuesday, the 6th day of July last, by an order of this Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic., Chap. XXI, as to all persons named in his schedule as creditors or claiming to be creditors respectively, except the debts due to Keshubnauth Pandit for Rs. 45, Hurris Chunder Haldar for Rs. 50, Mahomed Mooktear Khan for Rs. 725, Tarraprosono Bonnerjee for Rs. 32, Chidoon Matrunee for Rs. 8, Mungullia Washerman for Rs. 12, and Abdul for Rs. 9-5-3, who have not had notice of the day of hearing in this matter.

W. F. Gillanders, Attorney.

IN the matter of KULLIANJEE SOONDERJEE and SOONDERJEE WALLJEE, Insolvents.

On Thursday, the 10th day of June last, by an order of this Court the said Insolvents were adjudged entitled to their personal discharge under the Act XI Vic., Chap. XXI, as to all persons named in their schedule as creditors or claiming to be creditors respectively.

M. Camell, Attorney.

IN the matter of SASOON EZEKIEL JUDAH, formerly of Howrah, in the district of Hooghly, toll contractor, then of Singapore in the Straits Settlements, out of employ, and now of No. 10, Chattawallah Lane, in the town of Calcutta, out of employ, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Thursday, the 5th day of August instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

J. Hart, Attorney.

IN the matter of BROJONAUTH SAHA PODDAR, NILMOHAN SAHA PODDAR, and BANEYMADHUB SAHA PODDAR, Insolvents.

On Tuesday, the 5th day of August instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 17th day of August instant, and that the order made in this matter for the *ad interim* protection of the said Insolvent Nilmohun Saha Poddar from arrest be enlarged to the said 17th day of August instant, and this court doth hereby make this *ad interim* protection order for the protection of the said Insolvents Brojonauth Saha Poddar and Baneymadhub Saha Poddar from arrest to take effect from the date hereof in respect of all the debts and liabilities mentioned in the schedule of the said Insolvents filed in this Court, which protection shall continue in force until the said 17th day of August instant, and that the said Insolvents do then attend to be examined before the said Court.

C. F. Pittar, Attorney.

IN the matter of GEORGE ANDERSON, an Insolvent.

On Tuesday, the 3rd day of August instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 14th day of September next, and this Court doth hereby make this *ad interim* protection order for the protection of the said Insolvent from arrest in respect of all the debts and liabilities mentioned in the schedule of the said Insolvent filed in this Court, which protection shall continue in force until the said 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Dignam and Robinson, Attorneys.

IN the matter of PANCHCOURY SHAW and BROJONAUTH SHAW, Insolvents.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvents and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 17th day of August instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvents desirous of opposing such application must appear before the said Court at the time and place aforesaid.

Ghose and Bose, Attorneys.

Chief Clerk's Office, the 10th day of August 1880.

POSTAL NOTICES.

MEMORANDUM showing the hours at which the Mails are closed for despatch at the General Post Office, Calcutta, and the despatches made from the Branch Post Offices to General Post Office; also the hours of deliveries of Mails from the General Post Office and Branch Post Offices.

Hours at which Mails are closed at the General Post Office.

For	Letters at	Registered letters at	Hours up to which late letters are taken if fully prepaid with an additional fee of 1 anna.
All stations on the East Indian Railway between Howrah and Burdwan, and on the Loop Line between Kanu junction and Ramporehát	5-30 A.M.(a.)	5 P.M.	
Howrah	6 ,, (a.) 8 ,, 2 P.M.(a.)	5 ,, 5 ,, 1-30 ,,	
All stations on the Eastern Bengal Railway, between Barrackpore and Goalundo ...	6-30 A.M.(a.)	5 ,,	
Sounpore, Barrupore, and Canning Town	8 ,,	5 ,,	
Dum-Dum and Baraset	7-45 ,,	5 ,,	
Ditto ditto Basirhat and Satkhira	6-30 P.M.	5 ,,	7 P.M.
All stations on the Northern Bengal State Railway, and offices in the Rajshahye, Bogra, Dinagepore, Rungpore, Julpigoree, and Darjeeling districts, and the Assam Province ...	12 NOON.	12 NOON.	
All stations on the East Indian Railway Loop Line and places situated in the Birbhum, Murshidabad, Santhal Pergunnahs, Maldah, Purneah, Bhagulpur, and Monghyr districts	4 P.M.	3-30 P.M.	
All stations on the Eastern Bengal Railway, and places in the Kishnaghur, Jessore, Furreedpore, Pabna, Burrisal, Dacca, Tipperah, Mymensing, Chittagong, Sylhet, and Cachar districts	6-30 ,,	5 ,,	7 P.M.
Diamond Harbour and Behala ..	6-30 ,,	5 ,,	7 ,,
All stations on the East Indian Railway Main and Chord Lines, and places in the districts of Bankura, Manbhoom, Hazaribagh, Ranchi, Singbhum, also in Behar, North-Western Provinces, Punjab, Sindh, Rajputana, Central Provinces, Bombay and Madras Presidencies ...	6-30 ,,	5 ,,	7 ,,
Uluberiah, and places in the districts of Midnapore, Balasore, Cuttack, Pooree, and in the Madras Presidency as far as Vizagapatam	6-30 ,,	5 ,,	7 ,,
Registered letters and parcels are received only on week days during the hours of ...	.....	11 A.M. to 5 P.M.	

(a.) No despatches are made on Sundays.

Note.—On Saturdays an extra despatch is made for Howrah, which is closed at 6-30 P.M.

Hours at which Mails are closed at the Sub-Offices of Calcutta.

Name of Sub-Office with its initial letters.	1st despatch.	2nd despatch.	3rd despatch.	4th despatch.	REMARKS.
	A. M.	A. M.	P. M.	P. M.	
Baug Bazar N.	7-50	10-10	2-30	6-25	On Sundays there are only two despatches from the Branch Post Office, viz. 3rd and 4th.
Beadon Square N. C.	8-5	10-25	2-45	6-40	
Simla N. E.	8-10	10-30	2-50	6-45	
Bow Bazar C.	8-20	10-40	3	6-55	
Baliaghatta E.	7-40	10	2-5	6-10	
Napit Bazar E. C.	8-15	10-35	2-40	6-45	
Dhurrumtolla W. C.	8-20	10-40	2-45	6-50	
Bhowanipore S.	7-50	10-10	2-30	6-20	
Wellesley Street S. C.	8-15	10-35	2-55	6-45	
Park Street P.	8-20	10-40	3	6-50	
Garden Reach W.	7-20	9-40	2-10	5-50	
Alipore A.	7-55	10-25	2-45	6-25	
Kidderpore S. W.	8-10	10-40	3	6-40	

Hours of deliveries from General Post Office and its Sub-Offices.

Names of Offices and their initial letters.	First delivery.	Second delivery.	Third delivery.	Fourth delivery.	REMARKS.
	A. M.	A. M.	P. M.	P. M.	
General Post Office ..	7	9	1	4	On Sundays there will only be one delivery at the time given in this table for the 2nd delivery
Bow Bazar C.	7-10	9-35	1-35	4	
Simla N. E.	7-20	9-45	1-45	4-10	
Beadon Square N. C.	7-30	10	2	4-20	
Baug Bazar N.	7-40	10-10	2-10	4-30	
Dhurrumtolla W. C.	7-10	9-30	1-30	4	
Napit Bazar E. C.	7-15	9-35	1-35	4-5	
Baliaghatta E.	7-50	.. ..	2-10	4-40	
Park Street P.	7-15	9-30	1-30	4-5	
Wellesley St. S. C.	7-20	9-35	1-35	4-10	
Bhowanipore S.	7-45	9-55	1-55	4-35	
Kidderpore S. W.	7-20	9 45	1-45	4-10	
Alipore A.	7-35	10	2	4-25	
Garden Reach W.	8	10-25	2-25	5-50	

N.B.—These hours of delivery depend on the timely arrival of the mail trains.

E. C. GEORGE, Presidency Postmaster.

List of Unclaimed Letters lying in the Calcutta Post Office on the 10th August 1880.

Ackland, W. H.
Adams, Mrs. E. S.
Alexander, G.
Allen, T. A.
Allen, Thomas.
Anderson, J.
Andrews, S. J.
Anderson, Mrs.
Bailly, Harris.
Barlow, C.
Bernett, William J.
Bicker, Charles J.
Blair, Thos.
Bradwell Joseph.
Brown, Robert.
Bradley, P.
Burgess, Miss A.
Caley, W. H.
Carrigan, S. A. L.
Cahill, J. R.
Carter, J. J
Chisnee, Mons. A.
Codd, Mrs. M. T.
Cornelius, C.
Coyne, E. H.
Cowhan, W. B.
Crichton, A. W.
Daniel, J. H.
Daniell, G.
Davis, E. H. S.
Davies, W R.
Day, E. M.
David, A.
D'Cruz, H. L.
Decruz, F.
D'Cruz, H.
D'Cruz, J. M.
D'Cruz, S.
D'Cruz, R.
Fiddian, W. (B.A.)
Fry, R.
Francis, C.
Gabriel, Dr. A.
Gomes, H.
Gomes, Miss.
Godfrey, F. E.
Grant, Mrs. E. C.
Hawell, A.
Hampton, S. C.
Heart, Mrs.
Holt, Mrs. J.
Joseph, Mary Magdalen.
Koch, Mrs. Emmie.
Lawdy, Lilly.
Mayne, J. H.
Madon, D P.
Murray, Mrs.
Palmer, R.
Parakh, N. N.
Parkes, B.
Pearson, H.
Peters, Miss M.
Powell, J. F.
Roberts, C. F.
Roscrow, A.
Sausman, A. E.
Samuel, J. D.
Searle, Miss.
Seaton & Co.
Shoshee Bhusun Sreemany.
Shea, James.
Sunders, Samuel.
Taplin, Edwin.
Tewell & Co.
Walsh, G. E.
Watson, W. P.
Walker, M. A.
White, W. G.
William, Sergeant W. J.
Wood, D.

Letters marked "Care of Post-Office, to be kept till called for."

Anson, Capt.
Angelo, H.
B. F.
Borillon, Mons. J.
Bose, P. N.
Bruer, T. S. M.
Brown, Miss Mary.
Byford, H
"Carlos."
C. G. C.
Clark, W.
Coombs, J. W.
Crowlie, E. T.
Curtain, C.
DeBell, Geo.
Deseso Conte.
Dionysius, Haddens.
Ede, Frank.
Evans, J.
Fielding, Miss.
Forbes, H.
Fredrick, G.
Green, R.
Hancock, Mrs.
Hayward, Miss Isabella.
Hamill, James.
Hewett, Lt. W. T.
Hilton, Mrs. F. F.
Innis, G. R.
Jacob, S.

Letters marked "Care of Post-Office, to be kept till called for."

Jackson, W.
Johnston, J. D.
Kaiser, August.
Kark, Mrs. E.
Kelly, F. J.
Mann, Alex.
Matheson, Alex.
Manuel, J. B.
Martin, Mrs. C. N.
McWilliams, J.
McDonald, J.
Michael, G.
Miller, Mrs. Annie.
Owbridge, H.
Paul, R. C. (Searcher-General.)
Perks, M. J.
Priscilla, R.
Prendergast, Mrs. C. L. T. F.
Reid, R.
Roe, Lt. R. J.
Rourke, G.
Schemidt, C.
Seecunder.
Sher Shah, Moonshe.
Silvestri, Signore E.
Smith Douglas.
Smith, W.
Snow, A. Wilson.
Sterling, William.
Stuart, F.
Strathmore, Miss W.
Temple, Miss E.
Thompson, W.
Thomson, Geo.
Thomson, John.
Usborne, W.
Wall, W. M.
Warde, Mrs.
Wilkinson, W. T.
X. Y. Z.

Newspapers.

Anderson, Charles.
Buchanan, Baverly.
Haly, J. J.
Richard, John.
Thompson, John.
Wilkinson, W. T.
Wilson, J. H.

Registered Letters.

Christenson, C.
Cohen, S. F.
Elluera Bullo, Signor.
Gasper, C. G.
Manuel, Mrs. M.

E. C. GEORGE, Presy. Postmaster, Calcutta.

SEA AND FOREIGN MAILS.

For	Box closes at	Date.	Per Steamer.
		1880.	
Persian Gulf	6-30 P.M.	14th Aug.	From Bombay.
Madras, Ceylon, and the Intermediate Ports	6-30 „	16th „	*Khandalla.*
Madras and Ceylon	6-30 „	16th „	*Australia.*
Foreign mails *viâ* Bombay ...	6-30 „	18th „	From Bombay.*
Ditto book-post and pattern Packets	6-30 „	17th „	Ditto.
Rangoon, Moulmein, and Straits	6-30 „	19th „	*Pemba.*†
Chittagong, Akyab, Kyouk Phyoo, and Rangoon ...	6-30 „	18th „	*Madras.*
Straits and Hong-Kong ...	6-30 „	18th „	*Aden and Suez.*
Foreign mail *viâ* Bombay ...	6-30 „	11th „	From Bombay.

* Also *viâ* Aden mails for Mauritius, Mahe (Seychelles), Mayotte, Nossi Be and Reunion can be forwarded.

† Mails for Port Blair can be forwarded by this opportunity.

N.B.—The letter-box will close at 6-30 P.M. precisely, after which hour foreign letters fully prepaid, and bearing an extra postage stamp of four annas on each cover, will be received up to 7 P.M.

E. C. GEORGE, Presy. Postmaster, Calcutta.
General Post Office, Calcutta, the 9th August 1880.

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagiruttee, Matabangah, and Jellinghee Rivers for the week ending Friday, 6th August 1880.

Names of Rivers.	Least depth of water.		Remarks.
BHAGIRUTTEE.	Ft.	In.	
Entrance below Joyrampore	12	6	
Thence to Noorpore Junction.	10	6	
Entrance below Chourasia	12	6	
Thence to Noorpore Junction, 6 miles.	15	0	
Thence to Jungipore, 9 miles	14	6	Lalkhawdiar.
From Jungipore to Berhampore, 47 miles.	21	0	Aumanigunge.
From Berhampore to Cutwa, 50 miles.	22	3	Nughur.
From Cutwa to Nuddea, 46 miles.	22	6	Khunsalpore.
MATABANGAH.	Ft.	In.	
Entrance	20	0	
Thence to Tatarparah ...	18	6	Paurangpore.
From Tatarparah to Hât Bolia.	19	3	Bamoondee.
From Hât Bolia to Boalmaree.	19	0	Mohespore.
From Boalmaree to Alickdeah.	18	0	Alickdeah.
From Alickdeah to Kissengunge.	18	0	Mothoorapore.
JELLINGHEE AND BYRUB.			
Entrance of Jellinghee from the Ganges.	13	0	
Thence to Junction with the Byrub.	12	0	
Entrance of Byrub from the Ganges.	22	6	
Thence to junction with the Jellinghee.	19	8	Islampore.
From junction of Byrub and Jellinghee to Teakatta.	21	0	Lalnughur.
From Teakatta to Nuddea...	17	0	Ghoornee.

Height of water on gauge at Berhampore, the 9th August 1880, above zero, 21 feet 10½ inches.

T. BRATTY, C.E.,
Offg. Exc. Engr., Nuddea Rivers Divn.
BERHAMPORE, the 9th August 1880.

Central Provinces' Gazetteer.

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Pingala Chhandah Sútra, 3 fasci.	1	14
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14. Red Sea. By Hydrographic Office, Admiralty, London, 1878.
15. South Indian Ocean, Seychelle, Farquhar Islands, and Madagascar. By Commander W. J. L. Wharton, R.N., H. M.'s Ships *Shearwater* and *Fawn*, 1875-78.
16. Torres Strait and New Guinea, South-East Coast. By Officers of H. M.'s Ships employed on the Australian Station, 1878.
17. India, West Coast, Ratnagiri Rajapur Bay and Viziadurg. By Navigating Lieutenant F. W. Jarrad, R.N., F.R.A.S., 1878.
18. Coast of Siam, including Junkseylon and adjacent Islands. By Commander A. D. Taylor, I.N., and A. deRicheliou, Siamese Navy, 1879.
19. Africa, East Coast, Pemba Island and adjacent coast. By Commander W. J. I. Wharton, R.N., H. M.'s Surveying Vessel *Fawn*, 1878.
20. India, West Coast, the coast from Kundari Island to Choul, and the harbours of Dabhol and Jaygad. By Navigating Lieutenant F. W. Jarrad, R.N., F.R.A.S., 1880.
21. Arabian Coast, Ras Matbakh. By Hydrographic Office, Admiralty, London, 1880.

NOTICES TO MARINERS.

Notices to Mariners issued during the year 1875. *Price, one anna each* :—

No. 1. Fixed Light on Green Island, Hong-Kong, China.
„ 2. Malwan Rock, Malwan.
„ 3. Fixed white light at Dwarka, Kattywar.
„ 4. Mooram Shulli Tivo Island, and Devil's Point, Gulf of Manaar.
„ 5. (1) Fixed light at Vizagapatam.
(2) Coral shoal off Caltura, Ceylon.
(3) Rock off Barberyn Island.
„ 6. Foundering of the Buoy Vessel *Mata Mata*, Rangoon.
„ 7. (1) Revolving Light near Acheen Head, Malacca Strait.
(2) Auxiliary Light to above.

Notices to Mariners issued during the year 1876. *Price, one anna each* :—

No. 1. Temporary discontinuance of Hope Island Light during repairs to Light-house column, Coromandel Coast.
„ 2. Exhibition of Hope Island Light, Coromandel Coast.
„ 3. Prohibited anchorage near the British Indian Sub-marine Telegraph Cable, Madras.
„ 4. (1) Pulo Brasso auxiliary Light, Malacca Strait.
(2) Island between Pulo Nias and Sumatra.
„ 5. Vessels trading to Reunion, Indian Ocean.
„ 6. Replacement of the Buoy on the western edge of Dolphin Shoal, Chittagong Coast.
„ 7. China Bakeer Light, Martaban Gulf.
(2) Intended exhibition of Light on the Oyster Reef.
„ 8. Fixed white Light and Verawal.
„ 9. Buoyage of Kyouk Phyou, British Burma.
„ 10. Fixed white Light at Bet or Beyt (Gulf or Cutch), Kattywar.
„ 11. Fixed white Light at Porbandar, Kattywar.
„ 12. (1) Displacement of the Buoy in Narakel Roadstead, Cochin.
(2) Buoy marking the smooth-water anchorage to the southward of Alipee (Aulapolay), Travancore.
„ 13. (1) Intended Light on Pulo Pisang, Malacca Strait.
(2) Sunken reef in Sibercot Strait, Sumatra, West Coast.
„ 14. Deposit of stone mound at the end of the breakwater, Colombo, Ceylon.
„ 15. Period of exhibition of the *blue* Light during the South-west monsoon, from the Eastern Channel Light-vessel at the entrance to River Hooghly.
„ 16. Rock near west end of Pulo Brasse.
„ 17. (1) Beacon on two-fathom patch off Batticaloa Road, Ceylon.
(2) Suspension of Light at Vizagapatam.
„ 18. Direction for Kurrachee Harbour.
„ 19. Beacon on two fathom patch off Batticaloa Road, Ceylon.
„ 20. Fixed Light at Calingapatam Point, Coromandel Coast.

The following Notices to Mariners were issued during the year 1877. *Price, one anna each:—*

No. 1. Alteration in Manora Point Light, Kurrachee.
" 2. Dangers at Goa and Marmagao Roadsteads.
" 3. Existence of rocky patches, Beypore.
" 4. Pooree Port limits, Orissa Coast.
" 5. Extension of the Hajamri Mouth of the River Indus.
" 6. Red Lights at Port Victoria, Mahe, Seychelles.
" 7. Light at Port Berberah, Gulf of Aden.
" 8. Rock off Hingie Island, Bassein River.
" 9. Rock off Pegu Coast.
" 10. Coral Patch near Sultan Shoal, Singapore Strait.
" 11. "Intermediate" Light-ship, entrance to River Hooghly.
" 12 Position of Cochin Light-house.
" 13. Position of Raleigh Rock, and additional beacons, Bombay.
" 14. Buoy marking Gindurah Rock, Galle.
" 15. Alteration in Manora Point Light, Kurrachee; and discovery of a bank near Towak Island, Red Sea.
" 16. Dangerous rocks in Forrest Strait, Mergui Archipelago, and Richelieu Rock off Kopah Inlet.
" 17. Alteration in position of "Intermediate" Light-ship, entrance to River Hooghly.
" 18. Destruction of the Krishna Shoal Light-house.
" 19. Correct position of Santipilly Light-house.
" 20. Anchorage Buoys in Madras Roadstead.
" 21. Light-vessel near Krishna Shoal, Burma.
" 22. Additional information, Krishna Shoal Light-vessel and Light at Pooree.
" 23. Alteration of position of Chittagong Lights.
" 24. Night Signals shown by British Pilot Vessels in the English Channel.

Notices to Mariners issued during the year 1878. *Price, one anna each:—*

No. 1. Position of Middle Ground, Bombay.
" 2. Error in position of Krishna Shoal Light-vessel.
" 3. New Lights in Sunda Strait, &c.
" 4. Corrected position of Krishna Shoal Light-vessel.
" 5. Alteration of colour of Chittagong beacons, and intended alteration in Dolphin Rock Light, Bombay.
" 6. Alteration of Malwan Light.
" 7. Kintoan Light-vessel. Yang-tse-Kiang.
" 8. Burgess Rock off Hingie Island, Bassein River, Burma.
" 9. Fairway Buoy at False Point, Orissa.
" 10. (1) Intended Light and Fog Signal on Little Basses Rocks, Ceylon.
(2) Intended alteration in Great Basses Rocks Fog Signal.
" 11. Corrected positions of Zebayir Islands, Jebel Zukur, and the Hanish Islands, Red Sea.
" 12. Fog Signals and distinguishing marks for Light-vessels, River Hooghly.
" 13. Exhibition of Light on Little Basses Rocks, Ceylon.
" 14. Beacon on Choul Kadu Rock. Bombay.
" 15. Shoal near Tumb Island (Jazirat Tanb), Persian Gulf.
" 16. Light at Batticaloa, Ceylon.
" 17. Upper Gasper Light-vessel, entrance to river Hooghly.
" 18. Red Lights on North Groin of Harbour Works, Madras.
" 19. Reported Shoal, N. N. E. of Bahrein, Persian Gulf.
" 20. Alteration of color of light at Klang Strait, Strait of Malacca—Salangore—Malay Coast.
" 21. Additional information concerning the reported Shoal, N. N. E. of Bahrein.
" 22. Deposit of stone, eastward of Harbour Works, Madras.
" 23. Reported Shoal, North-West of Cheduba Island.
" 24. Exhibition of blue lights and Maroons at Krishna Shoal Light-vessel.
" 25. Deposit of stone, eastward of Harbour Works, Madras (additional information).
" 26. Vessels prohibited from anchoring near the Submarine Telegraph Cable between Diamond Island and the Mainland.
" 27. Intended exhibition of a revolving Light a Vakalapudi, in the Godavery District.

Notices to Mariners issued during the year 1879. *Price, one anna each:—*

No. 1. Permanent moorings for Eastern Channel Light-vessel, entrance to Hooghly River.
" 2. Sunken danger in Mergui Archipelago.
" 3. Revolving Light at Vakalapudi, in the Godavery District.
" 4. Intended alteration in False Point Light.
" 5. Shifting of the entrances to Honore (Honwar) and Mangalore, on the Malabar Coast.
" 6. Fixed Light at Roji (Nowa Nugga) in the Gulf of Cutch.
" 7. Fixed Light at the entrance to Toona Creek in the Gulf of Cutch.
" 8. Fixed Light at Gonpnath Point in the Gulf of Cambay.
" 9. Wreck marking vessels.
" 10. The alteration in the position and improvement of Pooree Port Light.
" 11. Shoal Coral Ground in Strait of Banka.
" 12. Delagoa Bay. Removal of Cockburn Light-vessel in bad weather.
" 13. (1) Alteration in position of Beacons and Leading Lights—Burnett River Entrance, Australia.
(2) Fixed Light on Flap Top Islet—Pioneer River—Rocky-Islets.
(3) Revolving Light on Low Isles—Trinity Bay.
(4) Leading Lights at Cook Town—Endeavour River Entrance—Cook Harbour.
" 14. Sunken dangers between Alguada Reef and Diamond Island—Bay of Bengal.
" 15. Flashing white Light on Puysegur Point—Zealand.
" 16. Dangerous Rocks, N. N. W. and S. E. of the southernmost of the Brothers Islands—Andaman Islands.
" 17. Australia—South Coast—Gulf of St. Vincent,
(1) Prohibited Anchorage near Telegraph Cable, Port Phillip.
(2) Buoys marking Battery Practice Range at Williams Town.
(3) Fixed and Flashing Light on North Reef.
" 18. Longitude of the Time Ball, Calcutta, and of Saugor Light-house, River Hooghly.
" 19. (1) Discontinuance of additional Light at Fourth Point—Sunda Strait—Java.
(2) Shoal in the Fairway to Batavia Road.
(3) Fixed Light on Meinder's Reef—Madura Strait
" 20. (1) Shoal ground westward of Durnford Point—South Coast of Africa.
(2) Distinguishing features marking the entrance to Tugela River.
(3) Ditto Entrance to Umhloti River.
" 21. Buoys of Carwar Harbour (Sedashigar).
" 22. (1) Alterations in Lights at St. Paul and St. Denis, Reunion Island.
(2) Harbour Light at St. Pierre.
" 23. Buoys off Carwar Harbour (Sedashigar).
" 24. Buoys and Beacons, Zanzibar Harbour.
" 25. Alteration of False Point Light—Coast of Orissa.
" 26. Red Buoy marking smooth-water anchorage off Porcaud, Alleppey.
" 27. Change in the Anchorage limits of the Port of Madras.
" 28. Intended discontinuance of light at El-weg (Sherm Wej-h), Red Sea.
" 29. Interval of intended exhibition of blue Lights and Rockets at False Point Light-house.
" 30. Replacing of the buoys at the entrance to Cochin Harbour, and extinguishing of Narrakel Light.
" 31. Range of visibility of the Light exhibited from Krishna Shoal Light-vessel.
" 32. Light at Batticaloa.
" 33. Black buoys laid down in Calicut Roadstead to mark the limits of foul ground.
" 34. Light at Batticaloa.
" 35. Replacing of the buoys off Carwar Harbour (Sedashigar).
" 36. Telegraph buoy, south of Aden.
" 37. Black buoy off Point Gordeware (Godavery).
" 38. Light at Batticaloa.
" 39. Exhibition of a leading Light in Suez Bay.
" 40. Madras Semaphore.
" 41. Black buoy off Point Gordeware (Godavery.)
" 42. Madras Semaphore.
" 43. Buoys at Calicut.

Notices to Mariners issued during the year 1880. *Price, one anna each:—*

No. 1. Prohibited anchorage near the telegraph cables in Zanzibar Harbour.
„ 2. Discontinuance of Maroon Lights at Krishna Shoal Light-vessel.
„ 3. Exhibition of the new fixed Light at False Point.
„ 4. Extension of the period of exhibition of the "Intermediate" Light at the entrance to the Hooghly River.
„ 5. Alterations in the position and visibility of the Light exhibited from Fort Canning, Singapore.
„ 6. Alteration of position and elevation of the red Light at Cannanore.
„ 7. Discontinuance of the exhibition of maroons from the Light-vessels of the Hooghly River.

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RAJENDRA NATH MITRA,
Asst. Secy. to the Govt. of Bengal.

The 19th February 1878.

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APPENDIX TO

The Calcutta Gazette.

WEDNESDAY, AUGUST 11, 1880.

Schedules of Estates under charge of the Administrator-General of Bengal,

PREPARED FROM 1ST JULY TO 31ST DECEMBER 1879, UNDER SECTION 44 OF ACT II OF 1874.

INDEX.

A.—SCHEDULE of all Administrations whereof the FINAL BALANCES have been PAID TO THE PERSONS ENTITLED to the same, specifying the amount of such BALANCES and the persons to whom paid, prepared from 1st July to 31st December 1879, under Section 44 of Act II of 1874.

B.—SCHEDULE of all Sums of Money, Bonds, and other Securities RECEIVED by the Administrator-General on account of ESTATES, NOT being HINDOO OR MAHOMEDAN, remaining under his charge, together with the PAYMENTS made thereout, and the BALANCES, prepared up to the 31st December 1879, under Section 44 of Act II of 1874.

C.—SCHEDULE of all Sums of Money, Bonds, and other Securities RECEIVED by the Administrator-General on account of HINDOO OR MAHOMEDAN ESTATES remaining under his charge, together with the PAYMENTS made thereout and the BALANCES, prepared up to the 31st December 1879 under Section 32 of Act II of 1874.

D.—SCHEDULE of BALANCES in the hands of the Administrator-General on the 31st December 1879, set apart to meet the ADMITTED CLAIMS of CREDITORS against the Estates therein mentioned.

E.—SCHEDULE of UNCLAIMED BALANCES of Estates under 500 RUPEES deposited with the Sub-Treasurer, Fort William, under the Financial Secretary's letter of the 8th October 1852, interest being allowed thereon by Government.

SCHEDULE A of all administrations whereof the final balances have been paid to the persons entitled to the same, specifying the amount of such balances and the persons to whom paid, prepared from 1st July to 31st December 1879, under Section 44 of Act II of 1874.

ESTATES.	Date of administration.	Date of payment.	PAYMENTS.				PARTIES TO WHOM PAID.
			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities	Cash.	
			In Sa. Rs.	In Co.'s Rs.		Rs. A. P.	
A.							
Alexander, Henry Robert ...	17 June 1879	19 Aug 1879 ...	0	6200	.	256 8 11	Transmitted and remitted to the India Office for delivery and payment to Mrs. Elizabeth Charlotte Alexander, the widow and executrix of the deceased in England, being the balance of thee state, as per account closed 18th August 1879.
B.							
Bailey, William George,—share account of Elizabeth Bailey and John Robert Bailey, half-sister and brother of the deceased.	8 Aug. 1878 .	{19 & 21 Nov. 1879.}	0	0		744 9 8	Paid B. C. Bailey for Mrs. L A. Robertson, half-sister of the deceased, through the Oriental Bank Corporation, and transferred to share account of J. R. Bailey, brother of the deceased, being their respective one-fourth shares of the balance of the estate, as per account closed 22nd September 1879.
Bathurst, Miss Laura	13 Dec. 1878	{30 July & 15 Oct. 1879.}	0	33700	.	19400 13 10	Delivered and paid to John Batters, the father and next of kin of the deceased, by his Attorney, J. Elston, being the balance of the estate as per account closed 11th July and 15th October 1879, and as per separate release executed on the 22nd July 1879
Beanland, David Henry .	14 May 1863 .	18 Sept 1879 ...	0	0		333 4 11	Remitted to John G. Beanland, one of the children of the late J. G. Beanland, brother of the deceased, Jabalpur, by a transfer receipt, being his one-fifth of one-third share of the balance of further assets of the estate, as per account closed 12th September 1879.
———, James Wemyss	27 Jan 1874 ...	Ditto	0	0		61 13 7	Remitted to John G. Beanland, one of the brothers of the deceased, Jabalpur, by a transfer receipt, being his one-fifth share of the balance of further assets of the estate, as per account closed 6th June 1877.

———, Miss Mary Annie ...	27 Jan 1874 ..	Ditto ...	0	0	...	...	92 4 11	Remitted to John G. Beanland, one of the brothers of the deceased J. G. Beanland, brother of the deceased, Jabalpur. by a transfer receipt. being his one-fourth share of the balance of further assets of the estate as per account closed 7th June 1877.
Beetson, Henry ...	10 May 1879	9 Feb. 1879 ...	0	0	..	..	1263 11 11	Paid Mrs. Mary Beetson, the widow and universal legatee under the will of the deceased, by her Attorney, the Agent Oriental Bank Corporation, being the balance of the estate as per account closed 6th September 1879.
Blowers, Captain George Francis ...	24 Feb. 1877 ..	28 Nov. 1879 ..	0	0	...	...	1818 7 7	Remitted to the India Office for payment to the Secretary of State for India in Council, being the balance of the estate as per account closed 27th November 1879, for disposal by him in accordance with the Regimental Debts' Act.
Bond, Lieutenant Clements Moffutt ...	20 Aug 1879 .	10 Oct. 1879 .	0	0			26587 14 9	Remitted to the India Office for payment to Mrs. F. M. Bond, the widow and executrix of the deceased, in England, being the balance of the estate as per account closed 8th October 1879.
Brown, Brigadier and Major-General, Clements.	28 June 1841 .	29 Sept 1879 .	0	29200	...	...	531 13 3	Transferred to the estate of Lieutenant C. M. Bond, being the balance of the estate as per account closed 25th September 1879.
C.								
Carrapiet, Mrs. Anna Johannes Joseph,—share account legacy for the Holy See at Edymyatzeer.	4 Mar 1843	13 Oct. 1879	0	0	...	..	4121 1 7	Paid the Right Reverend Kevork IV, Patriarch Etchmiazin, by his Attorney, Arch Bishop Gregoris, being the balance of this account closed 7th October 1879, as per separate release executed by him on the 13th idem.
Chadwick, James Thomas,—share account of two brothers of the deceased.	15 Feb. 1872 .	8 & 9 July 1879	0	0	...	...	810 11 5	Remitted to the India Office for payment to Mr. Arthur Chadwick, one of the brothers and next of kin of the deceased, and transferred to the share account of Albert Chadwick, brother of the deceased, being their respective one-seventh share of the balance of the estate as per account closed 8th July 1879.
Child, Mathew .	30 June 1870 ...	28 Nov. 1879 ..	0	0	...	...	207 14 0	Remitted to the India Office for payment to Mr Thomas Kipping, at the request of John Rice, being his one-fourth of one-fifth share of the balance of the estate, as per account closed 26th November 1879, payable to him as one of the children of the late Mrs. Ann Mary Rice, sister of the deceased
Cowdery, C. A. ...	Takes charge 15 Jan. 1879 ..	8 July 1879 .	0	0	...	...	131 15 9	Remitted to the India Office for payment to Mrs. A. Cowdery, mother of the deceased, being the balance of the estate as per account closed 7th July 1879

A.

ESTATES.	Date of administration.	Date of payment.	Payments.				Parties to whom paid.
			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
			In Sa. Rs.	In Co.'s Rs.		Rs. A. P.	
C.							
Cowley, William Haselden ...	23 July 1877 ...	5 Dec. 1879 ...	0	0	...	986 15 1	Remitted to the India Office for payment to Mr. R. B. Gaby, and Mr. H. T. Cowley, executors of the deceased, in England, being the balance of the estate, as per account closed 4th December 1879.
D.							
Demello, Alexander Antonio ..	19 June 1879 .	20 Dec. 1879 ...	0	0	... ...	1280 14 4	Paid Thomas L. O. Auguiar, the constituted attorney of Dona Carlota Josefa Botello DeMello, Viscountess of Cercal, the widow, and Antonio Alexander DeMello, Baron de Cercal, the son, and next of kin of the deceased, being the balance of this estate, as per account closed 16th December 1879.
Dibbs, William Minto ...	20 Dec. 1873 ..	7 June 1879 ...	0	0	...	131 13 7	Paid to the Managing Proprietor of the *Englishman* Press, being the balance of this estate, paid to them in part satisfaction of their register claim against this estate.
F.							
Ferguson, Duncan ...	{ Taken charge. 20 Mar. 1878 }	29 July 1879 ..	0	0	... ...	8 8 7	Remitted through the India Office for payment to Mr J. B. Ferguson, being Mrs. M. A. Dyer's one-eighth of two-thirds share of the balance of this estate, as one of the sisters of the deceased, as per account closed 17th June 1879, and paid to her at her request, dated 16th May 1879.
G.							
Garrett, Robert Birch,—share account of F. M. Garrett.	8 Sept. 1878 ...	18 Sept 1879 ..	0	15000	...	339 9 1	Paid and delivered to Frederick Mills Garrett, through Messrs. King, Hamilton & Co, being the balance of this account closed on 1st September 1879, and paid to him as one of the children of the deceased.

	April 1879 ...	28 Aug. and 2 Sept. 1879.	0	24000	...	...	449 6 5	Paid and delivered to Secretary and Treasurer, Bank of Bengal, being the balance of the estate, as per account closed 22nd August and 2nd September 1879, payable to Mrs. Elizabeth R. J. W. Grant, the widow, and sole executrix of the will of the deceased, delivered and paid to him, to be held in her account with the Bank of Bengal.
	May 1878 ...	9 Sept. 1879 ...	0	0	...	...	1921 12 10	Remitted through the India Office for payment to Robert Harrison, Thomas Harrison, Margaret Harrison, being their respective one-third share of the balance of this estate, as per account closed 8th September 1879, and paid to them as brothers and sister of the deceased.
	Feb. 1879 ...	26 Aug. 1879 ...	0	5500	...	...	57 14 3	Remitted and transmitted through the India Office, being the balance of this estate to be held at the disposal of the Secretary of State for India in Council, for distribution in accordance with the Regimental Debts' Act of 1863.
	April 1858 ...	14 Oct. 1879 ...	0	6700	...	...	133 8 2	Remitted and transmitted through the India Office, to E. S. Barber and J. S. Waterfield, being the balance of this account, as per account closed 25th September 1879, and paid to the trustees of the marriage settlement of Mrs. Ward.
	Aug. 1877 ...	22 July 1879 ...	0	0	...	...	1390 13 9	Remitted through the India Office for payment to Mrs A. J. H. Gawne, being the balance of her moiety share of the estate, as a sister of the deceased, as per account closed 22nd July 1879.
	Dec. 1870 ...	26 Sept. 1879 ...	0	60000	900*	...	1658 1 4	Remitted and transmitted through the India Office for delivery to Colonel Sir J. M. Hogg, Bart., George William Campell, and F. A. Bevan, being the balance of the estate, as per account closed 12th September 1879, delivered to them as executor and devisees in trust under the will of the deceased.
	June 1872 ...	28 Aug. 1879 ...	0	9300	...	...	95 7 4	Paid Officiating Official Trustee, being the balance of Maria Johana Pocock's one-fourth share of the capital funds of this estate, settled upon her and her children by deceased, dated 14th July 1879, in terms of the decrees of the High Court, the 17th January 1877 and 25th March 1878, in cause Pocock *versus* Administrator-General, transferred and paid to him as the trustee of the M. settlement.

* Sundry shares.

A.

ESTATES.	Date of administration.	Date of payment.	Payments.				Parties to whom paid.
			Government securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
			In Sa. Rs.	In Co.'s Rs.		Rs. A. P.	
[illegible]	18 June 1872 ...	22 July and 25 Nov. 1879.	0	0	... ...	2239 3 11	Remitted through the India Office, for payment to Mrs. A. Saft, Miss Mary Earle, and Miss Emily Earle, being their respective one-fourth share of the further income of the estate, as legatees, in terms of the decree of Court, dated 17th January 1877 and 25th March 1878, and one-fourth share of Maria Pocock, paid through Messrs. Trotman and Watkins in terms of ditto ditto.
[illegible]	25 June 1861 ...	16 Sept. 1879 ...	0	0	... ...	2944 0 2	Remitted to the India Office, for payment to Miss Mary Jameson, the balance of this account payable to her as daughter of the deceased, as per account closed 13th September 1879.
[illegible]	1 Sept. 1879 ...	10 Oct. 1879 ...	0	214500	... ...	683 0 11	Transmitted and remitted to the India Office, for delivery and payment to Edward Johnson, junior, and William Henry Johnson, and Charles Robson, the balance of the estate as per account closed 9th October 1879, delivered and paid to them as executors of the deceased in Scotland.
[illegible]	3 Feb. 1871 ...	17 Sept. 1879 ...	0	0	... ...	2655 5 8	Transferred to Dividend Account, being the amount set apart for payment of 2nd dividend at 6 anuas 6 pie per rupee, on admitted claims against this estate.
[illegible]	18 Nov. 1878 ...	8 Sept. 1879 ...	0	0	... ...	4141 3 8	Paid to the Acting Consul for the German Empire, being the balance of this estate payable to him as the attorney for the next of kin of the deceased, as per account closed 19th June 1879.
[illegible]	2 Aug. 1876 ...	9 Sept. 1879 ...	0	0	... ...	425 7 10	Paid P. Dejoin, Attorney for Madame Guilardis, the balance of this estate payable to her as the sister, and sole next of kin of the deceased, as per account closed 10th July 1879.

James ...	23 Aug. 1878 ...	9 & 16 July 1879	0	0	...	...	1118 0 2	Transferred to the share account of C. A. Foxton, as step-brother of the deceased, the half share of the balance of this estate, and the remaining other half share of ditto. Remitted by a transfer receipt to W. G. Law, Lahore, payable to him as brother of the deceased, as per account closed 2nd May 1879.
Major-General Edward ...	10 May 1879 ...	10 Oct. 1879 ...	0	4300	...	...	336 7 11	Delivered and paid to the Secretary and Treasurer of the Bank of Bengal, the balance of this estate, as per account closed 6th October 1879, payable to him under the power-of-attorney from John Hill, the executor of the deceased's will in England.
—legacy account of Mr. John M.	3 June 1873 ...	21 Nov. 1879 ...	0	0	...	...	39 9 0	Remitted to the India Office, for payment to Master John Love, the balance of this estate, payable to him as one of the legatees under the will of the deceased.
tain Robert (mariner),—share William Charles Master, son sed, a lunatic.	23 Nov. 1874 ...	26 Aug. 1879 ...	0	0	...	...	790 8 3	Remitted to the India Office, for payment to Alexander Tosh, the balance of this account payable to him as *Curator bonis* to William Charles McMaster, one of the sons of the deceased, as per account 26th August 1879.
re account of James Lachlan on of the deceased.	23 Nov. 1874 ..	8 Sept. 1879 ...	0	0	...	...	1288 12 7	Transferred to the estate of James Lachlan McMaster, the balance of this account, as per account closed 6th September 1879.
re account of Dora Mary aughter of the deceased.	23 Nov. 1874 ...	26 Aug. 1879 ...	0	0	...	...	1302 12 10	Remitted to the India Office, for payment to Alexander Tosh, the balance of this account payable to him as *Curator bonis* to Dora Mary McMaster, one of the daughters of the deceased, as per account closed 26th August 1879.
e account of Grace Fleming aughter of the deceased.	23 Nov. 1874 ...	26 Aug. 1879 ...	0	0	...	...	1302 12 10	Remitted to the India Office, for payment to Alexander Tosh, the balance of this account payable to him as Factor *loco tutoris* to Grace Fleming McMaster, one of the daughters of the deceased, as per account closed 26th August 1879.
John,—share account of Gregor.	25 Aug. 1877 ...	12 Dec. 1879 ...	0	0	...	...	241 3 4	Remitted to the India Office, for payment to Mr. Duncan MacGregor, the balance of this account payable to him as brother of the deceased, as per account closed 16th December 1879.
Charles Frederick ...	8 June 1878 ...	17 Sept. 1879 ...	0	0	...	...	4079 13 11	Transferred to Dividend account, being the amount set apart for payment of 1st dividend, at 15 annas 7 pie per rupee, on admitted claims against this estate.
Isaac Constantine,—share aac Humphries Mathews.	18 Aug. 1868 ...	7 Aug. 1879 ...	0	0	...	...	1805 8 9	Paid J. H. Matthews, through the National Bank of India, Limited, being the balance of this account as per statement on the receipt, payable to him as son of the deceased, as per account closed 24th April 1879.

A.

ESTATES.	Date of administration.	Date of payment.	Payments.				Parties to whom paid.
			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
			In Sa. Rs.	In Co.'s Rs.		Rs. A. P.	
M.							
...	16 Aug. 1878 ...	17 Sept. 1879 ...	0	0	... ...	877 7 6	Transferred to Dividend Account, being the amount set apart for payment of 1st dividend, at 13 annas 4½ pie per rupee, on admitted claims against this estate.
N.							
...ha ...	18 Nov. 1878 ...	19 Dec. 1879 ...	0	0	... ...	1172 6 10	Transferred from this estate to the estate of Andrew Niven, the father of the deceased, being his one moiety share of the balance of this estate, as per account closed, dated 18th December 1879, less succession duty at 1 per cent.
O.							
...alter,—share account of ... O'Donnell, son of the	13 Dec. 1873 ...	26 Sept. 1879 ...	0	0	... ...	3763 9 2	Remitted to the India Office for payment to Mr. Hugh O'Donnell, or to his constituted attorney Mr. H. Venn, being the balance of his one-ninth of two-thirds share of the balance of his late father's estate, as per accounts closed 10th April 1875 and 20th September 1879.
...	16 Sept. 1879 ...	19 Dec. 1879 ...	0	0	... ...	12137 4 0	Paid to Mrs. E. M. DaCosta, and transferred to the share accounts of Miss Sophia Rebecca Oman, George Joseph Oman, and Thomas Benjamin Oman, as children and legatees under the will of the deceased, being the balance of their respective one-fourth share of the residue of this estate, as per account closed 17th December 1879.
R.							
...d,—legacy account of ...as and Eliza Renton.	10 May 1873 ...	20 Dec. 1879 ...	0	0	... ...	2773 0 11	Paid to Mr. H. R. Fink, constituted attorney of Eliza Phillips, formerly Eliza Renton, being her one-fifth share of the funds of the estate, as one of the daughters and legatees under the will of the deceased, as per account closed 10th December 1877, and also her portion of the funds retained for George Renton and Thomas Renton, who are dead, on account of their shares of the funds in which the late Bebee Renton had a life interest under the will of the deceased, as per account closed 5th December 1879.

Reid, Brevet Captain George	...	3 Feb 1846	...	29 July 1879	...	0	0	...	..	23 5 0	Remitted to the India Office, for payment to Mr. F. H. Turner, Solicitor, being a refund of the balance of the amount received from Messrs. Gillanders, Arbuthnot & Co, after payment of costs for obtaining exemplification of the will of the deceased.
Richardson, Miss Elizabeth	...	.....		16 Sept 1879	...	0	0	...	...	2773 1 10	Remitted to the India Office, for payment to Mr. James Nash Marshall George William Marshall, and James Nash Marshall (the younger) being the balance of the funds of this estate, as per account closed 13th September 1879, payable to them as the executors of the deceased's will in England.
———, William	...	30 Jan. 1879	.	18 Aug. 1879	..	0	0	...	...	3044 0 0	Transferred from this estate to the estate of Miss Elizabeth Richardson as the aunt and only next of kin of the deceased, as per account closed 16th August 1879.
Robinson, Revd. John	...	11 Jan. 1879	..	{9. 10, 20 & 30 Sept 1879. }		0	0	...	...	809 6 7	Remitted to the India Office, for payment to Mrs. A G. Robinson, widow of the deceased, her one-third share, and William Venius Robinson, his one-seventh of two-thirds share, transferred to the share accounts of J. A. G. and A. A. Robinson, their respective one-seventh of two-thirds shares paid to Mr. John Gordon Robinson, and Mr. Henry Havelock Robinson, and remitted by transfer receipts to Mrs. Hebe Robinson (Gowhatty) and Mrs. Marion Sophia Fishbourne (Dacca), being their respective one-seventh of two-thirds share of the balance of this estate, as per account closed 8th September 1879, payable to them as children and next of kin of the deceased.
Row, Captain Mathew	...	13 Jan. 1873	...	28 Nov. 1879	.	0	0	.	...	170 9 6	Remitted to the India Office, for payment to Miss. Ninna Anny Row, being her one-seventh of two-thirds share of the balance of this estate, as per accounts closed 12th January 1874 and 27th November 1879, payable to her as one of the children and next of kin of the deceased.
Ruth, William	...	13 Nov. 1876	.	12 Dec. 1879	...	0	1500	...	...	23 14 4	Transferred to the share account of Miss Ida Ruth, the only child and next of kin of the deceased, being the balance of the funds of this estate, as per account closed 8th December 1879.
S											
Salter, Charles Henry,—share account of Ella Augusta Salter, daughter of the deceased.		5 Oct. 1849	...	10 July 1879	...	0	2000	...	..	225 3 9	Paid and delivered to Mrs. E. A. S. Duval, and Mr. H. C. F. Duval, being the balance of this account closed 23rd June 1879, delivered and paid to the former as one of the daughters and next of kin of the deceased, as per separate release executed on the 30th June 1879.

A.

ESTATES.	Date of administration.	Date of payment.	Payments.				Parties to whom paid.
			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
			In Sa. Rs.	In Co.'s Rs.		Rs. A. P.	
Seaton, Lieutenant Henry ...	Taken charge 17 July 1878.	23 Aug. 1879 ...	0	0	... ...	327 12 2	Remitted to the Rev. W. F. Armstrong (Rawal Pindi), by a transfer receipt, being the balance of this estate, as per account closed 22nd May 1879, paid to him in accordance with the request of the deceased's father for erection of a monument over the deceased's grave.
Smith, Alexander Thomas,—share account of Miss Amelia J. O. Smith, daughter of the deceased.	Date of transfer of executorship, 20 Aug. 1872.	21 July 1879 ...	0	1800	... ...	247 6 3	Paid and delivered to Miss A. J. O. Smith, through Mr. W. Tilden, being the balance of her one-fourth share of the residue of the estate, as per accounts closed 27th January 1875 and 30th June 1879, paid and delivered to her as one of the children and next of kin of the deceased, as per separate release executed on the 18th July 1879.
——, Thomas Debnam ..	1 Mar. 1879 ...	8 Oct. and 4 Dec. 1879.	0	0	... ...	3762 9 2	Paid Mr. C. J. Smith, and Miss Mary Jane Smith, being their respective moiety shares of the balance of this estate, as per account closed 3rd October 1879, and paid to them as children and next of kin of the deceased, as per separate release executed by them on the 8th October and 4th December 1879.
——, George Edward,—legacy account of the grandchildren of the deceased.	13 Sept. 1865 ...	15 Dec. 1879 ...	0	27400	... ...	980 13 4	Paid and delivered to Mr. E. O'Brien Smith, and Mr. W. H. Smith, being their respective moiety shares of the balance of this estate, as per account closed 8th December 1879, paid and delivered to them as grandchildren and legatees under the will of the deceased, as per separate release executed by them on the 15th December 1879.
T							
Taylor, Captain John Henry George ...	21 May 1858 ...	10 Oct. 1879 ..	0	0	.. ...	3158 6 6	Remitted to the India Office for payment to Miss S. F. E. Taylor; Montagu C. H. Taylor; Mrs. Sophia Russell Taylor; Maria Christian Montagu Dale, and Mrs. Elizabeth Wallace Badgby, being their respective one-fifth shares of the balance of this estate, as per account closed to 7th October 1879, as sisters and nephew of the deceased.

Templeton, Miss Margaret	.....	13, 18, and 22 Sept and 1 and 8 Oct., and 24 and 29 Nov. 1879.	0	0	...	1080 13 8	Transferred one-sixth share to estate D. Templeton; one-sixth share paid to Mr. S. Templeton; and one-sixth share paid to Mary Davis; and one-third of one-sixth share paid to John Knox Ord; one-third of one-sixth share paid to Theodore Templeton; one-third of one-sixth share paid to William Knox Ord; one-third of one-sixth share paid to John Clark Templeton; and one-third of one-sixth share paid to Edward D. Templeton, as per account closed to 10th September 1879.
W							
Watson, John	Taken charge 5 July 1878.	5 Dec 1879 .	0	0	... ...	142 8 0	Remitted to the India Office for payment to Thomas Watson, being the balance of this estate, as per account closed to 4th December 1879, paid to him as father and next of kin of the deceased.
Wemyss, Mr. A, —legacy to Robert Wemyss Tod, otherwise called Wemyss Tod.	15 Aug. 1861 ...	9 Sept 1879 ...	0	15400	...	634 0 10	Remitted and transmitted to the India Office, for payment to Robert Wemyss Tod, being the balance of this account closed to 4th September 1879, paid to him, being the funds representing the legacies to which he was entitled under the will of the deceased.
Wilson, Horace Hayman ...	20 Nov 1857 .	19 Aug 1879 ...	0	0	Bank of Bengal, 132 shares.	2877 3 0	Remitted and transferred to share account of Robert Tait; and share account, Maria Vonz-gluntzski; account of Eliza Hannah Wilson; account of Fanny Paterson Wilson; account of Martha Wilson, and account of Robert Augustus Faulds.

E. E.

F. CLARKE,

Officiating Administrator-General.

CALCUTTA, 31st December 1879

SCHEDULE B of all sums of Money, Bonds, and other Securities, received by the Administrator-General on account of Estates not being HINDOO or MAHOMEDAN remaining under his charge, together with the Payments made thereout, and the Balances prepared up to the 31st December 1879, under Section 44 of Act II of 1874.

ESTATES.	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.				
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																To Credit.	To Debit.
		S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.
A.																							
Abbott, William Henry ...	30 Aug. 69	0	0	...	46 9 11	0 0 0	0	0	...	0 0 0	0	0	...	46 9 11	0	0	...	0 0 0	0	0	...	46 9 11	0 0 0
Abercrombie, Alexander ...	18 Aug. 74	0	900	100½*	0 0 0	151 7 10	0	0	...	18 0 0	0	900	100½*	0 0 0	0	0	...	1 0 4	0	900	100½*	0 0 0	134 8 2
———, Captain John	Taken charge 29 Aug. 78	0	0	...	361 9 10	0 0 0	0	0	...	0 0 0	0	0	...	361 9 10	0	0	...	0 0 0	0	0	...	361 9 10	0 0 0
Adams, Henry ...	23 May 45	0	101600	...	20 13 6	0 0 0	0	0	...	3227 8 10	0	101600	...	3248 6 4	0	0	...	2949 4 8	0	101600	...	299 1 8	0 0 0
———, General Sir J. W.	Under power-of-Attorney	0	200	...	73 0 9	0 0 0	0	0	...	4 0 0	0	200	...	77 0 9	0	0	...	0 3 2	0	200	...	76 13 7	0 0 0
Agabeg, Aviet ...	11 June 39	0	3300	...	117 5 7	0 0 0	0	0	...	66 0 0	0	3300	...	183 5 7	0	0	...	4 0 10	0	3300	...	179 4 9	0 0 0
———, Joseph ...	22 Nov. 69	0	0	...	24 9 7	0 0 0	0	0	...	0 0 0	0	0	...	24 9 7	0	0	...	0 0 0	0	0	...	24 9 7	0 0 0
———, Lazar (Sugar Merchant) ...	19 June 39	0	6800	...	399 0 3	0 0 0	0	500	...	146 0 0	0	7300	...	545 0 3	0	0	...	486 9 7	0	7300	...	58 6 8	0 0 0
Aganoor, Mrs. Nana John, *alias* Nancy,—legacy account of Miss M. Joseph, sister of the deceased ...	11 Dec. 78	0	0	...	68 8 10	0 0 0	0	0	...	0 0 0	0	0	...	68 8 10	0	0	...	0 0 0	0	0	...	68 8 10	0 0 0
Ahern, Sub-Conductor John,—share account of the brothers of the deceased...	11 May 58	0	400	...	18 9 11	0 0 0	0	0	...	8 0 0	0	400	...	26 9 11	0	0	...	0 3 10	0	400	...	26 6 1	0 0 0
Alexander, Charles Ashynden	18 Nov. 78	0	3300	26†	213 14 9	0 0 0	0	0	...	66 0 0	0	3300	26†	279 14 9	0	0	...	25 9 6	0	3300	26†	254 5 3	0 0 0
———, Harry Wallis ...	2 Dec. 79	0	0	...	0 0 0	0 0 0	0	3000	1‡	5584 6 10	0	3000	1‡	5584 6 10	0	0	...	4544 2 10	0	3000	1‡	1040 4 0	0 0 0
———, Henry Robert ...	17 June 79	0	0	...	0 0 0	0 0 0	0	6700	...	482 13 1	0	6700	...	482 13 1	0	6700	...	482 13 1	0	0	...	0 0 0	0 0 0
———, John ...	13 Oct. 41	0	0	...	21 14 3	0 0 0	0	0	...	0 0 0	0	0	...	21 14 3	0	0	...	0 0 0	0	0	...	21 14 3	0 0 0
Allan, Alexander S. ...	3 Mar. 79	0	1500	...	19 11 2	0 0 0	0	0	...	32 4 0	0	1500	...	51 15 2	0	0	...	13 6 8	0	1500	...	38 8 6	0 0 0
———, Robert Townsend ...	13 Mar. 77	0	0	...	15 2 8	0 0 0	0	0	...	0 0 0	0	0	...	15 2 8	0	0	...	4 15 3	0	0	...	10 3 5	0 0 0
Allardice, Robert ...	...	0	0	...	0 0 0	0 0 0	0	0	...	105 0 0	0	0	...	105 0 0	0	0	...	699 14 3	0	0	...	0 0 0	594 14 3
Allen, Mrs. Ann,—legacy account of the three nephews and one niece of the deceased ...	22 July 74	0	2100	...	37 11 11	0 0 0	0	0	...	42 0 0	0	2100	...	79 11 11	0	0	...	2 0 2	0	2100	...	77 11 9	0 0 0

llen, John William ..	23 Feb. 68	0	100	...	45 0 2	0 0 0	0	0	...	2 0 0	0	100	...	47 0 2	0	0	...	0 0 6	0	100	...	46 15 8	0 0 0
llfrey, Lieut. Edward	Taken charge 13 Sept. 79	0	0	...	0 0 0	0 0 0	0	0	...	251 9 2	0	0	...	251 9 2	0	0	...	3 12 5	0	0	...	247 12 9	0 0 0
llingham, John Alexander Welch ...	Taken charge 14 July 71	0	0	...	0 0 0	53 9 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	53 9 0
llsopp, Miss Frances,—share account of Emma, Jane Catherine Sarah, and Clara Allsopp, sisters of the deceased ...	21 June 77	0	1300	...	48 12 6	0 0 0	0	0	...	26 0 0	0	1300	...	74 12 6	0	0	...	26 0 0	0	1300	...	48 12 6	0 0 0
——, William,—share account of the children of the deceased ..	22 Feb. 64	0	13900	...	42 6 11	0 0 0	0	0	...	278 0 0	0	13900	...	320 6 11	0	0	...	278 0 0	0	13900	...	42 6 11	0 0 0
mmay, Earnest Dawes R.	Taken charge 14 Dec. 69	0	300	...	65 11 10	0 0 0	0	0	...	6 0 0	0	300	...	71 11 10	0	0	...	0 1 5	0	303	...	71 10 5	0 0 0
nderson, George ...	18 Nov. 78	0	2100	...	44 15 9	0 0 0	0	0	...	42 0 0	0	2100	...	86 15 9	0	0	...	1 6 2	0	2100	...	85 9 7	0 0 0
—— William ...	Taken charge 12 Mar 68	0	200	...	4 0 2	0 0 0	0	0	...	4 0 0	0	200	...	8 0 2	0	0	...	0 1 0	0	200	...	7 15 2	0 0 0
ndrew, David,—share account of Alice Stuart Andrew, daughter of the deceased ...	2 Dec. 62	0	800	...	100 0 4	0 0 0	0	0	...	16 0 0	0	800	...	116 0 4	0	0	...	30 12 4	0	800	...	85 4 0	0 0 0
ndrews, Richard ...	30 Aug. 69	0	200	...	33 14 10	0 0 0	0	0	...	4 0 0	0	200	...	37 14 10	0	0	...	0 1 0	0	200	...	37 13 10	0 0 0
pear, Paul ...	12 Sept. 77	0	23200	..	187 13 0	0 0 0	0	1800	...	1832 2 3	0	25000	..	2019 15 3	0	0	...	1978 11 4	0	25000	...	41 3 11	0 0 0
rathoon, Miss Mary,—legacy account of George Arathoon, son of the deceased ...	11 Dec. 68	0	4700	...	0 0 0	1500 12 8	0	0	...	2336 8 6	0	4700	...	835 11 10	0	1600	...	812 3 7	0	3100	...	23 8 3	0 0 0
rcher, James,—share account of F. J. Archer, son of the deceased ...	4 July 66	0	1600	...	0 0 0	0 0 0	0	0	...	36 0 0	0	1600	...	36 0 0	0	0	...	1 13 3	0	1600	...	34 2 9	0 0 0
——, share account of C. G. Greenway, grandson of the deceased ...	Ditto ...	0	2900	...	97 9 1	0 0 0	0	0	...	62 0 0	0	2900	...	159 9 1	0	0	...	3 9 9	0	2900	...	155 15 4	0 0 0
rden, Major Samuel,—share account of A. Arden, son of the deceased ...	7 Oct. 23	0	1100	..	120 10 10	0 0 0	0	100	...	22 0 0	0	1200	...	142 10 10	0	0	...	97 1 10	0	1200	...	45 9 0	0 0 0
——, share account of late G Arden, son of the deceased ..	Ditto ..	0	1000	...	28 14 8	0 0 0	0	0	...	20 0 0	0	1000	...	48 14 8	0	0	...	2 12 0	0	1000	...	46 2 8	0 0 0
rmstrong, Sub-Conductor J. William,—share account of the three children of the deceased ..	25 Feb. 70	0	2000	...	46 8 2	0 0 0	0	0	...	40 0 0	0	2000	...	86 8 2	0	0	...	1 15 3	0	2000	...	84 8 11	0 0 0
ott, David ...	Taken charge 29 Oct. 58	0	300	...	45 5 5	0 0 0	0	0	...	6 0 0	0	300	...	51 5 5	0	0	...	0 1 5	0	300	...	51 4 0	0 0 0
kiel, Johannes Gregory	29 Jan. 68	0	200	...	2 1 11	0 0 0	0	0	...	4 0 0	0	200	...	6 1 11	0	0	...	0 1 0	0	200	...	6 0 11	0 0 0
——, account of Dongo Swarris for life-interest ...	Ditto ...	0	900	...	0 0 1	0 0 0	0	0	...	20 4 0	0	900	...	20 4 1	0	0	...	20 4 1	0	900	...	0 0 0	0 0 0

* Ballighatta Company, Limited, Shares. † Bengal Tea Company, Limited, Shares. ‡ Suddea Tea Company, Limited, Shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.						Receipts up to 31st December 1879.						Total.						Payments from 1st July to 31st December 1879.						Balance on 31st December 1879.					
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		
					To Credit.		To Debit.																						
		S.R.	Co.Rs.		Rs. A. P.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.			S.R.	Co.Rs.		Rs. A. P.			S.R.	Co.Rs.		Rs. A. P.			S.R.	Co.Rs.		Rs. A. P.		
A.																															
Yakiel, Johannes Gregory,—account of house No. 24-1, now No. 29, Chitpore Road ...	29 Jan. 68	0	600	...	451	4	4	0	300	...	135	7	6	0	900	...	586	11	10	0	0	...	388	10	4	0	900	...	198	1	6	0	0	0
Yakil, Mrs. Begoom Cachick,—share account of house No. 7, Armenian Street ...	6 April 36	0	100	...	73	3	7	0	0	...	2	0	0	0	100	...	75	3	7	0	0	...	0	1	7	0	100	...	75	2	0	0	0	0
——, share account of house No. 8, Armenian Street ...	Ditto ...	0	700	...	46	7	10	0	0	...	14	0	0	0	700	...	60	7	10	0	0	...	1	7	2	0	700	...	59	0	8	0	0	0
——, share account of house No. 9, Armenian Street ...	Ditto ...	0	0	...	72	0	0	0	0	...	0	0	0	0	0	...	72	0	0	0	0	...	0	0	0	0	0	...	72	0	0	0	0	0
——, share account of house No. 42, Garden Reach ...	Ditto ...	0	0	...	187	15	2	0	0	...	0	0	0	0	0	...	187	15	2	0	0	...	164	12	4	0	0	...	23	2	10	0	0	0
——, share account of house No. 1, Lucas' Lane ...	Ditto ...	0	0	...	28	8	0	0	0	...	0	0	0	0	0	...	28	8	0	0	0	...	0	0	0	0	0	...	28	8	0	0	0	0
Aratoon, Mackertich Simeon ...	16 June 79	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	136	0	2	0	0	...	0	0	0	136	0	2
Ashton, Allen,—share account of William and Samuel Ashton, children of the deceased ...	10 Feb. 62	0	1900	...	181	7	0	0	0	...	38	0	0	0	1900	...	219	7	0	0	0	...	220	12	10	0	1900	...	0	0	0	1	5	10
Aspinall, Henry Augustus and Mrs. Mary Ann Aspinall ...	2 Aug. 62	0	6200	...	397	11	0	0	0	...	134	0	0	0	6700	...	531	11	0	0	0	...	486	9	4	0	6700	...	45	1	8	0	0	0
Avanass, Mrs. Elizabeth,—account of house at Alipore, and one house and one bungalow at Meerut ...	16 Dec. 48	0	23000	...	436	4	0	0	0	...	460	0	0	0	23000	...	896	4	0	0	0	...	460	0	0	0	23000	...	436	4	0	0	0	0
——, account of legacy to widow and orphan ...	Ditto ...	0	5600	...	272	14	3	0	0	...	112	0	0	0	5600	...	384	14	3	0	0	...	9	5	7	0	5600	...	375	8	8	0	0	0

———, account of legacy of sicca Rs. 5,000 ...	Ditto ...	0	13600	...	257	10	5	0	0	0	0	0	...	272	0	0	0	13600	...	529	10	5	0	0	...	277	0	0	0	13600	...	252	10	5	0	0	0
———, John ...	24 Sept. 35	0	1800	...	63	0	9	0	0	0	0	0	...	36	0	0	0	1800	...	99	0	9	0	0	...	2	8	10	0	1800	...	96	7	11	0	0	0
———, Manuel,—legacy account of the mother of the deceased ...	31 Jan. 49	0	12800	...	0	0	0	7	9	1	0	0	...	262	4	0	0	12800	...	254	10	11	0	0	...	17	13	9	0	12800	...	236	13	2	0	0	0
———, Manuel Joshua,—account of house No. 154, Dhurramtollah Street ...	7 Nov. 45	0	0	...	0	0	0	36	3	2	0	0	...	505	2	0	0	0	...	468	14	10	0	0	...	516	10	0	0	0	...	0	0	0	47	11	2
———, Manuel Theomartyr ...	5 Aug. 57	0	500	...	293	11	8	0	0	0	0	500	...	235	9	2	0	1000	...	529	4	10	0	0	...	471	13	5	0	1000	...	57	7	5	0	0	0
———, share account of Mrs. E. E. Athanass, widow of the deceased ...	Ditto ..	0	2000	...	94	0	11	0	0	0	0	0	...	40	0	0	0	2000	...	134	0	11	0	0	...	2	15	2	0	2000	...	131	1	9	0	0	0
———, share account of Miss T. Athanass, only child of the deceased ...	Ditto ...	0	26600	...	0	0	0	907	12	5	0	0	...	2444	6	2	0	26600	...	1536	9	9	0	1300	...	2601	9	9	0	25300	...	0	0	0	1065	0	0
Atkinson, Surgeon-Major Robert James ...	6 Dec. 72	0	0	...	0	0	0	0	0	0	0	600	...	976	15	11	0	600	...	976	15	11	0	0	...	901	9	10	0	600	...	75	6	1	0	0	0
Augustin, Charles Francis ...	15 May 79	0	0	...	0	0	0	305	0	1	0	600	...	2995	7	3	0	600	...	2690	7	2	0	0	...	3152	1	5	0	600	...	0	0	0	461	10	3
Avice, Sub-Condr. Robert,—share account of A. A. Avice, infant daughter of the deceased ...	15 Nov. 64	0	2100	...	125	12	0	0	0	0	0	0	...	42	0	0	0	2100	...	167	12	6	0	0	...	2	0	2	0	2100	...	165	11	10	0	0	0
Aviet, Johanna Roxana Minas ...	Taken charge 26 Feb. 63	0	0	...	25	1	9	0	0	0	0	0	...	0	0	0	0	0	...	25	1	9	0	0	...	0	0	0	0	0	...	25	1	9	0	0	0
——, Minas,—legacy to his daughter Mary ...	22 June 43	0	1300	...	28	5	11	0	0	0	0	0	...	26	0	0	0	1300	...	54	5	11	0	0	...	26	0	0	0	1300	...	28	5	11	0	0	0
Aylward, Thomas ...	Taken charge 30 Jan. 65	0	200	...	12	0	6	0	0	0	0	0	...	4	0	0	0	200	...	16	0	6	0	0	...	0	1	0	0	200	...	15	15	6	0	0	0
Ayre, Charles Edward,—share account of G. C. Ayre, son of the deceased...	7 April 68	0	1600	...	6	3	9	0	0	0	0	0	...	32	0	0	0	1600	...	38	3	9	0	0	...	32	0	0	0	1600	...	6	3	9	0	0	0
Ayton, Mrs. Sophia Thomasin ...	Taken charge 19 July 75	0	0	...	0	0	0	12	9	2	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	12	9	2
B.																																					
Babajohn, Massey, *alias* Martyrus,—account of the rents of house No. 109, and godowns Nos. 110 at 119, Old China Bazar Street ...	1 Nov. 14	0	0	...	0	0	0	1272	8	3	0	0	...	1508	2	0	0	0	...	2780	10	3	0	0	...	1848	9	8	0	0	...	932	0	7	0	0	0
———, account of legacy to institutions at New Naukchewan ...	Ditto ...	0	18700	...	397	13	9	0	0	0	0	1200	...	1076	11	8	0	19900	...	1474	9	5	0	0	...	1157	13	0	0	19900	...	316	12	5	0	0	0
———, account of legacy to the prisoners of the Court of Requests and the poor Armenians ...	Ditto ...	0	95200	...	1556	3	2	0	0	0	0	0	...	2606	11	8	0	95200	...	4162	14	10	0	0	...	2606	11	8	0	95200	...	1556	3	2	0	0	0
———, account of legacy to the poor Armenians ...	Ditto ...	0	0	...	631	5	3	0	0	0	0	0	...	627	11	1	0	0	...	1259	0	4	0	0	...	1259	0	4	0	0	...	0	0	0	0	0	0

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.			Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.				
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
		S. R.	Co. Rs.		To Credit. Rs. A. P.	To Debit. Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		To Credit. Rs. A. P.	To Debit. Rs. A. P.
B.																							
Bajohn Massey, *alias* Martyrus,—account of legacy to the prisoners of the Court of Requests ...	1 Nov. 14	0	10100	...	191 2 5	0 0 0	0	0	...	2085 1 5	0	10100	...	2276 3 10	0	0	...	2086 1 5	0	10100	...	190 2 5	0 0 0
Addley, James ...	6 Jan. ...	0	21500	...	2 3 0	0 0 0	0	0	...	430 0 0	0	21500	...	432 3 0	0	0	...	430 0 0	0	21500	...	2 3 0	0 0 0
Bagg, Color-Sergt. James, —legacy account of J. D. Bagg, son of the deceased	11 Jan. 62	0	1200	...	61 14 1	0 0 0	0	0	...	24 0 0	0	1200	...	85 14 1	0	0	...	1 7 6	0	1200	...	84 6 7	0 0 0
Bagnall, Mrs. Elizabeth ...	3 Sept. 69	0	0	...	22 4 11	0 0 0	0	0	...	0 0 0	0	0	...	22 4 11	0	0	...	0 0 0	0	0	...	22 4 11	0 0 0
——, legacy account of the minor children of Mr. G. Smith ...	Ditto ...	0	1000	...	125 4 8	0 0 0	0	0	...	20 0 0	0	1000	...	145 4 8	0	0	...	1 5 7	0	1000	...	143 15 1	0 0 0
Bailey, Benjamin ...	9 April 69	0	1800	...	83 14 10	0 0 0	0	0	...	36 0 0	0	1800	...	119 14 10	0	0	...	70 10 6	0	1800	...	49 4 4	0 0 0
——, William George,—share account of Elizabeth Bailey, and John Robert Bailey half-sister and brother of the deceased ...	8 Aug. 78	0	700	...	76 10 3	0 0 0	0	0	...	669 2 2	0	700	...	745 12 5	0	700	...	745 12 5	0	0	...	0 0 0	0 0 0
——, share account of W. R. Bailey, brother of the deceased ...	Ditto ...	0	0	...	0 0 0	0 0 0	0	0	...	372 4 10	0	0	...	372 4 10	0	0	...	0 0 0	0	0	...	372 4 10	0 0 0
Baker, Henry Frederick, (a lunatic),—personalty account ..	.....	0	22900	...	0 0 0	839 10 8	3	0	...	1013 0 0	0	22900	...	173 5 4	0	0	...	1171 11 0	0	22900	...	0 0 0	998 5 8
——, account of house No. 11, Barrackpore ...	.....	0	7600	...	149 2 5	0 0 0	0	0	...	157 0 0	0	7600	...	306 2 5	0	0	...	158 0 0	0	7600	...	148 2 5	0 0 0
——, (a lunatic),—account of house No. 15, Barrackpore ...	.....	0	11000	...	209 0 0	0 0 0	0	0	...	220 0 0	0	1100	...	429 0 0	0	0	...	221 0 0	0	11000	...	208 0 0	0 0 0
——, account of house No. 84, Barrackpore ...	.....	0	10400	...	196 13 7	0 0 0	0	0	...	208 0 0	0	10400	...	404 13 7	0	0	...	208 0 0	0	10400	...	196 13 7	0 0 0
——, James W. ...	Taken charge 12 Mar. 66	0	100	...	79 9 1	0 0 0	0	0	...	2 0 0	0	100	...	81 9 1	0	0	...	0 0 6	0	100	...	81 8 7	0 0 0
Baldwin, Mrs. Catherine ...	2 May 63	0	0	...	16 6 7	0 0 0	0	0	...	0 0 0	0	0	...	16 6 7	0	0	...	0 0 0	0	0	...	16 6 7	0 0 0

Ballin. Mrs. Anna Maria,—account of house No. 36, Emambaug Lane	3 Aug 63	0	0	...	0 0 0	862 8 4	0	0	...	419 14 6	0	0	...	0 0 0	0	0	...	73 7 8	0	0	...	0 0 0	516 1 8
——, account of house, No. 34, Theatre Road	Ditto ..	0	9900	...	747 4 7	0 0 0	0	2500	...	1982 4 0	0	12400	...	2729 8 7	0	0	...	2748 2 6	0	12400	...	0 0 0	18 9 11
Baptist, Anthony,—account of Rosa Hart	18 Mar. 58	0	5200	...	221 7 4	0 0 0	0	100	...	104 0 0	0	5300	...	325 7 4	0	0	...	109 2 2	0	5300	...	225 5 2	0 0 0
Barber, Henry,—share account of Edward Barber, brother of the deceased	6 Jan. 73	0	1900	...	109 5 5	0 0 0	0	0	...	38 0 0	0	1900	...	147 5 5	0	[illegible]	..	1 14 3	0	1900	...	145 7 2	0 0 0
Barclay, Lieutenant Frank Miles	18 Dec. 79	0	0	.	0 0 0	0 0 0	0	1000	...	1154 7 10	0	1000	...	1154 7 10	0	0	...	962 0 5	0	1000	...	192 7 5	0 0 0
Barjon François Adolphe	23 Jan. 74	0	2200	.	114 3 1	0 0 0	0	0	...	44 0 0	0	2200	...	158 3 1	0	0	...	1 6 7	0	2200	...	156 12 6	0 0 0
——, account of legacy for the poor people of Dacca	Ditto	0	3700	..	208 12 9	0 0 0	0	0	...	74 0 0	0	3700	...	277 12 9	0	0	..	2 15 0	0	3700	...	274 12 9	0 0 0
——, Louis,—share account of Mrs. C Miller, wife of George Miller	17 Nov 56	0	4300	...	263 15 6	0 0 0	0	0	...	87 4 0	0	4300	...	351 3 6	0	0	...	4 5 10	0	4300	...	346 13 8	0 0 0
Barlow, Francis Jasper,—account of house, No. 3, Taltollah Lane	5 April 76	0	0	...	1 10 6	0 0 0	0	0	...	100 0 0	0	0	...	101 10 6	0	0	...	137 7 10	0	0	...	0 0 0	35 13 4
——, account of house No. 9, Gooreamah's Lane	Ditto	0	0	...	0 0 0	34 12 11	0	0	...	0 0 0	0	0	...	0 0 0	0	0	..	0 12 4	0	0	...	0 0 0	35 9 3
——, legacy account of Edmond Barlow	Ditto ..	0	0	...	7 3 6	0 0 0	0	0	...	0 0 0	0	0	...	7 3 6	0	0	...	0 0 0	0	0	...	7 3 6	0 0 0
——, legacy of C T. Yates and J. W. Yates	Ditto ..	0	1000	...	117 11 3	0 0 0	0	100	...	20 0 0	0	1100	...	137 11 3	0	0	...	96 12 10	0	1100	...	40 14 5	0 0 0
——, life-interest account of Mrs. Ann Rosario	Ditto ..	0	10800	...	52 8 4	0 0 0	0	0	...	246 0 0	0	10800	...	298 8 4	0	0	...	246 0 0	0	10800	...	52 8 4	0 0 0
——, Sir Robert,—account of Captain Sir M. Barlow, the only son and next of kin of the deceased	30 May 57	0	0	...	10 3 0	0 0 0	0	0	...	0 0 0	0	0	...	10 3 0	0	0	...	0 0 0	0	0	...	10 3 0	0 0 0
Barnes, Charles Harrington	7 Aug. 70	0	0	...	1825 9 11	0 0 0	0	1900	...	2506 9 5	0	1900	...	4332 3 4	0	0	...	4341 8 11	0	1900	...	0 0 0	9 5 7
——, share account of Mrs. J. H. Everett, sister of the deceased	Ditto ...	0	0	...	0 0 0	0 0 0	0	2200	...	2046 1 5	0	2200	...	2046 1 5	0	0	...	2078 5 9	0	2200	...	0 0 0	32 4 4
——, Thomas	20 May 42	0	700	...	100 3 3	0 0 0	0	0	...	14 0 0	0	700	...	114 3 3	0	0	...	1 7 2	0	700	...	112 12 1	0 0 0
Barnie, H. G.	Taken charge 11 July 79	0	0	...	0 0 0	0 0 0	0	0	...	456 11 6	0	0	...	456 11 6	0	0	...	40 2 0	0	0	...	416 9 5	0 0 0
Barretto, Bartholomew	31 May 78	0	0	...	0 0 0	12 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	12 0 0
——, Joseph	......	0	5100	...	319 4 7	0 0 0	0	0	...	102 0 0	0	5100	...	421 4 7	0	0	...	5 13 8	0	5100	...	415 6 11	0 0 0
Barry, Samuel McKee (junr.)	2 Oct. 74	0	6500	...	427 4 9	0 0 0	0	500	...	130 0 0	0	7000	...	557 4 9	0	0	...	470 4 1	0	7000	...	87 0 8	0 0 0
Barsick, Arathoon,—share account of the children of the deceased	15 Dec. 66	0	100	...	88 8 6	0 0 0	0	0	...	2 0 0	0	100	...	90 8 6	0	0	...	0 1 0	0	100	...	90 7 6	0 0 0
Bartie, Robert Kenneth	24 Aug. 77	0	53400	...	290 0 2	0 0 0	0	1200	...	2376 5 9	0	54600	...	2666 5 11	0	1500	...	1441 5 3	0	53100	...	1225 0 8	0 0 0
Bartlett, William	10 Mar. 79	0	0	...	14352 0 8	0 0 0	0	15500	...	599 15 0	0	15500	...	14951 15 8	0	0	...	16652 9 3	0	15500	...	0 0 0	1700 9 7

B

ESTATES.	Date of administration	Balance on 1st July 1879					Receipts up to 31st December 1879.			Total.			Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.				
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities	Cash.	
					To credit.	To debit.													To Credit	To. Debit				To Credit	To. Debit
		S. R.	Co. Rs.		Rs. A. P.	Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	Rs. A. P.	Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	Rs. A. P.
B.																									
Bassage, Mrs. Margaret Middleton	18 July 79	0	0	.	44 0 10	0 0 0	0	4500	...	1377 13 10	0	4500	...	1421 14 8	0	0		1698 4 10	0	4500	...	0 0 0	276 6 2
Bathurst, Miss Laura	13 Dec 78	0	34200	60*	1430 0 0	0 0 0	0	0	...	20407 3 0	0	34200	60*	21837 3 0	0	34200	60*	21837 3 0	0	0	...	0 0 0	0 0 0
Batt, Captain Molyneux	16 Aug 77	0	5800	...	0 0 0	746 10 0	0	0	...	3410 5 0	0	5800	...	2663 11 0	0	0	...	5713 6 6	0	5800	...	0 0 0	3049 11 6
Bayley, Henry	.....	0	0	...	0 0 0	0 0 0	0	1600	...	1733 6 7	0	1600	...	1733 6 7	0	0	...	1547 4 3	0	1600	..	186 2 4	0 0 0
Beanland, David Henry	14 May 63	0	300	...	42 0 7	0 0 0	0	0	...	291 9 4	0	300	...	333 9 11	0	300	.	333 9 11	0	0	...	0 0 0	0 0 0
———, James Wemyss	27 Jan. 74	0	0	...	61 13 7	0 0 0	0	0	...	0 0 0	0	0	...	61 13 7	0	0	...	61 13 7	0	0	...	0 0 0	0 0 0
———, Miss Mary Annie	Ditto	0	0	...	92 4 11	0 0 0	0	0	...	0 0 0	0	0	...	92 4 11	0	0	...	92 4 11	0	0	...	0 0 0	0 0 0
Beard, Serjeant James F.	Taken charge 31 Mar 79	0	0	.	412 4 7	0 0 0	0	0	...	0 0 0	0	0	...	412 4 7	0	0	...	0 0 0	0	0	...	412 4 7	0 0 0
Beatson, Captain William Stuart	17 Aug 68	0	100	...	54 2 2	0 0 0	0	0	...	2 0 0	0	100	...	56 2 2	0	0	...	0 0 6	0	100	...	56 1 8	0 0 0
Beazley, Mrs. Ellen	Taken charge 27 June 68	0	700	...	102 1 1	0 0 0	0	0	...	14 0 0	0	700	...	116 1 1	0	0	...	0 15 5	0	700	...	115 1 8	0 0 0
Beeher, Major Robert	Power from Executor.	0	700	..	35 4 0	0 0 0	0	0	...	14 0 0	0	700	...	49 4 0	0	0	.	1 7 2	0	700	..	47 12 10	0 0 0
———, William	21 May 74	0	0	..	0 0 0	261 8 5	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	261 8 5
Beetson, Henry	10 May 79	0	1400	...	0 0 0	46 13 0	0	0	...	1345 8 2	0	1400	...	1298 11 2	0	1400	...	1298 11 2	0	0	...	0 0 0	0 0 0
Bell, Andrew Ross	14 Mar 71	0	21800	...	518 7 11	0 0 0	0	0	...	436 0 0	0	21800	...	954 7 11	0	0	.	596 8 0	0	21800	...	357 15 11	0 0 0
Benjamine, Mrs. Jane,—legacy account of sicca Rs. 5,700 to St. G. Benjamins	9 June 37	0	800	...	69 13 2	0 0 0	0	0	.	16 0 0	0	800	...	85 13 2	0	0	...	2 8 9	0	800	...	83 4 5	0 0 0
Bennertz, Theodore Hubert	28 Nov 79	0	0	...	0 0 0	0 0 0	0	1200	..	1527 3 2	0	1200	...	1527 3 2	0	0	...	2026 7 7	0	1200	...	0 0 0	499 4 5
Bennett, Alfred	27 Feb. 63	0	600	...	59 15 2	0 0 0	0	0	...	12 0 0	0	600	...	71 15 2	0	0	..	1 14 11	0	600	...	70 0 3	0 0 0
———, William Henry	Taken charge 24 June 58	0	100	...	63 3 3	0 0 0	0	0	...	2 0 0	0	100	...	65 3 3	0	0		0 0 6	0	100	...	65 2 9	0 0 0
Bensley, Benjamin.—legacy account of the five children of the deceased	9 May 70	0	8400	...	160 0 2	0 0 0	0	0	...	168 0 0	0	8400	...	328 0 2	0	0	...	168 0 0	0	8400	...	160 0 2	0 0 0
Bentley, Mrs. Anne,—life interest for Miss E C Emmer	15 July 51	0	33000	...	0 0 0	19 13 11	0	0	..	660 0 0	0	33000	...	640 2 1	0	0	...	619 12 6	0	33000	...	20 5 7	0 0 0

———, Robert Alexander,—legacy to the Apprenticing Society ...	18 Feb. 53	0	6100	...	399	10	3	0	0	0	0	500	...	134	8	0	0	6600	...	534	2	3	0	0	...	487	6	1	0	6600	...	46	12	2	0	0	0
Bernard, Rev. Frederick	Taken charge 18 Jan. 65	0	600	...	75	5	9	0	0	0	0	0	...	12	0	0	0	600	...	87	5	9	0	0	...	1	14	11	0	600	...	85	6	10	0	0	0
Best, John Rycroft,—share account of A. W., R. J., C. H., and O. H. Best, four of the children of the deceased ..	22 Nov. 65	0	1100	...	56	4	9	0	0	0	0	0	...	22	0	0	0	1100	..	78	4	9	0	0	...	22	0	0	0	1100	...	56	4	9	0	0	0
Bhikajee,—share account of Cowasjee, son of the deceased ..	4 Jan. 73	0	1700	...	84	7	9	0	0	0	0	0	...	34	0	0	0	1700	...	118	7	9	0	0	...	1	12	4	0	1700	...	116	11	5	0	0	0
———, share account of Sireen, daughter of the deceased ...	Ditto	0	1700	...	84	7	9	0	0	0	0	0	...	34	0	0	0	1700	...	118	7	9	0	0	...	1	12	4	0	1700	...	116	11	5	0	0	0
Bidder, Edwin ..	5 Sept. 73	0	0	...	4	4	11	0	0	0	0	0	...	0	0	0	0	0	...	4	4	11	0	0	...	4	4	11	0	0	...	0	0	0	0	0	0
Birch, Mrs. Frances, Jane,—legacy account of the late Mrs. A. M. E. Hatch, daughter of the deceased	28 Mar. 68	0	100	...	20	14	7	0	0	0	0	0	...	2	0	0	0	100	.	22	14	7	0	0	...	0	1	0	0	100	...	22	13	7	0	0	0
———, Major Henry Holwell	8 Jan. 80	0	0	...	0	0	0	0	0	0	0	2100	...	2272	2	3	0	2100	...	2272	2	3	0	0	...	2017	15	8	0	2100	...	254	2	7	0	0	0
Blacquire, Miss Louisa ...	11 Feb. 57	0	1400	...	124	1	7	0	0	0	0	100	...	28	0	0	0	1500	...	152	1	7	0	0	..	97	10	0	0	1500	...	54	7	7	0	0	0
Blake, William,—share account of A. M. Blake, daughter of the late James Blake, brother of the deceased .	10 Jan. 72	0	900	...	162	1	4	0	0	0	0	0	...	18	0	0	0	900	...	180	1	4	0	0	...	1	4	8	0	900	...	178	12	8	0	0	0
———, share account of W. H. Blake, son of the late Thomas Blake, brother of the deceased ..	Ditto .	0	2900	...	0	0	0	68	8	1	0	0	...	58	0	0	0	2900	...	0	0	0	0	0	...	58	0	0	0	2900	...	0	0	0	68	8	1
Blandford, George ...	21 Jan. 80	0	0	...	0	0	0	0	0	0	0	0	...	1000	0	0	0	0	...	1000	0	0	0	0	...	0	0	0	0	0	...	1000	0	0	0	0	0
Blenman, Daniel Townsend,—share account of C. A., L. M. Blenman, daughter of the deceased	29 June 66	0	2500	...	0	0	0	47	10	5	0	0	...	50	0	0	0	2500	...	2	5	7	0	0	...	50	0	0	0	2500	...	0	0	0	47	10	5
Blechmann, Henry .	18 Nov. 78	0	1600	...	519	13	3	0	0	0	0	1500	...	1616	11	6	0	3100	...	2136	8	9	0	0	...	1921	8	10	0	3100	...	214	15	11	0	0	0
Blowers, Captn. George Francis .	24 Feb. 77	0	2000	...	68	14	5	0	0	0	0	0	...	1970	5	0	0	2000	...	2039	3	5	0	2000	...	1889	3	5	0	0	...	150	0	0	0	0	0
Blundell, William ..	20 Dec. 62	0	0	...	37	13	11	0	0	0	0	0	...	0	0	0	0	0	...	37	13	11	0	0	...	0	0	0	0	0	...	37	13	11	0	0	0
Blyth,—Daniel T. share account of W. E. Blyth and Margaret Blyth, brother and sister of the deceased.	12 Jan 61	0	700	...	66	0	5	0	0	0	0	0	...	14	0	0	0	700	...	80	0	5	0	0	...	1	2	9	0	700	...	78	13	8	0	0	0
Boesalt, Francis,—legacy account of Miss L. E Boesalt, daughter of the deceased ..		0	2000	...	18	10	5	0	0	0	0	0	...	40	0	0	0	2000	...	58	10	5	0	0	...	42	0	0	0	2000	...	16	10	5	0	0	0
Bogle, Thomas Cameron ...	Taken charge 12 Sept. 70	0	800	...	31	7	3	0	0	0	0	0	...	16	0	0	0	800	...	47	7	3	0	0	...	0	15	10	0	800	...	46	7	5	0	0	0

* Simla Bank Corporation, Limited, shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.						Receipts up to 31st December 1879.						Total.						Payments from 1st July to 31st December 1879.						Balance on 31st December 1879.					
		Government Securities.			Cash.			Government Securities			Cash.			Government securities.			Cash.			Government securities.			Cash.			Government Securities.			Cash.		
				Bank or other stock, as well as bonds or other securities not being Government securities.	To Credit	To Debit.				Bank or other stock, as well as bonds or other securities not being Government securities.				Bank or other stock, as well as bonds or other securities not being Government securities.				Bank or other stock, as well as bonds or other securities not being Government securities.				Bank or other stock, as well as bonds or other securities not being Government securities.				Bank or other stock, as well as bonds or other securities not being Government securities.	To Credit.	To Debit.	
		S. R.	Co. Rs.		Rs. A. P.	Rs. A. P.		S. R.	Co. Rs		Rs. A. P.			S. R	Co. Rs		Rs. A. P.			S. R	Co. Rs.		Rs. A. P.			S. R.	Co. Rs		Rs A. P.	Rs. A. P.	
B.																															
Boileau, Major-General Alexander Henry Edmonstone,—share account of Lieut. A. C. T. Boileau, son of Mrs. M. G. Cadell ...	27 Feb. 63	0	7600	...	5 13 10	0 0 0		0	0	...	768 10 5			0	7600	...	774 8 3			0	600	...	675 4 3			0	7000	...	99 4 0	0 0 0	
——, share account of M. H. Boileau daughter of Mrs M. G Cadell ...	Ditto ..	0	8100	...	169 0 6	0 0 0		0	0	...	177 0 0			0	8100	...	346 0 6			0	0	...	177 12 0			0	8100	...	168 4 6	0 0 0	
——, Simeon .	3 April 67	0	200	...	58 6 2	0 0 0		0	0	...	4 0 0			0	200	...	62 6 2			0	0	...	0 1 0			0	200	...	62 5 2	0 0 0	
Bond, Alfred,—share account of Mrs. B. A. Bond, widow of the deceased ..	30 Nov. 74	0	0	30*	368 2 3	0 0 0		0	0	...	0 0 0			0	0	30*	368 2 3			0	0	...	0 0 0			0	0	30*	368 2 3	0 0 0	
——, share account of R. T. Bond, daughter of the deceased ..	Ditto ..	0	1500	...	0 0 0	23 4 0		0	0	...	30 0 0			0	1500	...	6 12 0			0	0	...	2 10 5			0	1500	...	4 1 7	0 0 0	
——, share account of C. R. A. Bond, son of the deceased ..	Ditto ...	0	1500	...	0 0 0	23 4 0		0	0	...	30 0 0			0	1500	...	6 12 0			0	0	...	2 10 5			0	1500	...	4 1 7	0 0 0	
——, share account of G. C. M Bond, daughter of the deceased ...	Ditto ...	0	1500	...	0 0 0	23 3 11		0	0		30 0 0			0	1500	...	6 12 1			0	0	...	2 10 5			0	1500	...	4 1 8	0 0 0	
——, Lieut. Clements Moffatt ..	20 Aug. 79	0	0	...	0 0 0	0 0 0		0	29200	...	28098 6 10			0	29200	...	28098 6 10			0	29200	...	28098 6 10			0	0	...	0 0 0	0 0 0	
——, Master Pilot George..	15 Aug 42	0	0	...	80 8 9	0 0 0		0	0	...	0 0 0			0	0	...	80 8 9			0	0	...	0 0 0			0	0	...	80 8 9	0 0 0	
Bonong Edward ..	9 Aug 58	0	16500	...	337 7 7	0 0 0		0	500	...	336 12 0			0	17000	...	674 3 7			0	0	...	483 10 6			0	17000	...	190 9 1	0 0 0	
Boothby, Lieut James William Alexander ...	Taken charge 22 Dec. 78	0	200	...	31 7 4	0 0 0		0	0	...	4 0 0			0	200	...	35 7 4			0	0	..	0 1 0			0	200	...	35 6 4	0 0 0	
Bowers, Mrs. Joanna,—legacy account of D. Kitchener (a lunatic), grandson of the deceased .	8 July 62	0	10000	..	46 12 2	0 0 0		0	0	...	202 8 0			0	10000	...	249 4 2			0	0	...	7 13 2			0	10000	...	241 7 0	0 0 0	
——, legacy account of the Roman Catholic Church of Nostra Senora de Dolores at Bortakhana ...	Ditto ...	0	600	...	0 0 0	27 5 3		0	0	...	12 0 0			0	600	...	0 0 0			0	0	...	12 0 0			0	600	...	0 0 0	27 5 3	

yce, Benjamin	Taken charge 1 Nov 69	0	200	...	53 14 9	0 0 0	0	0	...	4 0 0	0	200	...	57 14 9	0	0	...	0 1 0	0	200	...	57 13 9	0 0 0
oyce, Captn. Edwin (mariner)	18 Dec. 73	0	0	...	0 0 0	97 7 9	0	0	.	779 10 0	0	0	..	682 2 3	0	0	...	770 10 1	0	0	...	0 0 0	88 7 10
oyd, George David	13 Mar. 77	0	0	...	0 0 0	0 11 9	0	0	...	59 15 0	0	0	...	59 3 3	0	0	..	0 0 0	0	0	...	59 3 3	0 0 0
——, legacy account of G. D. Boyd, son of A. C. Boyd, son of the deceased	Ditto	0	1600	...	122 1 9	0 0 0	0	0	...	32 0 0	0	1600	.	154 1 9	0	0	...	1 11 4	0	1600	...	152 6 5	0 0 0
——, legacy account of G. D. Boyd, son of R. G. Boyd, son of the deceased	Ditto	0	1600	...	122 1 9	0 0 0	0	0	...	32 0 0	0	1600	...	154 1 9	0	0	...	1 11 4	0	1600	..	152 6 5	0 0 0
——, legacy account of R. G. Boyd, son of R. G Boyd, son of the deceased	Ditto	0	800	...	59 12 11	0 0 0	0	0	...	16 0 0	0	800	...	75 12 11	0	0	...	1 3 8	0	800	...	74 9 3	0 0 0
——, legacy account of G D Colman, grandson of the deceased	Ditto	0	1600	...	122 1 9	0 0 0	0	0	...	32 0 0	0	1600	..	154 1 9	0	0	...	1 11 4	0	1600	...	152 6 5	0 0 0
——, legacy account of G. D Jardine, grandson of the deceased	Ditto	0	1600	...	122 1 9	0 0 0	0	0	...	32 0 0	0	1600	...	154 1 9	0	0	...	1 11 4	0	1600	.	152 6 5	0 0 0
——, Captain John (mariner)	14 Sept. 72	0	0	...	46 11 6	0 0 0	0	0	...	0 0 0	0	0	...	46 11 6	0	0	...	0 0 0	0	0	..	46 11 6	0 0 0
oyle, Andrew,—share account of the children of the deceased	5 April 64	0	79700	...	483 15 1	0 0 0	0	0	...	1608 4 0	0	79700	.	2092 3 1	0	0	..	1049 15 11	0	79700	...	1042 3 2	0 0 0
——, share account of Miss M. G. Boyle, now Mrs Newbolt, daughter of the deceased	Ditto	0	10500	...	0 0 0	831 0 6	0	0	...	10018 12 8	0	10500	...	9187 12 2	0	10500	...	5080 5 6	0	0	...	4157 6 8	0 0 0
radbury, Samuel Watson	3 Feb. 60	0	0	...	78 4 10	0 0 0	0	0	...	0 0 0	0	0	...	78 4 10	0	0	...	0 0 0	0	0	..	78 4 10	0 0 0
radley	Taken charge. 12 April 61	0	0	...	24 5 11	0 0 0	0	0	...	0 0 0	0	0	...	24 5 11	0	0	..	0 0 0	0	0	...	24 5 11	0 0 0
rae, Edward Fyffe	5 July 56	0	1200	...	84 3 10	0 0 0	0	0	...	24 0 0	0	1200	...	108 3 10	0	0	...	1 1 10	0	1200	..	107 2 0	0 0 0
——, Thomas the elder	28 Jan. 51	0	0	...	32 5 3	0 0 0	0	0	...	0 0 0	0	0	...	32 5 3	0	0		0 0 0	0	0	...	32 5 3	0 0 0
rew, Hugh Brady,—account of life-interest for Mrs. S. Brew, widow of the deceased	11 Dec. 66	0	0	...	173 15 6	0 0 0	0	0	...	0 0 0	0	0	...	173 15 6	0	0	...	173 15 6	0	0	...	0 0 0	0 0 0
——, legacy account of Hugh Brady Brew	Ditto	0	2500	...	256 7 1	0 0 0	0	0	...	51 4 0	0	2500	...	306 11 1	0	0	...	3 4 7	0	2500	...	303 6 6	0 0 0
rien, Sub-Conductor Maurice	Taken charge. 10 April 66	0	600	...	29 4 8	0 0 0	0	0	...	12 0 0	0	600	...	41 4 8	0	0	...	0 14 11	0	600	...	40 5 9	0 0 0
Bristow, Henry Woolcott,—share account of the brothers of the deceased	10 Feb. 74	0	6800	...	453 11 8	0 0 0	0	600	...	136 0 0	0	7400	...	589 11 8	0	0	...	571 7 11	0	7400	...	18 3 9	0 0 0
——, William,—share account of the children of the deceased	19 May 70	0	31300	...	0 0 0	139 0 2	0	0	...	626 0 0	0	31300	...	486 15 10	0	0	...	625 0 0	0	31300	...	0 0 0	138 0 2
Broadbent, Major Cornelius Davenport	7 July 77	0	3300	...	187 14 5	0 0 0	0	0	...	66 0 0	0	3300	...	253 14 5	0	0	.	1 11 10	0	3300	...	252 2 7	0 0 0

* Kurseong and Tura Tea Company, Limited, shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.			Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.				
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.															To Credit.	To Debit.
		S. R.	Co. Rs.		Rs. A. P.	Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		S. R.	Co. Rs.		Rs. A. P.	Rs. A. P.
B.																						
Cooke, William Augustus,—trust of Mahomedan woman ...	6 Aug. 33	0	11000	...	306 7 2	0 0 0	0	0	...	220 0 0	0	11000	...	526 7 2	0	0	...	315 0 0	0	11000	...	211 7 2	0 0 0
Clough, Richard Secker ..	.....	0	...	...	264 6 7	0 0 0	0	0	...	557 15 0	0	0	...	822 5 7	0	0	...	631 10 11	0	0	...	190 10 8	0 0 0
Cown, Brigadier and Major-General Clements	28 June 41	0	29200	...	466 15 11	0 0 0	0	0	...	493 4 0	0	29200	...	960 3 11	0	29200	...	960 3 11	0	0	...	0 0 0	0 0 0
—, James ..	Taken charge 11 Dec. 69	0	100	...	60 5 5	0 0 0	0	0	...	2 0 0	0	100	..	62 5 5	0	0	...	0 0 6	0	100	...	62 4 11	0 0 0
—, John ...	26 April 76		...	...	139 1 4	0 0 0	0	0	...	0 0 0	0	0	...	139 1 4	0	0	...	0 0 0	0	0	...	139 1 4	0 0 0
—, Patrick ...	Taken charge 9 June 59	0	300	...	95 8 9	0 0 0	0	0	...	6 0 0	0	300	...	101 8 9	0	0	...	0 1 5	0	300	...	101 7 4	0 0 0
Cowne, Captain the Hon'ble Edward Miles David ...	27 June 79	0	4900	...	68 8 9	0 0 0	0	0	...	100 12 0	0	4900	...	169 4 9	0	0	...	694 0 9	0	4900	...	0 0 0	524 12 0
—, Frederick William	12 Dec. 64	0	300	...	77 3 8	0 0 0	0	0	...	6 0 0	0	300	...	83 3 8	0	0	...	0 1 5	0	300	...	83 2 3	0 0 0
Cownlow, Colonel Frederick Charles John ...	12 Sept. 78	0	5000	...	138 2 10	0 0 0	0	0	...	100 0 0	0	5000	...	238 2 10	0	0	...	3 14 0	0	5000	...	234 4 10	0 0 0
Cruce, William ...	1 July 63	0	800	...	37 4 7	0 0 0	0	0	...	16 0 0	0	800	...	53 4 7	0	0	...	0 15 11	0	800	...	52 4 8	0 0 0
Cruggen, Mrs. Emma Terher	12 Dec. 71	0	200	...	12 14 8	0 0 0	0	0	...	4 0 0	0	200	...	16 14 8	0	0	...	0 1 0	0	200	...	16 13 8	0 0 0
——, legacy account of Alfred Fleming ...	Ditto ..	0	3300	...	196 6 7	0 0 0	0	0	...	66 0 0	0	3300	...	262 6 7	0	0	...	2 11 8	0	3300	...	259 10 11	0 0 0
——, of James Fleming	Ditto .	0	3300	...	195 9 1	0 0 0	0	0	...	66 0 0	0	3300	...	261 9 1	0	0	...	2 11 8	0	3300	...	258 13 5	0 0 0
Cuckner, John,—share account of the children of the deceased ...	5 May 64	0	800	...	140 2 8	0 0 0	0	0	...	16 0 0	0	800	...	156 2 8	0	0	...	1 3 8	0	800	...	154 15 0	0 0 0
Culler, Lieutenant John Edward ...	2 June 70	0	...	...	28 15 0	0 0 0	0	0	...	0 0 0	0	0	...	28 15 0	0	0	...	0 0 0	0	0	...	28 15 0	0 0 0
Cunbury, Captain Henry Fox	2 Nov. 71	0	300	...	72 9 4	0 0 0	0	0	...	6 0 0	0	300	...	78 9 4	0	0	...	0 1 5	0	300	..	78 7 11	0 0 0
Curgess, Thomas Chloff	Taken charge 18 April 71	0	200	...	60 1 9	0 0 0	0	0	...	4 0 0	0	200	...	64 1 9	0	0	...	0 1 0	0	200	...	64 0 9	0 0 0
——, share account of A. DaCosta and A. U. DaCosta, nephew and [illegible] of the deceased ...	Ditto ...	0	100	...	29 15 10	0 0 0	0	0	...	2 0 0	0	100	...	31 15 10	0	0	...	0 1 0	0	100	...	31 14 10	0 0 0

rke, Michael ...	Taken charge 7 Jan. 58	0	100	...	80	8	8	0	0	0	0	0	...	2	0	0	0	100	...	82	8	8	0	0	...	0	0	6	0	100	...	82	8	2	0	0	0
rney, F. R. ...	Taken charge 4 Mar. 70	0	100	...	79	13	2	0	0	0	0	0	...	2	0	0	0	100	...	81	13	2	0	0	...	0	0	6	0	100	...	81	12	8	0	0	0
shby, George Alexander,—Mrs. English's charity account. ...	11 Aug. 57	0	73400	...	47	6	7	0	0	0	0	0	...	1468	0	0	0	73400	...	1515	6	7	0	0	...	1092	12	0	0	73400	...	422	10	7	0	0	0
tcher, Gunner, John ...	23 Jan. 66	0	2500	...	141	8	9	0	0	0	0	0	...	50	0	0	0	2500	...	191	8	9	0	0	...	1	8	0	0	2500	...	190	0	9	0	0	0
tker, James ...	Taken charge 10 Nov. 62	0	200	...	9	7	4	0	0	0	0	0	...	4	0	0	0	200	...	13	7	4	0	0	...	0	1	0	0	200	...	13	6	4	0	0	0
tt, William ...	1 June 74	0	800	...	0	0	0	62	3	5	0	0	...	16	0	0	0	800	...	0	0	0	0	0	...	0	15	10	0	800	...	0	0	0	47	3	3
xton, George ...	14 June 71	0	0	...	79	15	0	0	0	0	0	0	...	0	0	0	0	0	...	79	15	0	0	0	...	79	15	0	0	0	...	0	0	0	0	0	0
rn, Miss Mary ...	25 Feb. 74	0	0	...	219	5	10	0	0	0	0	0	...	0	0	0	0	0	...	219	5	10	0	0	...	0	0	0	0	0	...	219	5	10	0	0	0
rne, Francis Patrick ...	29 May 66	0	900	...	83	0	2	0	0	0	0	0	...	18	0	0	0	900	...	101	0	2	0	0	...	1	0	4	0	900	...	99	15	10	0	0	0
—, Ensign Reginald Sutherland ...	19 Sept. 61	0	900	...	71	7	9	0	0	0	0	0	...	18	0	0	0	900	...	89	7	9	0	0	...	1	0	4	0	900	...	88	7	5	0	0	0
C																																					
in, Augustus ...	Taken charge 9 April 69	0	0	...	17	15	7	0	0	0	0	0	...	0	0	0	0	0	...	17	15	7	0	0	...	0	0	0	0	0	...	17	15	7	0	0	0
mell, Mrs. Anna ...	1 April 79	0	27500	...	0	0	0	1383	9	9	0	12000	...	46775	4	9	0	39500	...	45391	11	0	0	39500	..	11957	12	6	0	0	...	33433	14	6	0	0	0
mpbell, Colonel John McCandie ...	21 Jan. 80	0	0	...	0	0	0	0	0	0	0	3500	...	3541	1	0	0	3500	...	3541	1	0	0	0	...	3358	9	6	0	3500	...	182	7	6	0	0	0
——, Major-Genl. William Charles,—account of Mirza Kurreembeg ..	7 July 66	0	20000	...	321	9	6	0	0	0	0	500	...	423	12	0	0	20500	...	745	5	6	0	0	...	485	15	1	0	20500	...	259	6	5	0	0	0
——, account of life-interest for Nurlee Begum...	Ditto ...	0	10800	..	52	15	6	0	0	0	0	0	...	216	0	0	0	10800	...	268	15	6	0	0	...	215	0	0	0	10800	...	53	15	6	0	0	0
——, William Francis...	13 Mar. 75	0	0	...	178	0	0	0	0	0	0	0	...	0	0	0	0	0	...	178	0	0	0	0	...	178	0	0	0	0	...	178	0	0	0	0	0
pe, Henry ...	Taken charge 6 Feb. 71	0	0	...	46	15	6	0	0	0	0	0	...	0	0	0	0	0	...	46	15	6	0	0	...	0	0	0	0	0	...	46	15	6	0	0	0
rdozo, James ..	18 Aug. 66	0	800	...	79	4	7	0	0	0	0	0	...	16	0	0	0	800	...	95	4	7	0	0	...	0	15	11	0	800	...	94	4	8	0	0	0
rgill, John Charles,—share account of H. E. Cargill, brother of the deceased ...	18 June 76	0	300	...	5	12	1	0	0	0	0	0	...	6	0	0	0	300	...	11	12	1	0	0	...	0	2	11	0	300	...	11	9	2	0	0	0
——, share account of the late Mrs. A. Cargill, mother of the deceased ...	Ditto ...	0	300	...	14	8	0	0	0	0	0	0	...	6	0	0	0	300	...	20	8	0	0	0	...	0	2	11	0	300	...	20	5	1	0	0	0
rpenter, Charles Wilson ——, account of C. M. Carpenter, the only son of the deceased ...	6 Jan. 76	0	0	...	72	9	1	0	0	0	0	0	...	0	0	0	0	0	...	72	9	1	0	0	...	0	0	0	0	0	...	72	9	1	0	0	0
	Ditto ...	0	29200	...	0	0	0	27	12	8	0	500	...	584	0	0	0	29700	...	556	3	4	0	0	..	486	13	2	0	29700	...	69	6	2	0	0	0
rpenter, Lieut. Thomas William ...	10 April 73	0	0	...	24	9	5	0	0	0	0	0	...	0	0	0	0	0	..	24	9	5	0	0	...	0	0	0	0	0	...	24	9	5	0	0	0
r, George,—share account of Joseph Brown ...	8 May 47	0	1000	...	80	3	6	0	0	0	0	0	...	20	0	0	0	1000	...	100	3	6	0	0	...	1	12	0	0	1000	...	98	7	6	0	0	0
rapiet, Mrs. Anna Johannes Joseph Ter,—account of legacy for the Holy See at Edymyatzeer ...	4 Mar. 43	0	4100	...	216	14	2	0	0	0	0	0	...	3937	10	9	0	4100	...	4154	8	11	0	4100	...	4154	8	11	0	0	...	0	0	0	0	0	0

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.						Receipts up to 31st December 1879.						Total.						Payments from 1st July to 31st December 1879.						Balance on 31st December 1879.					
		Government Securities.			Cash.			Government Securities.			Cash.			Government Securities.			Cash.			Government Securities.			Cash.			Government Securities.			Cash.	
					To Credit.	To Debit.																						To Credit.	To Debit.
		S.R.	Co.Rs.	Bank or other stock, as well as bonds or other securities not being Government securities.	Rs. A. P.	Rs. A. P.		S.R.	Co.Rs.	Bank or other stock, as well as bonds or other securities not being Government securities.	Rs. A. P.			S.R.	Co.Rs.	Bank or other stock, as well as bonds or other securities not being Government securities.	Rs. A. P.			S.R.	Co.Rs.	Bank or other stock, as well as bonds or other securities not being Government securities.	Rs. A. P.			S.R.	Co.Rs.	Bank or other stock, as well as bonds or other securities not being Government securities.	Rs. A. P.	Rs. A. P.
C.																													
arrapiet, share account of house No. 37, Ezra Street, in the will, No. 40, Doomtullah Street ...	4 Mar. 43	0	0	...	137 7 9	0 0 0		0	0	...	134 4 1			0	0	...	271 11 10			0	0	...	243 14 3			0	0	...	27 13 7	0 0 0
———, share account of house No. 38, Ezra Street, in the will, No. 42, Doomtullah Street ...	Ditto ...	0	0	...	197 10 8	0 0 0		0	0	...	173 14 11			0	0	...	371 9 7			0	0	...	264 15 3			0	0	...	106 10 4	0 0 0
———, share account of house No. 39, Ezra Street, in the will, No. 41, Doomtullah Street ..	Ditto ..	0	0	...	443 2 8	0 0 0		0	0	...	248 11 3			0	0	...	691 13 11			0	0	...	35 6 0			0	0	...	656 7 11	0 0 0
———, share account of house No. 53, Ezra Street, in the will, No. 60, Doomtullah Street ...	Ditto .	0	5400	...	91 15 5	0 0 0		0	0	...	260 1 6			0	5400	...	352 0 11			0	0	...	35 2 4			0	5400	...	316 14 7	0 0 0
arter, Thomas Emerson ...	1 Oct. 72	0	0	...	175 8 1	0 0 0		0	0	...	0 0 0			0	0	...	175 8 1			0	0	...	0 0 0			0	0	...	175 8 1	0 0 0
rth, Captain James Francis ...	19 Feb. 80	0	0	...	0 0 0	0 0 0		0	600	...	674 6 6			0	600	...	674 6 6			0	0	...	575 3 5			0	600	...	99 3 1	0 0 0
artner, Thomas,—account of house No. 6, Waterloo Street ..	10 Nov. 61	0	0	...	1340 7 2	0 0 0		0	0	...	888 9 0			0	0	...	2229 0 2			0	0	...	1182 8 5			0	0	...	1046 7 9	0 0 0
———, legacy account of Mrs. E. Cartner, widow of the deceased ...	Ditto ...	0	20600	...	284 11 3	0 0 0		0	0	...	413 8 0			0	20600	...	698 3 3			0	0	...	413 13 3			0	20600	...	284 6 0	0 0 0
———, legacy account of the widow and children of the deceased ...	Ditto ...	0	12300	...	149 11 11	0 0 0		0	0	...	1254 10 0			0	12300	...	1404 5 11			0	1000	...	1272 4 0			0	11300	...	132 1 11	0 0 0
———, legacy account of Joseph Cartner, son of the deceased ..	Ditto ..	0	0	...	0 0 0	246 13 6		0	0	...	92 8 2			0	0	...	0 0 0			0	0	...	0 0 0			0	0	...	0 0 0	154 5 6
———, legacy account of Mrs. Eliza Dyer, daughter of the deceased ...	Ditto ...	0	900	...	30 11 6	0 0 0		0	0	...	18 0 0			0	900	...	48 11 6			0	0	...	18 0 0			0	900	...	30 11 6	0 0 0

——, legacy account of Mrs. Fanny Worcester, daughter of the deceased	...	Ditto	0	900	...	0	0	0	38	6	9	0	0	...	18	0	0	0	900	...	0	0	0	0	900	...	0	0	0	38	6	0
Catchick, Catchick Arratoon	18	Dec. 74	0	9700	...	395	12	10	0	0	0	0	0	...	243	15	0	0	9700	...	639	11	10	0	0	...	346	4	5	0	9700	...	293	7	5	0	0	0
Cawley, Catherine (a lunatic)	..		0	17300	...	638	6	7	0	0	0	0	0	...	833	2	0	0	17300	...	1471	8	7	0	0	...	623	10	10	0	17300	...	847	13	9	0	0	0
Cearns, William Nathaniel	...	5 Mar. 49	0	0	...	24	5	4	0	0	0	0	0	...	0	0	0	0	0	...	24	5	4	0	0	...	0	0	0	0	0	...	24	5	4	0	0	0
Chadwick, James Thomas,—share account of two brothers of the deceased	..	15 Feb. 72	0	800	...	55	8	5	0	0	0	0	0	...	755	13	10	0	800	...	811	6	3	0	800	...	811	6	3	0	0	...	0	0	0	0	0	0
——, share account of Albert Chadwick, brother of the deceased	..	Ditto	0	0	...	0	0	0	0	0	0	0	0	...	405	9	9	0	0	...	405	9	9	0	0	...	0	0	0	0	0	...	405	9	9	0	0	9
Chalmer, William Andrew	..	9 May 79	0	1500	...	0	0	0	33	11	7	0	0	5*	112	14	6	0	1500	5*	79	2	11	0	0	...	69	10	5	0	1500	5*	9	8	6	0	0	0
Chapman, E. G.	..	18 Jan. 73	0	0	...	46	12	3	0	0	0	0	0	...	0	0	0	0	0	...	46	12	3	0	0	...	0	0	0	0	0	...	46	12	3	0	0	0
Child, Mathew	.	30 June 70	0	200	...	16	8	10	0	0	0	0	0	...	194	8	6	0	200	...	211	1	4	0	200	...	211	1	4	0	0	...	0	0	0	0	0	0
Child, George Constable	..	20 Dec. 70	0	35300	...	456	12	11	0	0	0	0	0	...	706	0	0	0	35300	...	1162	12	11	0	0	...	696	7	5	0	35300	...	466	5	6	0	0	0
Cristie, Henry,—legacy account of Miss A. C. Cristie, only daughter of the deceased	..	9 Mar 58	0	2100	...	159	4	3	0	0	0	0	0	...	42	0	0	0	2100	...	201	4	3	0	0	...	2	0	2	0	2100	...	199	4	1	0	0	0
Chuckerbutty, Dr. Soorjo Coomar Goodeve —legacy account of Alexander G. Chuckerbutty, son of the deceased	..	17 Dec. 74	0	28400	...	0	0	0	688	11	3	0	0	...	568	0	0	0	28400	...	0	0	0	0	0	...	267	3	6	0	28400	...	0	0	0	387	14	9
——, legacy account of Alred G. Chuckerbutty, son of the deceased	..	Ditto	0	28500	...	71	1	2	0	0	0	0	0	...	570	0	0	0	28500	...	641	1	2	0	0	...	371	2	7	0	28500	...	269	14	7	0	0	0
——, legacy account of Arthur G. Cuckerbutty, son of the deceased	...	Ditto	0	28400	...	102	13	8	0	0	0	0	0	...	568	0	0	0	28400	...	670	13	8	0	0	...	432	10	3	0	28400	...	238	3	5	0	0	0
——, legacy account of Miss M. A. G. Chuckerbutty, daughter of the deceased	...	Ditto	0	28300	...	87	9	1	0	0	0	0	0	...	566	0	0	0	28300	...	653	9	1	0	0	...	567	15	4	0	28300	...	85	9	9	0	0	0
——, legacy account of Miss M. G. Chuckerbutty, daughter of the deceased	..	Ditto	0	28500	...	89	3	6	0	0	0	0	0	...	570	0	0	0	28500	...	659	3	6	0	0	...	371	2	6	0	28500	...	288	1	0	0	0	0
Clarke, Henry Hooper,—share account of the children of the deceased	...	5 April 77	0	1200	...	4	7	10	0	0	0	0	0	...	24	0	0	0	1200	...	28	7	10	0	0	...	1	7	6	0	1200	...	27	0	4	0	0	0
——, Henry Robert	...	5 Dec. 73	0	0	...	76	6	2	0	0	0	0	0	...	0	0	0	0	0	...	76	6	2	0	0	...	0	0	0	0	0	...	76	6	2	0	0	0
——, Philip,—legacy account of F. J. Clarke, son the deceased	..	25 Jan. 68	0	600	...	54	6	1	0	0	0	0	0	...	12	0	0	0	600	...	66	6	1	0	0	...	1	1	10	0	600	...	65	4	3	0	0	0
——, legacy account of F. J. Clarke, son of the deceased	...	Ditto	0	600	...	54	6	1	0	0	0	0	0	...	12	0	0	0	600	...	66	6	1	0	0	...	1	1	10	0	600	...	65	4	3	0	0	0

* Calcutta Landing and Shipping Company, Limited, Shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.				
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																To Credit.	To Debit.
		S. R.	Co. Rs.		Rs. A. P.	Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	Rs. A. P.
C																							
Clarke, Samuel Henry ... Clery. Assistant Overseer	Taken charge 21 Aug. 74	0	200	...	54 1 0	0 0 0	0	0	...	4 0 0	0	200	...	58 1 0	0	0	...	0 1 0	0	200	...	58 0 0	0 0 0
Lawrence	28 Sept. 60	0	800	...	87 6 4	0 0 0	0	0	...	16 0 0	0	800	...	103 6 4	0	0	...	0 15 10	0	800	...	102 6 6	0 0 0
Coast, Capt. Michael William Lade	27 June 65	0	5500	...	229 10 5	0 0 0	0	0	...	110 0 0	0	5500	...	339 10 5	0	0	...	2 6 5	0	5500	...	337 4 0	0 0 0
Cochrane, James Church,—share account of C. Little, J. M. C. Little, and E. C. Little, nieces of the deceased	1 May 74	0	300	...	81 14 7	0 0 0	0	0	...	6 0 0	0	300	...	87 14 7	0	0	...	0 1 11	0	300	...	65 10 1	0 0 0
Coghill, Francis	12 May 71	0	300	...	59 11 6	0 0 0	0	0	...	6 0 0	0	300	...	65 11 6	0	0	...	0 1 5	0	900	...	575 4 9	0 0 0
Cohen. Solaimoon Shumaoon Divek,—Life interest account of S. S. Cohen, daughter of the deceased	1 Feb. 72	0	9000	...	207 10 1	0 0 0	0	0	.	7769 6 6	0	9000	...	7977 0 7	0	8100	...	7401 11 10	0	900	...	575 4 9	0 0 0
Cole, John David	24 May 72	0	1400	...	163 0 9	0 0 0	0	0	...	38 0 0	0	1400	...	191 0 9	0	0	...	1 2 9	0	1400	...	189 14 0	0 0 0
——, William James Lean.	24 June 79	0	0	...	0 0 0	0 0 0	0	1400	†9	1602 13 0	0	1400	†9	1602 13 0	0	0	†9	1542 2 10	0	1400	...	60 10 2	0 0 0
Collins, Mrs Ritta	10 Jan. 79	0	9800	...	0 0 0	603 7 10	0	1600	...	2759 2 0	0	11400	...	2155 10 2	0	0	...	1981 0 1	0	11400	...	174 10 1	0 0 0
Collis, J S.	... ..	0	0	...	0 0 0	11 8 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	11 8 0
Colvill, Lieut. George Albert	9 Sept. 76	0	0	...	32 0 0	0 0 0	0	0	...	0 0 0	0	0	...	32 0 0	0	0	...	0 0 0	0	0	...	32 0 0	0 0 0
Colyear, Mrs. Alice	20 Aug. 78	0	0	†14	0 0 0	2361 0 1	0	1000	*38	26081 14 0	0	1000	*52	23720 13 11	0	0	...	23659 14 6	0	1000	*52	60 15 5	0 0 0
——, Lieut.-Col. Thomas David	31 Dec. 75	0	35200	...	712 9 9	0 0 0	0	0	...	7195 14 8	0	35200	...	7908 8 5	0	1800	...	5386 7 4	0	33400	...	2522 1 1	0 0 0
Condon, H. B.	.....	0	0	..	0 0 0	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	10 15 3	0	0	...	0 0 0	10 15 3
Conee, Mrs. Mary	7 July 79	500	3200	...	0 0 0	52 1 3	0	0	...	1313 10 3	500	3200	...	1261 9 0	0	1000	...	1357 0 8	500	2200	...	0 0 0	95 7 3
Congdon, Richard	9 Sept. 78	0	1000	...	118 10 6	0 0 0	0	0	...	20 0 0	0	1000	...	138 10 6	0	0	...	1 0 10	0	1000	...	137 9 8	0 0 0
Connolly, Sub-Conductor James,—share account of A. A. Connolly, daughter of the deceased	20 June 67	0	1300	...	51 5 1	0 0 0	0	0	...	26 0 0	0	1300	...	77 5 1	0	0	...	26 0 0	0	1300	...	51 5 1	0 0 0

——, William,—share account of Miss A. A. Connolly, sister of the deceased	19 Aug. 74	0	600	...	0 4 10	0 0 0	0	0	...	12 0 0	0	600	...	12 4 10	0	0	...	12 0 0	0	600	...	0 4 10	0 0 0
Connor, James Arthur	Taken charge 31 Mar. 77	0	200	...	29 14 10	0 0 0	0	0	...	4 0 0	0	200	...	33 14 10	0	0	...	0 1 0	0	200	...	33 13 10	0 0 0
Cook, William	Taken charge 23 Aug. 77	0	600	...	99 7 6	0 0 0	0	0	...	12 0 0	0	600	...	111 7 6	0	0	...	0 14 11	0	600	...	110 8 7	0 0 0
Cooke, George Cæsar,—account of G. V. F. M. & E. Cooke, three of the children of the deceased	15 Dec. 75	0	100	...	82 7 11	0 0 0	0	0	...	2 0 0	0	100	...	84 7 11	0	0	...	0 1 0	0	100	...	84 6 11	0 0 0
Cookson, Henry	Taken charge 25 Jan. 69	0	0	...	6 2 9	0 0 0	0	0	...	0 0 0	0	0	...	6 2 9	0	0	...	6 2 9	0	0	...	0 0 0	0 0 0
Copley, George Fox	1 July 60	0	0	...	17 3 8	0 0 0	0	0	...	0 0 0	0	0	...	17 3 8	0	0	...	0 0 0	0	0	...	17 3 8	0 0 0
Corcoran, Capt. Isaac	24 Sept. 78	0	5500	...	343 3 9	0 0 0	0	0	...	110 0 0	0	5500	...	453 3 9	0	0	...	703 14 0	0	5500	...	0 0 0	250 10 3
Cornelius, Charles Junior	17 July 63	0	8300	...	206 8 0	0 0 0	0	0	...	166 0 0	0	8300	...	372 8 0	0	0	...	3 3 10	0	8300	...	369 4 2	0 0 0
Corser, E.	31 Aug. 59	0	1600	...	81 15 0	0 0 0	0	0	...	32 0 0	0	1600	...	113 15 0	0	0	...	1 3 8	0	1600	...	112 11 4	0 0 0
Cottom, Richard,—share account of the children of the deceased	21 Nov. 76	0	1400	...	50 10 1	0 0 0	0	0	...	28 0 0	0	1400	...	78 10 1	0	0	...	28 0 0	0	1400	...	50 10 1	0 0 0
Cotton, Lieut.-Col. Henry	11 May 58	0	1000	...	108 7 3	0 0 0	0	0	...	20 0 0	0	1000	...	128 7 3	0	0	...	1 0 10	0	1000	...	127 6 5	0 0 0
Coupland, William	28 Sept. 66	0	0	...	27 0 2	0 0 0	0	0	...	0 0 0	0	0	...	27 0 2	0	0	...	0 0 0	0	0	...	27 0 2	0 0 0
Courtenay, Francis Foljambe,—account of Miss L. B. Courtenay, the executrix and universal legatee under the will of the deceased	23 Sept. 73	0	0	*119¼ & 3-20th	0 0 0	0 0 0	0	0	...	1320 0 0	0	0	*119¼ & 3-20th	1320 0 0	0	0	...	1320 12 0	0	0	*119¼ & 3-20th	0 0 0	0 12 0
Courtney, Gunner Humphrey	25 May 55	0	0	...	38 10 4	0 0 0	0	0	...	0 0 0	0	0	...	38 10 4	0	0	...	0 0 0	0	0	...	38 10 4	0 0 0
Coventry, Lieut.-Col. Charles	20 Dec. 79	0	0	...	0 0 0	0 0 0	0	0	...	59 15 0	0	0	...	59 15 0	0	0	...	0 0 0	0	0	...	59 15 0	0 0 0
Cowdery, C. A.	Taken charge 15 Jan. 79	0	0	...	146 3 5	0 0 0	0	0	...	0 0 0	0	0	...	146 3 5	0	0	...	146 3 5	0	0	...	0 0 0	0 0 0
Cowley, William Haselden	23 July 77	0	1800	...	0 0 0	294 9 4	0	0	...	1715 9 6	0	1800	...	1421 0 2	0	1800	...	1421 0 2	0	0	...	0 0 0	0 0 0
Coxe, Alfred—Personalty account	13 May 68	0	2400	...	130 0 11	0 0 0	0	0	...	48 0 0	0	2400	...	178 0 11	0	0	...	1 7 6	0	2400	...	176 9 5	0 0 0
——, Realty account	Ditto	0	400	...	44 10 11	0 0 0	0	0	...	8 0 0	0	400	...	52 10 11	0	0	...	0 1 11	0	400	...	52 9 0	0 0 0
Crahley, Robert Godleib,—account of House No. 10, Chitpore Road	25 April 56	0	0	...	0 0 0	1621 10 10	0	0	...	271 14 0	0	0	...	0 0 0	0	0	...	338 6 3	0	0	...	0 0 0	1688 3 1
Craig, Alexander,—share account of the late Mrs. C. Montgomery, widow of the deceased	18 Nov. 51	0	600	...	89 9 9	0 0 0	0	0	...	12 0 0	0	600	...	101 9 9	0	0	...	0 12 0	0	600	...	100 13 9	0 0 0
Craigie, Lieut. Arthur Wellesley	11 May 59	0	200	...	80 3 9	0 0 0	0	0	...	4 0 0	0	200	...	84 3 9	0	0	...	0 1 0	0	200	...	84 2 9	0 0 0
——, Lieut.-Col. John	18 May 41	0	0	...	20 6 8	0 0 0	0	0	...	0 0 0	0	0	...	20 6 8	0	0	...	0 0 0	0	0	...	20 6 8	0 0 0
——, Major Patrick,—account of the Trustees of the M. St. of Major and Mrs. A. Q. Hopper	2 June 41	0	24700	...	132 6 1	0 0 0	0	0	...	502 12 0	0	24700	...	635 2 1	0	0	...	502 12 0	0	24700	...	132 6 1	0 0 0

* Sundry Shares. † Alliance Bank of India, Limited, Shares. ‡ Great Eastern Hotel Company, Limited, Shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.				
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																To Credit.	To Debit.
		S.R.	Co.Rs.		Rs. A. P.	Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	Rs. A. P.
C.																							
Crohan, Capt. Frederick William ...	Taken charge 10 April 79	0	0	...	533 14 9	0 0 0	0	500	...	10 0 0	0	500	...	543 14 9	0	0	...	514 11 2	0	500	...	29 3 7	0 0 0
Crow, M. ...	Under power of attorney.	0	100	...	17 14 5	0 0 0	0	0	...	2 0 0	0	100	...	19 14 5	0	0	...	0 1 7	0	100	...	19 12 10	0 0 0
Crowe, William Henry ...	30 June 75	0	2500	...	252 14 0	0 0 0	0	0	...	50 0 0	0	2500	...	302 14 0	0	0	...	2 8 0	0	2500	...	300 6 0	0 0 0
Crump, Joseph ...	27 May 71	0	18600	...	180 5 5	0 0 0	0	0	...	372 0 0	0	18600	...	552 5 5	0	0	...	360 12 3	0	18600	...	191 9 2	0 0 0
Cummins, John ...	7 May 60	0	0	...	36 2 1	0 0 0	0	0	...	0 0 0	0	0	...	36 2 1	0	0	...	0 0 0	0	0	...	36 2 1	0 0 0
Curren, Mrs. Mary ...	.....	0	0	...	95 6 1	0 0 0	0	0	...	0 0 0	0	0	...	95 6 1	0	0	...	0 0 0	0	0	...	95 6 1	0 0 0
D.																							
DaCosta, John Simon ..	7 Jan. 39	0	0	...	14 1 11	0 0 0	0	0	...	0 0 0	0	0	...	14 1 11	0	0	...	0 0 0	0	0	...	14 1 11	0 0 0
———, Reserve Fund Account .	Ditto ...	0	60000	...	465 4 6	0 0 0	0	500	...	1200 0 0	0	60500	...	1665 4 6	0	0	...	1505 6 8	0	60500	...	159 13 10	0 0 0
———, share account of Miss S. L. F. DaCosta ...	Ditto ...	0	0	...	0 0 0	0 0 0	0	0	...	445 2 0	0	0	...	445 2 0	0	0	...	445 2 0	0	0	...	0 0 0	0 0 0
———, account life-interest of S. L. F. DaCosta ..	Ditto ...	0	63700	...	0 0 0	891 12 4	0	0	...	1591 3 3	0	63700	...	699 6 11	0	0	...	2015 3 7	0	63700	...	0 0 0	1315 12 8
———, account life-interest of J. H. N DaCosta ..	Ditto ...	0	0	...	0 0 0	10 14 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	10 14 0
———, life-interest account of Mrs. S. V. DaCosta now Mrs. Laforgue ...	Ditto ...	0	0	...	0 0 0	751 14 5	0	0	...	419 15 0	0	0	...	0 0 0	0	0	...	72 4 9	0	0	...	0 0 0	404 4 4
DaCruz, Mrs. Harriet,—life-interest for her daughter Elizabeth Wilkinson...	5 June 58	0	0	...	342 1 0	0 0 0	0	0	...	30 0 0	0	0	...	372 1 0	0	0	...	159 2 9	0	0	...	212 14 3	0 0 0
DaBrew, Louis ...	10 Mar. 76	0	1500	...	17 13 0	0 0 0	0	0	...	270 0 0	0	1500	...	287 13 0	0	0	...	4 12 9	0	1500	...	283 0 3	0 0 0
DeCosta, Mrs. Mary N....	Taken charge 23 July 74	0	300	...	26 10 6	0 0 0	0	0	...	6 0 0	0	300	...	32 10 6	0	0	...	0 1 5	0	300	...	32 9 1	0 0 0

DeGransilliers, Edward ...	12 Sept. 79	0	1000	...	285 14 1	0 0 0	0	0	...	239 8 0	0	1000	...	525 6 1	0	0	...	168 6 3	0	1000	...	356 15 10	0 0 0
DeRusett, Mrs. Margaret Elizabeth ...	14 Sept. 59	0	2600	..	59 6 9	0 0 0	0	0	...	52 0 0	0	2600	...	111 6 9	0	0	...	1 8 6	0	2600	...	109 14 3	0 0 0
———, George Harris ...	9 Jan. 64	0	500	...	357 15 9	0 0 0	0	0	...	10 0 0	0	500	...	367 15 9	0	0	...	0 14 5	0	500	...	367 1 4	0 0 0
D'Rusett, Charles William	21 Dec. 75	0	0		1779 11 11	0 0 0	0	0	..	0 0 0	0	0	...	1779 11 11	0	0	..	1779 11 11	0	0	...	0 0 0	0 0 0
D'Silva, John Crispin ..	8 Jan. 79	0	700	...	0 0 0	164 5 0	0	0	..	15 12 0	0	700	...	0 0 0	0	0	...	9 3 9	0	700	...	0 0 0	157 12 [illegible]
DeSilva, Mathew ...	3 Dec. 45	0	0	...	30 15 3	0 0 0	0	0	...	0 0 0	0	0	...	30 15 3	0	0	...	0 0 0	0	0	...	30 15 3	0 0 0
———, Domingo ...	15 July 48	0	2200	...	478 4 2	0 0 0	0	500	...	54 0 0	0	2700	...	532 4 2	0	0	...	486 5 11	0	2700	...	45 14 3	0 0 0
———, Manuel ...	17 Mar. 42	0	800	...	273 5 11	0 0 0	0	0	...	16 0 0	0	800	...	289 5 11	0	0	...	1 8 10	0	800	...	287 13 1	0 0 0
———, Claudio Ignacio ..	31 May 78	0	0	...	0 0 0	12 2 11	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	12 2 11
———, Nazareth ...	3 July 79	0	0	...	13 10 2	0 0 0	0	0	...	309 15 5	0	0	...	323 9 7	0	0	...	404 14 0	0	0	...	0 0 0	81 4 6
Dalton, Lieutenant-Colonel Denis Harman,—account of the trustees of the marriage settlement of Mrs. Mary Charlotte Thunder...	11 Nov. 39	0	9300	108*	358 13 7	0 0 0	0	0	...	3156 0 0	0	9300	108*	3514 13 7	0	0	...	3156 0 1	0	9300	108*	358 13 6	0 0 0
Daly, Sergeant John,—share account of the children ..	8 Mar. 65	0	800	..	138 1 4	0 0 0	0	0	...	18 0 0	0	800	...	156 1 4	0	0	...	1 4 8	0	800	...	154 12 8	0 0 0
——, Mrs. Bridget ..	31 May 74	0	3500	7†	141 9 9	0 0 0	0	0	...	70 0 0	0	3500	7†	211 9 9	0	0	...	1 12 10	0	3500	7†	209 12 11	0 0 0
——, Patrick,—share account of George Daly .	27 Jan. 74	0	500	...	60 3 6	0 0 0	0	0	...	10 0 0	0	500	...	70 3 6	0	0	...	1 0 10	0	500	...	69 2 8	0 0 0
Dalziel, Alexander ...	11 Sept. 77	0	900	...	0 0 0	333 0 4	0	0	...	18 0 0	0	900	...	0 0 0	0	0	..	1 0 4	0	900	...	0 0 0	316 0 8
Daniell, Lieut. Charles Astell	28 April 76	0	200	...	63 4 1	0 0 0	0	0	...	4 0 0	0	200	...	67 4 1	0	0	...	0 1 11	0	200	...	67 2 2	0 0 0
———, Assistant Surgeon Hickman Rose ..	12 Jan. 63	0	0	20‡	4 8 0	0 0 0	0	0	...	0 0 0	0	0	20‡	4 8 0	0	0	...	0 0 0	0	0	20‡	4 8 0	0 0 0
Darley, Captain Henry Colland ...	Taken charge 25 July 79	0	0	...	0 0 0	0 0 0	0	700	...	900 6 0	0	700	...	900 6 1	0	0	...	697 4 8	0	700	...	203 1 5	0 0 0
Dartnell, Dr. Nelson,—account of the trustees under the will ...	20 April 57	0	7400	...	0 0 0	25 6 0	0	0	...	148 0 0	0	7400	...	122 10 0	0	0	...	148 0 0	0	7400	...	0 0 0	25 6 0
Davey, N. Thomas ...	29 May 73	0	100	...	54 11 2	0 0 0	0	0	...	2 0 0	0	100	...	56 11 2	0	0	...	0 0 6	0	100	...	56 10 8	0 0 0
Davidson, Isaac ..	5 Dec. 53	0	500	...	283 3 5	0 0 0	0	0	...	10 0 0	0	500	...	293 3 5	0	0	...	0 14 5	0	500	...	292 5 0	0 0 0
———, Ensign John Tierney ...	31 Aug 68	0	300	...	39 6 8	0 0 0	0	0	...	6 0 0	0	300	...	45 6 8	0	0	...	0 1 5	0	300	...	45 5 3	0 0 0
———, J. E.,—share account of L. Davidson, only child of the deceased ...	Taken charge 6 April 76	0	200	...	53 3 7	0 0 0	0	0	...	4 0 0	0	200	...	57 3 7	0	0	...	0 1 11	0	200	...	57 1 8	0 0 0
Davis, Miss Mary ...	27 April 76	0	1000	...	48 0 6	0 0 0	0	0	...	21 4 0	0	1000	...	69 4 6	0	0	...	0 12 0	0	1000	...	68 8 6	0 0 0
Davies, James Henry ..	13 Dec. 57	0	4700	..	182 15 2	0 0 0	0	0	...	94 0 0	0	4700	...	276 15 2	0	0	...	2 2 7	0	4700	...	274 12 7	0 0 0
Dawson, Ensign Alexander, of 53rd Native Infantry ...	Taken charge 29 Oct. 58	0	100	...	35 14 3	0 0 0	0	0	...	2 0 0	0	100	...	37 14 3	0	0	...	0 0 6	0	100	...	37 13 9	0 0 0
DeDomball, Mrs. S. Mary Durup ...	12 Dec. 78	0	0	...	29 6 0	0 0 0	0	0	...	0 0 0	0	0	...	29 6 0	0	0	...	0 0 0	0	0	...	29 6 0	0 0 0
————, M. Durup ...	Ditto ...	0	0	...	10931 8 3	0 0 0	0	0	...	0 0 0	0	0	...	10931 8 3	0	0	...	5161 9 8	0	0	...	5769 14 7	0 0 0
Delamain, Lieutenant-Colonel James ..	19 Mar. 38	0	0	...	9 13 4	0 0 0	0	0	...	0 0 0	0	0	...	9 13 4	0	0	...	0 0 0	0	0	...	9 13 4	0 0 0
———, Captain John William ..	......	0	100	...	13 14 9	0 0 0	0	0	...	2 0 0	0	100	...	15 14 9	0	0	...	0 0 0	0	100	...	15 14 9	0 0 0
DeLatrieta, Don Caledonia	31 May 78	0	0	...	0 0 0	12 2 11	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	12 2 11

* Bank of Bengal Shares. | † North-Western Bank of India Shares. | ‡ East India Steam Navigation Company Shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.						Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.							
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities	Cash.			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash	Government Securities		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		
					To Credit.		To Debit.																	To Credit.		To Debit.	
		S R	Co. Rs		Rs	A. P.	Rs. A P.	S.R.	Co. Rs		Rs. A P	S. R	Co. Rs.		Rs. A P.	S.R	Co. Rs.		Rs. A. P	S.R.	Co. Rs		Rs. A. P.	Rs A. P.		Rs. A. P.	
D.																											
DeMello, Gabriel ..	31 May 78	0	0	...	0	0 0	12 2 11	0	0		0 0 0	0	0	...	0 0 0	0	0	..	0 0 0	0	0	...	0 0 0	12 2 11			
———, Alexander Antonio	19 June 79	0	0	...	0	0 0	0 0 0	0	0		1623 1 4	0	0	.	1623 1 4	0	0	...	1607 0 2	0	0	...	16 1 2	0 0 0			
Demetrides, Mrs. Ellen ...	Taken charge 26 June 72	0	200	...	81	0 10	0 0 0	0	0		4 0 0	0	200	...	85 0 10	0	0	...	0 1 0	0	200	.	84 15 10	0 0 0			
Dennis, G. ..		0	0		15	12 11	0 0 0	0	0	...	0 0 0	0	0	...	15 12 11	0	0	..	0 0 0	0	0	...	15 12 11	0 0 0			
———, Lieutenant Adolphus Lambert	Taken charge 23 Feb 77	0	300	...	108	0 9	0 0 0	0	0	..	6 0 0	0	300	...	114 0 9	0	0	...	0 1 5	0	300	...	113 15 4	0 0 0			
Dennison, Mrs. Jane Louisa	1 Dec 62	0	100	..	40	2 0	0 0 0	0	0	...	2 0 0	0	100	...	42 2 0	0	0	...	0 0 6	0	100	...	42 1 6	0 0 0			
Denny, Ensign Charles Archibald ..	24 April 53	0	100		25	6 2	0 0 0	0	0	...	2 0 0	0	100	...	27 6 2	0	0	...	0 0 6	0	100	...	27 5 8	0 0 0			
Denton, Miss Mary Hollier —life-interest of Bebee Peanah ..	29 May 49	0	3600	...	233	8 0	0 0 0	0	0	...	72 0 0	0	3600	...	305 8 0	0	0		4 5 7	0	3600	.	301 2 5	0 0 0			
Depsull, Mrs. Elizabeth .	20 April 40	0	1800	...	0	0 0	1089 3 2	0	0	.	391 8 9	0	1800	...	0 0 0	0	0	...	1049 1 0	0	1800	...	0 0 0	1746 11 5			
DeRoach, Mrs Ann ..	30 May 49	0	2000		381	14 7	0 0 0	0	0	...	41 4 0	0	2000	...	423 2 7	0	0	...	2 13 0	0	2000	..	420 5 7	0 0 0			
Desmond, Conductor D.,—account of Government securities belonging to the deceased children	24 Nov. 73	0	4000	...	0	0 0	0 12 0	0	0	...	0 0 0	0	4000	...	0 0 0	0	0	..	0 0 0	0	4000	...	0 0 0	0 13 0			
Dixon, William,—legacy account of James Hume Keys	1 June 75	0	0		19	11 0	0 0 0	0	0	...	0 0 0	0	0	...	19 11 0	0	0	.	0 0 0	0	0	...	19 11 0	0 0 0			
Dodsworth, Henry Thomas	30 May 65	0	300	..	18	11 10	0 0 0	0	0		6 0 0	0	300	...	24 11 10	0	0	...	0 1 5	0	300	...	24 10 5	0 0 0			
———, Miss Mary ..	8 Feb 73	0	2700		399	5 1	0 0 0	0	0	...	54 0 0	0	2700	.	453 5 1	0	0	...	1 9 0	0	2700	...	451 12 1	0 0 0			
Doeg, Harry Franklin.—share account of the children ...	3 May 56	0	4200	...	231	6 8	0 0 0	0	0	...	84 0 0	0	4200		315 6 8	0	0	.	3 4 4	0	4200	...	312 2 4	0 0 0			
Donahoy, Mrs Frederick	8 Aug 67	0	0		0	0 0	203 2 2	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	203 2 2			
Donnithorne, James Henry,—share account of the children .	Feb. 64	0	1100	..	0	0 0	86 2 8	0	0	..	22 0 0	0	1100	...	0 0 0	0	0	.	1 6 7	0	1100	...	0 0 0	65 2 3			
Donohoe, William ..	4 Feb. 70	0	1500	...	43	8 4	0 0 0	0	0	...	30 0 0	0	1500	...	73 8 4	0	0	...	1 3 3	0	1500	.	72 5 1	0 0 0			
Dorin, James Augustus ...	15 May 58	0	200	...	26	4 1	0 0 0	0	0	...	4 0 0	0	200	...	30 4 1	0	0	...	0 1 11	0	200	..	30 2 2	0 0 0			

Douglas, Benjamin Godfrey ...	Taken charge 18 Aug 79	0	0	...	0 0 0	0 0 0	0	0	...	206 7 9	0	0	...	206 7 9	0	0	...	4 9 7	0	0	.	201 14 2	0 0 0
Dow, J. D.,—account of H. B. Dow, executor of the deed in England	1 Feb. 71	0	0	287-8*	0 0 0	0 0 0	0	0	...	0 0 0	0	0	287-8*	0 0 0	0	0	...	0 0 0	0	0	287 8*	0 0 0	0 0 0
Downing, William Pringle...	21 May 67	0	100	..	20 5 9	0 0 0	0	0	...	2 0 0	0	100	...	22 5 9	0	0	...	0 0 6	0	100	...	22 5 3	0 0 0
Doyle, Sergeant John,—share account of Miss Jemima Meads	15 April 57	0	7200	..	90 8 6	0 0 0	0	0	...	144 0 0	0	7200	...	234 8 6	0	0	...	125 1 1	0	7200	...	109 7 5	0 0 0
Driver, Sergeant George ..	27 Feb. 63	0	1500	...	24 12 1	0 0 0	0	0	...	30 0 0	0	1500	..	54 12 1	0	0	...	1 3 3	0	1500	..	53 8 10	0 0 0
Dubordieux, Alexander,—account for the repairs of his monument	9 Feb 74	0	500	.	142 4 3	0 0 0	0	0	...	10 0 0	0	500	...	152 4 3	0	0	...	0 12 0	0	500	...	151 8 3	0 0 0
Duff, William Charles .	Taken charge 3 Oct 77	0	700	...	166 1 7	0 0 0	0	0	...	669 6 3	0	700	...	835 7 10	0	700	...	835 7 10	0	0	.	0 0 0	0 0 0
Duncan, Conductor James,—share account of Mary Ann Duncan	3 June 67	0	700	...	55 5 6	0 0 0	0	0	...	14 0 0	0	700	...	69 5 6	0	0	...	1 2 9	0	700	..	68 2 9	0 0 0
———, Mrs. Mary Ann,—share account of M. A. Duncan, daughter of the deceased ...	Ditto	0	700	...	97 2 0	0 0 0	0	0	...	14 0 0	0	700	...	111 2 0	0	0	...	1 2 9	0	700	..	109 15 3	0 0 0
Dunn, Thomas ..	30 June 68	0	3500	...	444 13 11	0 0 0	0	500	..	80 0 0	0	4000	...	524 13 11	0	0	..	484 6 0	0	4000	...	40 7 11	0 0 0
———, realty account ..	Ditto	0	800	...	292 1 1	0 0 0	0	0	.	16 0 0	0	800	...	308 1 1	0	0	...	0 15 10	0	800	...	307 1 3	0 0 0
Dunne, Richard ..	9 Sept. 78	0	500	..	65 3 10	0 0 0	0	0	.	10 0 0	0	500	..	75 3 10	0	0	.	77 8 5	0	500	..	0 0 0	2 4 7
Duverger, Peter Arson ..	24 April 38	0	2500	...	458 1 7	0 0 0	0	500	.	60 0 0	0	3000	...	518 1 7	0	0	.	484 1 2	0	3000	...	34 0 5	0 0 0
Dyce, Colonel G. A. D. ..	Ditto ...	0	0	..	17 12 3	0 0 0	0	0	...	0 0 0	0	0	...	17 12 3	0	0	...	0 0 0	0	0	...	17 12 3	0 0 0
Dyson, William,—share account of the children ..	1 May 67	0	3400	..	104 7 1	0 0 0	0	0	...	68 0 0	0	3400	.	172 7 1	0	0	...	3 12 7	0	3400	..	168 10 6	0 0 0
E.																							
Eames, Assistant Surgeon William Luke ...	Taken charge 26 Nov. 70	0	300	...	18 10 10	0 0 0	0	0	...	6 0 0	0	300	...	24 10 10	0	0	...	0 1 5	0	300	...	24 9 5	0 0 0
Eaton, W		0	0	...	17 4 0	0 0 0	0	0	...	0 0 0	0	0	..	17 4 0	0	0	...	0 0 0	0	0	...	17 4 0	0 0 0
Eerens, De M. F. J. ...	Taken charge 17 Nov. 79	0	0	.	0 0 0	0 0 0	0	0	...	11 11 0	0	0	..	11 11 0	0	0	...	0 2 10	0	0	..	11 8 2	0 0 0
Eckford, Ensign R., of 10th Native Infantry ..	5 Aug. 75	0	200	..	22 5 4	0 0 0	0	0	..	4 0 0	0	200	...	26 5 4	0	0	...	0 1 0	0	200	..	26 4 4	0 0 0
Edmond, Rev. James ...	2 June 76	0	0	...	0 0 0	12 0 0	0	0	..	0 0 0	0	0	..	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	12 0 0
Edmonstone, Hon'ble Sir George Frederick,—share account of the children ..	6 Sept. 65	0	0	..	0 0 0	25 3 2	0	0	.	0 0 0	0	0		0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	25 3 2
Eliot, John,—account of the sundry legatees ..	5 Jan. 58	0	18000	...	87 4 4	0 0 0	0	0	...	360 0 0	0	18000	...	447 4 4	0	0	...	14 7 10	0	18000	...	432 12 6	0 0 0
Ellis, Lieutenant-Colonel Arthur ..	6 Sept. 71	0	0	...	0 0 0	0 0 0	0	0	.	499 15 0	0	0	..	499 15 0	0	0	...	499 15 0	0	0	...	0 0 0	0 0 0
———, James,—share account of Edward Ellis ..	29 Aug. 72	0	300	..	15 12 3	0 0 0	0	0	...	6 0 0	0	300	...	21 12 3	0	0	...	0 2 11	0	300	...	21 9 4	0 0 0
Elliott, H A. ...	Taken charge 5 Feb. 70	0	0	...	84 14 4	0 0 0	0	0	...	0 0 0	0	0	.	84 14 4	0	0	...	0 0 0	0	0	..	84 14 4	0 0 0

* Bengal Coal Company, Limited, Shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.						Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.							
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.				
					To Credit.		To Debit.																	To Credit.		To Debit.	
		S.R.	Co. Rs.		Rs.	A.	P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.	Rs.	A. P.	Rs.	A. P.
E.																													
Elizabeth, Mrs. Grace ...	27 Mar. 37	0	31000	...	1303	5	2	0	0	...	620 0 0	0	31000	...	1923	5	2	0	0	...	333	12	0	0	31000	...	1589	9	2	0	0	0
Elton, J. F. ...	.....	0	0	...	64	6	3	0	0	...	0 0 0	0	0	...	64	6	3	0	0	...	0	0	0	0	0	...	64	6	3	0	0	0
Ephraim, Arton Joseph ...	21 Jan. 78	0	0	..	19	14	8	0	0	...	0 0 0	0	0	...	19	14	8	0	0	...	0	0	0	0	0	...	19	14	8	0	0	0
———, legacy account of Mr. Owen Camell ...	Ditto ...	0	4100	...	0	0	0	30	1	4	0 0 ...	92	4	0	0	4100	...	92	2	8	0	0	...	169	8	3	0	4100	...	0	0	0	107	5	7
———, life-interest account of Sheik Khoda Bux and his wife ...	Ditto ...	0	1300	..	63	5	4	0	0	0	0 0 ...	26	0	0	0	1300	...	89	5	4	0	0	...	1	8	6	0	1300	...	87	12	10	0	0	0
———, account of the poor and needy members of the Armenian Church, Calcutta ...	Ditto .	0	1000	...	37	13	11	0	0	0	0 0 ...	22	8	0	0	1000	...	60	5	11	0	0	...	1	6	10	0	1000	...	58	15	1	0	0	0
Erskine, Sir John D ...	9 June 40	0	0	...	13	4	8	0	0	0	0 0 ...	0	0	0	0	0	...	13	4	8	0	0	...	0	0	0	0	0	...	13	4	8	0	0	0
———, Lieutenant John Francis ...	Taken charge 9 Dec. 78	0	900	...	14	9	8	0	0	0	0 0 ...	18	0	0	0	900	...	32	9	8	0	0	...	1	0	4	0	900	...	31	9	4	0	0	0
E'Souza Antonio D'Lima,—account of Monica Fernandez,—account of Joseph Francis Antonio Fernandez ..	19 Dec. 55	0	1500	...	80	9	5	0	0	0	0 0 ...	30	0	0	0	1500	...	110	9	5	0	0	...	1	10	5	0	1500	...	108	15	0	0	0	0
Etty, Elizabeth Leal ..	. .	1000	0	...	0	0	0	16	6	5	0 0 ..	0	0	0	1000	0	...	0	0	0	0	0	...	0	0	0	1000	0	...	0	0	0	16	6	5
Every, Thomas Lloyd ..	13 Dec. 53	0	2500	...	14	12	2	0	0	0	0 0 ...	50	0	0	0	2500	...	64	12	2	0	0	...	0	12	0	0	2500	...	64	0	2	0	0	0
Eyre, H. B. M. ...	8 Aug. 78	0	0	...	1	11	0	0	0	0	0 0 ...	0	0	0	0	0	...	1	11	0	0	0	...	4	0	0	0	0	...	0	0	0	2	5	0
Ezekiel, Salloy Solomon ...	12 Sept. 67	0	400	...	21	15	2	0	0	0	0 0 ...	8	0	0	0	400	...	29	15	2	0	0	...	0	1	11	0	400	...	29	13	3	0	0	0
F																																			
Fagan, Christopher Weston.—share account of Mr. H. E. Fagan ...	8 June 57	0	73000	...	83	13	4	0	0	0	0 0 ...	1460	0	0	0	73000	...	1543	13	4	0	0	...	1460	0	0	0	73000	...	83	13	4	0	0	0
———, share account of Miss Margaret A. Fagan ..	Ditto ..	0	49700	..	0	0	0	155	8	7	0 0 ...	996	8	0	0	49700	...	840	15	5	0	0	...	996	8	0	0	49700	...	0	0	0	155	8	7

——, share account of Miss Elleanor Fagan ...	Ditto ...	0	49700	...	0	0	0	411	10	4	0	0	...	994	0	0	0	49700	...	582	5	8	0	0	...	994	0	0	0	49700	...	0	0	0	411	10	4
——, share account of Christopher Weston Fagan	Ditto ...	0	49400	...	116	13	0	0	0	0	0	0	...	991	12	0	0	49400	...	1108	9	0	0	0	...	991	12	0	0	49400	...	116	13	0	0	0	0
——, Reverend Frederick Christopher ...	28 May 66	0	0	...	47	9	9	0	0	0	0	0	...	0	0	0	0	0	...	47	9	9	0	0	...	0	0	0	0	0	...	47	9	9	0	0	0
——, Lieutenant Hornby, of 56th Native Infantry ...	.....	0	100	...	13	14	3	0	0	0	0	0	...	2	0	0	0	100	...	15	14	3	0	0	...	0	0	6	0	100	...	15	13	9	0	0	0
——, James Norman ...	Taken charge 5 June 79	0	0	...	59	14	11	0	0	0	0	0	...	315	0	6	0	0	...	374	15	5	0	0	...	310	6	2	0	0	...	64	9	3	0	0	0
Fairweather, Jane,—life interest for Mrs. Eliza Jane Fairweather ...	9 May 58	0	20500	...	2	8	0	0	0	0	0	0	...	410	0	0	0	20500	...	412	8	0	0	0	...	410	4	0	0	20500	...	2	4	0	0	0	0
Falcon, Richard ...	Taken charge 10 Aug. 68	0	0	...	11	13	2	0	0	0	0	0	...	0	0	0	0	0	...	11	13	2	0	0	...	0	0	0	0	0	...	11	13	2	0	0	0
Farquharson, Ensign Charles Martin ...	9 Nov. 59	0	100	...	68	11	0	0	0	0	0	0	...	2	0	0	0	100	...	70	11	0	0	0	...	0	1	7	0	100	...	70	9	5	0	0	0
Faticante, Paolo ...	14 Feb. 56	0	2700	...	262	10	11	0	0	0	0	0	...	54	0	0	0	2700	...	316	10	11	0	0	...	1	9	0	0	2700	...	315	1	11	0	0	0
Faucus, John ...	Taken charge 13 July 70	0	300	...	93	10	1	0	0	0	0	0	...	6	0	0	0	300	...	99	10	1	0	0	...	0	1	5	0	300	...	99	8	8	0	0	0
Fegredo, Joseph ...	9 Mar. 66	0	0	...	26	4	4	0	0	0	0	0	...	0	0	0	0	0	...	26	4	4	0	0	...	0	0	0	0	0	...	26	4	4	0	0	0
——, share account of the children of John Fegredo	Ditto ...	0	500	...	46	4	9	0	0	0	0	0	...	10	0	0	0	500	...	56	4	9	0	0	...	10	0	0	0	500	...	46	4	9	0	0	0
Fenn, Samuel ...	24 Nov. 68	0	6600	...	0	0	0	188	2	7	0	0	...	132	0	0	0	6600	...	0	0	0	0	0	...	2	11	8	0	6600	...	0	0	0	58	14	3
Fentum, Charles Rench ...	12 Jan. 61	0	0	...	12	1	11	0	0	0	0	0	...	0	0	0	0	0	...	12	1	11	0	0	...	0	0	0	0	0	...	12	1	11	0	0	0
Fenwick, Major Alexander Brothwaite ...	24 Nov. 61	0	0	...	36	6	2	0	0	0	0	0	...	0	0	0	0	0	...	36	6	2	0	0	...	0	0	0	0	0	...	36	6	2	0	0	0
Fergusson, Duncan ...	Taken charge 20 Mar. 78	0	0	...	8	8	7	0	0	0	0	0	...	0	0	0	0	0	...	8	8	7	0	0	...	8	8	7	0	0	...	0	0	0	0	0	0
——, John Tait ...	26 Nov. 69	0	600	...	242	12	7	0	0	0	0	0	...	12	0	0	0	600	...	254	12	7	0	0	...	0	14	10	0	600	...	253	13	9	0	0	0
Ferrao, Mrs. Rosalia Abrew	15 April 42	0	500	...	216	15	9	0	0	0	0	0	...	10	0	0	0	500	...	226	15	9	0	0	...	1	4	0	0	500	...	225	11	9	0	0	0
Ferris, John ...	30 Sept. 79	0	0	...	0	0	0	0	0	0	0	5200	...	5539	14	0	0	5200	...	5539	14	0	0	0	...	5561	15	1	0	5200	...	0	0	0	0	0	0
Ferrier, Walter,—realty account ...	5 April 69	0	0	...	8	9	5	0	0	0	0	0	...	0	0	0	0	0	...	8	9	5	0	0	...	0	0	0	0	0	...	8	9	5	0	0	0
Finch, Frederick ...	Taken charge 17 Jan. 78	0	500	...	0	0	0	20	1	4	0	0	...	741	1	5	0	500	...	721	0	1	0	500	...	721	0	1	0	0	...	0	0	0	0	0	0
Finlay, Captain Joseph Laurence ...	17 Mar. 65	0	700	...	335	6	7	0	0	0	0	0	...	14	0	0	0	700	...	349	6	7	0	0	...	0	15	4	0	700	...	348	7	3	0	0	0
Firth, Henry Alexander ...	Taken charge 10 Mar. 73	0	500	...	128	12	11	0	0	0	0	0	...	10	0	0	0	500	...	138	12	11	0	0	...	0	14	5	0	500	...	137	14	6	0	0	0
Fisher, Captain William Pemberton ..	.....	0	0	...	13	10	4	0	0	0	0	0	...	0	0	0	0	0	...	13	10	4	0	0	...	0	0	0	0	0	...	13	10	4	0	0	0
——, James,—share account of Josepher ...	25 Nov. 69	0	400	...	42	13	1	0	0	0	0	0	...	8	0	0	0	400	...	50	13	1	0	0	...	0	3	10	0	400	...	50	9	3	0	0	0
——, Lieutenant Colonel Henry Scott Vincent ...	10 Feb. 77	0	4200	...	447	12	4	0	0	0	0	500	...	84	0	0	0	4700	...	531	12	4	0	0	...	477	13	11	0	4700	...	53	14	5	0	0	0
FitzGerald, Edmond,—share account of Miss Catherine Mary and Joana FitzGerald, daughter of the deceased ...	7 Feb. 71	0	0	...	361	0	0	0	0	0	0	0	...	0	0	0	0	0	...	361	0	0	0	0	...	0	0	0	0	0	...	361	0	0	0	0	0

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.						Receipts up to 31st December 1879.						Total.						Payments from 1st July to 31st December 1879.						Balance on 31st December 1879.					
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		
					To Credit.		To Debit.																						To Credit.		To Debit.
		S.R.	Co. Rs		Rs.	A.	P.	S.R.	Co. Rs.		Rs.	A.	P.	S.R.	Co. Rs.		Rs.	A.	P.	S.R.	Co. Rs.		Rs.	A.	P.	S.R.	Co. Rs.		Rs.	A.	P.	Rs.	A.
F.																															
FitzGerald, Lieut. Thomas Otto ..	Taken charge, 14 June 78	0	0	...	376	1	2	0	600	...	209	4	6	0	600	...	585	5	8	0	0	...	592	8	3	0	600	...	0	0	0	7	2
FitzWilliam, F. W. ...	8 Jan. 74	0	12200	...	43	4	9	0	0	...	244	0	0	0	12200	...	287	4	9	0	0	...	6	6	7	0	12200	...	280	14	2	0	0
Fletcher, Henry Douglas ...	15 Aug. 74	0	500	...	15	11	7	0	0	...	10	0	0	0	500	...	25	11	7	0	0	...	0	14	5	0	500	...	24	13	2	0	0
Fleury, Achille .	Taken charge, 3 Nov. 75	0	0	...	74	3	11	0	0	...	0	0	0	0	0	...	74	3	11	0	0	...	0	0	0	0	0	...	74	3	11	0	0
Foley, Mrs. E. ...	8 Mar. 44	0	0	...	28	5	7	0	0	...	0	0	0	0	0	...	28	5	7	0	0	...	0	0	0	0	0	...	28	5	7	0	0
Folkard, D. M.—legacy account of Gordon Manthrop Folkard	31 Jan. 72	0	3500	...	0	0	0	1296	4	2	0	0	...	70	0	0	0	3500	...	0	0	0	0	0	...	2	13	7	0	3500	...	0	0	0	1229	1
Forbes, Ensign James Keith	7 Jan. 46	0	0	...	35	1	10	0	0	0	0	0	...	0	0	0	35	1	10	0	0	...	0	0	0	0	0	...	35	1	10	0	0
Forsyth, William ..	8 Jan. 66	0	2000	...	223	9	9	0	0	0	42	8	0	0	2000	...	266	1	9	0	0	...	1	6	3	0	2000	...	264	11	6	0	0
Foy, Apthecary Augustus Christopher ...	17 Dec. 79	0	0	...	0	0	0	0	0	0	0	900	...	878	7	1	0	900	...	878	7	1	0	0	...	872	11	9	0	900	...	5	11	4	0	0
Francis, Captain Robert Bransby ...	3 May 59	0	300	...	92	12	9	0	0	0	6	0	0	0	300	...	98	12	9	0	0	...	0	1	5	0	300	...	98	11	4	0	0
——, Antonio Louis ...	18 Nov. 78	0	24700	...	0	0	0	196	4	6	0	0	...	494	0	0	0	24700	...	297	11	6	0	0	...	9	2	7	0	24700	...	288	8	11	0	0
Franklin, John Edward William ..	12 Nov. 78	0	1400	...	247	7	0	0	0	0	0	0	...	30	4	0	0	1400	...	277	11	0	0	0	...	114	1	11	0	1400	...	163	9	1	0	0
Franks, J. ..	3 Nov. 61	0	100	...	56	3	9	0	0	0	0	0	...	2	0	0	0	100	...	58	3	9	0	0	...	0	0	6	0	100	...	58	3	3	0	0
Fraser, Frederick Ranken . .	5 July 58	0	0	...	28	1	7	0	0	0	0	0	...	0	0	0	0	0	...	28	1	7	0	0	...	0	0	0	0	0	...	28	1	7	0	0
——, Thomas ..	22 Mar. 67	0	100	...	15	0	9	0	0	0	0	0	...	2	0	0	0	100	...	17	0	9	0	0	...	0	0	6	0	0	...	17	0	3	0	0
——, Major	19 May 58	0	1700	...	102	7	10	0	0	0	0	0	...	34	0	0	0	1700	...	136	7	10	0	0	...	2	7	2	0	1700	...	134	0	8	0	0
——, Simon John Ross,—share account of Simon John Coulter Fraser ..	11 Dec. 75	0	2200	...	65	7	7	0	0	0	0	0	...	44	0	0	0	2200	...	109	7	7	0	0	...	44	0	0	0	2200	...	65	7	7	0	0
——, share of James Sharis Fraser ..	Ditto ..	0	2200	...	65	7	7	0	0	0	0	0	...	44	0	0	0	2200	...	109	7	7	0	0	...	44	0	0	0	2200	...	65	7	7	0	0
Freeander, Robert Vear ...	23 Nov. 69	0	0	...	7	8	1	0	0	0	0	0	...	0	0	0	0	0	...	7	8	1	0	0	...	0	0	0	0	0	...	7	8	1	0	0
French, Thomas .	8 Oct. 69	0	300	...	12	5	7	0	0	0	0	0	...	6	0	0	0	300	...	18	5	7	0	0	...	0	1	5	0	300	...	18	4	2	0	0
Frost, Miss Amelia,—share account of the late Miss Ann Frost ..	17 Mar. 58	0	0	...	0	0	0	43	9	5	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	43	9

Fuller, Major Alexander Richard	22 May 66	0	100	...	70	3	11	0	0	0	0	0	...	2	0	0	0	100	...	72	3	11	0	0	...	0	0	6	0	100	...	72	3	5	0	0	0
Fulton, Captain G. W. W.	17 Mar. 58	0	0	...	39	6	5	0	0	0	0	0	...	0	0	0	0	0	...	39	6	5	0	0	...	0	0	0	0	0	...	39	6	5	0	0	0
———, Mrs. Lydia, account for the repairs of monument	17 Mar. 45	0	4200	...	0	0	0	126	4	2	0	0	...	84	0	0	0	4200	...	0	0	0	0	0	...	4	15	2	0	4200	...	0	0	0	47	3	4
Fussel, Mrs. Eliza Amie *alias* Mrs. King	23 Mar. 68	0	300	...	51	11	4	0	0	0	0	0	...	6	0	0	0	300	...	57	11	4	0	0	...	0	1	5	0	300	...	57	9	11	0	0	0
G.																																					
Gabler, H. E.—share account of Miss F. C. Gabler, daughter of the deceased	Taken charge 9 May 77	0	300	...	22	8	7	0	0	0	0	0	...	6	0	0	0	300	...	28	8	7	0	0	...	0	2	11	0	300	...	28	5	8	0	0	0
Gabriel, Ezra Gabriel	12 Feb. 76	0	0	...	16	0	5	0	0	0	0	0	...	0	0	0	0	0	...	16	0	5	0	0	...	0	0	0	0	0	...	16	0	5	0	0	0
Gale, Miss Fannella Catherine Ann	7 May 50	0	900	...	335	1	6	0	0	0	0	0	...	18	0	0	0	900	...	353	1	6	0	0	...	0	12	0	0	900	...	352	5	6	0	0	0
Gallagher, Mrs. Elizabeth	10 Aug. 70	0	0	...	58	3	9	0	0	0	0	0	...	0	0	0	0	0	...	58	3	9	0	0	...	0	0	0	0	0	...	58	3	9	0	0	0
Galloway, Arthur,—legacy account of the children	9 June 65	3	38100	...	579	11	4	0	0	0	0	0	...	762	0	0	0	38100	...	1341	11	4	0	0	...	762	0	0	0	38100	...	579	11	4	0	0	0
Gammell, Lieutenant-Colonel Andrew	14 Sept. 70	0	0	...	9	1	0	0	0	0	0	0	...	0	0	0	0	0	...	9	1	0	0	0	...	0	0	0	0	0	...	9	1	0	0	0	0
Garrett, Robert Birch,—share account of Mrs. H. E. Garrett	8 Sept. 58	0	37200	...	717	0	10	0	0	0	0	0	...	745	4	0	0	37200	...	1462	4	10	0	0	...	769	12	7	0	37200	...	692	8	3	0	0	0
———, share account of F. M. Garrett	Ditto	0	15000	...	360	7	7	0	0	0	0	0	...	301	5	6	0	15000	...	661	13	1	0	15000	...	661	13	1	0	0	...	0	0	0	0	0	0
———, Zacharia	20 Mar. 67	0	500	...	227	8	3	0	0	0	0	0	...	10	0	0	0	500	...	237	8	3	0	0	...	244	7	11	0	500	...	0	0	0	6	15	8
Gaumisse, John William,—legacy account of Samuel Harra	14 Aug. 76	0	1000	...	18	10	5	0	0	0	0	0	...	20	0	0	0	1000	...	38	10	5	0	0	...	1	5	7	0	1000	...	37	4	10	0	0	0
———, legacy account of Paul Chunder Choudry	Ditto	0	1000	...	88	2	7	0	0	0	0	0	...	20	0	0	0	1000	...	108	2	7	0	0	...	1	5	7	0	1000	...	106	12	0	0	0	0
Gawen, Rev. James,—share of Emily, only child of the deceased	2 April 67	0	0	...	0	0	0	1	11	4	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	1	11	4
Gayer, Lieutenant-Colonel James Arthur	3 June 79	0	0	...	0	0	0	0	0	0	0	0	20*	1299	15	0	0	0	20*	1299	15	0	0	6	20*	172	6	10	0	0	...	1127	8	2	0	0	0
Gee, Assistant-Surgeon Adolphus John	31 Aug. 59	0	100	...	68	3	9	0	0	0	0	0	...	2	0	0	0	100	...	70	3	9	0	0	...	0	1	6	0	100	...	70	2	3	0	0	0
George, Mrs. E. Pratt,—legacy account of A. J. Bockman	11 Aug. 75	0	1900	...	152	10	9	0	0	0	0	0	...	38	0	0	0	1900	...	190	10	9	0	0	...	74	1	9	0	1900	...	116	9	0	0	0	0
Gerrard, Samuel William	26 Feb. 70	0	200	...	89	8	1	0	0	0	0	0	...	4	0	0	0	200	...	93	8	1	0	0	...	0	1	0	0	200	...	93	7	1	0	0	0
Gibb, Colonel J. Shaw	17 Nov. 77	0	10400	...	0	0	0	615	12	11	0	0	...	2752	12	5	0	10400	...	2136	15	6	0	0	...	9847	15	8	0	10400	...	0	0	0	7711	0	2
———, Sergeant William	.....	0	0	...	19	11	2	0	0	0	0	0	...	0	0	0	0	0	...	19	11	2	0	0	...	0	0	0	0	0	...	19	11	2	0	0	0
Gibbs, William John	10 Mar. 65	0	0	...	8	8	0	0	0	0	0	0	...	0	0	0	0	0	...	8	8	0	0	0	...	0	0	0	0	0	...	8	8	0	0	0	0
Gibbon, Captain William Minto	23 Dec. 70	0	100	...	50	13	6	0	0	0	0	0	...	2	0	0	0	100	...	52	13	6	0	0	...	0	0	6	0	100	...	52	13	0	0	0	0

* Holla Tea Company, Limited, shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.						Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.					
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																	To Credit.	To Debit.	
		S.R.	Co.Rs.		Rs. A. P.	Rs. A. P.		S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	Rs. A. P.	
G.																									
Gibbons, William ...	27 Nov. 78	0	6200	43*	22 6 11	0 0 0		0	0	...	237 10 3	0	6200	43*	260 1 2	0	0	...	1620 10 9	0	6200	43*	0 0 0	1360 9 7	
Giblin, John,—share account of a son ...	15 Aug. 70	0	3500	...	0 0 0	34 7 6		0	0	...	70 0 0	0	3500	...	35 8 6	0	0	...	70 0 0	0	3500	...	0 0 0	34 7 6	
Gibbings, Captain Arthur ...	8 Sept. 59	0	0	...	49 1 3	0 0 0		0	0	...	0 0 0	0	0	...	49 1 3	0	0	...	0 0 0	0	0	...	49 1 3	0 0 0	
Gibson, Sub-Condr. Samuel, —share account of the four children ...	24 Feb. 69	0	1300	...	369 5 4	0 0 0		0	0	...	26 0 0	0	1300	...	395 5 4	0	0	...	2 8 6	0	1300	...	392 12 10	0 0 0	
Gilbert, Major E. K. Otts ...	19 Sept. 70	0	0	...	90 1 5	0 0 0		0	0	...	0 0 0	0	0	...	90 1 5	0	0	...	0 0 0	0	0	...	90 1 5	0 0 0	
Gilmore, Alexander ...	Taken charge 15 July 70	0	200	...	50 5 4	0 0 0		0	0	...	4 0 0	0	200	...	54 5 4	0	0	...	0 1 0	0	200	...	54 4 4	0 0 0	
——, Daniel Gelston ...	Taken charge 25 May 70	0	0	...	9 15 7	0 0 0		0	0	...	0 0 0	0	0	...	9 15 7	0	0	...	0 0 0	0	0	...	9 15 7	0 0 0	
Glegg, Alexander,—share account of George Glegg, son of the deceased ...	14 Aug. 72	0	2500	...	135 4 9	0 0 0		0	0	...	50 0 0	0	2500	...	185 4 9	0	0	...	52 4 0	0	2500	...	133 0 9	0 0 0	
——, share account of Harry Glegg, son of the deceased ...	Ditto ...	0	900	...	6 2 5	0 0 0		0	0	...	18 0 0	0	900	...	24 2 5	0	0	...	18 0 0	0	900	...	6 2 5	0 0 0	
Goad, Lieutenant Charles Reilly of 56th Native Infantry ...	Taken charge 5 Oct. 58	0	0	...	90 15 3	0 0 0		0	0	...	0 0 0	0	0	...	90 15 3	0	0	...	0 0 0	0	0	...	90 15 3	0 0 0	
Godfrey, Edmond Breton ...	7 June 79	0	1200	...	0 0 0	0 12 0		0	0	...	141 10 5	0	1200	...	140 14 5	0	0	...	13 7 0	0	1200	...	127 7 5	0 0 0	
——, Mrs. Emma ...	26 May 79	0	1000	...	65 2 2	0 0 0		0	0	...	484 2 3	0	1000	...	549 4 5	0	0	...	285 6 0	0	1000	...	263 14 5	0 0 0	
Gomes, Domingo, pensioner.	.....	0	0	...	7 10 4	0 0 0		0	0	...	0 0 0	0	0	...	7 10 4	0	0	...	0 0 0	0	0	...	7 10 4	0 0 0	
Goodall, Edward ...	19 Mar. 68	0	7100	...	0 0 0	1790 6 4		0	0	...	142 0 0	0	7100	...	0 0 0	0	0	...	4 14 1	0	7100	...	0 0 0	1653 4 5	
——, Senior, personalty account,—share account of the late Delia Goodall and Miss Caroline Goodall, children of the deceased ...	5 Sept. 68	0	1300	...	388 2 6	0 0 0		0	0	...	26 0 0	0	1300	...	414 2 6	0	0	...	2 8 6	0	1300	...	411 10 0	0 0 0	

Goode, Mrs. Henrietta,—legacy account of Alice Maitland ...	10 Mar. 68	0	3600	...	145 10 9	0 0 0	0	0	...	72 0 0	0	3600	...	217 10 9	0	0	...	5 14 7	0	3600	...	211 12 2	0 0 0
——, Charles Bowelsworth	14 Sept. 68	0	3300	...	175 9 0	0 0 0	0	0	...	66 0 0	0	3300	...	241 9 0	0	0	...	1 11 10	0	3300	...	239 13 2	0 0 0
Gordon, Frederick Edgar ...	14 Feb. 79	0	14000	...	0 0 0	405 14 7	0	0	...	13461 6 2	0	14000	...	13055 7 7	0	14000	...	27 14 11	0	0	...	13027 8 8	0 0 0
——, Captain George ...	11 Mar. 46	0	10400	...	482 14 4	0 0 0	0	600	...	221 12 0	0	11000	...	704 10 4	0	0	...	591 8 8	0	11000	...	113 1 8	0 0 0
——, E. ...	21 Mar. 71	0	1400	...	0 0 0	220 14 5	0	0	...	28 0 0	0	1400	...	0 0 0	0	0	...	1 2 9	0	1400	...	0 0 0	194 1 2
——, John ...	28 Jan. 75	0	0	...	8 0 0	0 0 0	0	0	...	0 0 0	0	0	...	8 0 0	0	0	...	0 0 0	0	0	...	8 0 0	0 0 0
——, share account of William Spencer, Charles William Webster, B. Mary Barbaro, Martha Hellen, and Eva Florence Gordon, children of the deceaseds' predeceased brother William Gordon ...	Ditto ...	0	0	...	138 4 6	0 0 0	0	0	...	0 0 0	0	0	...	138 4 6	0	0	...	0 0 0	0	0	...	138 4 6	0 0 0
ostling, Robert,—share account of Walker John Gostling ...	15 Sept. 77	0	2100	...	182 14 6	0 0 0	0	0	...	42 0 0	0	2100	...	224 14 6	0	0	...	2 0 2	0	2100	...	222 14 4	0 0 0
Gcutiere, Antonie Fortune...	6 Mar. 75	0	1700	...	27 0 6	0 0 0	0	1400	...	1369 0 0	0	3100	...	1396 0 6	0	0	...	1339 10 1	0	3100	...	56 6 5	0 0 0
Grace, George ...	17 Jan. 78	0	17800	305†	15 13 10	0 0 0	0	0	...	6331 11 0	0	17800	305†	6347 8 10	0	6000	...	6964 8 6	0	11800	305†	0 0 0	616 15 8
——, account of Ruttonpore Tea Garden ...	Ditto ...	0	0	..	8529 8 6	0 0 0	0	0	...	0 0 0	0	0	...	8529 8 6	0	0	...	1745 0 6	0	0	...	6784 8 0	0 0 0
Grahame, William Luke ...	28 Oct. 70	0	100	...	44 1 3	0 0 0	0	0	...	2 0 0	0	100	...	46 1 3	0	0	...	0 0 6	0	100	...	46 0 9	0 0 0
Granger, Sergeant Henry,—legacy account of Charles William Granger ...	6 Dec. 66	0	700	...	109 9 6	0 0 0	0	0	...	14 0 0	0	700	...	123 9 6	0	0	...	1 2 9	0	700	...	122 6 9	0 0 0
Grainger, Conductor George	6 Feb. 39	0	300	...	97 6 9	0 0 0	0	0	...	6 0 0	0	300	...	103 6 9	0	0	...	0 4 10	0	300	...	103 1 11	0 0 0
Grant, David ...	5 June 60	0	500	...	342 11 9	0 0 0	0	0	...	10 0 0	0	500	...	352 11 9	0	0	...	0 14 5	0	500	...	351 13 4	0 0 0
——, Malcolm ...	7 April 79	0	25100	...	0 0 0	782 5 1	0	0	...	1391 13 8	0	25100	...	609 8 7	0	25100	...	609 8 7	0	0	...	0 0 0	0 0 0
Granville, Walter Lang Boazi ...	3 Mar. 79	0	0	18‡	14 0 11	0 0 0	0	0	...	0 0 0	0	0	18‡	14 0 11	0	0	...	12 14 11	0	0	18‡	1 2 0	0 0 0
Gray, Dr. Robert ...	25 Feb. 70	0	300	...	24 15 4	0 0 0	0	0	...	6 0 0	0	300	...	30 15 4	0	0	...	0 4 10	0	300	...	30 10 6	0 0 0
Green, Captain James ...	9 Dec. 45	0	0	...	85 9 3	0 0 0	0	0	...	0 0 0	0	0	...	85 9 3	0	0	...	0 0 0	0	0	...	85 9 3	0 0 0
——, Mrs. Anna Maria ...	24 Feb. 77	0	7000	...	439 11 8	0 0 0	0	500	...	140 0 0	0	7500	...	579 11 8	0	0	...	479 11 4	0	7500	...	100 0 4	0 0 0
Greenway, Samuel Richard.	6 July 61	0	9600	...	204 2 2	0 0 0	0	0	...	192 0 0	0	9600	...	396 2 2	0	0	...	4 10 1	0	9600	...	391 8 1	0 0 0
——, William Farquharson ...	29 July 68	0	11800	...	368 0 7	0 0 0	0	600	...	251 0 0	0	12400	...	619 0 7	0	0	...	576 5 6	0	12400	...	42 11 1	0 0 0
——, Charles Coverdale	6 Dec. 46	0	0	...	91 0 6	0 0 0	0	0	...	0 0 0	0	0	...	91 0 6	0	0	...	0 0 0	0	0	...	91 0 6	0 0 0
——, Amelia ...	27 Mar. 68	0	2000	...	166 10 10	0 0 0	0	0	...	40 0 0	0	2000	...	206 10 10	0	0	...	2 5 7	0	2000	...	204 5 3	0 0 0
——, Edward Francis.	6 May 60	0	10600	...	59 13 9	0 0 0	0	0	...	212 0 0	0	10600	...	271 13 9	0	0	...	6 14 11	0	10600	...	264 14 10	0 0 0
Gregor, W. ...	Taken charge 16 Oct. 73	0	0	...	20 14 2	0 0 0	0	0	...	0 0 0	0	0	...	20 14 2	0	0	...	0 0 0	0	0	...	20 14 2	0 0 0
Gregory, Peter John ...	23 Nov. 67	0	200	...	72 5 8	0 0 0	0	0	...	4 0 0	0	200	...	76 5 8	0	0	...	0 1 0	0	200	...	76 4 8	0 0 0
Griffin, Major Frederick Cockburn ...	12 Sept. 66	0	100	...	86 0 6	0 0 0	0	0	...	2 0 0	0	100	...	88 0 6	0	0	...	0 0 6	0	100	...	88 0 0	0 0 0
Groeme, Captain P. St. George ...	23 Dec. 63	0	1500	...	268 7 4	0 0 0	0	0	...	30 0 0	0	1500	...	288 7 4	0	0	...	1 3 2	0	1500	...	287 4 2	0 0 0
Guise, Captain Henry John ...	......	0	100	...	30 12 10	0 0 0	0	0	...	2 0 0	0	100	...	32 12 10	0	0	...	0 0 6	0	100	...	32 12 4	0 0 0
Gunning, Lieutenant R. ...	......	0	0	...	29 6 9	0 0 0	0	0	...	0 0 0	0	0	...	29 6 9	0	0	...	0 0 0	0	0	...	29 6 9	0 0 0

* Sundry shares.

† Sundry shares.

‡ Sundry shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.				
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																To Credit.	To Debit.
		S.R.	Co.Rs		Rs. A. P.	Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.
H.																							
Hacon, J. Dennis ...	Taken charge 14 April 79	0	0	...	140 15 9	0 0 0	0	0	...	2 12 3	0	0	...	143 12 0	0	0	...	21 5 6	0	0	...	122 6 6	0 0 0
Halden, Henry ...	7 Jan. 80	0	0	...	0 0 0	0 0 0	0	0	...	413 8 9	0	0	...	413 8 9	0	0	...	260 4 5	0	0	...	153 4 4	0 0 0
Halfhide, Robert Sampson, —gift for the benefit of the children ...	21 Sept. 58	0	0	...	....	39 5 11	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	39 5 11
Hall, William Josiah ...	27 June 68	0	0	...	32 0 3	0 0 0	0	0	...	0 0 0	0	0	...	32 0 3	0	0	...	0 0 0	0	0	...	32 0 3	0 0 0
——, Sidney ...	.....	0	0	...	35 14 9	0 0 0	0	0	...	0 0 0	0	0	...	35 14 9	0	0	...	0 0 0	0	0	...	35 14 9	0 0 0
——, Richard W. ...	8 Aug. 78	0	1500	...	135 4 2	0 0 0	0	0	...	1475 5 7	0	1500	...	1610 9 9	0	1500	...	1247 14 2	0	0	...	362 11 7	0 0 0
Haliday, Dr. Alexander,—trust for Miss Jane Smith	3 Jan 55	0	15900	...	0 0 0	404 4 8	0	0	...	318 0 0	0	15900	...	0 0 0	0	0	...	354 0 8	0	15900	...	0 0 0	440 5 4
——, trust for Miss Mary Smith now Mrs. Dixon	Ditto ..	0	10600	...	32 2 0	0 0 0	0	0	...	212 0 0	0	10600	...	244 2 0	0	0	...	211 12 7	0	10600	...	32 5 5	0 0 0
——, Captain William Leonard ...	7 July 59	0	100	...	13 14 9	0 0 0	0	0	...	2 0 0	0	100	...	15 14 9	0	0	...	0 0 6	0	100	...	15 14 3	0 0 0
Halpin, Henry ...	24 April 77	0	0	...	252 14 6	0 0 0	0	0	...	0 0 0	0	0	...	252 14 6	0	0	...	0 0 0	0	0	...	252 14 6	0 0 0
Halsey, Francis ...	13 Dec. 78	0	12000	...	725 6 11	0 0 0	0	700	45*	259 8 0	0	12700	45*	984 14 11	0	0	...	3027 10 2	0	12700	45*	0 0 0	2042 11 2
Hamilton, James Keith ...	4 July 63	0	100	...	89 1 11	0 0 0	0	0	...	2 0 0	0	100	...	91 1 11	0	0	...	0 0 6	0	100	...	91 1 5	0 0 6
——, Hon'ble Mrs. Marcellina Antonio,—legacy account of Mrs. M. H. Cleave and children ...	3 Dec. 53	0	7100	...	140 0 11	0 0 0	0	0	...	142 0 0	0	7100	...	282 0 11	0	0	...	142 0 11	0	7100	...	140 0 0	0 0 0
——, legacy account of Roman Catholic Church of Calcutta ...	Ditto ..	0	2000	...	348 11 3	0 0 0	0	0	...	45 0 0	0	2000	...	393 11 3	0	0	...	2 1 7	0	2000	...	391 9 8	0 0 0
——, H. ...	17 July 59	0	0	...	17 8 2	0 0 0	0	0	...	0 0 0	0	0	...	17 8 2	0	0	...	0 0 0	0	0	...	17 8 2	0 0 0
——, John ...	14 Mar. 39	0	2200	...	336 11 4	0 0 0	0	0	...	44 0 0	0	2200	...	380 11 4	0	0	...	1 6 7	0	2200	...	379 4 9	0 0 0
——, Captain Joseph ...	17 Dec. 72	0	0	...	5 0 0	0 0 0	0	0	...	0 0 0	0	0	...	5 0 0	0	0	...	0 0 0	0	0	...	5 0 0	0 0 0
——, Lieutenant W. Finlay ...	Taken charge 22 Sept, 63	0	0	...	0 0 0	20 4 10	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	20 4 10
——, Captain Walter Robert ...	11 Mar. 80	0	0	...	0 0 0	0 0 0	0	3100	...	3297 9 6	0	3100	...	3297 9 6	0	0	...	2977 14 6	0	3100	...	319 11 0	0 0 0

Hammond, Henry,—share account of Harry Hammond ...	14 Sept. 67	0	3900	...	0 0 0	0 0 0	0	0	...	78 0 0	0	3900	...	78 0 0	0	0	...	5 1 6	0	3900	...	72 14 6	0 0 0
Hampton, Charles James ...	......	0	0	...	583 14 3	0 0 0	0	600	...	12 0 0	0	600	...	595 14 3	0	0	...	715 1 4	0	600	...	0 0 0	119 3 1
Hankin, Mordaunt Powell ..	10 July 78	0	3000	...	182 4 5	0 0 0	0	0	...	99 11 6	0	3000	...	281 15 11	0	0	...	4 12 11	0	3000	...	277 3 0	0 0 0
Hanks, Dr. William ...	8 May 79	0	0	...	1437 3 9	0 0 0	0	1500	...	203 6 0	0	1500	...	1640 9 9	0	0	...	1636 4 10	0	1500	...	34 4 11	0 0 0
Haram, Miss Eliza M. ...	13 Dec. 65	0	7100	...	346 1 3	0 0 0	0	0	...	142 0 0	0	7100	...	488 1 3	0	0	...	3 14 1	0	7100	...	484 3 2	0 0 0
——, Mrs. Elizabeth,—share account of Robert Haram ..	7 Oct. 61	0	1500	...	306 13 7	0 0 0	0	0	...	30 0 0	0	1500	...	336 13 7	0	0	...	1 10 5	0	1500	...	335 3 2	0 0 0
Hardcastle, Captain Edmond Junius	......	0	100	...	35 14 3	0 0 0	0	0	...	2 0 0	0	100	...	37 14 3	0	0	...	0 0 6	0	100	...	37 13 9	0 0 0
Hardinge, Alfred George,—share account of the four children ..	10 Feb. 74	0	2000	...	593 4 1	0 0 0	0	0	...	40 0 0	0	2000	...	633 4 1	0	0	...	362 4 8	0	2000	...	270 15 5	0 0 0
Hardwick, Major-General Thomas ...	22 Oct. 61	0	0	...	15 2 4	0 0 0	0	0	...	0 0 0	0	0	...	15 2 4	0	0	...	0 0 0	0	0	...	15 2 4	0 0 0
Hardford, Lieutenant T. H.	......	0	0	...	0 0 0	0 0 0	0	0	...	2048 13 5	0	0	...	2048 13 5	0	0	...	2048 13 5	0	0	...	0 0 0	0 0 0
Hargrave, Joshua ..	22 July 67	0	100	...	54 6 8	0 0 0	0	0	...	2 0 0	0	100	...	56 6 8	0	0	...	0 0 6	0	100	...	56 6 2	0 0 0
——, share account of Laura Matilda Porlack, daughter of the late Mrs. Elizabeth Hargrave by her second husband ...	Ditto ..	0	300	...	81 9 8	0 0 0	0	0	...	6 0 0	0	300	...	87 9 8	0	0	...	0 2 11	0	300	...	87 6 9	0 0 0
Harlow, William ...	28 Sept. 77	0	1200	...	0 0 0	286 12 8	0	0	...	30524 0 0	0	1200	...	30237 3 4	0	0	...	30402 1 9	0	1200	...	0 0 0	164 14 5
Harmston, John Thomas ...	26 Nov. 70	0	3800	20†	417 8 11	0 0 0	0	500	...	78 8 0	0	4300	20†	496 0 11	0	0	...	476 9 6	0	4300	20†	19 7 5	0 0 0
——, life-interest account of Mrs. Mary Coulson ...	Ditto ...	0	15100	...	0 0 0	0 0 0	0	0	...	317 0 0	0	15100	...	317 0 0	0	0	...	317 0 0	0	15100	...	0 0 0	0 0 0
——, life-interest account of Mrs. Ellen Allatt	Ditto ...	0	15100	...	0 0 0	1 0 0	0	0	...	317 0 0	0	15100	...	316 0 0	0	0	...	316 0 0	0	15100	...	0 0 0	0 0 0*
——, life-interest account of Mrs. Fanny Money	Ditto ..	0	15100	...	0 0 1	0 0 0	0	0	...	317 0 0	0	15100	...	317 0 1	0	0	...	317 0 0	0	15100	...	0 0 1	0 0 0
——, life-interest account of Mr. Edward Harmston ...	Ditto ..	0	15100	...	0 0 0	0 0 0	0	0	...	317 0 0	0	15100	...	317 0 0	0	0	...	317 0 0	0	15100	...	0 0 0	0 0 0
Harrington, Captain Hasting Edward ..	10 April 62	0	100	...	15 8 6	0 0 0	0	0	...	2 0 0	0	100	...	17 8 6	0	0	...	0 0 6	0	100	...	17 8 0	0 0 0
Harris, Henry Alfred ..	2 April 78	0	4300	...	292 1 3	0 0 0	0	0	...	4127 15 1	0	4300	...	4420 0 4	0	4300	...	4420 0 4	0	0	...	0 0 0	0 0 0
——, share account of Francis George Harris ...	Ditto ...	0	0	...	0 0 0	0 0 0	0	800	...	804 4 3	0	800	...	804 4 3	0	0	...	755 12 3	0	800	...	48 8 0	0 0 0
——, share account of Henry Michael Harris ...	Ditto ...	0	0	...	0 0 0	0 0 0	0	800	...	804 4 3	0	800	...	804 4 3	0	0	...	755 12 3	0	800	...	48 8 0	0 0 0
——, share account of Blanslee Harris ..	Ditto ...	0	0	...	0 0 0	0 0 0	0	800	...	804 4 3	0	800	...	804 4 3	0	0	...	755 12 3	0	800	...	48 8 0	0 0 0
——, share account of Margaret Victoria Harris	Ditto ...	0	0	...	0 0 0	0 0 0	0	800	...	804 4 3	0	800	...	804 4 3	0	0	...	755 12 3	0	800	...	48 8 0	0 0 0
——, share account of Ellen Harris ...	Ditto ...	0	0	...	0 0 0	0 0 0	0	800	...	804 4 3	0	800	...	804 4 3	0	0	...	755 12 3	0	800	...	48 8 0	0 0 0
Harrison, Lieutenant William Lee Stere ..	29 Nov. 61	0	600	...	362 1 6	0 0 0	0	0	...	13 8 0	0	600	...	365 9 6	0	0	...	0 15 3	0	600	...	364 10 3	0 0 0

* Punjab Sugar Works Company, Limited, shares.

† India New Castle Coal Company shares.

B.

ESTATES.	Date of administration	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.					
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To credit.	To debit.																To Credit.	To Debit.
		S. R.	Co. Rs.		Rs. A. P.	Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	Rs. A. P.
H.																							
Harrison, Joseph ...	1 Feb. 78	0	0	...	43 4 0	0 0 0	0	0	...	0 0 0	0	0	...	43 4 0	0	0	..	0 0 0	0	0	...	43 4 0	0 0 0
———, William ...	22 May 78	0	2000	...	32 4 2	0 0 0	0	0	...	1952 9 9	0	2000	...	1984 13 11	0	2000	...	1984 13 11	0	0	...	0 0 0	0 0 0
Hart, Alexander,—share account of George Hart ...	23 April 50	0	100	...	89 7 5	0 0 0	0	0	...	2 0 0	0	100	...	91 7 5	0	0	...	0 0 0	0	100	...	91 7 5	0 0 0
——, Captain and Brevet-Major S. ..	9 Nov. 40	0	0	...	7 8 2	0 0 0	0	0	...	0 0 0	0	0	...	7 8 2	0	0	.	0 0 0	0	0	...	7 8 2	0 0 0
Hartigan, John ...	5 Jan. 71	0	7800	...	115 14 3	0 0 0	0	0	...	157 4 0	0	7800	...	273 2 3	0	0	...	4 1 8	0	7800	...	269 0 7	0 0 0
———, Mrs. E ...	9 Jan. 71	0	0	...	0 0 0	16 3 7	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	16 3 7
Hawes, Lieutenant George Henry ...	15 May 58	0	3300	...	305 3 10	0 0 0	0	0	...	70 8 0	0	3300	...	375 11 10	0	0	...	1 12 11	0	3300	...	373 14 11	0 0 0
Hawkins, William ...	.....	0	0	...	26 15 0	0 0 0	0	0	...	0 0 0	0	0	...	26 15 0	0	0	...	0 0 0	0	0	...	26 15 0	0 0 0
Hawks, Lieutenant John Shafter ..	7 July 76	0	6600	...	0 0 0	159 1 8	0	0	...	132 0 0	0	6600	...	0 0 0	0	0	...	127 8 9	0	6600	...	0 0 0	154 10 5
Hay, James ...	2 Feb. 62	0	10400	...	360 14 11	0 0 0	0	500	...	209 4 0	0	10900	...	570 2 11	0	0	...	486 14 0	0	10900	...	83 4 11	0 0 0
——, John Duncan ...	30 July 58	0	600	...	0 0 0	5 7 11	0	0	...	12 0 0	0	600	...	6 8 1	0	0	...	0 14 11	0	600	...	5 9 2	0 0 0
——, William ...	Taken charge 6 July 76	0	300	...	90 4 3	0 0 0	0	0	...	6 0 0	0	300	...	96 4 3	0	0	..	0 1 5	0	300	...	96 2 10	0 0 0
——, Lieut.-Colonel Graham	17 Feb. 79	0	5500	...	19 9 9	0 0 0	0	0	...	164 5 1	0	5500	...	183 14 10	0	5500	...	183 14 10	0	0	...	0 0 0	0 0 0
Hayton, John Lazenby ..	28 Oct. 53	0	13900	...	115 13 2	0 0 0	0	0	...	278 0 0	0	13900	...	393 13 2	0	0	...	247 15 3	0	13900	...	145 13 11	0 0 0
Hayward, Conductor W. ..	Ditto ..	0	200	...	10 7 7	0 0 0	0	0	...	4 0 0	0	200	...	14 7 7	0	0	...	0 3 2	0	200	...	14 4 5	0 0 0
Haywood, William ...	27 Aug. 78	0	600	...	0 0 0	68 6 10	0	0	...	12 0 0	0	600	...	0 0 0	0	0	...	1 14 11	0	600	...	0 0 0	58 5 11
Hazra, John Mothoora Mohun,—legacy account of Samuel Ashadhone Hazra .	18 Jan. 76	0	400	...	23 9 2	0 0 0	0	0	...	8 0 0	0	400	...	31 9 2	0	0	..	0 3 10	0	400	...	31 5 4	0 0 0
——— Mrs. Louisa,—legacy account of Samuel Ashadone Hazra ..	Taken charge 23 Jan. 76	0	1000	...	6 6 0	0 0 0	0	0	...	38 0 0	0	1000	..	44 6 0	0	0	...	64 14 4	0	1000	...	0 0 0	20 8 4
Heaford, Thomas Edward ...	26 Aug. 78	0	1600	10*	30 2 3	0 0 0	0	0	...	20 15 0	0	1600	10*	51 1 3	0	0	...	309 15 8	0	1600	10*	0 0 0	258 14 11
Heap, Thomas ...	12 Sept. 73	0	0	...	4 3 0	0 0 0	0	0	...	0 0 0	0	0	...	4 3 0	0	0	...	0 0 0	0	0	...	4 3 0	0 0 0
Hefferan, James William,—share account of Miss Mabel Hefferan ...	Ditto ...	0	500	...	110 1 11	0 0 0	0	0	...	10 0 0	0	500	...	120 1 11	0	0	...	1 0 10	0	500	...	119 1 1	0 0 0

———, share account of Alfred Hefferan ..	12 Sept. 73	0	500	...	110	1	9	0	0	0	0	0	...	10	0	0	0	500	..	120	1	9	0	0	...	1	0	10	0	500	...	119	0	11	0	0	0
———, share account of Arthur Hefferan ..	Ditto ...	0	500	...	110	1	10	0	0	0	0	0	...	10	0	0	0	500	...	120	1	10	0	0	...	1	0	10	0	500	...	119	1	0	0	0	0
Healy, Wilford Lucas .	22 Jan. 79	0	1100	...	1109	13	9	0	0	0	0	1100	...	31	8	0	0	2500	...	1141	5	9	0	0	..	1042	10	10	0	2500	...	98	10	11	0	0	0
Holy, Denis Patrick . ..	26 May 70	0	0	...	19	8	9	0	0	0	0	0	.	0	0	0	0	0	...	19	8	9	0	0	...	0	0	0	0	0	...	19	8	9	0	0	0
Henderson, Lieut. John Wright, of 56th N. I.	Taken charge 2 April 50	0	100	...	13	14	9	0	0	0	0	0	...	2	0	0	0	100	...	15	14	9	0	0	...	0	0	6	0	100	...	15	14	3	0	0	0
———, David Henry ..	... ..	0	200	...	31	13	3	0	0	0	0	0	...	4	0	0	0	200	...	35	13	3	0	0	...	0	1	0	0	200	...	35	12	3	0	0	0
———, Veterinary Surgeon Charles .	27 June 76	0	500	...	461	12	1	0	0	0	0	0	...	10	0	0	0	500	...	471	12	1	0	0	...	0	14	5	0	500	...	470	13	8	0	0	0
———, Lieut. David	... .	0	200	...	22	5	4	0	0	0	0	0	...	4	0	0	0	200	..	26	5	4	0	0	...	0	1	0	0	20.	...	26	4	4	0	0	0
———, John	27 Aug. 67	0	100	...	46	13	11	0	0	0	0	0	...	2	0	0	0	100	...	48	13	11	0	0	...	0	0	6	0	100	...	48	13	5	0	0	0
Henegan. Colonel Richard George Frederick	7 Sept. 78	0	4500	...	0	0	0	234	11	10	0	0	...	791	0	0	0	4500	..	556	4	2	0	0	...	16	11	10	0	4500	...	539	8	4	0	0	0
Henslowe, David James ..	11 Jan. 70	0	14400	...	117	15	5	0	0	0	0	0	..	288	0	0	0	14400	...	405	15	5	0	0	...	5	1	0	0	14400	...	400	14	5	0	0	0
Herritage, Mrs. Julian ...	16 Dec. 61	0	400	...	55	7	6	0	0	0	0	0	...	8	0	0	0	400	...	63	7	6	0	0	...	0	1	11	0	400	...	62	5	7	0	0	0
Hesselmeyer, Rev. Charles Henry ..	16 Mar 73	0	34000	...	524	15	7	0	0	0	0	0	...	713	12	0	0	34000	...	1238	11	7	0	0	...	705	4	1	0	34000	...	533	7	6	0	0	0
Hewis, Henry H. ..	Taken charge 2 April 50	0	400	...	37	5	4	0	0	0	0	0	...	8	0	0	0	400	...	45	5	4	0	0	...	0	0	0	0	400	...	45	5	4	0	0	0
Hewson, Lieutenant John Francis .	20 July 78	0	0	..	17	6	0	0	0	0	0	0	...	0	0	0	0	0	...	17	6	0	0	0	...	0	0	0	0	0	...	17	6	0	0	0	0
Heyne, Carl ..	Taken charge 5 Mar. 75	0	0	...	82	7	1	0	0	0	0	0	...	0	0	0	0	0	...	82	7	1	0	0	...	0	0	0	0	0	...	82	7	1	0	0	0
Hickman, Captain Thomas.	2 April 59	0	1800	..	0	0	0	4	12	8	0	0	...	36	0	0	0	1800	...	31	3	4	0	0	...	3	8	10	0	1800	...	27	10	6	0	0	0
Higgins, James William	6 April 65	0	100	...	30	13	0	0	0	0	0	0	...	2	0	0	0	100	...	32	13	0	0	0	...	0	0	6	0	100	...	32	12	6	0	0	0
———, George .	1 Jan. 55	0	74300	...	51	3	9	0	0	0	0	0	...	1486	0	0	0	74300	...	1537	3	9	0	0	...	1486	0	1	0	74300	..	51	3	8	0	0	0
———, Mrs Amelia, share account of John James Higgins ..	13 Oct. 62	0	100	...	24	9	11	0	0	0	0	0	..	2	0	0	0	100	...	26	9	11	0	0	...	0	1	0	0	100	...	26	8	11	0	0	0
———, share account of George Higgins ..	Ditto ..	0	100	.	24	9	11	0	0	0	0	0	...	2	0	0	0	100	...	26	9	11	0	0	...	0	1	0	0	100	.	26	8	11	0	0	0
———, Joseph .	2 Feb. 68	0	5000	..	343	10	0	0	0	0	0	0	...	161	13	6	0	5000	...	505	7	6	0	0	...	20	11	7	0	5000	...	484	11	11	0	0	0
———, Robert ..	5 June 79	0	0	...	0	0	0	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	22	8	10	0	0	—	0	0	0	22	8	10
Higgs, George Arden, share account of Eliza Higgs, daughter of the deceased ..	22 Nov. 65	0	1300	...	38	1	7	0	0	0	0	0	...	26	0	0	0	1300	...	64	1	7	0	0	...	78	1	6	0	1300	...	0	0	0	10	15	11
———, share account of John A. Higgs, son of the deceased ..	Ditto ..	0	1300	...	10	7	8	0	0	0	0	0	..	26	0	0	0	1300	...	36	7	8	0	0	...	29	2	6	0	1300	...	7	5	2	0	0	0
Hildebrand, Lieut. E. H.	Taken charge 5 Dec. 59	0	100	...	54	14	10	0	0	0	0	0	...	2	0	0	0	100	...	56	14	10	0	0	...	0	0	6	0	100	...	56	14	4	0	0	0
Hill, George ..	1 Dec. 64	0	600	...	378	0	6	0	0	0	0	0	...	12	0	0	0	600	...	390	0	6	0	0	...	1	14	11	0	600	...	388	1	7	0	0	0
Hillcoat, Alexander ..	Taken charge 29 June 79	0	0	...	196	9	4	0	0	0	0	0	...	0	0	0	0	0	...	196	9	4	0	0	...	0	0	0	0	0	...	196	9	4	0	0	0
Hillersdon, Major William Reade ...	27 April 58	0	0	...	128	2	4	0	0	0	0	0	...	0	0	0	0	0	...	128	2	4	0	0	...	0	0	0	0	0	...	128	2	4	0	0	0
———, legacy account of Fanny Waterfield	Ditto	0	7200	..	0	0	0	204	8	5	0	0	...	542	11	0	0	7200	...	338	8	1	0	7200	...	338	8	1	0	0	...	0	0	0	0	0	0

* Ballaghatta Company bank shares.

ESTATES	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.					
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit	To Debit.																To Credit.	To Debit.
		S. R.	Co. Rs.		Rs. A. P.	Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	Rs. A. P.	Rs. A. P.
H.																								
Hindhaugh, Thomas Sopwith ..	24 April 74	0	0	...	25 4 5	0 0 0	0	0	...	0 0 0	0	0	...	25 4 5	0	0	...	0 0 0	0	0	...	25 4 5	0 0 0
Hoadley, William ...	Taken charge 19 May 74	0	100	...	64 2 10	0 0 0	0	0	...	2 0 0	0	100	...	66 2 10	0	0	...	0 0 6	0	100	...	66 2 4	0 0 0
Hodgson, B. C. McBarnett...	24 Aug. 77	0	0	...	6885 1 7	0 0 0	0	0	...	8 0 0	0	0	...	6893 1 7	0	0	...	6893 1 7	0	0	...	0 0 0	0 0 0
——, share account of Charles McSween Hodgson ...	Ditto ..	0	0	...	0 0 0	0 0 0	0	5600	...	5456 5 9	0	5600	...	5456 5 9	0	0	...	5393 0 9	0	5600	...	63 5 0	0 0 0
Hogg, Andrew,—share account of Jane Isabella Hogg ..	12 July 66	0	0	...	0 0 0	81 9 3	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	81 9 3
——, Charles Swinton ...	9 Dec. 70	0	0	900*	120 4 1	0 0 0	0	60000	...	63465 0 0	0	60000	900*	63585 4 1	0	60000	900*	63585 4 1	0	0	...	0 0 0	0 0 0
Holman, Thomas Trevithick ...	29 Jan. 80	0	0	...	0 0 0	0 0 0	0	500	...	746 7 0	0	500	...	746 7 0	0	0	...	495 6 9	0	500	...	251 0 3	0 0 0
Holmes, John,—share account of John James Holmes Anderson ..	16 Jan. 63	0	500	...	230 7 10	0 0 0	0	0	...	10 0 0	0	500	...	240 7 10	0	0	..	2 0 10	0	500	...	238 7 0	0 0 0
Holroyd, Henry,—share account of Mrs. Elizabeth Grey ...	14 Mar. 59	0	8800	...	164 13 2	0 0 0	0	0	..	176 0 0	0	8800	...	340 13 2	0	0	...	8 0 7	0	8800	...	332 12 7	0 0 0
Homfray, Lieut. Robert Popkin ..	20 May 59	0	100	...	16 9 1	0 0 0	0	0	...	2 0 0	0	100	...	18 9 1	0	0	...	0 0 6	0	100	...	18 8 7	0 0 0
Honiberger, Mrs. Jane ..	18 June 72	0	37000	...	3044 0 1	0 0 0	0	0	...	195 1 0	0	37000	...	3239 1 1	0	37000	...	3044 0 1	0	0	...	195 1 0	0 0 0
——, account of the income .	Ditto ...	0	0	...	0 0 0	0 0 0	0	0	..	2239 3 11	0	0	...	2239 3 11	0	0	..	2239 3 11	0	0	...	0 0 0	0 0 0
Hookey, Thomas ...	Taken charge 16 Aug. 76	0	600	...	153 7 8	0 0 0	0	0	...	12 0 0	0	600	...	165 7 8	0	0	...	0 14 11	0	600	...	164 8 9	0 0 0
Hope, Andrew James ...	Taken charge 11 Feb. 79	0	0	...	481 6 5	0 0 0	0	0	...	0 0 0	0	0	...	481 6 5	0	0	...	20 12 10	0	0	...	460 9 7	0 0 0
Hormusjee, Kai Khoosro ...	23 Sept. 69	0	0	...	71 12 3	0 0 0	0	0	...	0 0 0	0	0	...	71 12 3	0	0	...	0 0 0	0	0	...	71 12 3	0 0 0
——, share account of Cowasjee, son of the deceased ...	Ditto ...	0	6000	...	353 14 3	0 0 0	0	0	...	120 0 0	0	6000	...	473 14 3	0	0	...	6 5 7	0	6000	...	467 8 8	0 0 0

———, share account of Sureen, daughter of the deceased ..	23 Sept. 69	0	1500	...	87 6 0	0 0 0	0	0	...	30 0 0	0	1500	...	117 6 0	0	0	...	2 10 5	0	1500	..	114 11 7	0 0 0
Hornby, George William ..	5 June 67	0	0	..	79 14 3	0 0 0	0	0	...	809 7 0	0	0	...	889 5 3	0	0	...	817 8 2	0	0	...	71 13 1	0 0 0
———, William Malcom Leach	23 Aug 79	0	0	...	0 0 0	0 0 0	0	0	...	0 0 0	0	0	.	0 0 0	0	0	...	282 14 11	0	0	...	0 0 0	282 14 11
Hottinger, Apothecary Frederick .	5 Dec. 60	0	0	...	0 0 0	164 6 2	0	0	...	0 0 0	0	0	..	0 0 0	0	0	...	0 0 0	0	0	.	0 0 0	164 6 2
———, account of sundry legatees ..	Ditto .	0	0	..	25 2 5	0 0 0	0	0	...	0 0 0	0	0	...	25 2 5	0	0	...	0 0 0	0	0	..	25 2 5	0 0 0
Howard, William	28 Mar. 65	0	0	..	53 8 0	0 0 0	0	0	...	0 0 0	0	0	...	53 8 0	0	0	...	0 0 0	0	0	...	53 8 0	0 0 0
———, Mrs. Isabella ..	......	0	2500	...	404 11 5	0 0 0	0	0	...	50 0 0	0	2500	...	454 11 5	0	0	..	1 8 0	0	2500	...	453 3 5	0 0 0
Howell, Arthur ..	20 April 70	0	0	...	37 10 8	0 0 0	0	0	...	0 0 0	0	0	...	37 10 8	0	0	...	0 0 0	0	0	...	37 10 8	0 0 0
Huckstepp, C.—share account of Mary A Myatt, step sister of the deceased ..	6 Feb. 74	0	500	...	23 4 2	0 0 0	0	0	...	10 0 0	0	500	...	33 4 2	0	0	...	1 0 10	0	500	...	32 3 4	0 0 0
———, share account of Anne R Myatt, step-sister of the deceased ..	Ditto ...	0	500	...	23 4 2	0 0 0	0	0	...	10 0 0	0	500	...	33 4 2	0	0	...	1 0 10	0	500		32 3 4	0 0 0
Hughes, John,—share account of Harriet Stephen Hughes ..	20 Oct. 62	0	0	...	20 11 0	0 0 0	0	0	...	0 0 0	0	0	..	20 11 0	0	0	...	0 0 0	0	0	..	20 11 0	0 0 0
———, share account of Mary Ann Hughes	Ditto .	0	0	...	26 10 3	0 0 0	0	0	...	0 0 0	0	0	...	26 10 3	0	0	...	0 0 0	0	0	...	26 10 3	0 0 0
———, share account of Eliza Ann Harris	Ditto ..	0	0	...	0 0 0	26 11 2	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	26 11 2
———, Charles	......	0	0	...	13 6 0	0 0 0	0	0	...	0 0 0	0	0	...	13 6 0	0	0	...	0 0 0	0	0	...	13 6 0	0 0 0
Humfray, Brigade-Major Samuel Peter Crokat ..	.....	0	0	...	10 0 2	0 0 0	0	0	...	0 0 0	0	0	...	10 0 2	0	0	...	0 0 0	0	0	...	10 0 2	0 0 0
———, Captain Alexander	7 Sept. 47	0	300	...	86 3 8	0 0 0	0	0	...	6 0 0	0	300	...	92 3 8	0	0	...	0 4 10	0	300		91 14 10	0 0 0
Humphreys, Lieut. Mavyn Archibald	21 May 58	0	300	...	66 4 7	0 0 0	0	0	...	6 0 0	0	300	..	72 4 7	0	0	...	0 1 5	0	300	...	72 3 2	0 0 0
Hunt, Sergeant-Major James,—legacy account of the children ..	4 May 58	0	1200	...	334 9 8	0 0 0	0	0	...	25 8 0	0	1200	.	360 1 8	0	0	.	1 8 3	0	1200	...	358 9 5	0 0 0
Hunter, Charles Marby,—legacy account of Miss Ann Margaret Hunter	6 Jan. 59	0	6600	...	0 0 0	18 3 10	0	0	...	132 0 0	0	6600	..	113 2 2	0	0	...	125 12 2	0	6600	..	0 0 0	12 10 0
———, Lieutenant-Colonel John.—legacy account of widow and six children ...	9 Jan. 65	0	1400	...	164 8 11	0 0 0	0	0	...	28 0 0	0	1400	.	192 8 11	0	0	...	1 9 5	0	1400	...	190 15 6	0 0 0
———, Mrs. Louisa Maria...	28 June 71	0	400	...	43 11 0	0 0 0	0	0	...	8 0 0	0	400	...	51 11 0	0	0	.	0 1 11	0	400	.	51 9 1	0 0 0
Hutchinson, James ..	19 Aug. 74	0	1000	...	0 0 0	104 12 1	0	0	...	20 0 0	0	1000	...	0 0 0	0	0	...	1 0 10	0	1000	..	0 0 0	85 12 11
Hyde, Apothecary William	....	0	0	.	46 11 6	0 0 0	0	0	..	0 0 0	0	0	...	46 11 6	0	0	...	0 0 0	0	0	...	46 11 6	0 0 0
I.																							
Inglis, John,—life-interest account for widow and children	1 Dec. 68	0	[illegible]	...	[illegible] 0 0	250 6 2	0	[illegible]	..	2248 0 0	0	112400	...	1997 9 10	0	0	...	1866 1 7	0	112400	...	131 8 3	0 0 0

* Sundry Shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.						Receipts up to 31st December 1879.						Total.						Payments from 1st July to 31st December 1879.						Balance on 31st December 1879.					
		Government Securities.			Cash.			Government Securities.			Cash.			Government Securities.			Cash.			Government Securities.			Cash.			Government Securities.			Cash.		
		S. R.	Co. Rs.	Bank or other stock, as well as bonds or other securities not being Government securities.	To Credit Rs. A. P.		To Debit. Rs. A. P.	S. R.	Co. Rs.	Bank or other stock, as well as bonds or other securities not being Government securities.	Rs. A. P.			S. R.	Co. Rs.	Bank or other stock, as well as bonds or other securities not being Government securities.	Rs. A. P.			S. R.	Co. Rs.	Bank or other stock, as well as bonds or other securities not being Government securities.	Rs. A. P.			S. R.	Co. Rs.	Bank or other stock, as well as bonds or other securities not being Government securities.	To Credit. Rs. A. P.	To Debit. Rs. A. P.
I																													
Inglis, John,—share account of Miss M. E. L. Inglis, daughter of the deceased.	1 Dec 68	0	1700	...	0	0	0	15	0	5	0	0	...	392	9	4	0	1700	...	377	8	11	0	0	...	427	12	5	0	1700	...	0	0	0	50	3	1
——, Miss Mary Anne,—life interest account of Miss Jane Inglis	16 July 75	0	2000	...	41	7	11	0	0	0	0	0	...	40	0	0	0	2000	...	81	7	11	0	0	...	40	0	0	0	2000	..	41	7	11	0	0	0
——, Miss Sarah Florence Lane	2 Dec 78	0	1700	..	0	0	0	376	14	2	0	0	...	34	0	0	0	1700	...	0	0	0	0	0	...	1	4	2	0	1700	...	0	0	0	344	2	4
Innes, Lieutenant-General Peter	7 Sept. 71	0	0	..	121	3	11	0	0	0	0	0	...	0	0	0	0	0	...	121	3	11	0	0	...	0	0	0	0	0	.	121	3	11	0	0	0
Irwin, Lieutenant Thomas Somerville	....	0	0	22*	22	15	7	0	0	0	0	0	...	0	0	0	0	0	22*	22	15	7	0	0	...	0	0	0	0	0	22*	22	15	7	0	0	0
Isaac, Nusseem Raphael	23 Nov 63	0	0	...	0	0	0	20	0	0	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	20	0	0
J.																																					
Jack, Lieutenant-Colonel Alexander,—share account of Charles Jack	18 Mar. 50	0	2400	.	0	8	7	0	0	0	0	0	...	48	0	0	0	2400	...	48	8	7	0	0	...	3	3	1	0	2400	...	45	5	6	0	0	0
Jackson, Mrs. Elizabeth	17 Oct. 37	0	3000	..	206	8	9	0	0	0	0	0	...	60	0	0	0	3000	...	266	8	9	0	0	...	3	12	0	0	3000	..	262	12	9	0	0	0
——, Lieutenant Stewart Hare	19 May 59	0	100	...	34	15	7	0	0	0	0	0	...	2	0	0	0	100	...	36	15	7	0	0	...	0	0	6	0	100	...	36	15	1	0	0	0
——, Sergeant William	14 July 34	0	100	...	12	4	8	0	0	0	0	0	...	2	0	0	0	100	...	14	4	8	0	0	...	0	1	7	0	100	...	13	3	1	0	0	0
——, Lieutenant Philip Hayes	8 May 58	0	0	...	27	4	5	0	0	0	0	0	...	0	0	0	0	0	...	27	4	5	0	0	...	0	0	0	0	0	...	27	4	5	0	0	0
——, share account of Erice Sutherland Jackson	Ditto	0	3900	...	111	4	4	0	0	0	0	0	...	78	0	0	0	3900	...	189	4	4	0	0	...	3	1	5	0	3900	...	186	2	11	0	0	0
——, Alexander	7 July 67	0	300	...	8	11	11	0	0	0	0	0	...	6	0	0	0	300	...	14	11	11	0	0	...	0	1	5	0	300	...	14	10	6	0	0	0
——, Henry	2 May 65	0	0	30†	57	9	5	0	0	0	0	0	...	0	0	0	0	0	30†	57	9	5	0	0	...	0	0	0	0	0	30†	57	9	5	0	0	0
——, Dr. Isaac	15 April 55	0	0	...	5	9	2	0	0	0	0	0	...	0	0	0	0	0	..	5	9	2	0	0	...	0	0	0	0	0	..	5	9	2	0	0	0
——, Dr William	12 Mar. 55	0	0	...	36	2	9	0	0	0	0	0	...	0	0	0	0	0	...	36	2	9	0	0	...	0	0	0	0	0	...	36	2	9	0	0	0
James, Henry.—share account of Charles Henry James	7 Dec. 75	0	1100	...	80	11	9	0	0	0	0	0	...	22	0	0	0	1100	...	102	11	9	0	0	...	22	0	0	0	1100	..	80	11	9	0	0	0

——, Edward ...	26 April 79	0	800	...	0 0 0	62 8 4	0	0	..	16 0 0	0	800	...	0 0 0	0	0	...	48 5 7	0	800	..	0 0 0	94 13 11
Jameson, James Wardrop.—share account of the daughter of the deceased ...	..	0	3100	...	0 0 0	3 3 7	0	0	...	2979 11 0	0	3100	...	2976 7 5	0	3100	...	2976 7 5	0	0	...	0 0 0	0 0 0
Jamison, Dr. James.—account of the executor and executrix under his will ...	25 May 60	0	74500	...	0 0 0	216 10 4	0	0	...	1490 0 0	0	74500	.	1273 5 8	0	0	...	1490 0 0	0	74500		0 0 0	216 10 4
Jeffcott, Sir William ...	23 Aug. 79	0	0	...	0 0 0	0 0 0	0	0	79‡	4824 14 0	0	0	79‡	4824 14 0	0	0	...	3532 3 11	0	0	79‡	1292 10 1	0 0 0
Jenings, Lieutenant-Colonel George Bingham ...	5 July 70	0	200	...	38 0 10	0 0 0	0	0	..	4 0 0	0	200	.	43 0 10	0	0	..	0 1 0	0	200	...	41 15 10	0 0 0
Jenkins, John ..	8 Jan. 79	0	0	...	235 9 1	0 0 0	0	0	.	211 12 3	0	0	.	447 5 4	0	0	..	6 10 10	0	0	...	440 10 6	0 0 0
John, Mrs. Sophia,—share account of Miss Sophia John, grand daughter of the deceased ..	30 Jan. 77	0	1400	...	60 13 11	0 0 0	0	0	..	28 0 0	0	1400	...	88 13 11	0	0	...	1 9 5	0	1400	...	87 4 6	0 0 0
——, Miss Helen Sophia ...	10 Jan. 79	0	0	...	241 6 5	0 0 0	0	0		5249 15 0	0	0	..	5491 5 5	0	0	...	801 15 11	0	0	...	4689 5 6	0 0 0
Johnson, Quarter-Master Sergeant of Artillery, John,—share account of the children of the late William Johnson ..	20 Aug. 50	0	300	...	17 9 9	0 0 0	0	0	...	6 0 0	0	300	...	23 9 9	0	0	...	0 0 0	0	300	...	23 9 9	0 0 0
——, William ..	4 May 68	0	200	...	52 5 2	0 0 0	0	0	...	4 0 0	0	200	..	56 5 2	0	0	..	0 1 0	0	200	..	56 4 2	0 0 0
——, Veterinary Surgeon William ..	20 Jan 71	0	100	...	55 2 9	0 0 0	0	0	...	2 0 0	0	100		57 2 9	0	0	...	0 0 6	0	100	...	57 2 3	0 0 0
——, Ditto account of life-interest of Thomas Johnson ...	Ditto ..	0	12300	...	256 8 10	0 0 0	0	0	...	246 0 0	0	12300	...	502 8 10	0	0	...	246 0 0	0	12300	...	256 8 10	0 0 0
——, Henry ...	13 Dec. 70	0	500	.	0 0 0	101 9 8	0	0	...	10 0 0	0	500	...	0 0 6	0	0	...	0 14 5	0	500	...	0 0 0	92 8 1
——, James Nathaniel	17 May 78	0	3600	...	53 2 10	0 0 0	0	0	...	73 4 0	0	3600	.	128 6 10	0	0	...	113 12 4	0	3600	...	14 10 6	0 0 0
——, Edward ...	11 Sept. 79	0	0	...	0 0 0	0 0 0	0	222600		12123 12 10	0	222600	...	12123 12 10	0	222600	...	12123 12 10	0	0	...	0 0 0	0 0 0
Johnston, Charles Kenroth...	2 Oct. 79	0	300	..	30 6 3	0 0 0	0	0	..	6 0 0	0	300	...	36 6 3	0	0	...	0 1 5	0	300	...	36 4 10	0 0 0
Johnstone, John Vivian ...	8 Mar. 71	0	100	...	73 9 9	0 0 0	0	0	...	2 0 0	0	100	...	75 9 9	0	0	...	0 0 6	0	100	...	75 9 3	0 0 0
——, James Thomas Robert ...	29 Aug. 79	0	700	...	185 8 9	0 0 0	0	0	...	14 0 0	0	700	...	199 8 9	0	0	..	0 15 4	0	700	...	198 9 5	0 0 0
Jolly, Walter James ...	30 June 68	0	0	...	27 13 4	0 0 0	0	0	...	0 0 0	0	0	..	27 13 4	0	0	..	0 0 0	0	0	...	27 13 4	0 0 0
Jones, Augustine ...	21 Nov. 63	0	200	...	23 5 4	0 0 0	0	0	...	4 0 0	0	200	...	27 5 4	0	0	...	0 3 2	0	200	...	27 2 2	0 0 0
——, Charles Melton ...	1 Oct. 58	0	0	...	0 0 0	305 10 0	0	0	...	28782 0 0	0	0	...	28476 6 0	0	0	...	27672 4 11	0	0	...	804 1 1	0 0 0
——, John Moore ...	8 Dec. 67	0	700	...	44 15 4	0 0 0	0	0	...	14 0 0	0	700	...	58 15 4	0	0	...	1 15 5	0	700	...	56 15 11	0 0 0
——, William Henry,—account of legacy for Elizabeth Charlotte Jones ...	11 Sept. 63	0	500	...	41 12 6	0 0 0	0	0	...	10 0 0	0	500	...	54 12 6	0	0	...	1 0 10	0	500	...	53 11 8	0 0 0
——, Mrs. Elizabeth ...	9 Aug. 65	0	200	...	18 7 6	0 0 0	0	0	...	4 0 0	0	200	...	22 7 6	0	0	...	0 1 0	0	200	...	22 6 6	0 0 0
——, William,—share account of Bhuttoo ...	Ditto ..	0	0	..	5 0 0	0 0 0	0	0	...	0 0 0	0	0	...	5 0 0	0	0	...	0 0 0	0	0	...	5 0 0	0 0 0
——, William,—share account of Begum ...	Ditto ...	0	0	...	5 0 0	0 0 0	0	0	..	0 0 0	0	0	...	5 0 0	0	0	...	0 0 0	0	0	...	5 0 0	0 0 0
——, George Moran ...	23 Feb. 71	0	2300	...	442 3 5	0 0 0	0	0	...	2213 8 1	0	2300	...	2655 11 6	0	2300	...	2655 11 6	0	0	...	0 0 0	0 0 0
——, Mrs. Anna Maria,—share account of the children ...	13 Mar. 72	0	900	...	215 12 9	0 0 0	0	0	...	18 0 0	0	900	...	233 12 9	0	0	...	1 4 8	0	900	...	232 8 1	0 0 0

* Lahore Chronicle Press shares. † Sundry shares. ‡ Bank of Bengal shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.					
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																To Credit.	To Debit.
		S. R.	Co. Rs.		Rs. A. P.	Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	Rs. A. P.	Rs. A. P.
J.																								
Jones, Mrs. Catherine Esther,—legacy account of Miss L. C. P. Jones, daughter of the deceased	12 Feb. 76	0	17700	...	180 10 4	0 0 0	0	0	...	474 0 0	0	17700	...	654 10 4	0	0	...	268 15 6	0	17700	...	385 10 10	0 0 0
K																								
Kain, Michael ...	29 June 76	0	800	...	42 4 7	0 0 0	0	0	...	16 0 0	0	800	..	58 4 7	0	0	...	0 15 10	0	800	...	57 4 9	0 0 0
Kalooss, Arratoon ...	11 Dec. 60	0	0	...	24 3 6	0 0 0	0	0	...	0 0 0	0	0	...	24 3 6	0	0	...	0 0 0	0	0	...	24 3 6	0 0 0
———, account of sundry lagatees under the will of the deceased ...	Ditto ...	0	10000	...	877 11 9	0 0 0	0	0	...	220 0 0	0	10000	..	1077 11 9	0	0	...	441 12 0	0	10000	...	635 15 9	0 0 0
———, share account of the children of the late Hannojee Jacob ...	Ditto ...	0	0	...	24 3 5	0 0 0	0	0	...	0 0 0	0	0	...	24 3 5	0	0	...	0 0 0	0	0	...	24 3 5	0 0 0
———, share account of the Wardens of the Armenian Church of St. Nazareths in Calcutta ...	Ditto ..	0	9800	...	1029 11 7	0 0 0	0	0		196 0 0	0	9800	...	1225 11 7	0	0	...	407 12 4	0	9800	...	817 15 3	0 0 0
Kavanagh, John J. .	Taken charge 17 Dec. 68	0	100	...	41 3 10	0 0 0	0	0	...	2 0 0	0	100	...	43 3 10	0	0	...	0 0 6	0	100	...	43 3 4	0 0 0
Keilher, Captain David Cable ...	21 June 51	0	0	.	0 0 0	0 0 0	0	1500	...	623 13 9	0	1500	...	623 13 9	0	0	...	42 11 5	0	1500	..	581 2 4	0 0 0
Kelly, Sergeant Alexander, share account of William Kelly, Alexander and Jane Kelly, three children of the deceased . .	7 Aug. 64	0	1500	.	41 3 0	0 0 0	0	0	...	30 0 0	0	1500	...	71 3 0	0	0	...	30 0 0	0	1500	...	41 3 0	0 0 0
———, Honorary Captain William Frederick,—share account of Miss Mary Kelly ...	25 Nov. 73	0	3300	...	148 0 11	0 0 0	0	0	...	66 0 0	0	3300	...	214 0 11	0	0	...	66 0 0	0	3300	...	148 0 11	0 0 0

——, Lieutenant-Colonel John ...	25 Sept. 67	0	1400	...	426	15	8	0	0	0	0	2900	...	4374	12	7	0	4300	...	4801	12	3	0	1400	...	4680	14	3	0	2900	...	120	14	0	0	0	0
Kelso, Captain John Andrew ...	1 July 79	0	0	...	0	0	0	0	0	0	0	1300	...	1393	15	4	0	1300	...	1393	15	4	0	0	...	1352	11	9	0	1300	...	41	3	7	0	0	0
Kemble, John Henry .	3 Dec. 73	0	0	...	27	7	0	0	0	0	0	0	...	0	0	0	0	0	...	27	7	0	0	0	...	0	0	0	0	0	..	27	7	0	0	0	0
Kempland, Captain George	17 June 79	0	100	...	13	10	7	0	0	0	0	0	...	2	0	0	0	100	...	15	10	7	0	0	...	0	0	6	0	100	...	15	10	1	0	0	0
Kennedy, J. G.—share account of the widow of the deceased ..	8 July 65	0	1200	...	413	12	8	0	0	0	0	300	...	24	0	0	0	1500	...	437	12	8	0	0	..	287	0	10	0	1500	...	150	11	10	0	0	0
——, share account of Anna Jane, James Thomas David, Mary Louisa Berresford and Edward Henry Kennedy, four children of the deceased ...	8 July 65	0	2400	...	282	9	11	0	0	0	0	0	...	48	0	0	0	2400	...	330	9	11	0	0	...	2	3	0	0	2400	..	328	6	11	0	0	0
Kenny, Thomas Irvin ...	25 April 75	0	200	..	18	6	4	0	0	0	0	0	..	4	0	0	0	200	...	22	6	4	0	0	...	0	1	0	0	200	...	22	5	4	0	0	0
Kerr, George Lindsay ...	21 Dec. 76	0	12000	...	0	0	0	1073	2	5	0	0	...	560	0	0	0	12000	...	0	0	0	0	0	...	621	3	5	0	12000	...	0	0	0	1134	5	10
Kerwick, J. Michael ...	28 Feb. 79	0	0	...	151	4	6	0	0	0	0	0		0	0	0	0	0	...	151	4	6	0	0	...	0	0	0	0	0	...	151	4	6	0	0	0
Kidby, Charles,—legacy account of Mrs. E. Quinnell ..	4 Aug. 53	0	600	...	205	2	5	0	0	0	0	200	...	12	0	0	0	800	...	217	2	5	0	0	...	199	1	3	0	800	...	18	1	2	0	0	0
Kinahan, Major Charles Henry ...	4 Oct. 79	0	600	6*	54	4	10	0	0	0	0	0	...	59	15	0	0	600	6*	114	3	10	0	0	...	5	3	5	0	600	6*	109	0	5	0	0	0
King, A. K. ...	22 July 58	0	2500	...	360	12	3	0	0	0	0	0	...	50	0	0	0	2500	...	410	12	3	0	0	...	1	8	0	0	2500	...	409	4	3	0	0	0
——, Colonel Henry ...	11 Feb. 79	0	1700	...	0	0	0	506	14	11	0	0	...	499	5	9	0	1700	...	0	0	0	0	500	...	23	8	0	0	1200	...	0	0	0	31	1	2
——, Charles ...	18 Feb. 79	0	1500	...	72	9	5	0	0	0	0	0	...	30	0	0	0	1500	...	102	9	5	0	0	...	21	8	0	0	1500	...	81	1	5	0	0	0
Kight, Veterinary Surgeon F. ...	21 Jan. 65	0	0	...	11	5	2	0	0	0	0	0	...	0	0	0	0	0	...	11	5	2	0	0	...	0	0	0	0	0	...	11	5	2	0	0	0
Kirby, G. D. B. ...	2 July 38	0	0	...	50	6	11	0	0	0	0	0	...	0	0	0	0	0	...	50	6	11	0	0	..	0	0	0	0	0	...	50	6	11	0	0	0
Kirk, Mrs. Charles Louisa .	14 Jan. 64	0	2000	...	187	6	4	0	0	0	0	0	...	40	0	0	0	2000	...	227	6	4	0	0	...	2	5	8	0	2000	...	225	0	8	0	0	0
Kirke, Lieutenant St George ..	19 July 64	0	400	...	38	10	7	0	0	0	0	0	...	8	0	0	0	400	...	46	10	7	0	0	...	0	1	11	0	400	...	46	8	8	0	0	0
Knight, Assistant Surgeon Richard Chalmer ...	10 Oct. 70	0	2900	...	376	1	10	0	0	0	0	0	..	58	0	0	0	2900	...	434	1	10	0	0	...	1	9	11	0	2900	..	432	7	11	0	0	0
——, William ...	Taken charge 17 Dec. 64	0	0	...	13	13	6	0	0	0	0	0	...	0	0	0	0	0	...	13	13	6	0	0	...	0	0	0	0	0	...	13	13	6	0	0	0
Knox, Assistant Surgeon James ...	18 April 74	0	0	...	36	14	6	0	0	0	0	0	...	0	0	0	0	0	...	36	14	6	0	0	.	0	0	0	0	0	...	36	14	6	0	0	0
Kynvett, Captain F. A. C....	18 May 70	0	0	..	34	15	0	0	0	0	0	0	...	0	0	0	0	0	...	34	15	0	0	0	.	0	0	0	0	0	...	34	15	0	0	0	0
Kurz, Sulpice ...	18 Nov. 78	0	0	...	4232	2	11	0	9	0	0	0	...	0	0	0	0	0	...	4232	2	11	0	0	..	4232	2	11	0	0	...	0	0	0	0	0	0
L.																																					
LaChapple, Bernard ..	27 Feb. 79	0	1600	...	203	8	6	0	0	0	0	0	...	261	5	10	0	1600	..	464	14	4	0	0	...	4	10	9	0	1600	...	460	3	7	0	0	0
Lackersteen, Edward Thomas ...	29 Mar. 76	0	3700	...	114	14	7	0	0	0	0	0	...	74	0	0	0	3700	...	188	14	7	0	0	...	508	9	9	0	3700	...	0	0	0	319	11	2
——, account of house No. 39, Strand ..	29 Mar. 76	0	0	...	1873	10	0	0	0	0	0	0	...	3670	11	0	0	0	...	5544	5	0	0	0	...	2278	12	10	0	0	...	3265	8	2	0	0	0
——, account of reserve fund for repairs ...	Ditto .	0	0	...	350	0	0	0	0	0	0	0	...	0	0	0	0	0	...	350	0	0	0	0	...	0	0	0	0	0	...	350	0	0	0	0	0
——, George Francis	31 Oct. 77	0	1600	...	0	0	0	107	14	0	0	0	...	151	2	3	0	1600	...	43	4	3	0	0	...	568	11	5	0	1600	...	0	0	0	525	7	2

* W. P. Press Company's shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.					
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit																To Credit.	To Debit.
		S R.	Co. Rs.		Rs. A. P.	Rs. A. P.	S R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R	Co. Rs.		Rs. A. P.	Rs. A. P.
L.																							
Lackersteen, Charles Robert	15 Sept 79	0	0	...	0 0 0	0 0 0	0	0	..	336 7 0	0	0	..	336 7 0	0	0	...	5 0 9	0	0	...	331 6 3	0 0 0
Laing, William,—share account of Miss Isabella Laing ..	19 May 59	0	10600	...	15 5 11	0 0 0	0	0	.	222 0 0	0	10600	...	237 5 11	0	0	..	222 0 0	0	10600	...	15 5 11	0 0 0
——, Lieutenant-Colonel Frederick Ernest ...	28 May 72	0	100	...	27 6 9	0 0 0	0	0		2 0 0	0	100	...	29 6 9	0	0	...	0 0 6	0	100	...	29 6 3	0 0 0
Lambton, Lieutenant-Colonel William ...	8 June 62	0	1100	...	353 10 11	0 0 0	0	0	...	22 0 0	0	1100	..	375 10 11	0	0	..	1 13 7	0	1100	...	373 13 4	0 0 0
Lamouroux, David Fortune	22 Aug 72	0	0	...	449 6 2	0 0 0	0	0	...	0 0 0	0	0	...	449 6 2	0	0	...	449 6 2	0	0	...	0 0 0	0 0 0
Landers, John ...	20 Feb 79	0	10600	..	62 5 9	0 0 0	0	0	...	212 0 0	0	10600	...	274 5 9	0	0	...	18 2 0	0	10600	...	256 3 9	0 0 0
Landeshut, Wolf,—share account of M H. Landeshut and C. E. Landeshut, children of the deceased ...	18 Aug. 76	0	300	...	50 12 2	0 0 0	0	0	...	6 0 0	0	300	...	56 12 2	0	0	...	6 0 0	0	300	...	50 12 2	0 0 0
Lang, Alexander Smith ..	7 Dec. 76	0	0	..	9 13 7	0 0 0	0	0	...	0 0 0	0	0	..	9 13 7	0	0	...	0 0 0	0	0	...	9 13 7	0 0 0
Latham, R. C. ..	Taken charge 21 Aug 58	0	0	..	8 13 9	0 0 0	0	0	...	0 0 0	0	0	...	8 13 9	0	0	...	0 0 0	0	0	...	8 13 9	0 0 0
Latimer, William Daniel ..	12 July 77	0	2200	17*	31 6 5	0 0 0	0	0	...	757 15 0	0	2200	17*	789 5 5	0	0	17*	17 5 11	0	2200	...	771 15 6	0 0 0
Laughton, Colonel John ..	10 Dec. 69	0	1500	..	134 8 11	0 0 0	0	0	...	30 0 0	0	1500	...	164 8 11	0	0	...	1 3 2	0	1500	...	163 5 9	
——, Edmund Mainwaring ...	24 Mar. 80	0	0	..	0 0 0	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	2 13 0	0	0	..	0 0 0	2 13 0
Law, Henry James ...	23 Aug. 78	0	0	...	1138 12 4	0 0 0	0	0	...	0 0 0	0	0	...	1138 12 4	0	0	...	1138 12 4	0	0	...	0 0 0	0 1 9
——, share account of C H. Foxton ..	Ditto ..	0	0	.	0 0 0	0 0 0	0	500	.	570 4 1	0	500	..	570 4 1	0	0	...	509 5 5	0	500	...	60 14 8	0 0 8
Lawrell, Captain Henry John	21 Aug. 77	0	2000	.	69 8 7	0 0 0	0	0	...	40 0 0	0	2000	...	109 8 7	0	0	...	1 5 7	0	2000	...	108 3 0	0 0 0
Lawler, William .	9 Sept. 79	0	0		0 0 0	0 0 0	0	800	..	1373 2 8	0	800	...	1373 2 8	0	0	...	776 10 0	0	800	...	596 8 8	0 0 0
L'Estrange, Lieutenant Frederick,—share account of Mary L'Estrange ...	18 May 56	0	400	.	61 3 8	0 0 0	0	0	...	8 0 0	0	400	...	69 3 8	0	0		0 3 10	0	400	...	68 15 10	0 0 0
——, Major General Edward ..	10 May 79	0	45000	..	0 0 0	1747 2 1	0	0	...	2796 13 4	0	45000	...	1049 11 3	0	45000	..	1049 11 3	0	0	...	0 0 0	0 0 0
Lecolier, Mortimer ...	5 Feb. 79	0	0	...	768 4 7	0 0 0	0	0	...	0 0 0	0	0	..	768 4 7	0	0	.	0 0 0	0	0	...	768 4 7	0 0 0
——, legacy account of E Sherrad ...	Ditto	0	10000	...	0 0 0	637 0 7	0	0	..	200 0 0	0	10000	...	0 0 0	0	0		6 12 0	0	10000	..	0 0 0	443 12 7

——, legacy account of E G. Smith	...	5 Feb. 79	0	1700	...	82	0	10	0	0	0	0	0	...	68	0	0	0	1700	...	150	0	10	0	0	...	2	12	8	0	1700	...	147	4	2	0	0	0
Leggatt, Edward	..	28 Feb. 69	0	0	...	96	6	2	0	0	0	0	0	...	299	2	6	0	0	...	395	8	8	0	0	...	385	6	6	0	0	...	10	2	2	0	0	0
Lennartson, Driver Maurice		19 July 78	0	0	...	382	6	7	0	0	0	0	0	...	0	0	0	0	0	...	382	6	7	0	0	...	0	0	0	0	0	...	382	6	7	0	0	0
Leondy, Mrs. Angelica George	....	12 Mar. 42	0	9400	..	0	0	0	178	3	5	0	0	...	637	7	6	0	9400	...	459	4	1	0	0	...	472	11	2	0	9400	...	0	0	0	13	7	1
LePelley, Carey	..	Taken charge 7 Dec. 64	0	200	...	8	5	2	0	0	0	0	0	...	4	0	0	0	200	...	12	5	2	0	0	.	0	1	0	0	200	...	12	4	2	0	0	0
Leslie, Assistant Surgeon William Henry,—share account of Laura Gertrude Leslie	..	6 Dec. 68	0	2800	...	137	3	6	0	0	0	0	0	...	56	0	0	0	2800	...	193	3	6	0	0	...	3	6	10	0	2800	...	189	12	8	0	0	0
——, share account of Walter Vernon Leslie	...	Ditto	..	0	2800	...	137	3	7	0	0	0	0	0	...	56	0	0	0	2800	...	193	3	7	0	0	..	3	6	10	0	2800	...	189	12	9	0	0	0
——, Henry William,—share account of Walter Vernon Leslie	..	Ditto	..	0	900	...	254	12	2	0	0	0	0	0	..	18	0	0	0	900	...	272	12	2	0	0	...	1	4	8	0	900	...	271	7	6	0	0	0
——, share account of Laura Gertrude Leslie	...	Ditto	...	0	900	...	254	12	3	0	0	0	0	0	...	18	0	0	0	900	...	272	12	3	0	0	...	1	4	8	0	900	...	271	7	7	0	0	0
Letford, William Robert	...	5 Aug. 78	0	1200	...	0	0	0	154	8	3	0	0	...	24	0	0	0	1200	...	0	0	0	0	0	...	2	1	9	0	1200	...	0	0	0	132	10	0
Leven, Robert	..	29 Nov. 79	0	1200	...	40	9	4	0	0	0	0	0	...	34	9	6	0	1200	...	75	2	10	0	0	...	112	2	3	0	1200	...	0	0	0	36	15	5
Levi, Mrs. Shunniee David Solomon,—account of the residue	...	18 Mar. 71	0	2500	...	669	14	6	0	0	0	0	0	...	297	7	0	0	2500	...	967	5	6	0	0	...	34	5	2	0	2500	...	933	0	4	0	0	0
——, account of the sundry legatees	..	Ditto	...	0	600	...	70	11	4	0	0	0	0	0	...	12	0	0	0	600	...	82	11	4	0	0	...	1	1	9	0	600	...	81	9	7	0	0	0
Lewis, Gabriel,—legacy account of Juliana Mary, George Antony, and William David Lewis, children of the deceased	..	29 Nov. 70	0	4500	...	51	10	11	0	0	0	0	0	...	90	0	0	0	4500	...	141	10	11	0	0	...	83	7	2	0	4500	...	58	3	9	0	0	0
Lewsey, James C.	...	20 Nov. 79	0	0	.	0	0	0	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	267	0	0	0	0	...	0	0	0	267	0	0
Lidiard, Richard	...	18 Feb. 63	0	0	*...	36	14	5	0	0	0	0	0	...	0	0	0	0	0	...	36	14	5	0	0	...	0	0	0	0	0	...	36	14	5	0	0	0
——, account of life-interest for Ann Sarson	..	Ditto	...	0	9500	*...	64	2	0	0	0	0	0	0	...	190	0	0	0	9500	...	254	2	0	0	0	...	190	0	0	0	9500	...	64	2	0	0	0	0
——, account of life-interest for Lucinda Mary Lidiard	...	Ditto	...	0	13500	...	0	0	0	34	9	6	0	0	...	270	0	0	0	13500	...	235	6	6	0	0	...	271	0	0	0	13500	...	0	0	0	35	9	6
——, account of legacy for Thomas William Lidiard, junior	...	Ditto	...	0	300	...	78	10	3	0	0	0	0	0	...	6	0	0	0	300	...	84	10	3	0	0	...	0	2	11	0	300	...	84	7	4	0	0	0
——, share account of Thomas William Lidiard, junior	...	Ditto	...	0	300	...	78	10	3	0	0	0	0	0	...	6	0	0	0	300	...	84	10	3	0	0	...	0	2	11	0	300	...	84	7	4	0	0	0
Limrick, Mrs. Margaret	..	10 Aug. 41	0	0	...	1117	10	2	0	0	0	0	0	...	0	0	0	0	0	...	1117	10	2	0	0	...	124	2	11	0	0	...	993	7	3	0	0	0
——, Reverend Paul	.	11 Dec. 45	0	0	...	19221	12	4	0	0	0	0	0	...	0	0	0	0	0	...	19221	12	4	0	0	...	10845	10	9	0	0	...	8376	1	7	0	0	0
Lincoln, Edward Wrafter,—share account of Francis Stephen and Albert George Lincoln, brothers of the deceased.	...	22 May 77	0	600	...	61	12	3	0	0	0	0	0	...	12	0	0	0	600	...	73	12	3	0	0	...	1	1	9	0	600	...	72	10	6	0	0	0

* Bengal Tea Company's shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.						Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.					
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																	To Credit.	To Debit.	
		S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.		S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.	Rs. A. P.
L.																									
Lincoln, William Joseph ..	31 July 79	0	0	...	0 0 0	0 0 0		0	9600	15*	9896 1 4	0	9600	15*	9896 1 4	0	0	...	9785 4 5	0	9600	15*	110 12 10	0 0 0	
Linton, Mrs. A., lunatic ...	...	0	4900	...	484 2 10	0 0 0		0	0	...	98 0 0	0	4900	..	582 2 10	0	0	...	0 12 0	0	4900	...	581 6 10	0 0 0	
Littlefield, John,—share account of John Robert Bowden	30 Aug. 64	0	1100	...	191 8 3	0 0 0		0	0	...	22 0 0	0	1100	...	213 8 3	0	0	...	1 6 7	0	1100	...	212 1 8	0 0 0	
Lockwood, Robert .	8 June 68	0	600	...	249 13 9	0 0 0		0	0	...	12 0 0	0	600	...	261 13 9	0	0	...	1 14 11	0	600	...	259 14 10	0 0 0	
Logman, Mrs. Mary,—legacy account of the charities under the will of the deceased ...	2 May 68	0	8200	...	415 0 6	0 0 0		0	0	...	164 0 0	0	8200	...	579 0 6	0	0	...	6 10 10	0	8200	...	572 5 8	0 0 0	
Love, George,—legacy account of Mr. John Love ..	3 June 73	0	0	...	39 9 0	0 0 0		0	0	...	0 0 0	0	0	...	39 9 0	0	0	...	39 9 0	0	0	...	0 0 0	0 0 0	
M.																									
McCarthy, William ...	17 June 65	0	400	...	86 15 4	0 0 0		0	0	...	8 0 0	0	400	...	94 15 4	0	0	...	0 1 11	0	400	...	94 13 5	0 0 0	
McDonald, Peter, of Moulmein . .	Taken charge 3 Sept. 64	0	200	...	10 14 0	0 0 0		0	0	...	4 0 0	0	200	...	14 14 0	0	0	...	0 1 0	0	200	...	14 13 0	0 0 0	
———, Francis ...	2 May 60	0	6000	...	363 4 1	0 0 0		0	0	...	120 0 0	0	6000	...	483 4 1	0	0	...	3 8 10	0	6000	...	479 11 3	0 0 0	
McEwan, Alexander,—share account of Leila McEwan, daughter of the deceased.	9 Dec. 68	0	1100		11 1 5	0 0 0		0	0	...	22 0 0	0	1100	...	33 1 5	0	0	...	1 6 7	0	1100	...	31 10 10	0 0 0	
McGill, Dr. Edward ...	13 Aug. 70	0	0	5†	0 0 0	0 0 0		0	0	...	0 0 0	0	0	5†	0 0 0	0	0	...	0 0 0	0	0	5†	0 0 0	0 0 0	
———, Gunner John,—share account of the children ...	22 Mar. 71	0	400	...	108 5 0	0 0 0		0	0	...	8 0 0	0	400	...	116 5 0	0	0	...	0 15 10	0	400	...	115 5 2	0 0 0	
McIntyre, William Robert,—share account of William Clayton. McIntyre, son of the deceased ...	14 Aug. 67	0	1900	...	94 12 1	0 0 0		0	0	...	38 0 0	0	1900	...	132 12 1	0	0	...	203 4 3	0	1900	...	0 0 0	70 8 2	

———, share account of Gilbert Hogg McIntyre, son of the deceased ...	Ditto ...	0	1900	...	94 12 1	0 0 0	0	0	...	38 0 0	0	1900	...	132 12 1	0	0	...	203 4 3	0	1900	...	0 0 0	70 8 2
McKay, Band Master William ...	22 Nov. 55	0	500	...	315 11 6	0 0 0	0	0	...	10 0 0	0	500	...	325 11 6	0	0	...	0 12 0	0	500	...	324 15 6	0 0 0
McLean, Captain Duncan (Mariner) ...	13 Nov. 75	0	0	...	10 0 0	0 0 0	0	0	...	0 0 0	0	0	...	10 0 0	0	0	...	0 0 0	0	0	...	10 0 0	0 0 0
———, Captain Wellwood George Moulbray ..	15 July 58	0	200	...	90 3 10	0 0 0	0	0	...	4 0 0	0	200	...	94 3 10	0	0	...	0 1 0	0	200	...	94 2 10	0 0 0
McLeod, Sir Donald .		0	1200	...	403 8 0	0 0 0	0	0	...	24 0 0	0	1200	...	426 8 0	0	0	...	1 1 9	0	1200	...	425 6 3	0 0 0
McMaster, James Lachlan...	21 Aug. 79	0	0	...	0 0 0	0 0 0	0	0	...	1288 12 7	0	0	...	1288 12 7	0	0	...	1288 12 7	0	0	...	0 0 0	0 0 0
——— ———, Captain Robert (Mariner),—share account of William Charles McMaster, son of the deceased, a lunatic ...	23 Nov. 74	0	800	...	23 5 1	0 0 0	0	0	...	768 2 1	0	800	...	791 7 2	0	800	...	791 7 2	0	0	...	0 0 0	0 0 0
———, share account of James Lachlan McMaster, son of the deceased ..	Ditto ...	0	1300	...	54 10 3	0 0 0	0	0	...	1248 3 5	0	1300	...	1302 13 8	0	1300	...	1302 13 8	0	0	...	0 0 0	0 0 0
———, share account of Dora Mary McMaster, daughter of the deceased .	Ditto ...	0	1300	...	53 10 3	0 0 0	0	0	...	1248 3 5	0	1300	...	1301 13 8	0	1300	...	1301 13 8	0	0	...	0 0 0	0 0 0
———, share account of Grace Fleming McMaster, daughter of the deceased	Ditto ...	0	1300	...	53 10 3	0 0 0	0	0	.	1248 3 5	0	1300	...	1301 13 8	0	1300	...	1301 13 8	0	0	..	0 0 0	0 0 0
McNamara, Mrs Mary ..	20 Nov. 64	0	3700	...	222 2 4	0 0 0	0	0	..	74 0 0	0	3700	...	296 2 4	0	0	...	2 13 10	0	3700	...	293 4 6	0 0 0
McPherson, William,—account of life-interest of Mrs. C. E. McPherson, now Mrs. Rollo ...	26 April 67	0	0	...	53 2 3	0 0 0	0	0	...	0 0 0	0	0	...	53 2 3	0	0	...	0 0 0	0	0	...	53 2 3	0 0 0
———, share account of William McPherson ...	Ditto ...	0	2000	...	0 0 0	42 13 10	0	0	...	40 0 0	0	2000	...	0 0 0	0	0	...	1 15 2	0	2000	...	0 0 0	4 13 0
Mabert, William ...	21 April 68	0	0	...	46 8 1	0 0 0	0	0	...	0 0 0	0	0	...	46 8 1	0	0	...	0 0 0	0	0	...	46 8 1	0 0 0
———, account of house No. 61, Wellesley Street .	Ditto ...	0	9600	...	335 14 10	0 0 0	0	0	...	192 0 0	0	9600	...	257 14 10	0	0	...	3 10 2	0	9600	...	524 4 8	0 0 0
Mace, Frederick,—account of the trustees of the marriage settlement of Mrs. C. Blick ...	28 Feb. 62	0	15200	...	30 15 0	0 0 0	0	0	...	304 0 0	0	15200	...	334 15 0	0	0	...	303 11 3	0	15200	...	31 3 9	0 0 0
Macdonald, Duncan Forbes	19 Mar 70	0	0	...	11 5 9	0 0 0	0	0	...	0 0 0	0	0	...	11 5 9	0	0	...	0 0 0	0	0	...	11 5 9	0 0 0
Mackinnon, Charles ..	12 Mar. 44	0	0	...	25 11 9	0 0 0	0	0	...	0 0 0	0	0	...	25 11 9	0	0	...	0 0 0	0	0	...	25 11 9	0 0 0
MacLeod, Alexander Donald,—share account of Charles Bryan and Isabella Hodgson, now Mrs. Isabella Gaun, children of the late Christiana Hodgson ...	12 Mar. 65	0	2800	...	46 15 0	0 0 0	0	0	...	56 0 0	0	2800	..	102 15 0	0	0	...	2 6 10	0	2800	...	100 8 2	0 0 0
Macaush, Mrs Francis Christiana Sophia ...	15 Feb. 66	0	2600	...	32 13 9	0 0 0	0	0	...	52 0 0	0	2600	...	84 13 9	0	0	...	3 8 6	0	2600	.	81 5 3	0 0 0
Mackenzie, C. W.	......,	0	0	...	124 14 10	0 0 0	0	0	...	0 0 0	0	0	...	124 14 10	0	0	...	0 0 0	0	0	...	124 14 10	0 0 0

* Nainectal Brewery Company's shares.

† Meerut Cotton and Oil Pressing Company shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.					
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																To Credit.	To Debit.
		S.R.	Co.Rs.		Rs. A. P.	Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	Rs. A. P.	Rs. A.
M.																								
MacIver, Assistant Surgeon James Robertson ...	14 Sept 70	0	0	...	75 3 8	0 0 0	0	0	...	0 0 0	0	0	...	75 3 8	0	0	...	0 0 0	0	0	...	75 3 8	0 0 0	
Macnaghten, Sir W. H. ...	8 April 43	0	0	...	13 6 7	0 0 0	0	0	...	0 0 0	0	0	...	13 6 7	0	0	...	0 0 0	0	0	...	13 6 7	0 0 0	
Macrae, Mrs. Mary ...	18 Sept. 79	0	0	...	0 0 0	0 0 0	0	33500	...	38 12 7	0	33500	...	38 12 7	0	0	...	4493 6 10	0	33500	...	0 0 0	4454 10 3	
Mactier, Thomas Binny,—share account of S. C. Mactier ..	9 June 60	0	0	...	27 13 10	0 0 0	0	0	...	0 0 0	0	0	...	27 13 10	0	0	...	0 0 0	0	0	...	27 13 10	0 0 0	
———, share account of Vernon Bathyany Fector Bayley, one of the children of the deceased ..	Ditto ..	0	4700	...	105 12 10	0 0 0	0	0	...	94 0 0	0	4700	...	199 12 10	0	0	...	3 9 2	0	4700	...	196 3 8	0 0 0	
Magill, Rev. Father James Aloysius ..	28 Mar. 72	0	0	...	250 8 9	0 0 0	0	0	...	0 0 0	0	0	...	250 8 9	0	0	...	0 0 0	0	0	...	250 8 9	0 0 0	
MacGregor, John ...	25 Aug. 77	0	0	...	4 15 10	0 0 0	0	0	...	0 0 0	0	0	...	4 15 10	0	0	...	0 0 0	0	0	...	4 15 10	0 0 0	
———, share account of Duncan MacGregor ...	Ditto ...	0	200	...	46 6 2	0 0 0	0	0	...	195 0 6	0	200	...	241 6 8	0	200	...	241 6 8	0	0	...	0 0 0	0 0 0	
MacMurray, J. R. ...	16 Aug. 78	0	800	..	70 8 9	0 0 0	0	0	...	809 2 11	0	800	...	879 11 8	0	800	...	879 11 8	0	0	...	0 0 0	0 0 0	
Malet, Captain Charles Frederick ...	8 June 78	0	4200	...	0 0 0	2 10 5	0	0	...	4085 11 5	0	4200	...	4083 1 0	0	4200	...	4083 1 0	0	0	...	0 0 0	0 0 0	
Malins, Conductor George Joseph ...	6 Jan. 79	0	0	...	0 0 0	4 14 2	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	4 14 2	
Maitland, Captain William George,—legacy account for Mr. James Maitland...	26 July 78	0	3600	...	0 0 0	27 0 0	0	0	...	72 0 0	0	3600	...	45 0 0	0	0	...	3 14 7	0	3600	...	41 1 5	0 0 0	
Mansell, Mrs. Sophia Caroline ...	5 July 71	0	4000	...	271 14 0	0 0 0	0	0	...	16 0 0	0	4000	...	287 14 0	0	0	...	0 15 10	0	4000	...	286 14 2	0 0 0	
Manuk, Gavork—legacy to the Armenian School at Calcutta ...	23 Aug. 61	0	32400	...	752 4 7	0 0 0	0	0	...	648 0 0	0	32400	...	1400 4 7	0	0	...	1247 10 5	0	32400	...	152 10 2	0 0 0	
———, legacy to the Convent Ammah Perjetseh at Ispahan ...	Ditto ...	0	11200	...	710 12 5	0 0 0	0	0	...	224 0 0	0	11200	...	934 12 5	0	0	...	436 0 10	0	11200	...	498 11 7	0 0 0	

——, legacy to the Convent Arseh Meatson at Ararat	Ditto ...	0	34300	...	715 13 9	0 0 0	0	700	...	780 0 0	0	35000	...	1495 13 9	0	0	...	716 15 9	0	35000	.	778 14 0	0 0 0
——, legacy to the Convent for females at Ispahan ...	Ditto ...	0	5300	...	393 7 11	0 0 0	0	0	.	106 0 0	0	5300	...	499 7 11	0	0	...	206 15 2	0	5300		292 8 9	0 0 0
——, legacy to the Convent for females at Jelusgam ..	Ditto .	0	14400	...	422 4 1	0 0 0	0	0	...	288 0 0	0	14400	...	710 4 1	0	0	...	15 2 5	0	14400	..	695 1 8	0 0 0
——, Johannes Malcolm .	5 Aug. 45	0	300	...	98 2 8	0 0 0	0	0	...	6 0 0	0	300	...	104 2 8	0	0	...	0 4 10	0	300	.	103 13 10	0 0 0
Marcus, John Paul, Senior	18 Mar. 65	0	100	...	67 7 9	0 0 0	0	0	..	2 0 0	0	100	...	69 7 9	0	0	...	0 0 0	0	100	...	69 7 9	0 0 0
——, legacy to Emamun	Ditto .	0	5600	...	87 2 7	0 0 0	0	0	...	112 0 0	0	5600	...	199 2 7	0	0	...	0 12 0	0	5600	...	198 6 7	0 0 0
——, George Thomas,—annuity account of Mrs. Thornton	23 April 61	0	0		814 7 6	0 0 0	0	0	...	1396 8 0	0	0	...	2210 15 6	0	0	...	1583 1 9	0	0	..	627 13 10	0 0 0
Marson, Joseph,—legacy account of Mrs Anne Wilson and Miss Eva Marion, two daughters of the deceased ..	27 Nov. 76	0	600	...	51 11 1	0 0 0	0	0	...	12 0 0	0	600	...	63 11 1	0	0	...	15 10 1	0	600		48 1 0	0 0 0
Mark, Mrs. Caroline Augusta	17 Sept 75	0	0	...	9 0 0	0 0 0	0	0	...	0 0 0	0	0	...	9 0 0	0	0	..	0 0 0	0	0	...	9 0 0	0 0 0
Marks, Charles Henry .	26 July 63	0	0	...	13 12 2	0 0 0	0	0	...	0 0 0	0	0	...	13 12 2	0	0	...	0 0 0	0	0	...	13 12 2	0 0 0
Marley, Captain C. H. ..	...	3	400	...	63 5 0	0 0 0	0	0	...	8 0 0	0	400	...	71 5 0	0	0	. .	0 0 0	0	400	...	71 5 0	0 0 0
Marshall, Mrs. Caroline (formerly Daly),—account of legacy to William Francis Pudurtian Murray and father and mother of the deceased ..	18 June 64	0	8600	..	129 15 2	0 0 0	0	0	...	172 0 0	0	8600	.	301 15 2	0	0	...	7 14 6	0	8600	...	294 0 8	0 0 0
——, Sergeant William Shields,—share account of the four children .	10 Mar. 68	0	5800	...	176 9 6	0 0 0	0	0	...	116 0 0	0	5800	...	292 9 6	0	0	...	116 0 0	0	5800	...	176 9 6	0 0 0
——, Patrick ...	8 Mar. 76	0	700	...	178 2 9	0 0 0	0	0	...	14 0 0	0	700	...	192 2 9	0	0	...	0 15 4	0	700	...	191 3 5	0 0 0
Martin, Charles Ray ...	31 May 31	0	100	...	61 1 0	0 0 0	0	0	...	2 0 0	0	100	...	63 1 0	0	0	..	0 1 7	0	100	...	62 15 5	0 0 0
——, Mrs. Eliza . .	14 April 60	0	0	...	29 6 9	0 0 0	0	0	...	0 0 0	0	0	...	29 6 9	0	0	. .	0 0 0	0	0	...	29 6 9	0 0 0
——, Lieutenant R. .	14 Aug. 43	0	0	...	3 0 1	0 0 0	0	0	...	0 0 0	0	0	...	3 0 1	0	0	...	0 0 0	0	0	...	3 0 1	0 0 0
——, Allen C.,—share account of Miss Fanny Elizabeth Martin ...	3 Aug. 43	0	900	..	0 0 0	95 0 9	0	0	...	18 0 0	0	900	..	0 0 0	0	0	...	3 0 8	0	900	...	0 0 0	80 1 5
——, share account of Miss Jane Ellen Martin...	Ditto .	0	900	...	0 0 0	95 0 9	0	0	...	18 0 0	0	900	...	0 0 0	0	0	...	3 0 8	0	900	...	0 0 0	80 1 5
——, share account of Mr. Kenneth Allen Martin	Ditto	0	900	...	0 0 0	159 10 9	0	0	...	18 0 0	0	900	...	0 0 0	0	0	...	1 4 8	0	900	...	0 0 0	142 15 5
Mason, Lieutenant and Brevet Captain Henry Monk ...	...	0	300	...	26 6 8	0 0 0	0	0	...	6 0 0	0	300	..	32 5 8	0	0	...	0 1 5	0	300	...	32 5 3	0 0 0
Masters, Mrs. Ann ..	6 Sept. 67	0	100	...	39 6 7	0 0 0	0	0	...	2 0 0	0	100	..	41 6 7	0	0	...	0 0 6	0	100	...	41 6 1	0 0 0
Mathews, Rev. Isaac Constantine, share account of St. John Frederick Mathews ...	18 Aug 68	0	1800	...	110 13 10	0 0 0	0	0	...	36 0 0	0	1800	...	146 13 10	0	0	...	36 0 0	0	1800	...	110 13 10	0 0 0

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.				
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																To Credit.	To Debit.
		S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.	Rs. A. P.
M.																							
Mathews, Rev. Isaac Constantine,—share account of Isaac Humphries Mathews	18 Aug. 68	0	0	...	1807 7 5	0 0 0	0	0	...	0 0 0	0	0	...	1807 7 5	0	0	...	1807 7 5	0	0	...	0 0 0	0 0 0
Mathison, Alexander,—share account of Robert Mathison	20 Feb. 60	0	500	...	288 14 8	0 0 0	0	0	...	10 0 0	0	500	...	298 14 8	0	0	...	1 0 10	0	500	...	297 13 10	0 0 0
Maxwell, George	20 July 62	0	7400	...	252 0 4	0 0 0	0	0	...	148 0 0	0	7400	...	400 0 4	0	0	...	16 2 5	0	7400	...	383 13 11	0 0 0
———, David	Ditto ...	0	7400	...	250 9 2	0 0 0	0	0	...	148 0 0	0	7400	...	398 9 2	0	0	...	17 2 5	0	7400	...	381 6 9	0 0 0
Mawson, John	20 Dec. 64	0	0	...	70 11 4	0 0 0	0	0	...	0 0 0	0	0	...	70 11 4	0	0	...	0 0 0	0	0	...	70 11 4	0 0 0
Mead, Henry	16 Oct. 72	0	0	...	31 7 8	0 0 0	0	0	...	0 0 0	0	0	...	31 7 8	0	0	...	0 0 0	0	0	...	31 7 8	0 0 0
Meighan, Conductor John	1 Mar. 79	0	700	...	161 0 10	0 0 0	0	0	...	14 0 0	0	700	...	175 0 10	0	0	...	4 13 4	0	700	...	170 3 6	0 0 0
Meins, Mark	29 June 79	0	1500	...	706 15 7	0 0 0	0	600	...	42 0 0	0	2100	...	748 15 7	0	0	...	717 3 5	0	2100	...	31 12 2	0 0 0
Melville, William	4 Nov. 46	0	1100	...	82 11 9	0 0 0	0	0	...	22 0 0	0	1100	...	104 11 9	0	0	...	1 13 7	0	1100	...	102 14 2	0 0 0
———, on account of Asiatic Annuity Company	Ditto ..	0	10300	...	116 6 10	0 0 0	0	0	...	207 4 0	0	10300	...	323 10 10	0	0	...	12 1 9	0	10300	...	311 9 1	0 0 0
———, on account of annuity for Mrs. Sarah Waterman	Ditto ...	0	500	...	153 7 10	0 0 0	0	0	...	10 0 0	0	500	...	163 7 10	0	0	...	1 4 0	0	500	...	162 3 10	0 0 0
———, on account of annuity for Captain E. D. Watson	Ditto ...	0	0	...	58 4 5	0 0 0	0	0	...	533 3 4	0	0	...	591 7 9	0	0	...	533 3 4	0	0	...	58 4 5	0 0 0
———, Alexander Brodie, Captain Bengal Staff Corps	19 May 74	0	0	...	40 10 4	0 0 0	0	0	...	0 0 0	0	0	...	40 10 4	0	0	...	0 0 0	0	0	...	40 10 4	0 0 0
Menzies, Sergeant Samuel	13 May 74	0	4000	...	143 8 8	0 0 0	0	0	...	80 0 0	0	4000	...	223 8 8	0	0	...	1 15 3	0	4000	...	221 9 5	0 0 0
Mercer, George Grance	18 May 71	0	48800	...	0 0 0	5864 3 4	0	0	...	976 0 0	0	48800	...	0 0 0	0	0	...	3377 7 1	0	48800	...	0 0 0	8265 10 5
Merrett, Henry Archibald,—share account of Archibald Bedell Hayes Merrett	12 Feb. 78	0	700	...	118 14 11	0 0 0	0	0	...	14 0 0	0	700	...	132 14 11	0	0	...	1 2 9	0	700	...	131 12 2	0 0 0
———, share account of Guillum Ernest Merrett	Ditto ...	0	700	...	117 14 11	0 0 0	0	0	...	14 0 0	0	700	...	131 14 11	0	0	...	1 2 9	0	700	...	130 12 2	0 0 0

———, share account of George Arthur Merrett	Ditto	...	0	700	...	117	14	11	0	0	0	0	0	...	14	0	0	0	700	...	131	14	11	0	0	...	1	2	9	0	700	...	130	12	2	0	0	0
———, share account of Clement Septimus Merrett	Ditto	.	0	700	...	117	15	0	0	0	0	0	0	...	14	0	0	0	700	...	131	15	0	0	0	...	1	2	9	0	700	...	130	12	3	0	0	0
Meridith, James,—share account of Master Edric James Meridith, the only son of the deceased	24 Nov. 63		0	3200	...	114	7	4	0	0	0	0	0	...	64	0	0	0	3200	...	178	7	4	0	0	...	64	0	0	0	3200	...	114	7	4	0	0	0
Meyers, Ferdinand	6 Sept. 66		0	0	...	86	2	7	0	0	0	0	0	...	0	0	0	0	0	...	86	2	7	0	0	...	0	0	0	0	0	...	86	2	7	0	0	0
Michael, Michael George,—life-interest account of Miss Catherine Michael	23 Nov. 76		0	2900	...	23	6	2	0	0	0	0	0	...	58	0	0	0	2900	...	81	6	2	0	0	...	58	0	0	0	2900	...	23	6	2	0	0	0
———, legacy account of E. D. R. Michael	Ditto	...	0	2600	...	247	6	2	0	0	0	0	0	...	52	0	0	0	2600	...	299	5	2	0	0	...	24	5	0	0	2600	...	275	0	2	0	0	0
Middleton, John	11 May 65		0	5500	...	456	2	11	0	0	0	0	0	...	110	0	0	0	5500	...	566	2	11	0	0	...	3	6	5	0	5500	...	562	12	6	0	0	0
———, Joseph Richard	Ditto	...	0	10400	...	484	9	6	0	0	0	0	8300	...	270	7	5	0	18700	...	755	0	11	0	0	...	271	5	5	0	18700	...	483	11	6	0	0	0
———, annuity account of Miss Middleton	Ditto	...	0	8300	...	0	0	0	26	15	10	0	0	...	186	12	0	0	8300	...	159	12	2	0	8300	...	38	1	1	0	0	...	121	11	1	0	0	0
Milford, Henry	19 May 40		0	0	...	12	4	0	0	0	0	0	0	...	0	0	0	0	0	...	12	4	0	0	0	...	0	0	0	0	0	...	12	4	0	0	0	0
Millard, Captain William Stallard	21 Oct. 71		0	0	...	1136	13	10	0	0	0	0	0	...	0	0	0	0	0	...	1136	13	10	0	0	...	0	0	0	0	0	...	1136	13	10	0	0	0
———, life-interest account of Mrs. C. Millard, widow of the deceased	Ditto	...	0	15500	...	0	0	0	150	3	4	0	0	...	310	0	0	0	15500	...	159	12	8	0	0	...	260	0	10	0	15500	...	0	0	0	100	4	2
———, life-interest account of Miss Julia Millard, sister of the deceased	Ditto	...	0	18000	...	264	3	8	0	0	0	0	0	...	330	0	0	0	18000	...	624	3	8	0	0	...	325	3	11	0	18000	...	298	15	9	0	0	0
———, legacy account of Miss Stella Millard	Ditto	...	0	55200	15*	663	11	6	0	0	0	0	0	...	1176	0	0	0	55200	15*	1839	11	6	0	0	...	720	6	10	0	55200	15*	1119	4	8	0	0	0
———, legacy account of Master Thomas Millard	Ditto	...	0	52900	15*	1758	9	8	0	0	0	0	0	...	1130	0	0	0	52900	15*	2888	9	8	0	0	...	1265	6	9	0	52900	15*	1623	2	11	0	0	0
———, legacy account of Miss Bessie Millard	Ditto	...	0	53500	15*	903	2	9	0	0	0	0	0	...	1142	0	0	0	53500	15*	2045	2	9	0	0	...	718	5	6	0	53500	15*	1326	13	3	0	0	0
———, legacy account of Miss Mary Millard	Ditto	...	0	53100	15*	891	11	1	0	0	0	0	0	...	1134	0	0	0	53100	15*	2025	11	1	0	0	...	719	1	8	0	53100	15*	1306	9	5	0	0	0
———, legacy account of Miss Ellen Millard	Ditto	...	0	52400	15*	0	0	0	554	5	7	0	0	...	1120	0	0	0	52400	15*	565	10	5	0	0	...	584	5	7	0	52400	15*	0	0	0	18	11	2
———, legacy account of Master Stephen Millard	Ditto	...	0	48700	15*	0	0	0	1043	9	10	0	0	...	1046	0	0	0	48700	15*	2	6	2	0	0	...	532	2	1	0	48700	15*	0	0	0	529	11	11
Miller, Lieutenant George	Taken charge 15 Aug. 59		0	300	...	13	5	9	0	0	0	0	0	...	6	0	0	0	300	...	19	5	9	0	0	...	0	0	0	0	300	...	19	5	9	0	0	0
———, John Cairns	18 June 67		0	2700	...	223	8	5	0	0	0	0	0	...	54	0	0	0	2700	...	277	8	5	0	0	...	1	9	0	0	2700	...	275	15	5	0	0	0
Millet, Frederick George	17 Nov. 77		0	0	...	3	4	0	0	0	0	0	0	...	0	0	0	0	0	...	3	4	0	0	0	...	0	0	0	0	0	...	3	4	0	0	0	0
Mills, George Henry,—separate account	11 Jan. 67		0	0	...	28	14	0	0	0	0	0	0	...	0	0	0	0	0	...	28	14	0	0	0	...	0	0	0	0	0	...	28	14	0	0	0	0
Milner, Mrs. Mary	22 June 70		0	0	...	15	11	3	0	0	0	0	0	...	0	0	0	0	0	...	15	11	3	0	0	...	0	0	0	0	0	...	15	11	3	0	0	0
Mitchell, Miss Isabella,—share account of Georgiana Mitchell	14 Jan. 64		0	2000	...	368	0	1	0	0	0	0	0	...	40	0	0	0	2000	...	408	0	1	0	0	...	2	15	3	0	2000	...	405	0	10	0	0	0
———, George	7 June 80		0	800	..	0	0	0	554	15	6	0	0	...	16	0	0	0	800	...	0	0	0	0	0	...	0	15	10	0	800	...	0	0	0	539	15	4

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.						Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.							
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																	To Credit.	To Debit.	
		S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.		S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.	
M.																									
Mitchell, Magazine Sergeant Henry ...	9 June 79	0	0	...	386 3 3	0 0 0		0	0	...	0 0 0	0	0	...	386 3 3	0	0	..	20 4 10	0	0	...	365 14 5	0 0 0	
Monro, Captain Frank James Fraser ..	28 July 79	0	1000	...	192 0 7	0 0 0		0	0	...	20 0 0	0	1000	...	212 0 7	0	0	...	185 12 6	0	1000	...	26 4 1	0 0 0	
Montgomery, Lieut.-Colonel George James ..	20 Feb. 64	0	100	...	2 8 10	0 0 0		0	0	...	2 0 0	0	100	...	4 8 10	0	0	...	0 0 6	0	100	...	4 8 4	0 0 0	
Montreaux, Michael Francis	20 Dec. 71	0	2400	...	150 14 8	0 0 0		0	0	...	48 0 0	0	2400	...	198 14 8	0	0	...	2 7 6	0	2400	...	196 7 2	0 0 0	
Moodie, Afleck ...	Ditto ...	0	0	...	36 2 2	0 0 0		0	0	...	0 0 0	0	0	...	36 2 2	0	0	...	0 0 0	0	0	...	36 2 2	0 0 0	
Moore, Mrs. Catherine Ann	4 Nov. 58	0	200	...	5 9 1	0 0 0		0	0	...	4 0 0	0	200	...	9 9 1	0	0	...	0 1 0	0	200	...	9 8 1	0 0 0	
——, account of legacy for Mary Norah Best ...	Ditto ...	0	0	...	33 3 5	0 0 0		0	0	...	0 0 0	0	0	...	33 3 5	0	0	...	0 0 0	0	0	...	33 3 5	0 0 0	
——, Mrs. Susan ...	15 Feb. 43	0	10400	...	58 10 0	0 0 0		0	0	...	210 8 0	0	10400	...	269 2 0	0	0	...	2 12 0	0	10400	...	266 6 0	0 0 0	
——, William Richard ...	19 Aug. 69	0	0	...	10 13 3	0 0 0		0	0	...	0 0 0	0	0	...	10 13 3	0	0	...	0 0 0	0	0	...	10 13 3	0 0 0	
——, William Jenkins ..	.....	0	0	...	33 15 1	0 0 0		0	0	...	0 0 0	0	0	...	33 15 1	0	0	...	0 0 0	0	0	...	33 15 1	0 0 0	
——, Ensign Henry Nugent ...	30 June 70	0	0	...	7 9 3	0 0 0		0	0	...	0 0 0	0	0	...	7 9 3	0	0	...	0 0 0	0	0	...	7 9 3	0 0 0	
——, Assistant Surgeon Thomas,—share account of Ada Maria Moore ...	22 July 58	0	7900	...	15 9 6	0 0 0		0	0	...	624 10 0	0	7900	...	640 3 6	0	500	...	1509 9 1	0	7400	...	0 0 0	869 5 7	
Morgan, Dr. Nathaniel ...	11 Sept. 49	0	0	..	52 13 8	0 0 0		0	0	...	0 0 0	0	0	...	52 13 8	0	0	...	0 0 0	0	0	...	52 13 8	0 0 0	
Morris, Thomas,—share account of the widow and children of John Morris, deceased ...	1 Oct. 64	0	0	...	121 4 4	0 0 0		0	0	...	0 0 0	0	0	...	121 4 4	0	0	...	0 0 0	0	0	...	121 4 4	0 0 0	
Morton, Dr. James,—account of life-interest for Mathew ...	1 Aug 70	0	8000	...	0 0 0	0 12 0		0	0	...	160 0 0	0	8000	...	159 4 0	0	0	...	160 0 0	0	8000	...	0 0 0	0 12 0	
——, legacy account of the children ...	Ditto ...	0	55100	...	79 4 5	0 0 0		0	0	...	1102 0 0	0	55100	...	1181 4 5	0	0	...	1101 0 0	0	55100	...	80 4 5	0 0 0	
Moses, David ...	12 July 68	0	0	...	50 14 7	0 0 0		0	0	...	0 0 0	0	0	...	50 14 7	0	0	...	0 0 0	0	0	...	50 14 7	0 0 0	
Muirhead, James ..	30 Jan. 79	0	1500	...	0 0 0	54 10 7		0	0	...	1437 12 8	0	1500	...	1383 2 1	0	1500	...	1 3 2	0	0	...	1381 14 11	0 0 0	
Muller, John ...	17 July 75	0	0	...	795 8 9	0 0 0		0	0	...	0 0 0	0	0	...	795 8 9	0	0	...	0 0 0	0	0	...	795 8 9	0 0 0	
Munro, Captain R ...	23 Nov. 74	0	200		21 13 0	0 0 0		0	0	...	4 0 0	0	200	...	25 13 0	0	0	...	0 1 0	0	200	...	25 12 0	0 0 0	

——, Robert	19 Nov. 73	0	0	...	14	12	5	0	0	0	0	0	...	0	0	0	0	0	...	14	13	5	0	0	...	0	0	0	0	0	...	14	12	5	0	0	0
Murch, William Wood	13 Feb. 79	0	10900	...	42	11	10	0	0	0	0	3800	...	4059	7	0	0	14700	...	4102	2	10	0	0	...	3838	9	7	0	14700	...	263	9	3	0	0	0
——, Mrs. Margaret Hamilton	28 June 79	0	0	...	0	0	0	0	0	0	0	0	...	80	8	0	0	0	...	80	8	0	0	0	...	80	8	0	0	0	...	0	0	0	0	0	0
Murchey, Mrs. Jemima,—legacy account of Miss Mary Jemima Symon	7 July 77	0	1000	...	9	1	7	0	0	0	0	0	...	20	0	0	0	1000	...	29	1	7	0	0	...	20	0	0	0	1000	...	9	1	7	0	0	0
Murray, Sally	3 Sept. 73	0	0	...	450	6	4	0	0	0	0	0	...	243	2	6	0	0	...	693	8	10	0	0	...	94	1	4	0	0	...	599	7	6	0	0	0
Mutt, Oliva Hart	29 April 71	0	800	...	0	0	0	319	5	5	0	0	...	16	0	0	0	800	...	0	0	0	0	0	...	0	15	10	0	800	...	0	0	0	304	5	5
Myers, Launcelot,—share account of the children	2 Aug. 65	0	1600	...	106	6	8	0	0	0	0	0	...	1594	13	4	0	1600	...	1701	4	0	0	1600	...	1695	8	4	0	0	...	5	11	8	0	0	0
N.																																					
Nagle, Gunner John,—life-interest account of Mrs. J. Nagle, widow of the deceased	19 June 63	0	2400	...	0	0	0	16	3	3	0	0	...	48	0	0	0	2400	...	31	12	9	0	0	...	48	0	0	0	2400	...	0	0	0	16	3	3
Nairne, Mrs. Sarah Susannah	19 Aug. 75	0	500	...	110	13	11	0	0	0	0	0	...	10	0	0	0	500	...	120	13	11	0	0	...	0	14	5	0	500	...	119	15	6	0	0	0
Nauzais, Theodore	11 Sept. 79	0	0	...	0	0	0	0	0	0	0	1000	...	45	0	0	0	1000	...	45	0	0	0	0	...	680	10	9	0	1000	...	0	0	0	635	10	9
Neblett, Mrs. Elizabeth Ann	Taken charge 17 Dec. 77	0	0	...	119	12	6	0	0	0	0	0	...	0	0	0	0	0	...	119	12	6	0	0	...	0	0	0	0	0	...	119	12	6	0	0	0
Need, Walter Wardell,—share account of Walter Need, son of the deceased	23 Feb. 58	0	2000	...	53	7	10	0	0	0	0	0	...	40	0	0	0	2000	...	93	7	10	0	0	...	1	12	6	0	2000	...	91	11	4	0	0	0
Neil, James,—share account of Florence Elizabeth Neil, daughter of the deceased	21 Aug. 68	0	2400	...	0	0	2	0	0	0	0	0	...	48	0	0	0	2400	...	48	0	2	0	0	...	48	0	0	0	2400	...	0	0	2	0	0	0
Nelson, Captain and Local Major George Gott	23 Jan. 79	0	3500	...	72	12	5	0	0	0	0	0	...	70	0	0	0	3500	...	142	12	5	0	0	...	1	12	10	0	3500	...	140	15	7	0	0	0
——, William	23 Nov. 68	0	6900	...	217	12	11	0	0	0	0	0	...	138	0	0	0	6900	...	355	12	11	0	0	...	2	13	1	0	6900	...	352	15	10	0	0	0
Nesbitt, Harry Kerr	Taken charge 18 Feb. 79	0	800	...	102	2	10	0	0	0	0	0	...	16	0	0	0	800	...	118	2	10	0	0	...	21	4	8	0	800	...	96	14	2	0	0	0
Newbatt, C. H.	.....	0	0	...	6	8	0	0	0	0	0	0	...	0	0	0	0	0	...	6	8	0	0	0	...	9	8	0	0	0	...	0	0	0	3	0	0
Newitt, W. H.	Taken charge 15 Jan. 70	0	0	...	0	0	0	12	8	10	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	12	8	10
Nicholson, Thomas	5 Feb. 62	0	300	...	26	7	4	0	0	0	0	0	...	6	0	0	0	300	...	26	7	4	0	0	...	0	1	5	0	300	...	26	5	11	0	0	0
Nichterlein, Frederick,—share account of Master Frederick James Nichterlein, son of the deceased	20 Dec. 67	0	312500	...	47	5	9	0	0	0	0	3500	...	6904	8	6	0	346000	...	6951	13	9	0	0	...	8781	15	4	0	346000	...	0	0	0	1830	1	7
Nicolls, Miss Louisa Mariam	8 May 79	0	10300	...	0	0	0	449	13	0	0	0	...	206	0	0	0	10300	...	0	0	0	0	0	...	24	2	3	0	10300	...	0	0	0	267	15	3
Niven, Andrew	1 Oct. 79	0	0	...	0	0	0	0	0	0	0	0	...	1172	6	10	0	0	...	1172	6	10	0	0	...	101	14	0	0	0	...	1070	8	10	0	0	0
——, Andrew Pasha	18 Nov. 78	0	2600	...	0	0	0	66	14	3	0	0	...	2478	1	4	0	2600	...	2411	3	1	0	2600	...	1320	11	1	0	0	...	1090	8	0	0	0	0
Nolan, Mrs. Isabella C,—share account of Anna Maria Hackett, Arthur Herbert Nolan and Allan Earnest Nolan, children of the deceased	23 Nov. 61	0	0	...	56	1	4	0	0	0	0	0	...	0	0	0	0	0	...	56	1	4	0	0	...	0	0	0	0	0	...	56	1	4	0	0	0

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.						Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.					
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																	To Credit.	To Debit.	
		S.R.	Co.Rs.		Rs. A. P.	Rs. A. P.		S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	Rs. A. P.	Rs. A. P.
N.																									
Norgate, Colonel Charles	9 Feb. 65	0	0	11†	0 0 0	0 0 0		0	0	...	0 0 0	0	0	11*	0 0 0	0	0	...	0 0 0	0	0	11*	0 0 0	0 0 0	
Norris, Conductor William, —share account of the children of the deceased	15 Dec. 70	0	700	...	8 12 9	0 0 0		0	0	...	14 0 0	0	700	...	22 12 9	0	0	...	1 1 9	0	700	...	21 11 0	0 0 0	
Northam, Miss Ann	19 June 62	0	2500	...	183 6 2	0 0 0		0	0	...	52 8 0	0	2500	...	235 14 2	0	0	...	1 8 8	0	2500	...	234 5 6	0 0 0	
Norton, John	3 June 79	0	50000	30†	111224 2 4	0 0 0		0	160000	...	57507 0 6	0	210000	30†	168731 2 10	0	100000	...	165088 12 6	0	110000	30†	3642 6 4	0 0 0	
O.																									
O'Brien, James Lloyd	18 Nov. 57	0	0	.	38 3 6	0 0 0		0	0	...	0 0 0	0	0	...	38 3 6	0	0	...	0 0 0	0	0	...	38 3 6	0 0 0	
Odell, Captain William,—share account of Jessie Constance Cuthlein Odell, daughter of the deceased	12 Jan. 61	0	3400	...	350 3 1	0 0 0		0	0	...	68 0 0	0	3400	...	418 3 1	0	0	...	2 12 8	0	3400	..	415 6 5	0 0 0	
O'Donnell, John Walter	13 Dec. 73	0	0	..	20 9 10	0 0 0		0	0	...	0 0 0	0	0	...	20 9 10	0	0	...	0 0 0	0	0	...	20 9 10	0 0 0	
———, share account of Master Hugh O'Donnell, son of the deceased	Ditto ...	0	3900	...	138 4 1	0 0 0		0	0	...	3703 11 2	0	3900	...	3841 15 3	0	3900	...	3841 15 3	0	0	...	0 0 0	0 0 0	
———, share account of Master Octavius O'Donnell, son of the deceased	Ditto ..	0	2100	..	4 12 11	0 0 0		0	0	...	42 0 0	0	2100	...	46 12 11	0	0	...	2 0 2	0	2100	...	44 12 9	0 0 0	
———, share account of Master Harold David O'Donnell, son of the deceased	Ditto. ...	0	3900	...	138 4 0	0 0 0		0	0	...	78 0 0	0	3900	...	216 4 0	0	0	...	152 14 7	0	3900	...	63 5 5	0 0 0	
———, share account of Master Ralph O'Donnell, son of the deceased	Ditto ...	0	3900	...	138 4 0	0 0 0		0	0	...	78 0 0	0	3900	...	216 4 0	0	0	...	152 14 7	0	3900	...	63 5 5	0 0 0	
———, share account of Miss Ellen Dove O'Donnell, daughter of the deceased	Ditto ...	0	4000	...	219 2 3	0 0 0		0	0	...	80 0 0	0	4000	...	290 2 3	0	0	...	156 13 7	0	4000	...	133 4 8	0 0	

O'Dowda, Lieutenant Robert Charles	15 July 58	0	0	...	80 1 6	0 0 0	0	0	...	0 0 0	0	0	...	80 1 6	0	0	...	0 0 0	0	0	...	80 1 6	0 0 0
Ogle, Lieutenant Joseph Godfrey	Taken charge 12 Dec. 79	0	0	...	0 0 8	0 0 0	0	0	...	204 14 8	0	0	...	204 14 8	0	0	...	3 1 2	0	0	...	201 13 6	0 0 0
O'Grady, Patrick	25 Mar. 71	0	6000	...	33 12 4	0 0 0	0	0	...	120 0 0	0	6000	...	153 12 4	0	0	...	119 15 0	0	6000	...	33 13 4	0 0 0
Oliver, Captain Edward Dubby	Taken charge 18 Nov. 65	0	100	...	19 9 10	0 0 0	0	0	...	2 0 0	0	100	...	21 9 10	0	0	...	0 0 6	0	100	...	21 9 4	0 0 0
Oluffs, Gustave Adolph	18 Oct. 76	0	500	...	139 5 4	0 0 0	0	0	...	10 0 0	0	500	...	149 5 4	0	0	...	1 14 5	0	500	...	147 6 11	0 0 0
Oman, Thomas Euler	16 Sept. 79	0	0	...	0 0 0	0 0 0	0	12600	...	13235 2 4	0	12600	...	13235 2 4	0	12600	...	13227 4 4	0	0	...	7 14 0	0 0 0
——, share account of Miss Sophia Rebecca Oman, daughter of the deceased	Ditto	0	0	...	0 0 0	0 0 0	0	3300	...	3098 1 6	0	3300	...	3098 1 6	0	0	...	3123 0 7	0	3300	...	0 0 0	24 15 1
——, share account of George Joseph Oman, son of the deceased	Ditto	0	0	...	0 0 0	0 0 0	0	3300	...	3095 9 6	0	3300	...	3095 9 6	0	0	...	3123 0 7	0	3300	...	0 0 0	27 7 1
—— Thomas Benjamin	14 Jan. 80	0	0	..	0 0 0	0 0 0	0	3400	...	3178 5 6	0	3400	...	3178 5 6	0	0	...	3266 1 3	0	3400	...	0 0 0	87 12 3
O'Reilly, John	21 Aug. 27	0	3600	...	0 0 0	15 12 3	0	0	...	72 0 0	0	3600	...	56 3 9	0	0	...	4 15 4	0	3600	...	51 4 5	0 0 0
Orr, William Ector,—life-interest account of the widow of the deceased	9 Nov. 66	0	8000	...	0 0 0	58 7 0	0	0	...	160 0 0	0	8000	...	101 9 0	0	0	...	1390 12 3	0	8000	...	0 0 0	1289 3 3
O'Shaughnessy, Sergeant Terrence,—legacy account of Miss Mary Ellen O'Shaughnessy, daughter of the deceased	11 Mar. 68	0	1500	...	166 7 7	0 0 0	0	0	...	30 0 0	0	1500	...	196 7 7	0	0	...	1 10 5	0	1500	...	194 17 2	0 0 0
——, legacy account of Francis O'Shaughnessy, son of the deceased	Ditto	0	0	...	26 12 3	0 0 0	0	0	...	0 0 0	0	0	..	26 12 3	0	0	...	0 0 0	0	0	...	26 12 3	0 0 0
——, legacy account of William O'Shaughnessy, son of the deceased	Ditto	0	0	...	26 12 2	0 0 0	0	0	...	0 0 0	0	0	...	26 12 2	0	0	...	0 0 0	0	0	...	26 12 2	0 0 0
Ousley, Lieutenant-Colonel John Ralph (late in the 57th Native Infantry)	8 April 50	0	0	...	44 15 10	0 0 0	0	0	...	0 0 0	0	0	..	44 15 10	0	0	...	0 0 0	0	0	...	44 15 10	0 0 0
Overbury, Ernest William	20 Mar. 79	0	0	4¼‡	73 12 5	0 0 0	0	0	...	0 0 0	0	0	4¼‡	73 12 5	0	0	...	21 0 10	0	0	4¼‡	52 11 7	0 0 0
Owen, Major Llewelyn	22 Jan. 79	0	1800	...	0 0 0	116 1 11	0	0	...	54 0 0	0	1800	...	0 0 0	0	0	...	1 9 0	0	1800	..	0 0 0	63 10 11
Ozilis, Captain P.	20 Dec. 78	0	3700	...	0 0 0	64 6 2	0	0	...	74 0 0	0	3700	...	9 9 10	0	0	...	1 13 9	0	3700	...	7 12 1	0 0 0
P.																							
Palmer, John	31 Aug. 54	0	64600	...	189 10 9	0 0 0	0	1500	...	1295 0 0	0	66100	...	1484 10 9	0	0	...	1461 12 3	0	66100	..	22 14 6	0 0 0
Parker, Captain Sir George (Bart.)	17 Jan 59	0	100	...	29 0 10	0 0 0	0	*0	...	2 0 0	0	100	...	31 0 10	0	0	...	0 0 6	0	100	...	31 0 4	0 0 0
——, legacy account of Miss Eliza Emma Marshall Parker	Ditto	0	100	...	29 0 4	0 0 0	0	0	...	2 0 0	0	100	...	31 0 4	0	0	...	0 1 0	0	100	...	30 15 4	0 0 0
——, legacy account of Miss Gertrude Parker	Ditto	0	100	...	29 0 4	0 0 0	0	0	...	2 0 0	0	100	...	31 0 4	0	0	...	0 1 0	0	100	...	30 15 4	0 0 0
——, John	13 Dec. 65	0	1500	..	258 12 6	0 0 0	0	0	...	30 0 0	0	1500	...	288 12 6	0	0	...	1 3 3	0	1500	...	287 9 3	0 0 0
Parks, Mrs. Dinah	Taken charge 12 Mar. 68	0	800	...	270 11 7	0 0 0	0	0	...	16 0 0	0	800	...	286 11 7	0	0	...	1 15 10	0	800	...	284 11 9	0 0 0

* North-Western Bank Shares. † Seebpore Jute Manufacturing Company Limited Shares. ‡ Calcutta Docking Company Limited Shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.						Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.							
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.				
					To Credit.		To Debit.																To Credit.			To Debit.		
		S.R.	Co. Rs.		Rs.	A.	P.	S.R.	Co. Rs.		Rs.	S.R.	Co. Rs.		Rs.	A.	P.	S.R.	Co. Rs.		Rs.	A.	P.	S.R.	Co. Rs.		Rs.	A.	P.	Rs.	A.	P.
P.																													
Parry, Rev. John	16 May 77	0	1500	...	0	0	0	13	11	3	0	0	0	...	32	8	0	0	1500	...	18	12	9	0	0	...	1	3	10	0	1500	...	12	8	11	0	0	0
Paterson, Major Francis Stuart	28 Sept. 60	0	100	...	64	2	0	0	0	0	0	0	0	...	2	0	0	0	100	...	66	2	0	0	0	...	0	0	6	0	100	...	64	1	6	0	0	0
———, Dr. John James	11 Dec. 37	0	0	...	28	9	9	0	0	0	0	0	0	...	0	0	0	0	0	...	28	9	9	0	0	...	0	0	0	0	0	...	28	9	9	0	0	0
———, Venables Bachman	20 Aug. 78	0	1000	...	261	0	11	0	0	0	0	0	0	...	963	7	1	0	1000	...	1224	8	0	0	1000	...	151	12	2	0	0	...	1072	11	10	0	0	0
Patrick, Captain Francis,—legacy account of Begum Jaun	23 May 43	0	17500	..	30	7	4	0	0	0	0	0	0	...	354	8	0	0	17500	...	384	15	4	0	0	...	22	1	5	0	17500	...	362	13	11	0	0	0
Patterson, John James	...	0	1500	...	149	1	5	0	0	0	0	0	0	...	30	0	0	0	1500	...	179	1	5	0	0	...	1	3	3	0	1500	...	177	14	2	0	0	0
Pattle, Lieut. William	Taken charge 14 April 58	0	200	...	28	0	2	0	0	0	0	0	0	...	4	0	0	0	200	...	32	0	2	0	0	...	0	1	0	0	200	...	31	15	2	0	0	0
Paul, Rutton	28 July 56	0	22500	...	334	7	10	0	0	0	0	0	0	...	450	0	0	0	22500	...	784	7	10	0	0	...	393	3	2	0	22500	...	391	4	8	0	0	0
Payne, Manuel,—share account of John Hogan Payne (heir-at-law)	21 Oct. 51	0	3500	...	365	13	9	0	0	0	0	0	0	...	70	0	0	0	3500	...	435	13	9	0	0	...	0	12	0	0	3500	...	435	1	9	0	0	0
———, John Swaine,—share account of the children of the deceased	21 Sept. 75	0	3600	...	354	4	8	0	0	0	0	0	0	...	72	0	0	0	3600	...	426	4	8	0	0	...	2	14	7	0	3600	...	423	6	1	0	0	0
Peard, Mrs. Anne	29 July 71	0	56500	...	93	8	2	0	0	0	0	0	0	...	1130	0	0	0	56500	...	1223	8	2	0	0	...	1129	7	8	0	56500	...	94	0	6	0	0	0
Pearson, Richard Cornelius,—share account of the four children of the deceased	Taken charge 12 Jan. 76	0	400	...	70	3	6	0	0	0	0	0	0	...	8	0	0	0	400	...	78	3	6	0	0	...	9	3	10	0	400	...	68	15	8	0	0	0
Pell, Mrs. Mary Ann	.....	500	0	...	0	0	0	12	15	6	0	0	0	...	0	0	0	500	0	...	0	0	0	0	0	...	0	0	0	500	0	...	0	0	0	12	15	6
Pereira, Charles Alexander alias Charles Alexander	Taken charge 18 Dec. 73	0	300	...	41	4	2	0	0	0	0	0	0	...	6	0	0	0	300	...	47	4	2	0	0	...	0	1	5	0	300	...	47	2	9	0	0	0
Perrott, Jules,—share account of Julie Perrot, daughter of the deceased	22 Sept. 76	0	700	...	58	6	1	0	0	0	0	0	0	...	14	0	0	0	700	...	72	6	1	0	0	...	1	2	2	0	700	...	71	3	4	0	0	0
———, share account of Lewis Perrott, son of the deceased	Ditto ...	0	700	...	58	6	2	0	0	0	0	0	0	...	14	0	0	0	700	...	72	6	2	0	0	...	1	2	2	0	700	...	71	3	5	0	0	0

——, share account of Henri Perrott, son of the deceased	Ditto	0	700	...	58	6	2	0	0	0	0	0	...	14	0	0	0	700	...	72	6	2	0	0	...	1	2	9	0	700	..	71	3	5	0	0	0
Perry, Frederick George	5 April 71	0	3300	...	176	8	2	0	0	0	0	0	...	66	0	0	0	3300	...	244	8	2	0	0	...	1	11	10	0	3300	...	242	12	4	0	0	0
Peters, Mrs. A. M.	Taken charge Nov. 71	0	400	...	11	4	11	0	0	0	0	0	...	8	0	0	0	400	..	19	4	11	0	0	...	0	1	11	0	400	...	19	3	0	0	0	0
——, Mrs. Catherine	16 Mar. 71	0	1000	...	31	8	10	0	0	0	0	0	...	20	0	0	0	1000	...	51	8	10	0	0	...	20	15	9	0	1000	..	30	9	1	0	0	0
——, Captain Caitana Eugenio	14 June 53	0	13300	...	209	2	7	0	0	0	0	0	...	266	0	0	0	13300	...	475	2	7	0	0	...	247	15	0	0	13300	...	227	3	7	0	0	0
Phillimore, Captain William Thornton	15 Dec. 58	0	0	...	45	6	9	0	0	0	0	0	..	0	0	0	0	0	...	45	6	9	0	0	...	0	0	0	0	0	...	45	6	9	12	15	6
Pierce, Richard William,—share account of the children of the deceased	17 Nov. 73	0	1000	...	10	7	6	0	0	0	0	0	...	20	0	0	0	1000	...	30	7	6	0	0	...	1	14	2	0	1000	...	28	9	4	0	0	0
Pigott, John	22 Dec. 40	0	100	..	6	2	11	0	0	0	0	0	...	2	0	0	0	100	...	8	2	11	0	0	...	0	1	7	0	100	...	8	1	4	0	0	0
Pinder, George Walter	11 Aug. 75	0	600	...	279	0	10	0	0	0	0	0	...	12	0	0	0	600	...	291	0	10	0	0	...	0	14	11	0	600	...	290	1	11	0	0	0
Pitcher, Robert.—life-interest account of Mrs. Sarah Pitcher	23 Mar. 77	0	5000	..	280	7	9	0	0	0	0	0	...	100	0	0	0	5000	...	380	7	9	0	0	...	118	6	9	0	5000	...	262	1	4	0	0	0
Pogose, Abraham Nicholas	6 May 71	0	0	...	793	4	2	0	0	0	0	0	...	2249	10	0	0	0	...	3042	14	2	0	0	...	2047	9	6	0	0	...	995	4	8	0	0	0
——, legacy account of T. Pogose	Ditto ..	0	8000	...	67	11	1	0	0	0	0	0	...	730	6	6	0	8000	.	798	1	7	0	0	...	534	0	9	0	8000	...	264	0	10	0	0	0
Ponsonby, Lieutenant-Colonel Arthur Edward Vallette	15 Feb. 69	0	0	4*	0	0	0	0	0	0	0	0	...	0	0	0	0	0	4*	0	0	0	0	0	...	0	0	0	0	0	4*	0	0	0	0	0	0
Pope, John Gould	25 Sept. 79	0	0	...	0	0	0	0	0	0	0	4200	10†	2987	10	11	0	4200	10†	2987	10	11	0	0	...	2688	0	5	0	4200	10†	299	10	6	0	0	0
Popham, Major-General George Munro	4 Sept. 38	0	14400	...	71	14	0	0	0	0	0	0	...	288	0	0	0	14400	...	359	14	0	0	0	...	288	0	0	0	14400	...	71	14	0	0	0	0
Pote, Charles	Taken charge 18 Jan. 60	0	100	...	1	9	6	0	0	0	0	0	...	2	0	0	0	100	...	3	0	6	0	0	...	0	0	6	0	100	...	3	9	0	0	0	0
Potier, Mrs. Fanny Mary Ann	3 Mar. 79	0	0	...	0	0	0	774	2	11	0	0	...	0	0	0	0	0	..	0	0	0	0	0	...	21	0	10	0	0	...	0	0	0	795	3	9
Potter, Mrs. Mary Ann	Taken charge 20 April 57	0	1000	...	0	0	0	5	14	0	0	0	...	20	0	0	0	1000	...	14	2	0	0	0	...	2	0	10	0	1000	...	12	1	2	0	0	0
——, William James	4 July 78	0	5800	...	126	7	11	0	0	0	0	0	...	625	5	5	0	5800	...	751	13	4	0	0	...	107	2	6	0	5800	...	644	10	10	0	0	0
Poulson, John,—life-interest of Mrs. E. A. Poulson, widow and legatee under the will of the deceased	18 Nov. 67	0	3000	...	0	0	0	0	0	0	0	0	...	60	0	0	0	3000	...	60	0	0	0	0	...	60	0	0	0	3000	...	0	0	0	0	0	0
Powell, Edwin Plantaganet	18 May 60	0	500	...	409	2	6	0	0	0	0	0	..	11	4	0	0	500	...	420	6	6	0	0	...	0	14	8	0	500	...	419	7	10	0	0	0
——, Captain Charles Folliot	19 Dec. 79	0	0	..	837	4	0	0	0	0	0	0	...	1127	8	11	0	0	...	1964	12	11	0	0	...	881	13	10	0	0	..	1082	15	1	0	0	0
Powys, Lieutenant John	15 Dec. 58	0	0	£600‡	0	0	0	0	0	0	0	0	...	0	0	0	0	0	£600‡	0	0	0	0	0	...	0	0	0	0	0	£600‡	0	0	0	0	0	0
Price, John	Taken charge 30 Jan. 79	0	0	...	288	9	8	0	0	0	0	0	...	0	0	0	0	0	...	288	9	8	0	0	...	0	0	0	0	0	...	288	9	8	0	0	0
——, Joseph	14 Aug. 49	0	0	...	25	8	9	0	0	0	0	0	...	0	0	0	0	0	...	25	8	9	0	0	...	0	0	0	0	0	...	25	8	9	0	0	0
Purchase, Mrs. Ellen,—share account of Ellen Margaret Youngerman, daughter of the deceased	9 April 73	0	1200	...	172	1	4	0	0	0	0	0	..	24	0	0	0	1200	...	196	1	4	0	0	...	1	7	6	0	1200	...	194	9	10	0	0	0

* Oudh Banking Corporation Limited Shares. † Bank of Bengal Shares. ‡ Three per cent. annuity.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.				
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
		S.R.	Co. Rs.		To Credit.	To Debit.	S.R.	Co. Rs.			S.R.	Co. Rs.			S.R.	Co. Rs.			S.R.	Co. Rs.		To Credit.	To Debit.
					Rs. A. P.	Rs. A. P.				Rs. A. P.				Rs. A. P.				Rs. A. P.				Rs. A. P.	Rs. A. P.
P.																							
Purchase, Mrs. Ellen.—share account of Edward Pottingal Youngerman, son of the deceased ...	9 April 73	0	1200	...	172 1 3	0 0 0	0	0	..	24 0 0	0	1200	...	196 1 3	0	0	..	1 7 6	0	1200	...	194 9 9	0 0 0
R.																							
Raikes, George Davy,—share account of Rev. Francis Waller. Henry Campbell, Emma Finch, and Laura Georgiana Raikes ..	11 Jan. 58	0	25500	.	34 6 0	0 0 0	0	0	.	510 0 0	0	25500	...	544 6 0	0	0	...	510 0 0	0	25500	...	34 6 0	0 0 0
Raitt, Alexander Grant Lumsden .	6 Dec. 76	0	500	.	104 15 6	0 0 0	0	0	...	10 0 0	0	500	...	114 15 6	0	0	...	0 14 5	0	500	...	114 1 1	0 0 0
Raleigh, Lieutenant Walter Frederick Keppel, of 7th Light Cavalry .	Taken charge 23 Dec. 58	0	300	...	23 5 5	0 0 0	0	0	...	6 0 0	0	300	...	29 5 5	0	0	...	0 1 5	0	300	...	29 4 0	0 0 0
Ralph, James ...	27 April 58	0	300	..	79 0 9	0 0 0	0	0	...	6 0 0	0	300	...	85 0 9	0	0	...	0 1 5	0	300	...	84 15 4	0 0 0
Randle, Edward Samuel ...	15 Jan. 79	0	2000	...	0 0 0	577 0 9	0	0	..	130 0 0	0	2000	...	0 0 0	0	0	...	420 12 7	0	2000	...	0 0 0	937 13 4
Randolph, Henry ...	5 Jan. 53	0	1500	...	66 15 11	0 0 0	0	0	...	31 12 0	0	1500	...	98 11 11	0	0	...	0 12 0	0	1500	...	97 15 11	0 0 0
———, account of legatees	Ditto ...	0	500	...	359 4 11	0 0 0	0	0	...	10 0 0	0	500	...	369 4 11	0	0	...	0 12 0	0	500	...	368 8 11	0 0 0
———, Henry Pritchard ..	10 Aug. 55	0	100	...	42 1 8	0 0 0	0	0	...	2 0 0	0	100	...	44 1 8	0	0	...	0 0 6	0	100	...	44 1 2	0 0 0
Rayson, John Elliott ...	15 May 73	0	600	...	95 5 4	0 0 0	0	0	...	12 0 0	0	600	...	107 5 4	0	0	...	0 14 11	0	600	...	106 6 5	0 0 0
Read, Captain James,—share account of James Reid, son of the deceased .	9 June 70	0	500	...	114 6 8	0 0 0	0	0	...	10 0 0	0	500	...	124 6 8	0	0		1 0 10	0	500	...	123 5 10	0 0 0
——, share account of Thomas Reid, son of the deceased ..	Ditto ...	0	500	...	113 6 9	0 0 0	0	0	...	10 0 0	0	500	...	123 6 9	0	0	...	1 0 10	0	500	...	122 5 11	0 0 0
Reason, Edwin ..	1 June 58	0	1000	...	0 0 0	3 12 11	0	0	..	21 4 0	0	1000	...	17 7 1	0	0	..	2 1 1	0	1000	...	15 6 0	0 0 0
Rebaud, Mrs Mary ...	Taken charge 1 Oct. 50	0	500	...	427 14 10	0 0 0	0	0	...	10 0 0	0	500	...	437 14 10	0	0	...	0 12 0	0	500	...	437 2 10	0 0 0

Reid, Brevet Captain George	3 Feb. 46	0	0	...	79 13 0	0 0 0	0	0	...	0 0 0	0	0	...	79 13 0	0	0	...	79 13 0	0	0	..	0 0 0	0 0 0
——, Captain Hugh Atkins	27 June 50	0	5000	..	20 6 8	0 0 0	0	0	...	100 0 0	0	5000	...	120 6 8	0	0	...	99 14 2	0	5000	...	20 8 6	0 0 0
——, Peter ..	11 July 63	0	0	...	72 4 3	0 0 0	0	0	...	0 0 0	0	0	...	72 4 3	0	0	...	0 0 0	0	0	...	72 4 3	0 0 0
Reilly, Apothecary John,—share account of the children of the deceased ..	29 Aug. 70	0	1900	...	86 0 6	0 0 0	0	0	...	38 0 0	0	1900	...	124 0 6	0	0	...	1 14 3	0	1900	...	122 2 3	0 0 0
Remmington, Lieutenant-Colonel Frederick Freeman ..	27 May 62	0	300	...	56 15 7	0 0 0	0	0	...	6 0 0	0	300	...	62 15 7	0	0	...	0 1 5	0	300	...	62 14 2	0 0 0
Rennie, Archibald Hill ...	25 Feb. 76	0	500	...	0 0 0	20 9 0	0	0	...	10 0 0	0	500	...	0 0 0	0	0	...	1 14 5	0	500	...	0 0 0	12 7 5
Renton, Dr. David	10 May 73	0	0	...	54 12 10	0 0 0	0	0	...	0 0 0	0	0	...	54 12 10	0	0	...	50 0 0	0	0	...	4 12 10	0 0 0
——, legacy account of George, Thomas, and Eliza Penton ..	Ditto ...	0	5300	...	306 12 8	0 0 0	0	0	...	5049 9 4	0	5300	...	5356 6 0	0	5300	...	2881 7 10	0	0	...	2474 14 2	0 0 0
Reveley, Lieutenant Matthew Hugh ..	Taken charge 10 May 69	0	200	...	48 15 1	0 0 0	0	0		4 0 0	0	200	...	52 15 1	0	0	...	0 1 0	0	200	...	52 14 1	0 0 0
Rewcastle, Joseph Ridley..	24 July 78	0	8800	...	125 10 5	0 0 0	0	0	...	176 0 0	0	8800	...	301 10 5	0	0	...	227 5 2	0	8800	..	74 5 3	0 0 0
Richardson, Miss Elizabeth	... ...	0	0	...	0 0 0	0 0 0	0	0	...	3052 0 0	0	0	...	3052 0 0	0	0	...	3052 0 0	0	0	...	0 0 0	0 0 0
——, William ...	30 Jan. 79	0	3100	...	230 2 2	0 0 0	0	0	...	3029 6 5	0	3100	...	3259 8 7	0	3100	...	3259 8 7	0	0	...	0 0 0	0 0 0
Richmond, Thomas	.....	0	0	...	42 1 9	0 0 0	0	0	...	0 0 0	0	0	...	42 1 9	0	0	...	0 0 0	0	0	...	42 1 9	0 0 0
Rider, Jacob ..	2 Nov. 37	0	0	...	70 0 0	0 0 0	0	0	...	0 0 0	0	0	...	70 0 0	0	0	...	0 0 0	0	0	..	70 0 0	0 0 0
Ridsdale, Dr. George ...	11 Dec. 62	0	500	...	180 10 4	0 0 0	0	0	..	10 0 0	0	500	...	190 10 4	0	0	...	1 14 5	0	500	.	188 11 11	0 0 0
——, Henry ..	10 April 79	0	14600	10*	0 0 0	1268 12 7	0	0	...	379 12 6	0	14600	10*	0 0 0	0	0	...	298 14 4	0	14600	10*	0 0 0	1187 14 5
Riley, Lieutenant-General Stephen Davis,—legacy account of Mrs. Mary Ann Madge and her children and grandchildren .	5 July 57	0	91100	..	11 13 0	0 0 0	0	0	...	1822 0 0	0	91100	...	1833 13 0	0	0	...	957 15 6	0	91100	...	875 13 6	0 0 0
——, legacy account of Mrs Louisa Alice Turner and children ...	Ditto ...	0	45500	...	0 0 0	439 6 0	0	0	...	910 0 0	0	45500	...	470 10 0	0	0	...	1020 5 5	0	45500	...	0 0 0	549 11 5
——, legacy account of Miss Isabella Matilda Cameron	Ditto ..	0	9100	...	19 2 1	0 0 0	0	0	...	182 0 0	0	9100	...	201 2 1	0	0	...	182 0 0	0	9100	....	19 2 1	0 0 0
Ripley, Major Edward Pitches Wilson ..	31 Jan. 74	0	0	..	67 14 5	0 0 0	0	0	...	0 0 0	0	0	...	67 14 5	0	0	...	0 0 0	0	0	...	67 14 5	0 0 0
——, legacy account of Lucy Ada Currie Pott ...	Ditto ...	0	11300	...	255 2 8	0 0 0	0	0	...	228 0 0	0	11300	...	483 2 8	0	0	...	228 0 1	0	11300	...	255 2 7	0 0 0
——, legacy account of Arthur David Ripley Pott	Ditto ...	0	11300	...	257 8 9	0 0 0	0	0	...	228 0 0	0	11300	...	485 8 9	0	0	...	228 0 1	0	11300	...	257 8 8	0 0 0
——, legacy account of Eliza Davidson Pott .	Ditto ..	0	11300	...	255 2 9	0 0 0	0	0	...	228 0 0	0	11300	...	483 2 9	0	0	...	228 0 1	0	11300	...	255 2 8	0 0 0
——, Mrs. Amelia Jane,—share account of Lucy Ada Currie Pott ...	28 May 73	0	4900	...	44 3 9	0 0 0	0	0	...	98 0 0	0	4900	...	142 3 9	0	0	...	98 0 0	0	4900	...	44 3 9	0 0 0
——, share account of Arthur David Ripley Pott	Ditto ...	0	4900	...	44 3 8	0 0 0	0	0	...	98 0 0	0	4900	...	142 3 8	0	0	...	98 0 0	0	4900	...	44 3 8	0 0 0
——, share account of Eliza Davidson Pott ...	Ditto ...	0	4900	...	44 3 8	0 0 0	0	0	...	98 0 0	0	4900	...	142 3 8	0	0	...	98 0 0	0	4900	...	44 3 8	0 0 0
Ritchie, Ensign Thomas James ...	Taken charge 6 Aug. 59	0	0	..	85 4 3	0 0 0	0	0	...	0 0 0	0	0	...	85 4 3	0	0	...	0 0 0	0	0	...	85 4 3	0 0 0
Ritson, Captain William ...	11 Sept. 55	0	1100	...	287 0 9	0 0 0	0	0	...	23 8 0	0	1100	...	310 8 9	0	0	...	1 1 8	0	1100	...	309 7 1	0 0 0

* Equitable Coal Company Limited Shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.						Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.					
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																	To Credit.	To Debit.	
		S. R.	Co. Rs.		Rs. A. P.	Rs. A. P.		S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	Rs. A. P.	
R.																									
Roach, Mary Anne ...	Taken charge 27 May 71	0	100	..	80 8 1	0 0 0		0	0	...	2 0 0	0	100	...	82 8 1	0	0	...	0 0 6	0	100	...	82 7 7	0 0 0	
———, James Halloway,—share account of Philip Julius Roach, daughter of the deceased ..	21 May 68	0	500	...	52 10 3	0 0 0		0	0	...	10 0 0	0	500	...	62 10 3	0	0	...	1 0 10	0	500	..	61 9 5	0 0 0	
Roberts. Charles Edwin	18 Sept. 77	0	0	...	873 5 3	0 0 0		0	0	...	0 0 0	0	0	...	873 5 3	0	0	...	54 12 0	0	0	...	818 9 3	0 0 0	
Robertson, John ...	5 April 59	0	400	...	1 15 5	0 0 0		0	0	...	8 0 0	0	400	...	9 15 5	0	0	...	0 1 11	0	400	...	9 13 6	0 0 0	
Robinson, Charles ...	9 Aug. 67	0	1000	...	228 5 3	0 0 0		0	0	...	20 0 0	0	1000	...	248 5 3	0	0	...	2 0 10	0	1000	...	246 4 5	0 0 0	
———, J. ...	.. ..	0	0	...	1 8 0	0 0 0		0	0	...	0 0 0	0	0	...	1 8 0	0	0	...	0 0 0	0	0	...	1 8 0	0 0 0	
———, Rev. John ...	11 Jan. 79	0	1000	...	0 0 0	164 4 4		0	0	...	1058 11 11	0	1000	...	894 7 7	0	1000	...	894 7 7	0	0	...	0 0 0	0 0 0	
———, share account of J. A. G. and A. A. Robinson, children of the deceased ...	Ditto ...	0	0	...	0 0 0	0 0 0		0	0	...	154 2 8	0	0	..	154 2 8	0	0	...	0 0 0	0	0	...	154 2 8	0 0 0	
———, Captain J. S. ..	.....	0	0	...	33 13 7	0 0 0		0	0	...	0 0 0	0	0	...	33 13 7	0	0	...	0 0 0	0	0	..	33 13 7	0 0 0	
———, William,—share account of Miss Margaret Jane Robinson, daughter of the deceased ...	6 Sept. 64	0	500	...	153 3 10	0 0 0		0	0	...	10 0 0	0	500	...	163 3 10	0	0	...	2 0 10	0	500	...	161 3 0	0 0 0	
Robson. Hugh ...	27 July 78	0	1200	...	177 7 8	0 0 0		0	0	...	24 0 0	0	1200	...	201 7 8	0	0	...	3 6 5	0	1200	...	198 0 11	0 0 0	
Roderick, Anthony William ...	Taken charge 4 May 69	0	300	...	80 5 6	0 0 0		0	0	...	6 0 0	0	300	...	86 5 6	0	0	...	0 1 5	0	300	...	86 4 1	0 0 0	
Rodgers, George ...	18 Mar. 45	0	3000	...	235 13 9	0 0 0		0	0	...	61 4 0	0	3000	...	297 1 9	0	0	...	3 13 0	0	3000	...	293 4 9	0 0 0	
———, John ..	19 Aug. 76	0	0	...	291 11 10	0 0 0		0	0	...	0 0 0	0	0	...	291 11 10	0	0	...	0 0 0	0	0	...	291 11 10	0 0 0	
———, Robert,—account of legacy to St. Patrick's Church at Moulmein ...	16 May 56	0	1100	...	97 2 5	0 0 0		0	0	...	22 0 0	0	1100	...	119 2 5	0	0	...	1 6 7	0	1100	...	117 11 10	0 0 0	
———, share account of Julia Genuine Rodgers, daughter of the deceased ..	Ditto ...	0	6500	...	296 9 3	0 0 0		0	0	...	6245 8 0	0	6500	...	6542 1 3	0	6500	...	27 14 5	0	0	...	6514 2 10	0 0 0	

Rodrigues, Mrs. Catherine	14 May 50	0	2500	...	428 2 5	0 0 0	0	500	...	51 4 0	0	3000	...	479 6 5	0	0	...	487 4 0	0	3000	...	0 0 0	7 13 7
Roelofsz, Ebenezer	Taken charge 7 Dec. 68	0	0	...	10 4 11	0 0 0	0	0	...	0 0 0	0	0	...	10 4 11	0	0	...	0 0 0	0	0	...	10 4 11	0 0 0
Rogers, George	17 Dec. 78	0	52800	51*	1201 12 1	0 0 0	0	7200	...	525 11 0	0	60000	51*	1727 7 1	0	51200	.	1130 3 1	0	8800	51*	597 4 0	0 0 0
——, George	8 Feb. 45	0	0	...	30 11 7	0 0 0	0	0	...	0 0 0	0	0	...	30 11 7	0	0	...	0 0 0	0	0	.	30 11 7	0 0 0
——, Conductor George Joseph,—share account of Joseph Richard Rogers, son of the deceased	18 April 71	0	1500	...	46 14 11	0 0 0	0	0	...	30 0 0	0	1500	...	76 14 11	0	0	...	1 10 5	0	1500	...	75 4 6	0 0 0
——, Mrs. Magaret Frances	1 April 78	0	0	...	191 12 0	0 0 0	0	0	...	716 2 6	0	0	...	907 14 6	0	0	...	11 7 11	0	0	...	896 6 7	0 0 0
——, Captain Thomas Eales	13 May 74	0	1000	...	97 2 10	0 0 0	0	0	...	149 15 0	0	1000	...	247 1 10	0	0	..	131 5 7	0	1000	...	115 12 3	0 0 0
Ronald, Mrs Ellen Maria	26 April 78	0	0	...	2060 2 6	0 0 0	0	0	...	0 0 0	0	0	...	2060 2 6	0	0	...	222 11 9	0	0	...	1837 6 9	0 0 0
Rondo, Joseph	18 Mar. 46	0	0	...	78 15 1	0 0 0	0	0	..	0 0 0	0	0	...	78 15 1	0	0	...	0 0 0	0	0	...	78 15 1	0 0 0
——, account of sundry legatees	Ditto ...	0	13000	...	3 7 8	0 0 0	0	0	...	260 0 0	0	13000	...	263 7 8	0	0	...	15 5 9	0	13000	..	248 1 11	0 0 0
Roofe, Riding Master William	13 April 41	0	1800	...	128 9 10	0 0 0	0	0	...	36 0 0	0	1800	...	164 9 10	0	0	...	2 8 10	0	1800	...	162 1 0	0 0 0
Rosamond, Edward John	Taken charge 12 Oct. 74	0	0	...	123 9 0	0 0 0	0	0	...	0 0 0	0	0	...	123 9 0	0	0	..	0 0 0	0	0	...	123 9 0	0 0 0
——, share account of Mrs. Rosamond, widow of the deceased	Ditto ..	0	300	...	70 8 0	0 0 0	0	0	...	6 0 0	0	300	...	76 8 0	0	0	...	0 2 11	0	300	...	76 5 1	0 0 0
Rose, F.	Taken charge 21 Aug. 58	0	0	...	19 2 8	0 0 0	0	0	...	0 0 0	0	0	...	19 2 8	0	0	...	0 0 0	0	0	...	19 2 8	0 0 0
——, John Grant	27 Nov. 79	0	0	...	0 0 0	0 0 0	0	1400	...	1501 0 5	0	1400	...	1501 0 5	0	0	...	1466 4 3	0	1400	...	34 12 2	0 0 0
——, Samuel Edward Sharphan (Mariner)	....	0	0	...	127 4 5	0 0 0	0	0	...	0 0 0	0	0	...	127 4 5	0	0	..	150 1 4	0	0	...	0 0 0	22 12 11
Rossetto, Domeine	24 Sept. 69	0	0	...	60 0 0	0 0 0	0	0	.	0 0 0	0	0	...	60 0 0	0	0	...	0 0 0	0	0	...	60 0 0	0 0 0
Row, Captain Mathew James	13 Jan. 73	0	100	...	73 6 11	0 0 0	0	0	...	97 4 5	0	100	...	170 11 4	0	100	...	170 11 4	0	0	...	0 0 0	0 0 0
——, Major W. S.	..	0	0	...	0 0 0	0 0 0	0	0	...	598 7 0	0	0	...	598 7 0	0	0	...	276 4 8	0	0	...	322 2 4	0 0 0
Russell, Alexander	23 Nov. 75	0	0	...	0 0 0	1 7 6	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	1 7 6
——, Captain Claud William	3 Nov. 58	0	400	...	18 13 1	0 0 0	0	0	...	8 0 0	0	400	...	26 13 1	0	0	...	0 1 11	0	400	...	26 11 2	0 0 0
Ruth, William	13 Nov. 76	0	1500	...	19 5 4	0 0 0	0	0	...	30 0 0	0	1500	...	49 5 4	0	1500	...	49 5 4	0	0	.	0 0 0	0 0 0
——, share account of Miss Ida Ruth the only child and next of kin of the deceased	Ditto ...	0	0	...	0 0 0	0 0 0	0	1500	...	23 14 4	0	1500	...	23 14 4	0	0	..	0 0 0	0	1500	..	23 14 4	0 0 0
Ryan, Mrs. Bridget	23 Nov. 67	0	1000	...	245 14 2	0 0 0	0	0	...	20 0 0	0	1000	..	265 14 2	0	0	...	1 0 10	0	1000	..	264 13 4	0 0 0
——, Sergeant Joseph	26 May 65	0	4700	...	117 11 10	0 0 0	0	0	...	95 8 0	0	4700	..	213 3 10	0	0	...	2 2 11	0	4700	...	211 0 11	0 0 0
Ryley, John Charles	26 Sept. 71	0	10900	...	48 12 5	0 0 0	0	0	...	218 0 0	0	10900	...	266 12 5	0	0	...	5 0 4	0	10900	...	261 12 1	0 0 0
S.																							
Salew, Color-Sergeant John,—share account of William Joseph Salew, son of the deceased	23 June 70	0	600	..	189 13 9	0 0 0	0	0	...	12 0 0	0	600	...	201 13 9	0	0	...	1 1 9	0	600	...	200 11 0	0 0 0

* Bengal Chemical Works Limited Shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.					
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																To Credit.	To Debit.
		S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.	Rs. A. P.
S.																								
Salmon, Captain Mordaunt { Money ...	Taken charge 26 April 59	0	100	...	30 8 8	0 0 0	0	0	...	2 0 0	0	100	...	32 8 8	0	0	...	0 0 6	0	100	...	32 8 2	0 0 0
Salter, Charles Henry,—share account of Ella Augusta Salter, daughter of the deceased ...	5 Oct. 49	0	2000	...	230 12 3	0 0 0	0	0	...	0 0 0	0	2000	...	230 12 3	0	2000	...	230 12 3	0	0	...	0 0 0	0 0 0
Sandeman, Alexander Charles Twisden ...	13 Sept. 49	0	1000	...	127 8 1	0 0 0	0	0	...	20 0 0	0	1000	...	147 8 1	0	0	...	2 10 10	0	1000	...	144 13 3	0 0 0
Sanderson, Alexander	2 Nov. 55	0	500	...	399 2 1	0 0 0	0	0	...	10 0 0	0	500	...	409 2 1	0	0	...	0 12 0	0	500	...	408 6 1	0 0 0
———, William,—share account of the three children of the deceased ...	21 Dec. 72	0	900	...	137 9 0	0 0 0	0	0	...	18 0 0	0	900	...	155 9 0	0	0	...	1 4 8	0	900	...	154 4 4	0 0 0
Sandes, Maurice FitzGerald	23 July 79	0	0	...	0 0 0	0 0 0	0	216400	...	24735 7 0	0	216400	...	24735 7 0	0	186400	...	26231 15 8	0	30000	...	0 0 0	1496 8 8
Sandes, Alexander ...	Taken charge 28 Sept. 68	0	0	...	85 14 3	0 0 0	0	0	...	0 0 0	0	0	...	85 14 3	0	0	...	0 0 0	0	0	...	85 14 3	0 0 0
Santanac, Mrs. Matilda ...	31 Aug. 74	0	1000	...	103 6 6	0 0 0	0	0	...	20 0 0	0	1000	...	123 6 6	0	0	...	1 0 10	0	1000	...	122 5 8	0 0 0
Sarkies, Petruse Johannes .	3 Aug. 69	0	5600	...	340 7 5	0 0 0	0	0	...	112 0 0	0	5600	...	452 7 5	0	0	...	3 6 11	0	5600	...	449 0 6	0 0 0
———, Johannes Carapiet...	1 June 78	0	0	...	482 15 1	0 0 0	0	0	...	5875 10 9	0	0	..	6358 9 10	0	0	...	5201 11 8	0	0	...	1156 14 2	0 0 0
Satchwell, John Adrian Tasrenen ...	29 June 58	0	500	...	432 13 6	0 0 0	0	0	...	11 4 0	0	500	...	444 1 6	0	0	...	0 15 7	0	500	...	443 1 11	0 0 0
Saunders, George ..	8 May 75	0	500	...	7 10 1	0 0 0	0	0	...	10 0 0	0	500	...	17 10 1	0	0	...	1 14 5	0	500	...	15 11 8	0 0 0
———, Patterson Tandy...	29 June 70	0	0	...	56 7 7	0 0 0	0	0	...	0 0 0	0	0	...	56 7 7	0	0	...	0 0 0	0	0	...	56 7 7	0 0 0
Savage, Major George William ...	21 June 70	0	0	...	12 13 4	0 0 0	0	0	...	0 0 0	0	0	...	12 13 14	0	0	...	0 0 0	0	0	...	12 13 14	0 0 0
Savill, William Henry,—share account of Henry Francis Savill, son of the deceased ...	31 July 75	0	10300	...	345 10 11	0 0 0	0	0	...	246 0 0	0	10300	...	591 10 11	0	0	...	278 2 1	0	10300	...	313 8 10	0 0 0
Scanlan, Patrick Henry ..	8 June 78	0	3000	...	0 0 0	224 5 0	0	0	...	136 15 0	0	3000	...	0 0 0	0	0	...	221 6 7	0	3000	...	0 0 0	308 12 7
Scholfield, John ...	Taken charge 26 April 69	0	100	...	65 5 8	0 0 0	0	0	...	2 0 0	0	100	...	67 5 8	0	0	...	0 0 6	0	100	...	67 5 2	0 0 0
Schorn, John Conrade ...	17 Aug 75	0	9000	...	0 0 0	46 15 0	0	0	...	180 0 0	0	9000	...	133 1 0	0	0	...	3 7 2	0	9000	...	129 9 10	0 0 0

——, legacy account of the Christian poor of Saint James' Church ..	Ditto ...	0	9700	...	0 0 0	0 12 0	0	0	...	194 0 0	0	9700	...	193 4 0	0	0	...	194 0 0	0	9700	...	0 0 0	0 12 0
——, life-interest account of Mr. E. S. Seborn, son of the deceased ..	Ditto ...	0	40000	...	0 0 0	0 12 0	0	0	...	800 0 0	0	40000	...	799 4 0	0	0	...	800 0 0	0	40000	...	0 0 0	0 12 0
Scorgie, George	21 Jan. 90	0	0	...	0 0 0	0 0 0	0	0	...	149 15 0	0	0	...	149 15 0	0	0	...	0 0 0	0	0	...	149 15 0	0 0 0
Scott, Mrs. Annie (widow of J. G. Scott) ...	.....	0	0	...	17 10 6	0 0 0	0	0	...	0 0 0	0	0	...	17 10 6	0	0	...	0 0 0	0	0	...	17 10 6	0 0 0
——, David ...	Taken charge 29 Oct. 66	0	200	...	47 7 4	0 0 0	0	0	...	4 0 0	0	200	...	51 7 4	0	0	...	0 1 0	0	200	...	51 6 4	0 0 0
——, George Leal Tiernan	11 Aug. 67	0	0	...	6 12 4	0 0 0	0	0	...	0 0 0	0	0	...	6 12 4	0	0	...	0 0 0	0	0	...	6 12 4	0 0 0
——, sharge account of J. E. Scott, James George Scott, and Alice C. Scott brothers and sister of the deceased ...	Ditto ...	0	2000	...	155 15 10	0 0 0	0	0	...	40 0 0	0	2000	...	195 15 10	0	0	...	1 15 2	0	2000	...	194 0 8	0 0 0
——, Apothecary James George,—share account of Alice C. Scott, daughter of the deceased ..	18 May 61	0	11800	..	204 7 9	0 0 0	0	0	...	236 0 0	0	11800	...	440 7 9	0	0	...	257 13 3	0	11800	...	182 10 6	0 0 0
——, Major John Augustus	16 Feb. 70	0	3300	...	216 10 9	0 0 0	0	0	...	66 0 0	0	3300	...	282 10 9	0	0	...	3 11 8	0	3300	...	278 15 1	0 0 0
——, Ensign Montague Alexander,—share account of William Wilkinson Scott ..	9 Sept. 61	0	1000	...	25 6 0	0 0 0	0	0	...	20 0 0	0	1000	...	45 6 0	0	0	...	1 5 8	0	1000	...	44 0 4	0 0 0
——, William ..	29 June 47	0	1000	.	126 1 8	0 0 0	0	0	..	20 0 0	0	1000	...	146 1 8	0	0	...	0 12 0	0	1000	...	145 5 8	0 0 0
——, Colonel William ..	24 June 34	0	1600	...	238 13 8	0 0 0	0	0	...	32 0 0	0	1600	...	270 13 8	0	0	...	3 5 7	0	1600	...	267 8 1	0 0 0
Seaton, Lieut. Henry ...	Taken charge 17 July 78	0	0	...	338 10 1	0 0 0	0	0	...	0 0 0	0	0	...	338 10 1	0	0	...	338 10 1	0	0	...	0 0 0	0 0 0
Seddon, Felix John Vaughan ...	23 Jan. 66	0	1300	...	347 3 0	0 0 0	0	0	...	26 0 0	0	1300	...	373 3 0	0	0	...	1 2 3	0	1300	...	372 0 9	0 0 0
Serrao, Anthony	12 June 51	0	1800	...	356 9 3	0 0 0	0	0	...	36 0 0	0	18000	...	392 9 3	0	0	...	0 12 0	0	1800	...	391 13 3	0 0 0
Sexton, Joseph Anthony,—share account of Mrs. Elizabeth J. Sexton, mother of the deceased ..	23 Jan. 75	0	500	...	72 6 7	0 0 0	0	0	...	10 0 0	0	500	...	82 6 7	0	0	...	1 0 10	0	500	...	81 5 9	0 0 0
——, share account of Francis B. Sexton brother of the deceased ..	Ditto ...	0	500	...	61 10 9	0 0 0	0	0	..	10 0 0	0	500	...	71 10 9	0	0	...	1 0 10	0	500	...	70 9 11	0 0 0
——, Sergeant Patrick,—share account of J. A. Sexton and F. B Sexton, sons of the deceased ...	10 Dec. 66	0	200	...	15 13 7	0 0 0	0	0	...	4 0 0	0	200	...	19 13 7	0	0	...	0 1 11	0	200	...	19 11 8	0 0 0
——, share account of the widow of the deceased .	Ditto ...	0	5600	...	39 9 6	0 0 0	0	0	...	112 0 0	0	5600	...	151 9 6	0	0	...	5 1 10	0	5600	...	146 7 8	0 0 0
——, share account of Francis Sexton, son of the deceased ...	Ditto ..	0	2000	...	305 3 11	0 0 0	0	0	...	40 0 0	0	2000	...	345 3 11	0	0	...	1 15 2	0	2000	.	343 4 9	0 0 0
Sharpe, Conductor Robert William ..	31 Mar. 73	0	600	..	94 9 6	0 0 0	0	0	...	12 0 0	0	600	..	106 9 6	0	0	...	0 14 11	0	600	..	105 10 7	0 0 0

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.				
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																To Credit.	To Debit.
		S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.
S.																							
Shaw, Lieutenant Alexander	23 Nov. 59	0	1000	...	0 0 0	9 8 3	0	0	...	20 0 0	0	1000	...	10 7 9	0	0	.	2 0 10	0	1000	...	8 6 11	0 0 0
——, James ..	Taken charge 2 Aug. 66	0	100	...	83 13 9	0 0 0	0	0	...	2 0 0	0	100	...	85 13 9	0	0	...	0 0 6	0	100	...	85 13 3	0 0 0
——, William .	Taken charge 22 April 65	0	100	...	44 11 10	0 0 0	0	0	..	2 0 0	0	100	...	46 11 10	0	0	..	0 0 6	0	100	...	46 11 4	0 0 0
Sherman, James Hawes ..	12 April 58	0	400	...	29 4 4	0 0 0	0	0	...	8 0 0	0	400	...	37 4 4	0	0	...	0 1 11	0	400	...	37 2 5	0 0 0
Sherriff, Lieutenant David Francis ...	6 Mar. 59	0	100	...	13 10 0	0 0 0	0	0	...	2 0 0	0	100	...	15 10 0	0	0	...	0 0 6	0	100	...	15 9 6	0 0 0
Shilstone, William Nelson,—share account of Miss Ellen Mary Shilstone, daughter of the deceased	10 July 67	0	3100	...	0 0 0	268 12 7	0	0	...	62 0 0	0	3100	...	0 0 0	0	0	...	32 9 9	0	3100	...	0 0 0	239 6 8
———, share account of Walter Arthur Augustus Shilstone, son of the deceased .	Ditto	0	2700	...	0 0 0	278 15 2	0	0	...	710 7 5	0	2700	...	431 8 3	0	700	...	357 3 1	0	2000	...	74 5 2	0 0 0
Short, Mrs. Charlotte Elizabeth .	Taken charge 8 July 70	0	400	...	52 3 0	0 0 0	0	0	...	8 0 0	0	400	...	60 3 0	0	0	...	0 1 11	0	400	...	60 1 1	0 0 0
——— Joseph	14 Mar. 71	0	200	...	37 1 9	0 0 0	0	0	..	4 0 0	0	200	...	41 1 9	0	0	...	0 1 0	0	200	...	41 0 9	0 0 0
Shuter, Richard Valpey ...	13 Feb. 43	0	500	...	387 15 5	0 0 0	0	0	...	10 0 0	0	500	...	397 15 5	0	0	..	1 4 0	0	500	...	396 11 5	0 0 0
Simpson, Lieut. John Robert	24 Nov 58	0	200	..	21 12 0	0 0 0	0	0	...	4 0 0	0	200	...	25 12 0	0	0	...	0 1 0	0	200	...	25 11 0	0 0 0
Sinaes, William DeMonte ...	8 Oct. 44	0	300	...	24 7 3	0 0 0	0	0	...	6 0 0	0	300	...	30 7 3	0	0	...	0 0 0	0	300	...	30 7 3	0 0 0
Skene, George Alexander ..	21 Nov. 42	0	1000		64 0 4	0 0 0	0	0	...	20 0 0	0	1000	...	84 0 4	0	0	..	1 12 0	0	1000	...	82 4 4	0 0 0
Slade, Captain John,—share account of the seven children of Mrs. Anne Swaffield, the predeceased half-sister of the deceased .	22 Nov. 65	0	900	.	436 0 7	0 0 0	0	0	...	18 0 0	0	900	...	454 0 7	0	0	...	1 4 8	0	900	...	452 11 11	0 0 0
Smalley, Lieut. Robert Thornton ..	Taken charge 4 Aug. 59	0	0	...	82 7 11	0 0 0	0	0	...	0 0 0	0	0	...	82 7 11	0	0	...	0 0 0	0	0	...	82 7 11	0 0 0
Smelt, Henry	30 July 50	0	0	...	21 3 8	0 0 0	0	0	...	0 0 0	0	0	...	21 3 8	0	0	.	0 0 0	0	0	...	21 3 8	0 0 0
Smith, Mrs. Agnes ...	Taken charge 16 Feb. 69	0	600	..	347 15 8	0 0 0	0	0	...	12 0 0	0	600	...	359 15 8	0	0	...	1 14 11	0	600	...	358 0 9	0 0 0

——, Alexander Thomas	Date of transfer of executorship.																																		
	20 Aug. 72	0	0	...	16	11	9	0	0	0	0	0	...	0	0	0	0	0	...	16	11	9	0	0	...	0	0	0	0	0	...	16	11	9	0	0	0
——, share account of Miss Amelia J. O. Smith, daughter of the deceased	Ditto ..	0	1800	...	271	2	3	0	0	0	0	0	..	0	0	0	0	1800	...	271	2	3	0	1800	...	271	2	3	0	0	...	0	0	0	0	0	0
——, Captain Brenton Haliburton	Taken charge 24 April 66	0	0	...	13	10	9	0	0	0	0	0	...	0	0	0	0	0	...	13	10	9	0	0	...	0	0	0	0	0	...	13	10	9	0	0	0
——, Captain Bruce Neilson	8 Aug. 66	0	200	...	6	6	9	0	0	0	0	0	...	4	0	0	0	200	...	10	6	9	0	0	...	0	1	0	0	200	...	10	5	9	0	0	0
——, Charles Bingley	20 Dec. 78	0	6100	...	0	0	0	14	6	8	0	0	...	872	8	3	0	6100	...	858	1	10	0	0	...	187	3	11	0	6100	...	670	13	11	0	0	0
——, David	15 Dec. 58	0	500	...	423	1	0	0	0	0	0	0	...	11	4	0	0	500	...	434	5	0	0	0	...	0	14	8	0	500	...	433	6	4	0	0	0
——, David Daniel Derrick Sovereign	1 Mar. 79	0	6500	..	476	14	5	0	0	0	0	500	...	143	0	0	0	7000	...	619	14	5	0	0	...	496	14	8	0	7000	...	122	15	9	0	0	0
——, Edward John,—share account of Annie Smith, daughter of the deceased	26 June 74	0	1200	...	143	9	5	0	0	0	0	0	...	24	0	0	0	1200	...	167	9	5	0	0	...	1	7	6	0	1200	...	166	1	11	0	0	0
——, George (Chief Officer of the Ship *Ismail*).	Taken charge 11 May 66	0	200	...	32	11	8	0	0	0	0	0	...	4	0	0	0	200	...	36	11	8	0	0	...	0	1	0	0	200	...	36	10	8	0	0	0
——, Lieutenant-Colonel George Acklom	27 Mar. 58	0	4000	...	172	2	11	0	0	0	0	0	...	90	0	0	0	4000	...	262	2	11	0	0	...	2	1	8	0	4000	...	260	1	3	0	0	0
——, George Edward,—legacy account of the grandchildren of the deceased	13 Sept. 65	0	28000	...	172	6	11	0	0	0	0	2500	...	3489	8	6	0	30500	...	3661	15	5	0	30500	...	3661	15	5	0	0	...	0	0	0	0	0	0
——, John	Taken charge 7 July 68	0	300	...	40	1	11	0	0	0	0	0	...	6	0	0	0	300	...	46	1	11	0	0	...	0	1	5	0	300	...	64	0	6	0	0	0
——, John L.	Taken charge 15 Sept. 63	0	0	..	60	0	0	0	0	0	0	0	...	0	0	0	0	0	...	60	0	0	0	0	...	0	0	0	0	0	...	60	0	0	0	0	0
——, Rowland	21 April 75	0	0	...	29	12	0	0	0	0	0	0	...	0	0	0	0	0	...	29	12	0	0	0	...	0	0	0	0	0	...	29	12	0	0	0	0
——, Captain Rowland Mainwaring	Taken charge 28 Mar. 58	0	100	...	64	2	0	0	0	0	0	0	...	2	0	0	0	100	...	66	2	0	0	0	...	0	0	6	0	100	...	66	1	6	0	0	0
——, Thomas Debnam	1 Mar 79	0	4500	...	128	15	6	0	0	0	0	0	...	4242	7	0	0	4500	...	4371	6	6	0	4500	...	4371	6	6	0	0	...	0	0	0	0	0	0
——, William (Attorney's Clerk)	.....	0	0	...	50	0	9	0	0	0	0	0	..	0	0	0	0	0	...	50	0	9	0	0	...	0	0	0	0	0	...	50	0	9	0	0	0
Smyth, Mrs. Jane,—legacy account of the orphans at the Entally Convent	24 Sept. 60	0	6000	...	82	10	5	0	0	0	0	0	...	123	12	0	0	6000	...	206	6	5	0	0	...	128	0	1	0	6000	...	78	6	4	0	0	0
——, Sub-Conductor Patrick,—account of legacy for the heirs of late Michael Smyth, father of the deceased	8 Nov. 54	0	600	...	86	14	9	0	0	0	0	0	...	12	0	0	0	600	...	98	14	9	0	0	...	0	12	0	0	600	..	98	2	9	0	0	0
Snykers, Mrs. Harriet	15 June 76	0	2500	...	433	0	6	0	0	0	0	500	..	50	0	0	0	3000	...	483	0	6	0	0	..	473	0	10	0	3000	..	9	15	8	0	0	0
——, Leonard	10 July 78	0	0	...	0	0	0	328	14	11	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	0	0	..	0	0	0	328	14	11
Southward, Thomas	6 June 71	0	1200	...	342	15	5	0	0	0	0	0	...	24	0	0	0	1200	...	366	15	5	0	0	...	1	1	10	0	1200	...	365	13	7	0	0	0
Spears, Thomas,—legacy account of Anna Spears	11 Nov. 68	0	27000	...	0	0	0	99	1	8	0	0	...	543	12	0	0	27000	...	444	10	4	0	0	...	442	9	6	0	27000	..	2	0	10	0	0	0

B.

ESTATES	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.				
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit	To Debit.																To Credit.	To Debit.
		S. R.	Co. Rs.		Rs. A. P.	Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co Rs.		Rs A. P.	Rs. A. P.
S.																							
Spears, Thomas,—legacy account of Catherine Spears ...	11 Nov. 68	0	27000	...	0 0 0	100 0 8	0	0	...	543 12 0	0	27000	...	443 11 4	0	0	...	441 8 6	0	27000	...	2 2 10	0 0 0
———, legacy account of Isabella Spears ...	Ditto ...	0	27000	...	0 0 0	103 3 6	0	0	...	543 12 0	0	27000	...	440 8 6	0	0	...	441 9 0	0	27000	...	0 0 0	1 0 6
———, legacy account of Margaret Spears ...	Ditto ...	0	27000	...	0 0 0	229 4 2	0	0	...	543 12 0	0	27000	...	314 7 10	0	0	...	441 8 6	0	27000	...	0 0 0	127 0 8
———, legacy account of William Spears ...	Ditto ...	0	27000	...	0 0 0	281 15 0	0	0	...	543 12 0	0	27000	...	261 13 0	0	0	...	441 9 0	0	27000	...	0 0 0	179 12 0
———, life-interest account of Machoo ..	Ditto ...	0	5500	...	63 9 0	0 0 0	0	0	...	110 0 0	0	5500	...	173 9 0	0	0	...	110 0 0	0	5500	...	63 9 0	0 0 0
Spiers, Mrs. Helen, *alias* Bebee Bunnoo ..	22 June 60	0	2500	...	104 14 6	0 0 0	0	0	...	50 0 0	0	2500	...	154 14 6	0	0	...	1 8 0	0	2500	...	153 6 6	0 0 0
Speke, Lieutenant Edward .	14 Sept. 58	0	100	..	51 10 5	0 0 0	0	0	...	2 0 0	0	100	...	53 10 5	0	0	...	0 0 6	0	100	...	53 9 11	0 0 0
Spencer, Brevet-Major Robert .	4 May 58	0	200	...	22 12 8	0 0 0	0	0	...	4 0 0	0	200	...	26 12 8	0	0	...	0 1 0	0	200	...	26 11 8	0 0 0
Squires, Mrs. Catherine Elizabeth ...	7 Nov. 54	0	0	...	37 11 5	0 0 0	0	0	...	0 0 0	0	0	...	37 11 5	0	0	...	0 0 0	0	0	...	37 11 5	0 0 0
Stack, William Plunkett,—share account of Annie Stack, daughter of the deceased ...	4 June 63	0	18300	...	395 15 9	0 0 0	0	700	...	366 0 0	0	19000	...	761 15 9	0	0	...	681 6 8	0	19000	...	80 9 1	0 0 0
Stacy, Mrs. Sophia Maria .	24 Nov. 75	0	0	...	11 0 0	0 0 0	0	0	...	0 0 0	0	0	...	11 0 0	0	0	...	0 0 0	0	0	...	11 0 0	0 0 0
Stafford, Mrs Eliza .	Taken charge 18 Jan. 67	0	500	..	237 2 3	0 0 0	0	0	....	10 0 0	0	500	...	247 2 3	0	0	...	0 14 5	0	500	...	246 3 10	0 0 0
Staig, Mrs. Eliza Bryant	Taken charge 10 Feb. 77	0	0	...	210 13 9	0 0 0	0	0	...	0 0 0	0	0	...	210 13 9	0	0	...	0 0 0	0	0	...	210 13 9	0 0 0
Staunton, Michael Stokes	7 Dec. 59	0	500	...	307 2 8	0 0 0	0	0	...	10 0 0	0	500	...	317 2 8	0	0	...	0 14 5	0	500	...	316 [illegible] 3	0 0 0
Stedman, George Gabriel	8 June 60	0	200	...	63 3 8	0 0 0	0	0	...	4 0 0	0	200	...	67 3 8	0	0	...	0 1 0	0	200	...	67 2 8	0 0 0

Stephen, William Bruce,—share account of John Bruce Caldwell Stephen, nephew of the deceased	10 Dec. 74	0	1200	...	139	8	8	0	0	0	0	0	...	24	0	0	0	1200	...	163	8	8	0	0	..	1	1	7	0	1200	...	162	1	1	0	0	0
Stevens, Boyle Grant	11 May 67	0	200	...	11	14	5	0	0	0	0	0	...	4	0	0	0	200	...	15	14	5	0	0	...	0	1	0	0	200	...	15	13	5	0	0	0
———, share account of Catherine Mary Amelia Stevens, daughter of the deceased	Ditto ...	0	1400	...	0	0	0	70	4	9	0	0	..	28	0	0	0	1400	...	0	0	0	0	0	...	28	0	0	0	1400	...	0	0	0	70	4	9
Stevenson, Isabella	21 May 63	0	800	...	252	3	11	0	0	0	0	0	...	16	0	0	0	800	...	268	3	11	0	0	...	0	15	10	0	800	...	267	4	1	0	0	0
Stewart, Sergeant James	21 Aug. 48	0	11500	...	0	0	0	19	5	3	0	0	...	231	4	0	0	11500	...	211	14	9	0	0	...	13	0	2	0	11500	...	198	14	7	0	0	0
———, Thomas (Senior) share account of Alexander Douglas Stewart, son of the deceased	10 May 78	0	100	...	61	10	6	0	0	0	0	0	...	2	0	0	0	100	...	63	10	6	0	0	...	0	1	0	0	100	...	63	9	6	0	0	0
Stobo, Captain James	Taken charge																																				
	2 July 63	0	0	...	69	5	5	0	0	0	0	0	...	0	0	0	0	0	...	69	5	5	0	0	...	0	0	0	0	0	...	69	5	5	0	0	0
Stockwell, George	5 July 47	0	29000	...	0	0	0	12	11	3	0	500	...	580	0	0	0	29500	...	567	4	9	0	0	...	497	12	3	0	29500	...	69	8	6	0	0	0
Stodart, John George	12 Dec. 73	0	0	...	73	14	10	0	0	0	0	0	...	0	0	0	0	0	...	73	14	10	0	0	...	0	0	0	0	0	...	73	14	10	0	0	0
Stonehouse, George Harris (Indigo planter)	24 Dec. 41	0	1000	...	207	7	1	0	0	0	0	0	...	20	0	0	0	1000	...	227	7	1	0	0	...	2	12	0	0	1000	...	224	11	1	0	0	0
Stratford, Captain Robert	12 Dec. 78	0	1000	...	0	0	0	239	4	1	0	0	...	20	0	0	0	1000	...	0	0	0	0	0	...	103	13	2	0	1000	...	0	0	0	323	1	3
Streatfield, Lieut. Herbert Philip	17 May 64	0	100	...	9	6	11	0	0	0	0	0	...	2	0	0	0	100	...	11	6	11	0	0	...	0	0	6	0	100	...	11	6	5	0	0	0
Strong, Mrs. Hannah Sophia	7 Mar. 78	0	0	...	232	4	5	0	0	0	0	0	...	177	5	6	0	0	...	409	6	11	0	0	...	160	12	7	0	0	—	248	10	4	0	0	0
Stuart, Quartermaster Sergeant Michael	14 Sept. 40	0	1700	...	97	9	6	0	0	0	0	0	...	34	0	0	0	1700	...	131	9	6	0	0	...	2	7	2	0	1700	...	129	2	4	0	0	0
Sturt, Napier R.	Taken charge																																				
	4 April 78	0	0	...	69	14	11	0	0	0	0	0	...	0	0	0	0	0	...	69	14	11	0	0	...	0	0	0	0	0	...	69	14	11	0	0	0
———, Richard Rocke	28 June 54	0	1500	...	193	8	3	0	0	0	0	0	...	30	0	0	0	1500	...	223	8	3	0	0	...	0	12	0	0	1500	...	222	12	3	0	0	0
Sutherland, Henry Coble	20 June 79	0	0	...	1206	3	1	0	0	0	0	7000	31*	3202	3	0	0	7000	31*	4408	6	1	0	0	...	4490	5	1	0	7000	31*	0	0	0	81	15	0
———, Lieut.-Colonel John	4 June 49	0	1400	...	313	14	1	0	0	0	0	0	...	28	0	0	0	1400	...	341	14	1	0	0	...	2	2	4	0	1400	..	339	11	9	0	0	0
———, Patrick,— share account of Mary Sutherland, predeceased sister of the deceased	23 Mar. 65	0	0	...	318	10	3	0	0	0	0	0	...	0	0	0	0	0	...	318	10	3	0	0	...	0	0	0	0	0	...	318	10	3	0	0	0
———, share account of James McCowen Sutherland, predeceased brother of the deceased	Ditto ...	0	0	...	318	10	3	0	0	0	0	0	...	0	0	0	0	0	...	318	10	3	0	0	...	0	0	0	0	0	...	318	10	3	0	0	0
———, William	20 Nov. 76	0	0	...	0	0	0	73	12	3	0	0	...	0	0	0	0	0	...	0	0	0	0	0	..	0	0	0	0	0	...	0	0	0	73	12	3
Swan, Henry,—share account of Henry William Swan, son of the deceased	23 Jan. 66	0	17000	...	424	8	9	0	0	0	0	0	...	340	0	0	0	17000	...	764	8	9	0	0	...	320	10	3	0	17000	...	443	14	6	0	0	0
Swetenham, Major George	30 Jan., 79	0	10000	...	68	11	3	0	0	0	0	0	...	200	0	0	0	10000	...	268	11	3	0	0	...	3	12	0	0	10000	...	264	15	3	0	0	0
Swiney, Captain Hugh Bladen	4 May 78	0	1500	...	64	11	6	0	0	0	0	0	...	30	0	0	0	1500	...	94	11	6	0	0	...	1	3	2	0	1500	...	93	8	4	0	0	0
Syme, D.	27 July 74	0	200	...	47	2	0	0	0	0	0	0	...	4	0	0	0	200	...	51	2	0	0	0	...	0	1	0	0	200	...	51	1	0	0	0	0

* Eastern Cachar Tea Company Limited Shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.				
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																To Credit.	To Debit.
		S.R.	Co.Rs.		Rs. A. P.	Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	Rs. A. P.
T.																							
Tabernacle, Henry William, —share account of Miss Harrietta Helen Tabernacle ...	2 Feb. 64	0	600	...	209 13 6	0 0 0	0	0	...	12 0 0	0	600	...	221 13 6	0	0	...	1 1 9	0	600	...	220 11 9	0 0 0
Talbert, John ...	.....	0	0	...	44 0 7	0 0 0	0	0	...	.....	0	0	...	44 0 7	0	0	...	0 0 0	0	0	...	44 0 7	0 0 0
Taylor, Captain John Henry George ...	21 May 58	0	2900	...	430 9 2	0 0 0	0	0	...	2781 13 5	0	2900	...	3212 6 7	0	2900	...	3212 6 7	0	0	...	0 0 0	0 0 0
——, Elkanah ...	31 Feb. 68	0	0	...	18 2 1	0 0 0	0	0	...	.....	0	0	...	18 2 1	0	0	...	0 0 0	0	0	...	18 2 1	0 0 0
——, Alexander ...	... ...	0	0	...	.....	0 0 0	0	0	...	.....	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0 0 0
——, James ...	Taken charge 20 July 76	0	0	...	66 3 10	0 0 0	0	0	...	.....	0	0	...	66 3 10	0	0	...	0 0 0	0	0	...	66 3 10	0 0 0
——, Major Charles Somner Sedley ...	29 Nov. 77	0	900	...	150 6 4	0 0 0	0	0	...	864 10 5	0	900	...	1015 0 9	0	900	...	1015 0 9	0	0	...	0 0 0	0 0 0
—— James,—life-interest account of Mrs. Maria Taylor, widow of the deceased ...	22 Mar. 75	0	17600	...	.....	51 6 0	0	0	...	352 0 0	0	17600	...	300 10 0	0	0	...	360 0 0	0	17600	...	0 0 0	59 6 0
Tedford, Mrs. Honoria ...	12 Jan. 61	0	13500	...	171 10 1	0 0 0	0	0	...	270 0 0	0	13500	...	441 10 1	0	0	...	7 12 10	0	13500	...	433 13 3	0 0 0
Temple, Captain Algar Bowdin ...	4 June 63	0	0	...	77 2 9	0 0 0	0	0	...	.....	0	0	...	77 2 9	0	0	...	0 0 0	0	0	...	77 2 9	0 0 0
——, Henry George,—share account of Henry LaCroix Temple and Grey Temple, children of the deceased ...	Ditto ...	0	34600	...	.....	7972 5 9	0	0	...	675 4 5	0	34600	...	0 0 0	0	100	...	18 4 0	0	34500	...	0 0 0	7315 5 4
——, Mrs. Emily Jane ...	5 April 70	0	0	...	260 0 0	0 0 0	0	0	...	.....	0	0	...	260 0 0	0	0	...	0 0 0	0	0	...	260 0 0	0 0 0
Templeton, Miss Margaret...	.....	0	1000	...	11 6 2	0 0 0	0	0	...	1617 2 10	0	1000	...	1628 9 0	0	1000	...	1545 11 5	0	0	...	82 13 7	0 0 0
——, Daniell ...	.....	0	1100	...	2756 0 5	0 0 0	0	6500	...	13170 9 4	0	7600	...	15906 9 9	0	7600	...	12570 5 7	0	0	...	3336 4 2	0 0 0
Thomas, Lieutenant Walter Harrington ...	19 Nov. 59	0	0	...	13 15 11	0 0 0	0	0	...	.....	6	0	...	13 15 11	0	0	...	0 0 0	0	0	...	13 15 11	0 0 0
——, Lieutenant-Colonel Edwin ...	31 Mar. 70	0	200	...	3 7 5	0 0 0	0	0	...	4 0 0	0	200	...	7 7 5	0	0	...	0 1 0	0	200	...	7 6 5	0 0 0

———, David,—share account of the next of kin of late John Thomas	18 Nov. 57	0	300	...	3	8	1	0	0	0	0	0	...	6	0	0	0	300	...	9	8	1	0	0	...	0	2	11	0	300	...	9	5	2	0	0	0
———, share account of the two daughters of late Henry Thomas	Ditto ...	0	300	...	3	8	1	0	0	0	0	0	...	6	0	0	0	300	...	9	8	1	0	0	...	0	2	11	0	300	...	9	5	2	0	0	0
———, Baboo,—legacy account of Burdar Prosunnor, son of the deceased	4 June 77	0	2500	..	0	0	0	201	11	2	0	0	...	0	0	0	0	2500	...	0	0	0	0	0	...	48	8	0	0	2500	...	0	0	0	250	3	2
Thompson, William Francis	30 June 43	0	0	...	53	12	3	0	0	0	0	0	...	0	0	0	0	0	...	53	12	3	0	0	...	0	0	6	0	0	...	53	12	3	0	0	0
———, William	2 May 67	0	0	50*	1	12	3	0	0	0	0	0	...	375	0	0	0	0	50*	376	12	3	0	0	...	375	0	0	0	0	50*	1	12	3	0	0	0
———, William (Pilot),—share account of Mathew and Septimus Thompson, brothers of the deceased	.....	0	0	...	179	11	10	0	0	0	0	0	...	0	0	0	0	0	...	179	11	10	0	0	...	0	0	0	0	0	...	179	11	10	0	0	0
———, Surgeon Philip	Taken charge																																				
	18 Nov. 78	0	700	...	100	1	6	0	0	0	0	0	...	14	0	0	0	700	...	114	1	6	0	0	...	0	15	4	0	700	...	113	2	2	0	0	0
Thomson, Dr. William J.	18 May 42	0	1100	...	356	6	7	0	0	0	0	0	...	23	4	0	0	1100	...	379	10	7	0	0	...	1	14	0	0	1100	...	377	12	7	0	0	0
———, George Nathaniel	17 Aug. 70	0	1800	...	421	4	4	0	0	0	0	500	...	36	0	0	0	2300	...	457	4	4	0	0	...	474	15	4	0	2300	...	0	0	0	17	11	0
Thornhill, Henry Bensley	9 May 58	0	12400	...	157	3	11	0	0	0	0	0	...	248	0	0	0	12400	...	405	3	11	0	0	...	6	7	7	0	12400	...	398	12	4	0	0	0
Tibbetts, John William,—account of the house No. 20, Kenderdine's Lane,—life account for Mrs. J. Tibbetts, widow of the deceased	20 Aug. 73	0	0	...	164	13	1	0	0	0	0	0	...	237	6	0	0	0	...	402	3	1	0	0	...	402	15	1	0	0	...	0	0	0	0	12	0
Tiernan, Sergeant-Major Edward Ethelred,—legacy account of Edward Ethelred Tiernan	8 Feb. 65	0	700	...	144	14	6	0	0	0	0	0	...	14	0	0	0	700	...	158	14	4	0	0	...	1	2	9	0	700	...	157	11	7	0	0	0
———, legacy account of Miss Georgiana Letitia May Tiernan	Ditto ...	0	700	...	144	14	6	0	0	0	0	0	...	14	0	0	0	700	...	158	14	6	0	0	...	1	2	9	0	700	...	157	11	9	0	0	0
Tod, Lieutenant-Colonel James	.....	0	0	...	36	12	10	0	0	0	0	0	...	0	0	0	0	0	...	36	12	10	0	0	...	0	0	0	0	0	...	36	12	10	0	0	0
Tomkyns, Surgeon-Major Alexander Pakington	4 April 75	0	5000	...	404	7	7	0	0	0	0	0	...	4907	8	9	0	5000	...	5312	0	4	0	5000	...	5312	0	4	0	0	...	0	0	0	0	0	0
Toogood, William	Taken charge																																				
	26 June 60	0	0	...	5	15	0	0	0	0	0	0	...	0	0	0	0	0	...	5	15	0	0	0	...	5	15	0	0	0	...	5	15	0	0	0	0
Torrance, John	.....	0	600	...	0	0	0	50	9	5	0	0	...	13	8	0	0	600	...	0	0	0	0	0	...	43	7	0	0	600	...	0	0	0	80	8	5
Tottenham, Major R. L.	Taken charge																																				
	28 Oct. 72	0	0	...	0	0	0	15	3	7	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	15	3	7
Toussaint, Edward Bernard	21 April 76	0	20200	...	333	15	5	0	0	0	0	0	...	763	10	0	0	20200	...	1097	9	5	0	0	...	580	15	9	0	20200	...	516	9	8	0	0	0
Tracy, Charles Luke,—share account of Julia Catherine Tracy, daughter of the deceased	2 Feb. 72	0	3100	...	193	5	0	0	0	0	0	0	...	62	0	0	0	3100	...	255	5	0	0	0	...	62	0	0	0	3100	...	193	5	0	0	0	0

* Bonded Warehouse Association shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.				
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
		S. R.	Co. Rs.		To Credit. Rs. A. P.	To Debit. Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		Rs. A. P.	S. R.	Co. Rs.		To Credit. Rs. A. P.	To Debit. Rs. A. P.
T.																							
Treston, Edward,—account realization of the North-Western Bank shares and dividends	28 May 68	0	0	...	0 0 0	693 14 3	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	693 14 3
Treston, Mrs. Edward	.....	0	3300	...	230 5 10	0 0 0	0	0	...	66 0 0	0	3300	...	296 5 10	0	0	...	1 11 10	0	3300	...	294 10 0	0 0 0
Tripp, Benjamin Copel,—share account of Samuel Sumner Tripp, brother of the deceased	Taken charge: 18 June 60	0	200	...	0 0 0	0 14 2	0	0	...	4 0 0	0	200	...	3 1 10	0	0	...	0 1 11	0	200	...	2 15 11	0 0 0
Tritton, Major William Mills	22 July 61	0	600	...	393 9 0	0 0 0	0	0	...	12 0 0	0	600	...	405 9 0	0	0	...	0 14 11	0	600	..	404 10 1	0 0 0
Tucker, Quarter-Master Francis Lindsay	29 June 75	0	0	...	14 5 2	0 0 0	0	0	...	0 0 0	0	0	...	14 5 2	0	0	...	0 0 0	0	0	...	14 5 2	0 0 0
Tully, Mrs. Maria	15 Dec. 50	0	3000	...	321 4 3	0 0 0	0	0	...	61 4 0	0	3000	...	382 8 3	0	0	...	1 10 8	0	3000	...	380 13 7	0 0 0
Turnbull, John Law	18 June 61	0	400	...	85 5 6	0 0 0	0	0	...	8 0 0	0	400	...	93 5 6	0	0	...	0 1 11	0	400	..	93 3 7	0 0 0
———, separate account	Ditto ..	0	10200	...	450 6 9	0 0 0	0	500	...	225 4 0	0	10700	...	675 10 9	0	0	...	478 9 4	0	10700	...	197 1 5	0 0 0
———, share account of Lucy Hyde Turnbull, one of the sisters of the deceased	Ditto ...	0	100	...	30 11 2	0 0 0	0	0	...	2 0 0	0	100	...	52 11 2	0	0	...	0 1 0	0	100	...	32 10 2	0 0 0
Turner, Benjamin C.	6 April 65	0	200	...	3 8 7	0 0 0	0	0	...	4 0 0	0	200	...	7 8 7	0	0	...	0 1 0	0	200	...	7 7 7	0 0 0
———, Mrs. Elizabeth *alias* Miss Mary Jane George	Taken charge: 24 Mar. 71	0	400	...	60 9 7	0 0 0	0	0	...	8 0 0	0	400	...	68 9 7	0	0	...	0 1 11	0	400	...	68 7 8	0 0 0
———, Thomas Henry	15 Aug. 73	0	5700	...	0 0 0	37 1 0	0	0	...	176 1 9	0	5700	...	139 0 9	0	0	...	292 1 4	0	5700	..	0 0 0	153 0 7
Tydd, Arthur George,—share account of the children	3 Oct. 68	0	600	...	6 15 6	0 0 0	0	0	...	12 0 0	0	600	...	18 15 6	0	0	...	12 0 0	0	600	...	6 15 6	0 0 0
U.																							
Underwood, Samuel James	12 Dec. 78	0	1000	...	0 0 0	26 11 7	0	0	...	20 0 0	0	1000	...	0 0 0	0	0	...	218 1 1	0	1000	...	0 0 0	224 12 8
Upton, Sergeant William	8 Nov. 76	0	7500	...	12 0 9	0 0 0	0	0	...	150 0 0	0	7500	...	162 0 9	0	0	...	4 0 0	0	7500	...	158 0 9	0 0 0

Urquhart, Mrs. Elizabeth Caroline ...	9 Jan. 70	0	1400	.	105 1 9	0 0 0	0	0	...	28 0 0	0	1400	...	133 1 9	0	0	...	1 2 9	0	1400	..	131 15 0	0 0 0
V.																							
Vacher, Henry ...	12 Dec. 78	0	7900	21*	0 0 0	741 15 11	0	0	...	180 1 3	0	7900	21*	0 0 0	0	0	...	5 11 9	0	7900	21*	0 0 0	567 10 5
Vassilion, Constantine,—share account of Miss Amelia Jane Vassilion ..	29 Aug 66	0	2000	...	0 0 0	3 2 6	0	0	...	40 0 0	0	2000	...	36 13 6	0	0	...	41 0 1	0	2000	...	0 0 0	4 2 7
——, share account of Charles Edward Vassilion	Ditto	0	2000	...	81 15 11	0 0 0	0	0	...	40 0 0	0	2000	...	121 15 11	0	0	...	56 0 1	0	2000	...	65 15 10	0 0 0
Vaugulin, John	27 May 70	0	0	...	19 9 9	0 0 0	0	0	...	0 0 0	0	0	...	19 9 9	0	0	...	0 0 0	0	0	...	19 9 9	0 0 0
——, account of Esther Sophia Vaugulin, legatee under the will of the deceased ..	Ditto ..	0	0	...	9 12 10	0 0 0	0	0	...	0 0 0	0	0	...	9 12 10	0	0	...	0 0 0	0	0	...	9 12 10	0 0 0
——, Miss Margaret Victor,—share account of Esther Sophia Vaugulin...	Ditto ..	0	800	...	331 4 6	0 0 0	0	0	...	16 0 0	0	800	...	347 4 6	0	0	...	1 3 8	0	800	...	346 0 10	0 0 0
Verboon, Richard .	13 Feb. 71	0	29500	...	140 9 1	0 0 0	0	0	...	590 0 0	0	29500	...	730 9 1	0	0	...	108 13 3	0	29500	...	621 11 10	0 0 0
Verchore, Surgeon-Major A. M. ..	......	0	0	...	804 10 9	0 0 0	0	0	...	8 4 11	0	0	...	812 15 8	0	0	...	16 0 11	0	0	...	796 14 9	0 0 0
Vernon, J. R. ..	......	0	14300	1†	0 0 0	218 4 8	0	0	...	293 7 3	0	14300	1†	75 2 7	0	0	...	3072 7 3	0	14300	1†	0 0 0	2997 4 8
Vincent, Major G. F. F. ...	.....	0	100	...	21 2 4	0 0 0	0	0	...	2 0 0	0	100	...	23 2 4	0	0	...	0 0 6	0	100	..	23 1 10	0 0 0
Vint, George, Surveyor ..	...	0	900	...	166 6 11	0 0 0	0	0	...	18 0 0	0	900	...	184 6 11	0	0	...	1 10 5	0	900	...	182 12 6	0 0 0
Virtue, Mrs. Harriett ..	5 April 76	0	0	...	1307 7 2	0 0 0	0	0	...	0 0 0	0	0	...	1307 7 2	0	0	...	0 0 0	0	0	...	1307 7 2	0 0 0
——, account of sale-proceeds of bungalow at Cawnpore ..	Ditto ..	0	1000	..	97 12 6	0 0 0	0	0	...	20 0 0	0	1000	..	117 12 6	0	0	...	0 0 0	0	1000	...	117 12 6	0 0 0
VonLintzgy, Dr. Charles Frederick ..	13 Jan. 77	0	23100	...	0 0 0	4539 4 5	0	0	...	4318 3 4	0	23100	...	0 0 0	0	0	...	4554 14 3	0	23100	...	0 0 0	4775 15 4
——, legacy account of Francis Charles Durup de Dombal ..	Ditto ...	0	10000	...	0 0 0	137 11 2	0	0	...	200 0 0	0	10000	..	62 4 10	0	0	...	171 0 6	0	10000	...	0 0 0	108 11 8
——, legacy account of Gervose Michell Durup de Dombal ...	Ditto ..	0	10000	...	0 0 0	368 5 8	0	0	...	200 0 0	0	10000	...	0 0 0	0	0	...	198 12 0	0	10000	...	0 0 0	367 1 8
——, legacy account of Gerald Felix Durup de Dombal ...	Ditto ...	0	10000	...	0 0 0	199 15 2	0	0	...	200 0 0	0	10000	...	0 0 10	0	0	...	162 3 0	0	10000	...	0 0 0	162 2 2
——, legacy account of Cecil Durup de Dombal	Ditto ..	0	10000	...	42 15 4	0 0 0	0	0	..	200 0 0	0	10000	...	242 15 4	0	0	...	216 6 0	0	10000	...	26 9 4	0 0 0
——, life-interest account of George Duncan VonLintzgy ...	Ditto ..	0	15000	...	0 0 0	90 12 0	0	0	...	300 0 0	0	15000	...	209 4 0	0	0	...	279 12 0	0	15000	...	0 0 0	70 8 0
72 Vosso, Cæsar Augustus ...	15 Dec 73	0	41300	...	151 6 3	0 0 0	0	0	...	861 0 0	0	41300	...	1012 6 3	0	0	...	994 2 5	0	41300	...	18 3 10	0 0 0
Vowell, Edward Walter ...	29 Aug. 78	0	1100	...	7 8 5	0 0 0	0	0	...	1085 8 2	0	1100	...	1093 0 7	0	1100	...	5 1 3	0	0	...	1087 15 4	0 0 0
Vrignon, Francis,—Trust account ..	......	0	0	...	25 7 11	0 0 0	0	0	...	0 0 0	0	0	...	25 7 11	0	0	...	0 0 0	0	0	...	25 7 11	0 0 0

* Sundry shares.

† Debrooghur share.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.				
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To credit.	To debit.																To Credit.	To Debit.
		S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.
W																							
Waddy, Capt. William Poole	8 Sept. 60	0	1800	...	211 1 0	0 0 0	0	0	...	37 4 0	0	1800	...	248 5 0	0	0	...	1 4 11	0	1800	...	247 0 1	0 0 0
Walker, Lieutenant Thomas	....	0	0	...	0 0 0	0 0 0	10800	31700	...	20213 11 7	10800	31700	...	20213 11 7	0	0	...	21848 1 0	10800	31700	...	0 0 0	1634 5 5
Wallace, Robert,—account for the next of kin	8 May 57	0	300	...	78 13 8	0 0 0	0	0	...	6 0 0	0	300	...	84 13 8	0	0	...	0 2 11	0	300	...	84 10 9	0 0 0
——, Captain Alfred James ...	Taken charge 22 Aug. 70	0	0	...	0 0 0	15 3 7	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	15 3 7
Waller, Joseph Gabriel ...	20 July 60	0	500	...	242 13 11	0 0 0	0	0	...	10 0 0	0	500	...	252 13 11	0	0	...	0 14 5	0	500	...	251 15 6	0 0 0
Wallis. William ...	24 Oct. 51	0	100	...	53 2 1	0 0 0	0	0	...	2 0 0	0	100	...	55 2 1	0	0	...	0 0 0	0	100	...	55 2 1	0 0 0
——, Rev. Arthur William,—share account of Mary Gertrude Mitchell, grandchild of the deceased ...	....	0	700	...	86 6 1	0 0 0	0	0	...	14 0 0	0	700	...	100 6 1	0	0	...	1 2 9	0	700	...	99 3 4	0 0 0
Walsh. pensioned Sergeant John	16 July 62	0	2000	...	233 2 3	0 0 0	0	0	...	40 0 0	0	2000	...	273 2 3	0	0	...	0 12 0	0	2000	...	272 6 3	0 0 0
——, Riding Master D. ...	.. ...	0	0	...	11 12 8	0 0 0	0	0	...	0 0 0	0	0	...	11 12 8	0	0	...	0 0 0	0	0	...	11 12 8	0 0 0
Walters, William ...	Taken charge 12 Feb. 70	0	100	...	71 1 5	0 0 0	0	0	...	2 0 0	0	100	...	73 1 5	0	0	...	0 0 6	0	100	...	73 0 11	0 0 0
Ward, James Townsend.	Taken charge 10 Aug. 72	0	0	...	89 8 0	0 0 0	0	0	...	0 0 0	0	0	...	89 8 0	0	0	...	0 0 0	0	0	...	89 8 0	0 0 0
——, Lieut.-Colonel W. G.	.....	0	2000	...	9 3 8	0 0 0	0	0	...	40 0 0	0	2000	...	49 3 8	0	0	...	21 10 5	0	2000	...	27 9 3	0 0 0
——, Captain Andrew George,—share account of Margaret Florence Leitch, one of the daughters of Lydia Helen Leitch, daughters of the deceased	.....	0	800	...	28 0 7	0 0 0	0	0	...	18 0 0	0	800	...	46 0 7	0	0	...	1 4 8	0	800	...	44 11 11	0 0 0
——, share account of Mary Maud Leitch, one of the daughters of the deceased ...	.....	0	800	...	28 0 7	0 0 0	0	0	...	18 0 0	0	800	...	46 0 7	0	0	...	1 4 8	0	800	...	44 11 11	0 0 0

Warde, Lieutenant-Colonel, S. G.	.....	0	0	...	0	0	0	0	0	0	1800	...	1767	4	10	0	1500	...	1767	4	10	0	0	...	1450	4	5	0	1500	...	17	0	5	0	0	0
Warnekey *alias* Reuter Adolph Charles	18 Dec. 66	0	3000	...	174	2	3	0	0	0	0	0	...	60	0	0	0	3000	...	234	2	3	0	0	...	1	10	6	0	3000	...	232	7	10	0	0	0
Warren, Rev. Charles	2 Sept. 75	0	0	...	19	1	4	0	0	0	0	0	...	0	0	0	0	0	...	19	1	4	0	0	...	0	0	0	0	0	...	19	1	4	0	0	0
———, share account of Lionel Herbert and Frederick Charles Warren, children of the deceased	Ditto	0	1100	...	64	7	8	0	0	0	0	0	.	22	0	0	0	1100	...	86	7	8	0	0	...	22	0	0	0	1100	..	64	7	8	0	0	0
Warwick, Lieut. Francis	3 May 67	0	11800	...	300	2	3	0	0	0	0	500	...	226	0	0	0	11800	...	526	2	3	0	0	...	473	11	1	0	11800	...	52	7	2	0	0	0
Watkins, Assistant Surgeon John	10 April 62	0	200	..	44	11	11	0	0	0	0	0	...	4	0	0	0	200	...	48	11	11	0	0	...	0	1	0	0	200	...	48	10	11	0	0	0
———, John	6 Sept. 76	0	0	...	0	0	0	15	3	7	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	0	0	...	0	0	0	15	3	7
Watson, Dr. James	1 July 64	0	0	...	12	8	0	0	0	0	0	0	...	0	0	0	0	0	...	12	8	0	0	0	...	0	0	0	0	0	...	12	8	0	0	0	0
———, Lieutenant-Colonel William Claye	... ...	0	0	...	21	6	2	0	0	0	0	0	...	0	0	0	0	0	...	21	6	2	0	0	...	0	0	0	0	0	...	21	6	2	0	0	0
———, John	Taken charge 5 July 78	0	0	.	196	6	10	0	0	0	0	0	...	8	0	0	0	0	...	204	6	10	0	0	...	204	6	10	0	0	...	0	0	0	0	0	0
Watts, Mrs. Norah,—share account of the three children	25 Jan. 55	0	200	...	31	9	6	0	0	0	0	0	...	4	0	0	0	200	...	35	9	6	0	0	...	0	1	11	0	200	...	35	7	7	0	0	0
Weatherburn, Thomas,—legacy account of Miss Margaret Ann Weatherburn	15 May 68	0	2000	..	149	13	8	0	0	0	0	0	...	40	0	0	0	2000	...	189	13	8	0	0	...	1	15	3	0	2000	...	187	14	5	0	0	0
Weaver, John	.....	0	0	...	53	13	7	0	0	0	0	0	...	0	0	0	0	0	...	53	13	7	0	0	...	0	0	0	0	0	...	53	13	7	0	0	0
Weir, John,—share account of Jane and Maria Weir, children of the deceased	.....	0	600	...	0	0	0	6	15	7	0	0	...	12	0	0	0	600	...	5	0	6	0	0	...	2	1	9	0	600	...	2	14	8	0	0	0
Welch, James,—life-interest to Louisa Margaret Onslow	.....	0	40500	...	457	3	10	0	0	0	0	0	...	810	0	0	0	40500	...	1267	3	10	0	0	...	810	0	0	0	40500	...	457	3	10	0	0	0
Wells, Alfred	.....	0	0	...	76	9	11	0	0	0	0	0	...	0	0	0	0	0	...	76	9	11	0	0	...	0	0	0	0	0	...	76	9	11	0	0	0
Wellsteed, John Bishop	.....	0	100	...	22	6	6	0	0	0	0	0	...	2	0	0	0	100	...	24	6	6	0	0	...	0	0	6	0	100	...	24	6	0	0	0	0
Welton, John (Inspector)	.....	0	2700	...	85	6	9	0	0	0	0	0	...	55	4	0	0	2700	...	140	10	9	0	0	...	1	9	3	0	2700	...	139	1	6	0	0	0
Wemyss, Mrs. Amy,—legacy to Robert Wemyss Tod, otherwise called Wemyss Tod	.....	0	15400	...	388	0	11	0	0	0	0	14800	...	303	10	10	0	30200	...	691	11	9	0	30200	...	691	11	9	0	0	...	0	0	0	0	0	0
———, Sir John (Bart.)	.....	0	21700	...	3192	12	11	0	0	0	0	3000	...	519	0	0	0	24700	...	3711	12	11	0	0	...	3216	5	4	0	24700	...	495	7	7	0	0	0
Weston, Bazar Sergeant Joseph	.....	0	100	...	9	13	5	0	0	0	0	0	...	2	0	0	0	100	...	11	13	5	0	0	...	0	0	6	0	100	...	11	12	11	0	0	0
Wharton, Mrs H.	.....	0	0	. . .	60	7	2	0	0	0	0	0	...	0	0	0	0	0	...	60	7	2	0	0	...	0	0	0	0	0	...	60	7	2	0	0	0
Wheatley, Lieut. Charles Edward	.....	0	100	...	64	2	0	0	0	0	0	0	...	2	0	0	0	100	...	66	2	0	0	0	...	0	0	6	0	100	...	66	1	6	0	0	0
Whelan, Sergeant James	.....	0	5600	...	239	4	0	0	0	0	0	0	...	112	0	0	0	5600	...	351	4	0	0	0	...	2	6	11	0	5600	...	348	13	1	0	0	0
Whish, Lieutenant-General Sir William Samson, K.C.B.	.....	0	100	...	52	4	5	0	0	0	0	0	...	2	0	0	0	100	...	54	4	5	0	0	...	0	0	0	0	100	...	54	4	5	0	0	0

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.						Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879				Balance on 31st December 1879.					
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.			Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit		To Debit.																To Credit.	To Debit.
		S.R.	Co.Rs.		Rs. A. P.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs		Rs. A. P.	Rs. A. P.
W.																								
White, Surgeon-Major John ...	.....	0	0	...	741	11 6	0 0 0	0	0	...	0 0 0	0	0	...	741 11 6	0	0	...	0 0 0	0	0	...	741 11 6	0 0 0
——, James .	.....	0	0	...	0	0 0	724 9 2	0	0	.	213 2 9	0	0	...	0 0 0	0	0	...	11 7 11	0	0	...	0 0 0	522 14 4
——, Quartermaster C. ..	.....	0	0	...	746	2 0	0 0 0	0	700	...	14 0 0	0	700	...	760 2 0	0	0	...	698 8 0	0	700	...	61 10 0	0 0 0
Whiteside, Capt. Frederick James Stranger ...	.....	0	0	...	16	0 0	0 0 0	0	0	..	0 0 0	0	0	...	16 0 0	0	0	...	0 0 0	0	0	...	16 0 0	0 0 0
Wight, Robert Stuart.—life-interest account of Mrs. R. Wight, mother of the deceased .	. ....	0	2100	...	103	1 3	0 0 0	0	0	...	420 0 0	0	21000	...	523 1 3	0	0	...	420 0 0	0	21000	...	103 1 3	0 0 0
Wijmer, Bandmaster ..	.....	0	9100	...	31	0 11	0 0 0	0	0	...	183 4 0	0	9100	...	214 4 11	0	0	...	4 7 11	0	9100	...	209 13 0	0 0 0
Wildig, Captain Henry Park ...	.....	0	0	...	0	0 0	77 15 4	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	..	0 0 0	77 15 4
Wilford, Colonel Francis ...	. .	0	600	. .	269	1 2	0 0 0	0	0	...	12 0 0	0	600	...	281 1 2	0	0	...	2 5 7	0	600	...	278 11 7	0 0 0
Wilkins, Joseph .	18 Feb. 59	0	1600	...	288	10 10	0 0 0	0	0	...	32 0 0	0	1600	...	320 10 10	0	0	...	1 3 9	0	1600	...	319 7 1	0 0 0
Wilkinson, W.	.....	0	0	...	17	8 11	0 0 0	0	0	...	0 0 0	0	0	..	17 8 11	0	0	...	0 0 0	0	0	...	17 8 11	0 0 0
——, Edward,—legacy account of Mrs. E Wilkinson, widow of the deceased ..	18 Aug. 73	0	4500	...	567	2 3	0 0 0	0	0	... 4	3213 8 0	0	4500	...	3786 10 3	0	0	...	6283 6 11	0	4500	...	0 0 0	2502 12 3
Willetts, William .	3 Jan. 56	0	29100	..	67	0 2	0 0 0	0	600	...	587 0 0	0	29700	...	654 0 2	0	0	...	578 12 2	0	29700	...	75 4 0	0 0 0
Williams, Mrs Nancy	30 May 56	0	4200	...	0	0 0	485 10 0	0	0	...	201 6 9	0	4200	...	0 0 0	0	0	...	47 9 2	0	4200	...	0 0 0	331 12 5
——, Thomas Scourfield. —account for the next of kin of the deceased ...	26 May 56	0	5000	...	190	9 9	0 0 0	0	0	...	100 0 0	0	5000	...	290 9 9	0	0	...	4 12 1	0	5000	...	285 13 8	0 0 0
——, Lieut.-Colonel Stephen ..	24 May 58	0	100	...	13	12 2	0 0 0	0	0	...	2 0 0	0	100	...	15 12 2	0	0	...	0 0 6	0	100	..	15 11 8	0 0 0
Williams, Mrs. Caroline ..	21 Dec. 76	0	7800	...	343	5 11	0 0 0	0	0	. .	76 0 0	0	7800	...	419 5 11	0	0	.	1 14 3	0	7800	...	417 7 8	0 0 0
Willis, Lieutenant H. V. .	....	0	0	...	0	0 0	0 0 0	0	1300	...	1434 0 10	0	1300	...	1434 0 10	0	0	...	1482 2 6	0	1300	...	0 0 0	48 1 8
Wilson, Thomas Hill ...	27 July 76	0	0	...	0	0 0	0 0 0	0	0	...	49 15 0	0	0	...	49 15 0	0	0	...	0 12 0	0	0	...	49 3 0	0 0 0

——, William Galbraith, —life-interest account of Mrs. S. D. Johnston, sister of the deceased ...	18 Feb. 76	0	10200	12*	207	7	6	0	0	0	0	0	...	534	0	0	0	10200	12*	741	7	6	0	0	...	534	0	0	0	10200	12†	207	7	6	0	0	0
——, Archibald ..	.....	0	0	...	22	0	2	0	0	0	0	0	...	0	0	0	0	0	...	22	0	2	0	0	...	0	0	0	0	0	...	22	0	2	0	0	0
——, George Skinner...	Taken charge 1 Mar. 63	0	200	...	41	13	1	0	0	0	0	0	...	4	0	0	0	200	...	45	13	1	0	0	...	0	1	0	0	200	...	45	12	1	0	0	0
——, Horace Hayman ...	20 Nov. 57	0	0	132*	2893	1	0	0	0	0	0	0	...	0	0	0	0	0	132*	2893	1	0	0	0	132*	2877	3	0	0	0	...	15	14	0	0	0	0
——, share account of Robert Tait ..	Ditto ...	0	0	16*	0	0	0	0	12	0	0	0	22*	1045	0	0	0	0	38*	1044	4	0	0	0	...	1045	0	0	0	0	38†	0	0	0	0	12	0
——, share account of Maria Vonzglunitzski ...	Ditto ...	0	0	16*	0	0	0	0	12	0	0	0	22*	1045	0	0	0	0	38*	1044	4	0	0	0	...	1045	0	0	0	0	38†	0	0	0	0	12	0
——, account of Eliza Hannah Wilson ...	Ditto ...	0	0	...	0	0	0	0	0	0	0	0	22*	605	0	0	0	0	22*	605	0	0	0	0	...	605	12	0	0	0	22†	0	0	0	0	12	0
——, account of Robert Augustus Faulder ...	Ditto ...	0	0	...	0	0	0	0	0	0	0	0	22*	605	0	0	0	0	22*	605	0	0	0	0	...	605	12	0	0	0	22†	0	0	0	0	12	0
——, account of Martha Wilson ..	Ditto ...	0	0	...	0	0	0	0	0	0	0	0	22*	605	0	0	0	0	22*	605	0	0	0	0	...	605	12	0	0	0	22†	0	0	0	0	12	0
——, account of Fanny Paterson Wilson ..	Ditto ...	0	0	...	0	0	0	0	0	0	0	0	22*	605	0	0	0	0	22*	605	0	0	0	0	...	605	12	0	0	0	22†	0	0	0	0	12	0
——, Mrs. Jane,—share account of Mrs. Smith, daughter of the deceased ...	.....	0	1000	...	406	10	6	0	0	0	0	0	...	22	8	0	0	1000	...	429	2	6	0	0	...	1	6	10	0	1000	...	427	11	8	0	0	0
——, William Edward ...	.....	0	0	...	215	3	10	0	0	0	0	0	...	901	6	2	0	0	...	1116	10	0	0	0	...	455	1	1	0	0	...	661	8	11	0	0	0
Wilsone, Charles Michael .	6 Jan. 70	0	42600	...	0	0	0	150	14	5	0	0	...	852	0	0	0	42600	...	701	1	7	0	0	...	930	1	3	0	42600	...	0	0	0	228	15	8
Wimberley, Lieutenant Edwin Balfour,—personalty account .	28 Sept. 64	0	2800	...	88	12	10	0	0	0	0	0	...	56	0	0	0	2800	...	144	12	10	0	0	...	1	9	6	0	2800	...	143	3	4	0	0	0
——, realty account..	Ditto ...	0	1700	...	280	11	4	0	0	0	0	0	...	34	0	0	0	1700	...	314	11	4	0	0	...	1	4	2	0	1700	...	313	7	2	0	0	0
Winniett, Lieutenant Augustus Wolsley ...	Taken charge 10 Feb. 64	0	200	...	25	11	10	0	0	0	0	0	...	4	0	0	0	200	...	29	11	10	0	0	...	0	1	0	0	200	...	29	10	10	0	0	0
Winterfeld, A. M. ...	23 Mar. 65	0	600	...	370	14	11	0	0	0	0	0	...	12	0	0	0	600	...	382	14	11	0	0	...	0	14	11	0	600	...	382	0	0	0	0	0
Wise, Thomas Allan McPherson ...	1 Mar. 67	0	0	...	19	11	2	0	0	0	0	0	...	0	0	0	0	0	...	19	11	2	0	0	...	0	0	0	0	0	...	19	11	2	0	0	0
Wood, W. Henry ...	5 Aug. 76	0	0	...	28	0	0	0	0	0	0	0	...	0	0	0	0	0	...	28	0	0	0	0	...	0	0	0	0	0	...	28	0	0	0	0	0
——, Hugh ...	19 April 72	0	0	...	20	15	0	0	0	0	0	0	...	0	0	0	0	0	...	20	15	0	0	0	...	0	0	0	0	0	...	20	15	0	0	0	0
——, share account of James Smith, William. Rosabell, Catherine, and Mary Wood, children of late James Wood, brother of the deceased ...	Ditto ...	0	0	...	220	12	2	0	0	0	0	0	...	0	0	0	0	0	...	220	12	2	0	0	...	0	0	0	0	0	...	220	12	2	0	0	0
——, Miss Jane ...	19 April 72	0	9200	...	71	14	10	0	0	0	0	0	...	184	0	0	0	9200	...	255	14	10	0	0	...	3	8	3	0	9200	...	252	6	7	0	0	0
——, William Clayton,—share account of John Wood, one of the sons of the deceased ...	10 Nov. 71	0	4200	2*	26	4	9	0	0	0	0	0	...	139	0	0	0	4200	2*	165	4	9	0	0	...	139	0	0	0	4200	2*	26	4	9	0	0	0
——, share account of Edward Wood, one of the sons of the deceased ...	Ditto ...	0	3800	2*	381	6	9	0	0	0	0	0	...	131	0	0	0	3800	2*	512	6	9	0	0	...	131	0	0	0	3800	2*	381	6	9	0	0	0

* Bank of Bengal Shares.

† Bank of Bengal 176 Shares.

B.

ESTATES.	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.				
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																To Credit.	To Debit.
		S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.
W.																							
Wood,—share account of Miss Florence Wood, one of the daughters of the deceased	10 Nov. 71	0	2700	2*	0 0 0	111 11 6	0	0	...	109 0 0	0	2700	2*	0 0 0	0	0	...	373 4 0	0	2700	2*	0 0 0	375 15 6
——, Samuel	.....	0	0	...	26 9 0	0 0 0	0	0	...	0 0 0	0	0	...	26 9 0	0	0	...	0 0 0	0	0	...	26 9 0	0 0 0
Woodcock, Lieut.-Colonel Edward Humphrey ...	27 April 74	0	0	...	12 0 0	0 0 0	0	0	...	0 0 0	0	0	...	12 0 0	0	0	...	0 0 0	0	0	...	12 0 0	0 0 0
Worters, Miss Eliza Matilda	18 April 74	0	0	...	54 7 0	0 0 0	0	0	...	0 0 0	0	0	...	54 7 0	0	0	...	0 0 0	0	0	...	54 7 0	0 0 0
Wright, William,—share account of the children of the deceased ...	25 Aug. 68	0	600	...	103 7 3	0 0 0	0	0	...	12 0 0	0	600	...	115 7 3	0	0	...	2 1 9	0	600	...	113 5 6	0 0 0
——, Major Alexander Boydell	....		5500	...	355 5 1	0 0 0	0	500	...	110 0 0	0	6000	...	465 5 1	0	0	...	472 15 3	0	6000	...	0 0 0	7 10 2
Wrottesley, Hugh Edward, ...	12 Jan. 61	0	0	...	11 14 7	0 0 0	0	0	...	0 0 0	0	0	...	11 14 7	0	0	...	0 0 0	0	0	...	11 14 7	0 0 0
Wyatt, Alexander, gift for the children of the deceased	11 July 50	0	400	...	21 10 8	0 0 0	0	0	...	8 0 0	0	400	...	29 10 8	0	0	...	0 3 10	0	400	...	29 6 10	0 0 0
——, share account of the eight children ...	.....	0	0	...	0 0 0	1 4 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	0	0	...	0 0 0	1 4 0
Wylly, Captain Frederick	24 Nov. 58	0	100	...	61 15 9	0 0 0	0	0	...	2 0 0	0	100	...	63 15 9	0	0	...	0 0 6	0	100	...	63 15 3	0 0 0
Wyndham, Colonel Percy ...	.....	0	1000	...	0 0 0	400 12 7	0	0	...	20 0 0	0	1000	...	0 0 0	0	0	...	2 0 10	0	1000	...	0 0 0	382 13 5
Wyne, L. P ...	8 June 60	0	600	...	184 6 3	0 0 0	0	0	...	12 0 0	0	600	...	196 6 3	0	0	...	0 14 11	0	600	...	195 7 4	0 0 0
Wynne, Michael ...	.. ...	0	0	...	76 0 3	0 0 0	0	0	...	0 0 0	0	0	...	76 0 3	0	0	...	0 0 0	0	0	...	76 0 3	0 0 0
——, H. LePoer,—share account of Miss Anne Elizabeth LePoer Wynne, daughter of the deceased...	28 Aug. 74	0	33000	...	205 15 6	0 0 0	0	0	...	660 0 0	0	33000	...	865 15 6	0	0	...	660 0 0	0	33000	...	205 15 6	0 0 0
Y.																							
Yates, Dr. William Henry...	2 Aug. 70	0	0	...	79 10 4	0 0 0	0	0	...	0 0 0	0	0	...	79 10 4	0	0	...	0 0 0	0	0	...	79 10 4	0 0 0
——, Thomas ...	....	0	0	...	22 15 9	0 0 0	0	0	...	0 0 0	0	0	...	22 15 9	0	0	...	0 0 0	0	0	...	22 15 9	0 0 0

Yerbury, James Browing,—share account of Miss Francis Jeanetta Yerbury	26 Dec. 64	0	600	...	12 5 6	0 0 0	0	0	...	12 0 0	0	600	...	24 5 6	0	0	...	24 1 9	0	600	...	0 3 9	0 0 0
——, legacy account of Miss Francis Jeanetta Yerbury, one of the children under the will of her grandfather William Yerbury ...	Ditto ...	0	2200	...	41 14 11	0 0 0	0	0	...	44 0 0	0	2200	...	85 14 11	0	0	...	82 2 1	0	2200	...	3 12 10	0 0 0
Young, Major Thomas, of 54th Native Infantry,—share account of the late Mrs. Isabella Ramsay ...	......	0	200	...	14 12 8	0 0 0	0	0	...	4 0 0	0	200	...	18 12 8	0	0	...	0 1 11	0	200	...	18 10 9	0 0 0
——, Mrs. Edward ...	......	0	0	...	0 13 10	0 0 0	0	0	...	0 0 0	0	0	...	0 13 10	0	0	...	0 0 0	0	0	...	0 13 10	0 0 0
——, A. R. ...	......	0	0	...	12 0 0	0 0 0	0	0	...	0 0 0	0	0	...	12 0 0	0	0	...	12 0 0	0	0	...	0 0 0	0 0 0
Younghusband, C. E. S. ...	......	0	1400	...	0 0 0	118 12 3	0	0	...	31 8 0	0	1400	...	0 0 0	0	0	...	47 10 8	0	1400	...	0 0 0	134 14 11

* Bank of Bengal Shares.

E. E.,

F. CLARKE, *Offg. Administrator-General.*

CALCUTTA, *the* 31*st December* 1879.

SCHEDULE C of all sums of Money, Bonds, and other Securities received by the Administrator-General on account of HINDOO or MAHOMEDAN Estates remaining under his charge, together with the Payments made thereout, and the Balances, prepared up to the 31st December 1879, under Section 32 of Act II of 1874.

ESTATES.	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st December 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.				
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																To Credit.	To Debit.
		S.R.	Co. Rs		Rs. A. P.	Rs. A. P.	S.R.	Co. Rs.		Rs A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.
A.																							
Assaram Burmono ...	30 May 50	0	5300	...	647 3 11	0 0 0	0	800	...	306 15 0	0	6100	...	954 2 11	0	0	...	985 8 6	0	6100	...	0 0 0	31 5 7
Aushruff Mistry, Shaik ...	5 Aug. 55	0	0	...	5 14 4	0 0 0	0	0	...	0 0 0	0	0	...	5 14 4	0	0	...	0 0 0	0	0	...	5 14 4	0 0 0
B.																							
Banee Sing, Subadar ...	Taken charge 23 Mar. 74	3200	8800	...	120 10 6	0 0 0	0	0	...	244 4 3	3200	8800	...	364 14 9	0	0	...	4 6 8	3200	8800	...	360 8 1	0 0 0
Baney Madub Mitter, joint account of two widows ..	26 June 60	0	700	...	267 2 10	0 0 0	0	0	...	14 0 0	0	700	...	281 2 10	0	0	...	1 2 9	0	700	...	280 0 1	0 0 0
Bibee, Bidwell ..	29 April 59	0	4000	...	319 13 7	0 0 0	0	0	...	80 0 0	0	4000	...	399 13 7	0	0	...	2 15 2	0	4000	...	396 14 5	0 0 0
——, Hannah ...	27 May 50	0	0	...	5 6 0	0 0 0	0	0	...	0 0 0	0	0	...	5 6 0	0	0	...	0 0 0	0	0	...	5 6 0	0 0 0
——, Hosseinee ...	Taken charge 1 Oct. 59	0	1000	...	0 0 0	16 15 1	0	0	...	20 0 0	0	1000	...	3 0 11	0	0	...	1 0 10	0	1000	...	2 0 1	0 0 0
——, Kuthky ..	12 Oct. 58	0	1000	...	45 4 9	0 0 0	0	0	...	20 0 0	0	1000	...	65 4 9	0	0	...	1 12 0	0	1000	...	63 8 9	0 0 0
——, Mahandy Khanum ..	9 Aug. 34	0	1100	...	159 5 8	0 0 0	0	0	...	22 0 0	0	1100	...	181 5 8	0	0	...	1 13 7	0	1100	...	179 8 1	0 0 0
——, Mary ..	3 July 38	0	8400	...	181 1 9	0 0 0	0	0	...	168 0 0	0	8400	...	349 1 9	0	0	...	169 0 0	0	8400	...	180 1 9	0 0 0
——, Radha ...	22 Jan. 38	0	0	...	7 0 7	0 0 0	0	0	...	0 0 0	0	0	...	7 0 7	0	0	...	0 0 0	0	0	...	7 0 7	0 0 0
——, Sophia ...	3 Mar. 46	0	0	...	70 7 5	0 0 0	0	0	...	0 0 0	0	0	...	70 7 5	0	0	...	0 0 0	0	0	...	70 7 5	0 0 0
Beharry Dossee ...	Taken charge 19 Dec. 61	0	0	...	68 7 4	0 0 0	0	0	...	0 0 0	0	0	...	68 7 4	0	0	...	0 0 0	0	0	...	68 7 4	0 0 0
Buttokristo Doss ...	28 June 78	0	15600	...	0 0 0	2401 8 0	0	0	...	5474 4 0	0	15600	...	3072 12 0	0	0	...	2947 2 8	0	15600	...	125 9 4	0 0 0
C.																							
Cassey Nath Mullick .	... ...	0	69200	...	0 0 0	4910 4 9	0	0	.	8059 11 5	0	69200	...	3149 6 8	0	0	...	6978 1 4	0	69200	...	0 0 0	3828 10 8
D.																							
Dhone Monee Bye ..	19 Feb. 68	0	2900	...	427 13 6	0 0 0	0	500	...	58 0 0	0	3400	...	485 13 6	0	0	...	469 2 9	0	3400	...	16 10 9	0 0 0
Doorgachurn Dhur ...	Taken charge under order of Court 7 May 76	0	1800	...	0 0 0	520 14 2	0	0	...	36 0 0	0	1800	...	0 0 0	0	0	...	1 4 8	0	1800	...	0 0 0	486 2 10
Dumber Sing, Lallah ...	15 April 45	0	0	...	14 14 6	0 0 0	0	0	...	0 0 0	0	0	...	14 14 6	0	0	...	0 0 0	0	0	...	14 14 6	0 0 0

F.																															
Futhullah, Escof Suba ...	20 Oct. 43	0	0	...	17	14	3	0	0	0	0	0	...	0	0	0	0	0	...	17	14	3	0	0	...	0	0	0	0	0	...	17	14	3	0	0	0
G.																															
Ghoolam Gawder ...	2 Mar. 71	0	0	...	354	7	4	0	0	0	0	0	...	0	0	0	0	0	...	354	7	4	0	0	...	0	0	0	0	0	...	354	7	4	0	0	0
H.																															
Hajee Mahomed Ally ...	22 June 46	0	0	...	66	4	3	0	0	0	0	0	...	0	0	0	0	0	...	66	4	3	0	0	...	0	0	0	0	0	...	66	4	3	0	0	0
Hurromoney Bewa, Sreemutty ..	15 July 63	0	100	..	69	14	2	0	0	0	0	0	...	2	0	0	0	100	...	71	14	2	0	0	...	0	0	6	0	100	..	71	13	8	0	0	0
I.																															
Illahee Khanum, mother of the child of Dr. A. Murray	.....	0	800	...	287	6	9	0	0	0	0	0	..	16	0	0	0	800	...	303	6	9	0	0	...	0	15	10	0	800	...	302	6	11	0	0	0
Issur Chunder Mookerjee	Taken charge 1847.	0	0	...	6	6	7	0	0	0	0	0	..	0	0	0	0	0	...	6	6	7	0	0	...	0	0	0	0	0	...	6	6	7	0	0	0
J.																															
Judoo Nath Mitter ..	22 Feb. 76	0	50000	...	0	0	0	1588	14	11	0	0	...	2829	13	9	0	50000	...	1240	14	10	0	0	...	1983	11	7	0	50000	...	0	0	0	642	12	9
Jummawoodin, His Highness Prince ...	28 Sept. 44 With will annexed.	0	4000	...	118	14	3	0	0	0	0	0	...	80	0	0	0	4000	...	198	14	3	0	0	...	4	12	0	0	4000	...	194	2	3	0	0	0
K.																															
Kadir Bux, Syed	.....	0	0	..	17	1	8	0	0	0	0	0	...	0	0	0	0	0	...	17	1	8	0	0	...	0	0	0	0	0	...	17	1	8	0	0	0
Kadir Hussain, Khan Bahadoor, Nawab Meer ...	12 Sept. 67	0	100	..	53	7	5	0	0	0	0	0	..	2	0	0	0	100	...	55	7	5	0	0	...	0	1	7	0	100	...	55	5	10	0	0	0
Khetter Mohun Sen ...	22 Dec. 73	0	1000	.	0	0	0	71	7	6	0	0	...	20	0	0	0	1000	...	0	0	0	0	0	...	23	8	10	0	1000	..	0	0	0	75	0	4
——— Chunder Nundy ...	15 Feb. 79	0	1900	130*	50	13	5	0	0	0	0	24400	...	22862	2	5	0	26300	130*	22912	15	10	0	19500	...	24303	3	5	0	6800	130*	0	0	0	1390	3	7
Kistomoney Boistobee ...	15 May 58 With will annexed.	0	0	...	21	1	3	0	0	0	0	0	...	0	0	0	0	0	...	21	1	3	0	0	...	0	0	0	0	0	...	21	1	3	0	0	0
Komulpersaud Banniah ..	.....	0	0	...	30	3	6	0	0	0	0	0	...	0	0	0	0	0	...	30	3	6	0	0	...	0	0	0	0	0	...	30	3	6	0	0	0
Koonjo Behary Bose .	.... .	0	0	...	0	0	0	142	1	7	0	0	...	427	15	6	0	0	...	285	13	11	0	0	...	139	13	1	0	0	...	146	0	10	0	0	0
Kristo Bcharrinee Dossee, Sreemutty	15 July 78	0	6500	...	16	0	2	0	0	0	0	0	...	540	1	7	0	6500	...	556	1	9	0	500	...	21	12	9	0	6000	...	534	5	0	0	0	0
L.																															
Lallchand Mitter ..	15 Dec. 74	0	7500	...	0	0	0	4555	6	1	0	0	...	9975	3	9	0	7500	...	5419	13	8	0	7500	...	4553	0	7	0	0	...	866	13	1	0	0	0
M.																															
Montazooma Dowlah Mehdy Ally Khan ..	14 Sept. 45	0	23200	...	418	11	8	0	0	0	0	0	...	458	4	0	0	23200	..	886	15	8	0	0	...	27	2	7	0	23200	...	859	13	1	0	0	0

* Punjab Bank Shares.

C.

ESTATES.	Date of administration.	Balance on 1st July 1879.					Receipts up to 31st Dec. 1879.				Total.				Payments from 1st July to 31st December 1879.				Balance on 31st December 1879.					
		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.		Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	Government Securities.		Bank or other stock, as well as bonds or other securities not being Government securities.	Cash.	
					To Credit.	To Debit.																To Credit.	To Debit.
		S.R.	Co.Rs.		Rs. A. P.	Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co.Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	S.R.	Co. Rs.		Rs. A. P.	Rs. A. P.
M.																							
Muckun Doss ...	3 April 45 With will annexed	0	500	...	401 4 6	0 0 0	0	0	...	10 0 0	0	500	...	411 4 6	0	0	...	1 4 0	0	500	...	410 0 6	0 0 0
N.																							
Nowab Zuffer Jung Bahadoor ...	During minority of the son.																						
	16 May 37	0	0	...	95 14 9	0 0 0	0	0	...	0 0 0	0	0	...	95 14 9	0	0	...	0 0 0	0	0	...	95 14 9	0 0 0
Nobin Chunder Paul ...	1 July 69	0	7600	...	0 0 0	371 0 6	0	0	...	1574 10 2	0	7600	...	1203 9 8	0	1500	...	573 8 10	0	6100	...	630 0 10	0 0 0
Nobokissore Dhur ...	13 Dec. 67	0	2300	...	310 9 9	0 0 0	0	0	...	46 0 0	0	2300	...	356 9 9	0	0	...	3 7 0	0	2300	...	353 2 9	0 0 0
Nursing Bhukut ...	.....	0	0	...	0 0 0	0 0 0	0	57800	...	12277 10 2	0	57800	...	12277 10 2	0	57800	...	12267 10 2	0	0	...	10 0 0	0 0 0
O.																							
Obhoy Churn Sen ...	6 Nov. 72	0	0	...	88 5 0	0 0 0	0	0	...	0 0 0	0	0	...	88 5 0	0	0	...	0 0 0	0	0	...	88 5 0	0 0 0
——, life-interest account of S. M. Kamineymoney Dossee, one of the daughters of the deceased	Ditto ..	0	700	...	50 10 0	0 0 0	0	0	...	14 0 0	0	700	...	64 10 0	0	0	...	1 2 9	0	700	...	63 7 3	0 0 0
P.																							
Punnaloll Seal ...	.....	0	0	...	414 6 4	0 0 0	0	0	...	0 0 0	0	0	...	414 6 4	0	0	...	0 0 0	0	0	...	414 6 4	0 0 0
R.																							
Radhamadhub Banerjee,—account of rents of Baraset property ..	3 July 60	0	0	...	663 15 0	0 0 0	0	0	...	1349 10 0	0	0	...	2013 9 0	0	0	...	1349 10 0	0	0	...	663 15 0	0 0 0
——, account of rents of land at Garden Reach left for the purpose of making road ..	Ditto ...	0	0	...	60 12 1	0 0 0	0	0	...	0 0 0	0	0	...	60 12 1	0	0	...	0 0 0	0	0	...	60 12 1	0 0 0

Rajkissen Mitter ...	26 Nov. 62	0	3600	...	434	0	7	0	0	0	0	0	...	72	0	0	0	3600	...	506	0	7	0	0	...	72	14	1	0	3600	...	433	2	6	0	0	0
Rajrajessurry Dossee ...	Taken charge 20 July 37	0	1000	...	167	9	11	0	0	0	0	0	...	20	0	0	0	1000	...	187	9	11	0	0	...	1	0	10	0	1000	...	186	9	1	0	0	0
Rajnbally Khansamah ...	30 July 45	0	0	...	42	15	9	0	0	0	0	0	...	0	0	0	0	0	...	42	15	9	0	0	...	0	0	0	0	0	...	42	15	9	0	0	0
Ramloll Dutt ...	6 Feb. 78	0	14500	...	137	3	9	0	0	0	0	0	...	290	0	0	0	14500	...	427	3	9	0	0	...	248	11	2	0	14500	...	178	8	7	0	0	0
Rooplall Bey ...	.....	0	0	...	0	0	0	0	0	0	0	0	...	5243	5	9	0	0	...	5243	5	9	0	0	...	4842	14	9	0	0	...	400	7	0			
Rungunmoney Dossee, Sreemutty, deceased ...	.....	0	50600	..	0	0	0	2843	2	1	0	0	...	1905	10	6	0	50600	...	0	0	0	0	0	...	2375	1	10	0	50600	...	0	0	0	3312	9	5
Ruttonjee Bhicajee ...	.....	0	0	...	0	0	0	0	0	0	0	4100	...	4798	8	11	0	4800	...	4798	8	11	0	0	...	4599	11	7	0	4800	...	198	13	4	0	0	0
S.																																					
Sahib Ally Khan ...	20 Feb. 48	0	15400	...	363	14	9	0	0	0	0	700	...	323	4	0	0	16100	...	687	2	9	0	0	...	687	1	4	0	16100	...	0	1	5	0	0	0
Soo Buksh Sing, Subadar ...	13 Jan. 44	0	7500	...	76	1	10	0	0	0	0	0	...	151	4	0	0	7500	...	227	5	10	0	0	...	9	5	0	0	7500	...	218	0	10	0	0	0
Sreesharmoye Dossee, Sreemutty ...	16 Sept. 74	0	66900	...	72	4	1	0	0	0	0	1400	...	1381	4	0	0	66300	...	1453	8	1	0	0	...	1418	4	7	0	68300	...	35	3	6	0	0	0
Soodamoney Dossee, Sreemutty ...	27 May 74	0	500	...	0	0	0	81	11	2	0	0	...	10	0	0	0	500	...	0	0	0	0	0	...	0	14	5	0	500	...	0	0	0	72	9	7
Sorabjee Pestonjee,—legacy account of Shorabshaw, nephew of the deceased ...	11 Jan. 73	0	0	...	105	10	0	0	0	0	0	0	...	0	0	0	0	0	...	105	10	0	0	0	...	0	0	0	0	0	..	105	10	0	0	0	0
Sreekissen Ghose,—account limited life estate of S. M. Bemola Dossee ...	25 Feb. 63	0	116000	...	0	0	0	49	3	9	0	0	...	3126	4	0	0	116000	...	3077	0	3	0	0	...	338	3	7	0	116000	...	2738	12	8	0	0	0
Sumbhoo Chunder Banerjee	3 Sept. 59	0	67100	...	793	8	2	0	0	0	0	4000	...	9492	1	3	0	71100	...	10285	9	5	0	0	...	10238	14	9	0	71100	...	46	10	8	0	0	0
Sunneeloll, Agurwallah ...	.....	0	12500	...	1980	1	9	0	0	0	0	10700	...	3195	14	3	0	23200	...	5176	0	0	0	0	...	5068	6	11	0	23200	...	107	9	1	0	0	0
Syud Ali, also called Julees Ood Dowlah, Bahadoor ...	23 June 78	0	20000	...	0	0	0	1924	9	6	0	20600	...	2573	6	2	0	40600	...	648	12	8	0	20000	...	2480	7	1	0	20600	...	0	0	0	1831	10	5
T.																																					
Takoor Doss, Baboo,—share account of Luckey Bibee, only child of the deceased	20 Aug. 65	0	49700	...	0	0	0	0	14	6	0	1000	...	1017	12	0	0	50700	...	1016	13	6	0	0	..	986	6	2	0	50700	...	30	7	4	0	0	0
Tarrakissen Banerjee ...	11 May 51	0	200	...	64	11	2	0	0	0	0	0	...	4	0	0	0	200	...	68	11	2	0	0	...	0	0	0	0	200	...	68	11	2	0	0	0
Teema Rao Kalia ...	11 Aug. 34	0	100	...	24	4	1	0	0	0	0	0	...	2	0	0	0	100	...	26	4	1	0	0	...	0	1	7	0	100	...	26	2	6	0	0	0

E. E.,

CALCUTTA, 31*st December* 1879.

F. CLARKE, *Offg. Administrator-General.*

SCHEDULE D of Balances in the hands of the Administrator-General on the 31st December 1879, set apart to meet the admitted claims of Creditors against the Estates therein mentioned.

ESTATES.	Balance on the 31st Dec. 1879.	ESTATES.	Balance on the 31st Dec. 1879.	ESTATES.	Balance on the 31st Dec. 1879.
A.	Rs. A. P.	B.	Rs. A. P.	B.	Rs. A. P.
Abbey, Bazar-Sergeant H.	73 4 10	Bacon, Overseer Sergeant T.	19 9 8	Bentley, Mrs. F.	55 0 0
Abbott, W. H.	99 10 2	Bagshaw, Lieutenant F. J. S.	10 8 0	Benton, W.	100 6 6
Aikman, Lieutenant C. R.	106 1 2	Bailey, J.	77 1 0	Benthal, Captain C. E.	140 7 3
Akerman, Lieutenant H.	79 1 9	Baillie, Captain G.	73 12 0	Berkeley, L.	0 13 11
Alcock, Captain R. P.	903 5 8	Baird, Ensign G. W.	43 6 9	———, Hospital Steward J. D.	4 8 6
Alexander, Lieutenant D. C.	1,026 0 4	Baker, Brevet-Captain F.	27 10 3	Best, J. R.	9 3 0
———, Ensign G. W.	51 2 6	Balderston, Major G. V....	43 1 6	——, Major H. W.	65 3 0
———, Ensign W. F.	39 5 6	Baldry, Private J.	35 8 0	Biggs, Veterinary Surgeon G.	189 0 0
———, Lieutenant George	54 7 0	Balk, Captain R.	8 13 3	Bignell, Captain W. E. P.	19 8 10
Allan, R. T.	1,284 13 10	Ballard, W. J.	9 9 10	Billings, H. W.	3 4 11
——, R. W.	96 5 2	Banks, Major J. S.	53 0 0	Birch, Lieutenant-Colonel F. W.	222 9 0
Amies, Riding-Master W. E. H.	5 2 6	Barber, Dr. J.	131 15 3	Bishop, Lieutenant St. G. M.	41 0 9
Anderson, Major J.	13 2 0	———, Henry	13 1 6	———, W. H.	6 7 9
———, Lieutenant J. W. S.	282 7 9	Barlow, Captain G. R. P.	135 8 3	Bizzett, Dr. W. W.	3 0 0
———, Lieutenant R. W.	36 10 0	Barnard, A. C.	2 15 3	Black, Captain William	32 3 6
———, Sergeant Joseph	16 15 0	Barnes, C. H.	97 2 11	———, Dr. J. H.	214 12 0
———, Lieutenant E. A.	40 8 9	Barry, Captain H.	161 13 6	Blackburne, Lieutenant T. G.	125 4 0
———, J.	92 10 7	Bartlett, Assistant Apothecary J. J.... ...	2 9 5	Blackwood, Lieutenant-Colonel A.	53 1 0
Anderton, Lieutenant H. C.	35 3 4	Barwell, Lieutenant E. W.	387 11 6	Blair, Lieutenant-Colonel C. D.	139 11 6
Andlan, Captain the Baron F. V.	30 6 0	Bason, Mrs. C.	15 7 0	——, Dr. G.	32 0 0
Andrew, D.	32 0 0	Bathurst, John	88 5 0	Blake, Lieutenant G. C.	131 8 7
Andrews, T.	692 8 0	Battye, Lieutenant Q.	23 0 0	———, W.	10 0 0
Anthony, D.	1,025 11 3	Bayldon, Major R.	168 13 10	Bland, Rev. R. J.	13 0 6
Apperly, Captain H., of Horse Artillery ...	295 13 0	Bayley, Lieutenant J. M....	75 7 10	Bloomfield, Lieutenant C. R.	50 0 11
Archer, H.	18 7 4	Baylis, Captain H. J.	415 1 9	Blowers, Capt. G. F.	64 4 0
Armstrong, Captain F.	92 14 10	Beake, E. L.	23 0 0	Boate, Dr. H. C.	24 12 0
———, Sub-Conductor J. W.	63 8 0	Bean, Captain C. J.	964 14 0	Boileau, Lieutenant F. D.	44 13 11
Ashburner, Lieutenant B.	26 8 0	Beatson, Captain W. S.	92 10 2	———, Major H. C.	374 3 3
Ashe, Lieutenant St. George	172 0 10	———. J. W.	1 6 0	———, S.	67 15 9
Atkinson, C. W.	286 8 3	Bebee, Hosseinee	4 12 0	Bolshaw, F. G.	7 0 0
———, G. H.	4 0 0	———, Sarah Russell	5 7 0	Bolton, Lieutenant-Colonel W. M. S. ...	0 10 3
Auld, James	26 13 1	Becher, Lieutenant R. A....	16 6 3	Bonzon, L. D.	12 2 6
Austen, Captain G. P.	59 8 7	Bell, M.	32 8 0	Bordieu, Mrs. H.	40 15 0
B.		——, C.	59 10 0	Boulnois, Lieutenant A.	45 15 6
		——, R. A.	77 15 3	Bourchier, Lieutenant P.	2 13 0
		——, Lieutenant C.	78 1 11	Bourke, J. B.	50 3 2
Baber, H.	42 15 6	Bent, Lieutenant-Colonel H.	1,117 3 7	Bourne, Lieutenant J. H.	556 3 0
Babington, J. H.	29 8 0	Bennett, Captain J. S.	16 0 0	Bovell, W. C.	0 2 9

Bowie, Lieutenant A. B.	15	9	2	Bussell, Captain G. W. H.	28	7	9	Clark, E. N.	15	0	0
Bowring, Captain G. G.	29	0	11	Butcher, G. H. B.	46	14	5	——, H. S.	48	0	0
Box, Captain T.	296	0	0	Butler, Captain C. J.	155	3	9	——, Private W.	16	7	6
Boyce, Lieutenant H. A.	4	0	0	——, P. M.	291	9	0	Clarke, Mrs. J.	11	4	0
Boyd, Lieutenant T. B.	217	4	8	Butterworth, J.	17	5	3	——, P.	2	0	0
——, P.	52	11	5	Buyers, Rev. W.	504	2	0	——, H. R.	103	9	6
Boyle, Rev. W.	432	10	1	Byng, Captain E. D.	30	0	0	Claxton, W.	51	10	9
Boys, Captain W. J. E.	30	15	5	——, Captain the Hon'ble R. B. P.	84	12	0	Cleghorn, J.	65	11	8
Braide, Ensign W.	9	8	0	Byrne, T. J.	565	6	5	Clements, A.	36	9	10
Brierley, R.	17	3	5					Clifford, W	89	0	3
Briesly, Sergeant John	7	0	0	C.				Coast, Captain M. W. L.	26	0	9
Bright, G. W.	1,640	0	0	Callwell, Captain F. N.	11	7	6	Cock, H.	199	10	8
——, Lieutenant A.	83	6	0	Caldecot, Captain C.	19	9	6	Cocker, Apothecary E. R.	0	11	5
Brodie, Lieutenant F. W.	108	0	9	Caley, Major-General H. F.	79	7	9	Cockerell, H. E.	25	8	0
Broome, Major-General A.	14	11	0	Cameron, F. M.	38	12	8	Cole, C.	14	0	0
Brown, Lieutenant John	57	4	2	Campbell, Major A.	184	8	11	Collett, G. S.	99	0	4
——, Lieutenant J. H.	13	0	0	——, Major R. C. W.	20	6	6	Colyear, Lieut.-Col. T. D.	339	12	6
——, W. J.	15	10	0	——, N. H. A.	4	12	8	Comyn, Captain P. J.	171	8	9
——, Dr. A.	302	2	10	——, A. E.	8	11	9	Comton, Captain D.	469	9	9
——, Dr. R.	583	13	7	——, J. A. B.	45	13	2	Congdon, W. H.	10	0	0
——, Mrs. C.	0	11	7	——, J. F.	367	7	0	Connell, O.	66	11	0
——, Sergeant-Major F. B.	98	11	2	——, J. H. D. B.	13	12	0	Connolly, Lieutenant C.	49	8	0
——, J. (late of Cawnpore)	31	13	4	Cannon, Captain F. W.	83	8	10	——, Brevet-Captain E. B.	1,835	12	5
——, T.	18	2	11	Cape, Lieutenant J.	62	12	6	Conway, J.	7	8	0
Browne, Colonel B.	150	10	4	Carleton, Pensioned Sergeant T.	42	10	6	Cooke, G. C.	186	11	0
——, Lieutenant G. D.	7	4	8	Carpenter, Lieutenant T. W.	355	14	3	Cookesley, Captain J. F.	130	14	2
——, Lieutenant C. H.	3,740	0	0	Carpentor, C. W.	212	7	1	Cooper, F. H.	145	5	9
Bruce, Lieutenant-Colonel L.	456	11	4	Carroll, Lieutenant C. M.	243	3	6	——, Lieutenant-Colonel J. C.	2,006	3	0
Bruere, Major C. F.	1,210	5	0	——, Apothecary G. E.	32	7	8	Copeland, Lieutenant J. E.	70	4	6
——, Lieutenant J. R. J.	167	5	5	Carshore, Rev. J. J.	1,415	9	2	Corbitt, Lieutenant E.	124	0	0
Bruggen, Mrs. E. F.	11	8	3	Carter, Lieutenant H.	31	6	6	Corfield, Captain H. R.	46	1	7
Bryce, Lieutenant J. H.	93	11	1	——, T. E.	5,760	15	8	Corser, E.	18	4	0
Buckner, J.	67	7	4	Carty, J.	2,054	0	8	Coupland, W.	62	7	6
Buller, Lieutenant J. E.	326	6	5	Carry, Lieutenant S.	11	13	7	Cowley, Major C. W.	217	8	1
Bullock, E.	12	4	0	Casperz, Mrs. L. L.	128	4	5	——, Captain P.	47	8	11
Bunbury, Captain H. F.	208	3	4	Caulfield, Captain H. M.	427	11	9	Cowsell, T.	469	8	9
Burgess, Lieutenant F. J.	100	11	0	——, Major J. P.	225	15	2	Cox, Captain G. H.	24	11	11
——, Sergeant H.	92	0	0	——, Mrs. E. A.	465	12	9	Coyde, T.	222	1	3
——, T. C.	3	0	0	Cauntor, Lieutenant J. E.	18	15	0	Craddock, D. W.	934	1	4
Burke, J.	18	0	0	Chalmers, Lieutenant W. A.	90	9	5	Crahley, R. G.	5	1	0
Burlton, Lieutenant P. H. C.	50	0	0	——, Captain W. G.	81	8	0	Craig, A.	129	8	0
——, Captain F. M. H.	488	13	1	Chamberlain, Lieutenant-Colonel C. F. F.	124	10	6	Craigie, Lieutenant A. W.	51	12	0
Burn, D.	4	8	0	Chase, Captain D. A.	313	6	5	——, Lieutenant-Colonel P. J.	86	1	9
Burnett, Captain C. J. F.	1,036	5	4	Chattelier, Sub-Assistant Surgeon J.	36	9	6	——, Dr. G.	146	7	5
Burney, Major-General G.	278	2	6	Chavasse, Dr. W. B.	29	11	3	Crawford, W. E.	90	1	8
Burt, Captain J.	2	2	4	Cheyne, Surgeon G. M.	198	14	0	Creigh, P.	280	7	11
Burton, Captain and Brevet-Major C. E.	58	6	0	Chisholm, J. S.	121	14	6	Creighton, Lieutenant R.	31	10	5
——, W. W.	5	0	0	——, Lieutenant L. H.	22	0	0	Crichton, C.	110	15	0
Burland, T.	928	10	3	Christian, G. J.	37	10	7	Crolly, Lieutenant P. R.	62	12	3
Bushby, G. A.	60	1	2	Christie, Brevet-Major E.	694	13	11	Crompton, Lieutenant C. A.	41	15	9
——, Captain G.	13	12	1	Christie, R.	85	6	2	Crosbie, Assistant Surgeon P. M.	1	1	6

D.

ESTATES.	Balance on the 31st Dec. 1879.	ESTATES.	Balance on the 31st Dec. 1879.	ESTATES.	Balance on the 31st Dec. 1879.
C.	Rs. A. P.	D.	Rs. A. P.	E.	Rs. A. P.
Cumberlege, Major J.	417 6 0	Dillon, P.	300 1 8	Ellis, Lieutenant-Colonel A.	12 8 0
Cunliffe, C. W.	301 5 0	——, Sergeant J.	9 0 0	Erskine, J. M.	1,454 13 8
Cunliffe, Lieutenant F. J.	706 4 7	Doeg, H. F.	87 0 0	Espinasse, Lieutenant-Colonel J. W. ...	10 0 0
Cunningham, Captain J. D.	4,339 10 0	Don, Captain W. G.	468 0 0	Evans, Captain H. J.	110 4 11
Currie, Captain J. A.	68 6 11	Doorgapersad Mookerjee	7 6 11	Evatt, Lieutenant-Colonel M. F.	30 1 7
——, Assistant Surgeon J. A.	99 14 0	Dorin, Captain H. A.	44 9 4		
		——, Lieutenant J. A.	26 8 0	F.	
D.		Down, Ensign R. W.	173 4 2	Fagan, Captain J.	20 12 9
		Dowson, Captain R., of 5th Native Infantry ...	130 1 2	——, Captain R. C. H. B.	1,059 10 5
DaCosta, Captain L. G.	51 14 0	Drews, Assistant Overseer E. V.	21 5 3	Fairhurst, Rev. P.	100 0 0
DeBrandy, Monsieur C.	3,053 6 0	Driver, Sergeant G.	6 0 0	Faithful, Major-General H.	1,063 11 0
DeCourcey, Mrs. M.	17 10 4	Dublin C.	11 15 0	Farley, G. F.	6 4 0
DeCruze, Dr. F. F.	134 0 0	Duff, W. C.	150 8 5	Farquhar, A.	58 0 0
DeGama, J. X.	0 9 1	Drummond, Captain W. L. P.	128 14 1	Farquharson, Lieutenant F. E.	174 12 9
DeMello, Mrs. A. M.	2 0 0	Dukes, Dr. F. F.	2 8 6	Farrelly, Assistant Apothecary B.	7 5 0
D'Momet, Lieutenant T.	89 7 10	Dunbar, Mrs. C. A.	64 3 2	Farrington, Captain J. J.	472 10 1
DeRozario, P.	1 12 0	Duncan, Captain J. J. L.	32 13 0	Fawcett, M.	9 3 3
D'Russett, C. W.	180 6 6	——, Mrs. M. A.	9 1 0	Fell, E.	52 3 6
DeSouza, Mrs. B.	6 0 0	——, R. R.	25 11 0	——, J. W. A.	96 0 0
Dalston, Major G.	234 12 7	Duthoit, Assistant Surgeon T. J.	40 0 0	Fentum, C. R.	98 14 2
Daniel, M. E.	321 4 4			Ferguson, D.	79 8 0
Daniell, Captain J. H.	175 5 7	E.		Fergusson, J. T.	584 15 3
——, Lieutenant C. A.	140 14 5	Eales, Captain E. D. O.	13 0 0	——, S.	38 9 0
Danvers, Ensign R. W.	45 8 8	Eames, Staff Assistant Surgeon W. L. ...	41 7 2	Ferrier, W.	218 2 6
Darby, Assistant Surgeon E.	111 0 0	Earle, Hospital Steward C.	9 1 0	Ferris, Captain J. H.	238 5 6
Darling, Lieutenant P.	224 4 9	Eaton, J.	29 13 0	——, Lieutenant-Colonel R. J. D.	86 3 3
Davidson, Ensign J. T.	33 2 5	——, Lieutenant G. W.	2 0 6	Field, W. H.	98 8 0
——, T. E.	43 9 11	Eaves, H.	37 5 6	Fielding, A.	72 8 0
——, George	26 8 0	Eborall, W. H.	229 12 3	Finch, A.	252 13 2
Davis, Captain C. F.	48 0 0	Eccles, Lieutenant J. W.	25 7 10	Finch, F.	404 7 4
Dawkins, Captain C. D.	276 6 7	Eden, Lieutenant F. G.	506 8 6	Finney, Major W. F.	58 8 0
Dawson, Veterinary Surgeon C. J. ...	35 14 1	Edmonds, G. T.	300 0 0	Fisher, Ensign H. G., of 60th Native Infantry ...	17 0 6
Day, Ensign H. W	5 13 11	Edwards, Lieutenant H. J.	259 3 0	——, Captain J.	2,086 7 0
Deane, W.	241 3 9	——, Lieutenant R. L.	50 6 0	——, Brevet and Lieutenant-Colonel S. ...	210 14 0
Delamain, Captain J. W.	4 6 4	Ekins, Lieutenant G. E., of 9th E. B. Fusiliers ...	18 0 0	——, Captain W. P.	220 5 1
Delany, Mrs. M.	76 1 0	Elliot, Lieutenant G.	42 4 6	FitzGerald, J.	83 5 4
Denny, R. H.	170 0 0	——, Lieutenant G. D.	16 0 0	——, Lieutenant J. H.	15 0 0
Depratz, F.	330 2 3	——, Lieutenant E. H. H.	81 5 3	——, T.	69 0 0
Dick, J.	429 13 7	Ellis, J. C.	438 5 6	——, Lieutenant R. G.	13 0 0

Fletcher, H. D.	3	0	0	Goldsworthy, T.	631	6	3	Hall, R. W.	340	12	6
Fogarty, Surgeon G. T. C.	18	13	11	Gomes, Mrs. M.	27	9	0	Halloram, Sergeant M.	7	10	11
Folkard, D. M.	40	0	0	Goode, Mrs. H.	385	12	9	Hamilton, Lieutenant F. W. A.	495	5	8
Forbes, Assistant Surgeon C.	166	13	4	Gordon, A.	454	2	8	———, J.	346	13	6
———, F. C.	1	12	0	———, Ensign A.	75	9	8	———, Hon'ble Mrs. M. A.	2	0	0
Ford, W.	4	1	9	———, E.	132	2	0	———, W. H.	5	3	6
Forder, W. B.	62	6	3	———, John	4	2	3	———, Lieutenant R. A.	84	12	7
Fortescue, Major F. R. N.	633	8	4	———, Captain R. K.	192	8	4	———, J. K.	158	3	1
Fox, W. H.	152	15	9	———, Lieutenant H. T.	17	6	0	———, Captain G. F.	460	8	7
Frankland, Lieutenant T.	130	1	3	———, Dr. W. G.	8	2	2	Hampton, J. P.	571	4	9
Fraser, J. J.	223	0	0	Gorton, James	58	12	4	Handscombe, Brigadier-General J. H. ...	60	0	0
———, Captain E. W.	26	6	11	Goss, Dr. W. F.	0	10	0	Handyside, Lieutenant C.	231	8	3
———, Lieutenant S. C.	0	13	0	Gother, Lieutenant W.	55	14	3	Harcourt, Lieutenant H.	105	5	10
———, Major the Hon'ble W. M.	81	3	0	Gough, Veterinary Surgeon W. R.	12	7	3	Hardinge, Captain G. N.	79	10	0
French, J. G.	17	3	3	———, Lieutenant-Colonel T.	1,602	6	3	Hardy, T.	150	0	5
Frushard, Lieutenant-Colonel J.	331	12	3	Graham, Lieutenant J.	6	8	0	———, Lieutenant T. F.	14	0	3
Fulkerton, Assistant Surgeon J.	30	0	0	———, R. B.	96	1	7	———, W.	191	3	0
Fulton, Lieutenant S. M.	36	15	6	———, Captain W.	228	15	10	Harkness, Mrs. C. V.	24	4	3
Furnell, Lieutenant W. H.	305	0	0	Granger, H.	109	3	0	Harper, Sergeant T. H.	115	7	0
				Grant, Lieutenant A. P.	25	0	0	Harris, G. A.	12	8	0
G.				———, Lieutenant R. J.	399	0	0	———, Major A.	7	9	5
Gair, Lieutenant D.	45	12	2	———, W. C.	121	4	3	———, H. H.	6	12	0
Galland, B. H.	108	0	0	Gray, Major J. C. C.	470	9	7	Harrison, Lieutenant W. L. S.	76	2	1
Gallichan, J.	10	0	0	Greaves, W.	162	3	10	———, Lieutenant J.	49	9	1
Gammell, Lieutenant-Colonel A.	1	0	10	Green, Lieutenant G. W.	37	6	3	———, Captain A.	58	0	0
Garbett, Lieutenant-Colonel H.	172	3	3	Greenhill, N. A. C.	4	0	0	Harvey, R.	84	5	0
———, E. W.	33	4	0	Greer, Captain James Samuel	0	10	2	Hastings, Captain the Hon'ble E. P. R. H. ...	215	5	0
Gardner, Lieutenant H. F.	187	13	5	Gregg, Lieutenant H. J.	10	0	0	Hatch, Lieutenant R. C.	409	12	4
Garnault, Captain H. W.	4	4	0	Greig, Dr. A.	17	11	10	Hathorn, H. C. V.	6	4	0
Garstin, Brevet-Major W. T.	91	7	7	Grenon, Captain F. J.	11	1	9	Hawes, Captain B.	0	11	0
———, H. E.	119	6	11	Grey, Lieutenant C. W.	51	4	3	———, Lieutenant G. H.	21	10	11
Gavins, T.	6	7	9	Griffith, Dr. S. M	22	15	9	Hawkins, Captain F. D.	65	6	0
Gee, Assistant Surgeon A. J.	84	14	6	———, Lieutenant-Colonel J. C.	12	2	0	———, Major H. L.	18	9	11
Gennys, Lieutenant R. H.	310	11	8	Grissell, Major C.	111	12	0	———, J. H.	45	11	3
George, E. Pratt	82	13	6	Groome, Captain P. St. George	33	5	3	Hay, Captain J.	37	5	8
Gepp, Lieutenant T. S.	13	0	6	Grome, Cattle-Sergeant C. F.	205	0	2	——, J. D.	11	0	0
Gerrard, Miss M. A.	111	12	2	Grose, H.	17	3	7	——, Lieutenant R.	2,121	10	6
———, W. R.	221	15	9	Gubbins, Lieutenant M. N.	131	7	11	Hayton, J. L.	14	12	6
Gibbings, Captain A.	51	8	0	Guise, Captain H. J.	20	0	0	Heaford. T. E.	166	6	0
Gilbert, Major E. K. O.	350	6	1	Gunning, Lieutenant R.	35	15	1	Heald, T.	16	12	10
Giles, C.	27	12	6	Gustavinski, Lieutenant L. T. K.	128	10	9	Heather, Mrs. E.	16	0	0
Gilbertson, F. W. G.	8	0	9					Hefferman, R.	35	0	0
Gilbet, Captain A.	949	9	0	H.				Heinze, P. L.	3	0	0
Gilmore, H.	35	11	3	Hailes, Captain H. W.	54	10	3	Hely, Veterinary Surgeon F. A.	167	14	10
Gilmour, D.	41	7	0	Hair, W. F.	1,000	0	0	Henderson, Lieutenant D. H.	20	12	9
Gladstone, Lieutenant C. A.	1,602	0	10	Hale, Captain E. D.	305	14	2	———, E.	3	8	0
Glennie, Dr. W. R.	170	5	9	Halfhide, R. S.	40	0	0	Henry, Dr. W.	44	12	7
Goad. Lieutenant C. R.	8	15	10	Halford, Lieutenant-Colonel W. H. ...	38	15	1	Hervey, Sub-Lieutenant A. H. G. J. ...	40	2	5
Godard, W.	12	0	0	Halkett, Lieutenant R. D. C.	200	0	0	Hickey, Captain C. E.	289	15	10
Goldie, Brevet-Major B. W.	1,074	2	10	Hall, W. J.	10	8	0	———, Captain W. A. G.	865	9	6
Goldsworthy, Lieutenant F. T.	317	2	0	——, S.	142	0	9	Hickie, M.	541	10	0

D.

ESTATES.	Balance on the 31st Dec. 1879.	ESTATES.	Balance on the 31st Dec. 1879.	ESTATES.	Balance on the 31st Dec. 1879.
H.	Rs. A. P.	H.	Rs. A. P.	K.	Rs. A. P.
Hicks, Captain G. W. S.	259 11 11	Hunter, Lieutenant T. H.	152 3 7	Kai Khoosroo Hormesjee	7 0 3
Hildebrand, Lieutenant E. H.	110 13 2	Hutcheson, C.	0 12 5	Keating, A. S.	7,524 5 0
Hill, Lieutenant-Colonel R. B.	28 6 2	Hutchings, Lieutenant G.	8 15 9	Keaveny, M.	169 4 5
Hilliard, Lieutenant T. H.	22 7 9	Hutchinson, Lieutenant B. M.	100 4 8	Keelan, Thomas	3 0 0
Hindmarsh, Captain J.	47 4 3	———, J. C.	16 13 0	Keighley, Captain C. H.	127 14 7
Hodgetts, T. H.	42 2 0	I.		Keiller, Major D. C.	24 4 9
Hodgson, Captain B. P.	20 4 0			Kellner, H.	8 0 7
Hodgson, J.	714 6 0			Kelly, W.	14 0 3
Holcombe, Lieutenant W. A.	25 5 6	Imlach, A.	14 8 0	——, J. H.	726 8 9
Holford, Lieutenant H.	103 7 3	Ingleby, Lieutenant R. M.	546 9 5	——, G. L. A.	421 12 0
Holl, A.	11 8 0	Inglis, J. M.	12 2 0	Kelly, Lieut.-Col. John	140 1 2
Hollings, Captain G. E.	9 0 0	Ingram, C. G.	72 10 6	Kemble, J. H.	83 14 0
Holm, H.	20 5 0	Innerarity, H.	60 10 6	Kemp, H. C.	13 4 0
Holmes, Major J. G.	67 10 1	Ireland, Captain W. F.	21 4 0	Kenny, T. J.	1,664 4 4
———, J. O.	14 8 8	Irwin, Lieutenant T. S.	78 12 0	Kennedy, J. G.	59 0 0
Hood, Captain F. H.	41 10 0	J.		———, Lieutenant E. S.	21 12 0
Hook, Lieutenant F. A.	6 6 0			Kerr, Lieutenant K. M. E.	18 8 6
Horn, J.	69 0 0			King, T.	2 8 0
Horst, J. V.	640 3 9	Jackson, Mrs. C.	24 0 0	Kirk, Mrs. C. L.	893 11 8
Hotham, Lieutenant G. F.	61 3 2	———, Lieutenant S. H.	40 3 0	Kirner, J.	40 13 3
Hotson, Lieutenant R. M.	124 13 5	———, S.	11 4 11	Klotz, H.	18 12 0
Hourigan, Gunner D.	67 11 8	James, Dr. W. H.	538 2 0	Knowles, Assistant Surgeon B.	3 0 0
Houston, Lieutenant A. C.	2 10 6	Jenkins, Lieutenant R. S. A.	47 10 6	Knox, Lieutenant R. T.	1,040 11 7
Hovenden, Lieutenant-Colonel J. St. John ...	23 3 2	Jellicoe, Major A. H., of 55th Native Infantry...	53 0 7	——, Assistant Surgeon J.	76 13 0
Howard, Lieutenant-Colonel E. W. S. ...	233 14 4	Jerdon, A. L. W.	368 12 6	Knyvett, Captain F. A. C.	30 2 8
Howe, T. S. C.	120 2 5	Jervois, Lieutenant A. P.	36 0 5	L.	
Howell, Captain W. B. H. J.	112 1 6	Jeune, Lieutenant F. A.	95 11 6		
Hughes, E.	24 4 3	Johnson, Captain E.	65 12 0	Lamb, Dr. M. B.	59 2 0
———, Captain E. J.	499 15 10	———, Sergeant W.	9 8 0	Lambert, Lieutenant J.	1,089 15 11
———, C.	11 0 0	Johnston, G.	85 10 8	———, Lieutenant P. C.	34 0 0
Hughesdon, J.	44 2 6	———, Lieutenant G. B.	45 7 3	Lamouroux, D. F.	2,061 6 5
Hull, Major L. N.	967 4 4	Jones, Key-Sergeant J.	6 14 0	Landeshut, W.	345 1 3
Humfrays, Captain A.	296 4 4	——, J. M.	106 13 3	Lane, C.	2 0 0
Humphrys, Lieutenant M. A.	16 5 0	——, W. H. W.	6 7 0	Larmour, R. T.	203 4 1
Hungerford, Lieutenant-Colonel T. J. W. ...	14 0 0	——, A.	71 8 0	Latter, Captain T.	272 7 11
Hunt, G.	99 2 11	——, Lieutenant F. P.	537 2 9	Laughton, Colonel J.	401 3 5
——, T. W.	311 7 6	——, G. M.	2,311 12 3	Lawson, C.	686 15 8
Hunter, C. M.	65 0 9	——, R. C.	7 8 0	Leadbeater, Major W. E. B.	815 5 1
———, Lieutenant J.	264 1 10	Jordon, Captain C.	50 1 0	Leeson, Brevet-Major J.	657 10 3

Lefebur, V.	161	1	10
Legett, W. R.	15	2	0
Lemon, Veterinary Surgeon J. H.	23	2	0
Leslie, Lieutenant Sir N. R.	12	13	11
Lester, Lieutenant H. S.	70	14	1
Lever, G. M.	260	2	11
Lewin, G. F. J.	118	0	0
Lewis, Lieutenant E. D. F.	250	0	0
——, J. H. T.	1	12	3
Lewsey, W. R.	2	11	1
Liddy, M. H.	75	8	0
Lillingston, Lieutenant W. S.	83	6	8
Lindesay, Lieutenant T. E.	2	3	0
Lindsay, C.	18	5	9
——, Captain A.	237	14	10
Linton, J. H.	30	0	0
Loch,	15	1	1
——, Captain R. G.	909	3	2
Lochner, F. H.	1	2	4
Lomer, Captain O.	82	5	8
Loose, B. E.	71	12	2
Loveday, Captain B. M.	194	8	7
Ludwig, P.	10	4	11
Luken, Lieutenant J. H. H.	125	0	6
Lyall, R.	123	12	6
Lynch, Dr. W. E.	603	6	2

M.

Maitland, Captain W. G.	171	15	1
McAlevy, Staff Assistant Surgeon R. P.	9	9	8
McBarnett, Captain G. G.	1,515	0	0
McCallon, A.	51	0	3
McCausland, Lieutenant J. K.	26	15	11
McDonald, Captain A. R.	2,189	8	0
——, Dr. J. B.	106	7	0
McDonnell, Lieutenant F. J.	597	10	11
McDowell, Lieutenant C. T. M.	332	11	7
McFarquhar, A. H.	4	0	0
McGrath, Surgeon J.	5	12	10
McGregor, Brevet-Captain A. N. M.	178	9	1
——, Lieutenant E. O. H.	276	0	0
——, Lieutenant F. A. R. M.	5	5	4
McIntosh, D.	90	0	0
McKechine, Ensign W. B.	13	7	0
McKenley, Captain H. C.	791	3	9
McKenzie, G. H.	158	4	1
——, J.	2	0	0
——, Lieutenant N. K. J.	151	4	0
McLean, Assistant Surgeon A.	94	11	0
——, Captain A. M. L.	938	1	8
McLaughlin, G.	722	13	10
McLeod, Dr. B. W.	370	5	0
——, Captain D. J.	198	9	4
——, G. G.	2	10	0
McLennan, James	50	1	9
McMullen, Lieutenant T. S.	348	2	5
——, Major C. N.	173	15	6
McMurray, J. W.	14	8	0
MacMurray, J. B.	175	13	11
McNally, Lieutenant J.	38	14	6
McNaughton, D.	30	4	11
McPherson, Ensign A. G.	12	1	9
Macaush, Mrs. F. C. S.	172	14	11
Macarthur, J.	1,961	5	0
Macdonald, Dr. F.	24	8	0
——, Major H.	3	4	0
Macdonell, Colonel A. A.	116	6	7
Macfarlane, W.	56	15	3
Machell, T.	21	12	0
Macintire, Dr. J.	78	2	8
MacGregor, A. C. M.	49	11	0
MacIver, Assistant Surgeon J. R.	26	0	0
Mackay, Colonel N. McInnes	3	0	0
Mackenzie, H.	147	13	6
Mackeson, Lieutenant-Colonel F.	12	0	0
Mackie, J.	32	3	7
Maclean, Captain W. G.	139	4	5
Maconachie, H. D. M.	240	4	1
Macsween, Lieutenant H. D.	115	8	0
Maddock, R.	22	13	0
Magnay, Lieutenant C.	167	9	6
Mahon, M.	38	14	6
Maidman, Captain G. E. J.	101	0	1
Mainwaring, Cornet C.	14	0	3
——, Captain J. J.	160	8	9
——, Captain N. W.	25	3	1
Maitland, Overseer C.	120	1	2
Maling, Lieutenant-Colonel C. S.	208	6	2
Mallock, Lieutenant R. J.	245	4	6
Malet, Capt. C. F.	3,053	3	8
Manson, Captain G. W.	539	8	4
——, W. B.	23	10	6
Manuk, J. M.	1,723	6	4
——, M. T.	60	6	8
——, Z. M.	291	4	6
Manderson, Major W.	93	6	9
Mapleton, Lieutenant F. M. M.	57	4	0
Marcus, J. P.	31	14	9
——, J. P., Junior	120	4	0
Marion, Joseph	9	1	4
Marley, Captain C. H.	464	5	9
Marsh, C.	25	8	4
Marshall, Ensign H. W.	345	0	0
——, C. A.	116	8	0
Marshall, H. P.	3	0	0
——, Apothecary W.	5	12	11
——, W.	24	0	0
Martin, Cornet L.	40	12	11
——, W.	8	3	5
Martindell, G. H.	39	1	0
Masson, Dr. J. M.	80	0	0
Mathews, Apothecary J.	654	3	4
——, Reverend J. C.	62	15	6
Mathison, A.	47	13	0
Maurice, Lieutenant R. B.	307	3	8
Maxwell, Brevet-Colonel W. G.	84	5	0
May, Assistant Surgeon W. G.	662	15	6
Mee, Ensign J. E.	144	3	9
Meek, J. S.	3	0	0
Meer Mahomed Ally Khan (His Highness)	3,481	6	1
Meiklejohn, H. C.	96	11	11
Mellish, Captain D. G. A. F. H.	381	10	11
Mellor, Mrs. E.	150	0	0
Melvill, P.	7	2	0
Melville, Captain A. B.	229	2	1
Mendes, F. P.	236	5	0
Mercer, Lieutenant E. S.	102	8	0
Merewether, Brevet-Captain A.	80	0	0
Metcalfe, Captain H.	64	9	11
Mitchell, Lieutenant M. T. B.	1	0	0
Middleton, R. B.	98	12	8
Miles, Assistant Surgeon R. D.	2	5	4
Mill, Captain and Brevet-Major J.	1	8	3
Millard, Captain W. S.	214	1	3
Millett, Lieutenant C. G.	20	8	0
Moline, Staff Surgeon J. P.	31	4	0
Money, Captain J.	81	2	8
Monro, H.	22	9	11
Montgomery, Lieutenant-Colonel G. J.	105	0	0
Moodie, A.	3	0	0
Moore, E. P.	16	13	9
——, Assistant Surgeon T.	7	14	0
——, Mrs. C. M. O.	2	8	0
——, Ensign H. N.	302	6	0
——, T. W.	41	14	6
Moorehead, Hospital Apprentice H. J.	30	11	5
Morgan, Assistant Surgeon R. B.	7	11	11
Morland, Captain G. W.	50	12	0
Morris, Brevet-Captain A. B.	90	15	9
——, Lieutenant W. L. G., of 56th N. I.	8	14	0
——, T.	24	0	0
Morrison, Ensign G. M.	308	8	0
——, G.	39	4	9

D.

ESTATES.	Balance on the 31st Dec. 1879.
	Rs. A. P.
M.	
Morewood, Rev. J. B.	154 14 0
Mosenthall, Lieutenant A.	12 12 0
Mosley, Brevet-Captain W. B.	102 4 6
Mosse, Lieutenant-Colonel P. A.	30 0 0
Mowatt, Lieutenant-Colonel J. L.	2 1 0
Munro, D. E.	23 4 0
——, Major R.	22 14 0
——, Quarter-Master D.	8 0 4
Murphy, Ensign J.	124 0 10
Murray, Lieutenant J. M.	69 8 0
——, Lieutenant A. W.	5 5 0
——, Sergeant J.	8 0 11
Mutt, O. H.	503 7 5
N.	
Napier, Mrs. J. C.	8 0 0
Napleton, Lieutenant-Colonel T. E. A. ...	389 15 5
Narain Chund Set	186 5 1
Nash, Major S.	1,668 8 11
Naylor, C. T. M.	19 8 0
Nelson, Captain J. S.	250 12 4
Neuville, J. T.	80 4 1
Nevin, H.	118 2 3
Newham, F.	195 4 0
Nicholas, Lieutenant-Colonel R.	31 6 9
Nicholls, G.	32 13 0
——, Private T.	65 9 7
Nicholetts, Captain and Brevet-Major W. H. ...	1,786 0 10
Nicholson, Lieutenant-Colonel	102 1 3
——, Reverend A. D.	50 6 6
Norman, Reverend R. A. H.	15 15 9
Norton, George	1,429 0 9
O.	
O'Brien, J. L.	102 10 7
O'Connell, Major M. J.	21 0 0
O'Dowda, Lieutenant R. C.	55 8 0
O'Grady, P.	1 4 0
O'Farrell, W.	23 6 0

ESTATES.	Balance on the 31st Dec. 1879.
	Rs. A. P.
O.	
O'Neill, E. J.	85 1 6
Odell, Captain W.	50 0 0
Oliver, A.	10 15 3
——, Captain E. D.	33 0 0
Oman, C. E. E.	173 0 6
Orman, Major C. E.	71 9 4
Orton, Dr. F.	185 15 10
Oswald, Lieutenant A. J. T. E.	147 3 6
Oultram, T.	75 3 2
Ouseley, R. O.	231 4 7
——, Lieutenant-Colonel J. R.	240 8 7
Ovenger, H. A.	13 0 1
Ovens, Ensign E. L.	127 2 10
Ovenstone, Captain D.	56 14 5
Owen, C. B	584 0 0
——, C. T.	23 13 10
P.	
Page, Lieutenant E. D.	177 2 0
Palmer, G.	49 2 5
——, Sergeant E. W.	53 13 7
——, W. S.	31 13 9
Park, G. F. W. J.	7 9 5
Parfitt, F. H.	102 14 0
Parlby, Captain B. S. B.	94 1 3
Parsons, R. F.	271 13 2
Partridge, Lieutenant J. S.	745 11 3
Paterson, Major F. S.	395 4 6
Paton, Dr. A.	6 0 0
Pattenson, T. F.	168 0 0
Paul, Lieutenant W.	6 7 0
Payne, E. W.	278 14 4
——, J. S.	32 0 0
Payter, J. W.	16 0 0
Pearson, R. C.	15 0 0
Peel, Lieutenant J., of 37th N. I.	28 0 0
Pemberton, Dr. J. M.	73 2 5
Pennel, S. P.	4 12 9

ESTATES.	Balance on the 31st Dec. 1879.
	Rs. A. P.
P.	
Peppin, W. B.	18 11 2
Perkins, Lieutenant H. G.	58 8 0
Perry, Ensign C. H.	79 4 6
Peskett, Surgeon-Major W	41 1 8
Peter, Lieutenant J. J.	14 6 9
Petrie, Lieutenant M.	106 15 1
Pettet, Captain F.	64 5 0
Phillimore, Captain W. F.	103 2 9
Phillipps, Ensign E. A. L.	541 15 7
Phillips, Dr. J.	48 8 0
——, Captain J. G.	716 7 0
Pickard, Lieutenant W.	9 8 9
Pierson, Captain W. S.	216 0 9
Pilkington, Captain J. F.	84 8 0
——, J. W.	14 8 0
Pitt, Lieutenant R. H.	97 15 6
——, Lieutenant S.	22 8 3
Playfair, Lieutenant H. A.	56 10 6
Plowden, A. U. C.	2,159 1 8
——, Lieutenant-Colonel A. W. C. ...	38 6 1
Plum, Captain E. C. (Mariner)	40 3 6
Plunkett, Captain J.	31 8 0
Ponsonby, Lieutenant-Colonel A. E. V. ...	221 14 3
Poole, G. H. M.	381 1 11
——, C. A.	45 0 0
Pope, Sergeant J.	22 0 0
Powell, Lieutenant T. E.	19 8 0
——, W. R.	128 14 5
Powys, Lieutenant J.	9 14 0
Pratt, J. N.	131 7 11
Presgrave, Captain D. K.	198 10 6
Price, R. R.	821 10 7
Priestley, Major A. G.	752 11 0
Pringle, Ensign G. S.	15 5 0
Proctor, Lieutenant A.	121 3 6
Pronje, J. L.	14 5 7
Prosser, J.	21 0 0
Prudhoe, J.	103 11 0
Pryse, Reverend W.	55 0 0

Q.

Quarry, William	30	8	0
Quin, Lieutenant-Colonel T.	147	16	6
Quinn, Lieutenant-Colonel H. E.	35	8	7
Quinlan, Dr. P.	32	8	9

R.

Raikes, G. D.	46	0	0
——, R. C.	7	13	7
Raleigh, Lieutenant W. F. K.	58	4	1
Ramsay, Lieutenant D.	19	8	0
Randolph, H.	88	1	8
Rattray, R. H.	76	5	0
Rawlins, Lieutenant-Colonel J.	110	12	9
Readie, J	531	8	8
Reid, Lieutenant D. T.	222	2	9
——, Captain C. A.	257	14	1
Reilly, Hony. Lieutenant F. T.	16	12	4
Remmington, Lieutenant J. C.	36	15	0
——————, Lieutenant-Colonel F. F. ...	805	1	2
Renny, Colonel R.	20	6	3
Repton, Ensign H. T.	27	1	0
——, Captain W. W.	94	11	9
Revley, Lieutenant M. H.	2	8	0
Rewcastle, J. R.	74	4	0
Reynolds, Captain C. S	18	3	9
——————, Captain H. C.	191	11	11
Rich, Brigadier-General R.	68	10	0
Richardson, R.	109	7	0
Richmond, Mrs. M.	125	0	0
——————, Lieutenant G. M.	38	12	3
——————, Apothecary J.	18	12	3
Ricks, Band-Master F.	40	0	0
Ridge, E.	9	11	0
Ripley, Lieutenant F. T.	16	4	0
Ritchie, Ensign T. J.	2	4	3
Rix, Sergeant R.	4	11	0
Rosch, P. H.	240	0	0
Roberts, Lieutenant-Colonel G. B.	221	7	11
Robertson, Lieutenant G., of 37th N. I. ...	72	10	10
Robinson, J.	48	0	0
Rogers, Lieutenant G.	20	0	6
——, Conductor G. J.	102	0	9
Rogers, Major B.	20	0	0
Rolland, Dr. P.	205	15	0
Roper, H.	19	8	0
Roquet, V.	32	9	1
Rose, James	1,280	6	9
Ross, Lieutenant-Colonel D.	9	12	0
Ross, Captain D.	99	15	6
——, A. B., personalty account	498	9	3
Rossetto, D.	1,358	14	8
Russel, Captain J. J.	454	10	11
——, Captain J. C. M.	23	2	7
Ruth, W.	10	0	0
Rutledge, Major F.	16	9	9
Ryves, Captain W. C. L.	327	0	7
——, Brigadier-General W. H.	415	9	0

S.

Sale, Lieutenant H. P.	380	4	0
Salkeld, Lieutenant P.	418	0	0
Salmon, Captain M. M.	250	0	9
——, W. T.	275	8	0
Salter, C. H.	7	12	0
Samson, Captain C. L.	23	5	3
Sanders, Lieutenant-Colonel T.	165	12	4
Sanderson, W.	400	0	0
Sandford, E. M.	92	7	5
Sandham, Captain G. H.	118	9	6
Sanford, Major C. A.	49	13	7
Sarkies, P. J.	58	6	0
Saunders, Major G. N.	24	7	5
Savigny, A.	86	13	6
Saunders, Captain R. P.	7	8	0
Scott, Ensign M. A.	829	4	0
——, J.	65	0	5
——, C. W.	190	5	4
——, Captain T. F. O.	3	0	0
——, J.	0	10	2
——, Mrs. A.	6	5	9
Searles, G.	5	8	3
Seaton, Lieutenant H.	7	0	0
Sewell, Captain A. H. C.	37	10	6
——, Lieutenant H. T.	94	7	1
Sharkey, Conductor P.	0	6	1
Sharpe, Lieutenant E.	180	8	5
——, Captain J. E.	12	13	4
Shaw, Lieutenant A.	29	6	0
——, W.	37	10	9
Shebbeare, Major R. H.	773	2	6
Sherd, E. A.	21	1	1
Sheriff, Lieutenant D. F.	119	12	0
Sherrington, T.	175	10	4
Short, Lieutenant-Colonel W. D. A. R. ...	12	0	3
——, J.	73	1	0
——, T. H. H.	56	12	7
Siddons, Captain W. Y.	1,441	14	3
——, Major G. R.	23	3	0
Sim, Lieutenant H. G.	27	1	6
Simons, A. M.	58	3	7
Simpson, G. E.	205	15	9
Sinaes, W. DeMonte	20	8	0
Sinclair, Lieutenant H.	42	8	0
Slade, E.	19	15	0
Slater, Mrs. H. L.	27	10	0
Sleigh, Assistant Apothecary A.	16	1	3
Small, A.	35	13	3
Smalley, F. J. R.	228	5	0
Smallwood, P. T.	192	10	4
Smalpage, Lieutenant F. J.	616	7	4
Smart, Captain J. R.	7	12	0
Smith, Captain B. H.	53	8	9
——, J.	10	0	0
——, Lieutenant B. C.	75	5	5
——, H. J.	111	9	9
——, Captain J. H.	48	10	2
——, Captain R. M.	24	3	11
——, Captain S.	2	0	0
——, Ensign W. J.	461	7	5
——, P. K.	31	0	0
——, G. M. G.	493	12	1
——, Captain J. W.	8	0	0
——, Captain B. N.	474	12	6
——, Quarter-Master J.	1,214	10	0
Smyth, C. C.	555	10	8
Snell, A. C.	8	15	0
Solly, Lieutenant W. H.	12	3	10
Somerville, Captain M. R.	8	14	0
Sparke, Major J. G.	64	9	6
Spencer, Brevet-Major R.	415	13	11
Spens, Lieutenant T. J. H.	94	12	6
Sperling, Captain T. V. H.	13	0	0
Spilsbury, Dr. G. G.	9	12	0
Sprot, Lieutenant G. H.	237	12	2
Stainforth, Lieutenant R.	52	14	6
Staples, Captain J.	160	4	5
Stedman, G. G.	8	10	0
Stephens, J.	80	15	4
Sterling, R. S.	8	4	6
——————, Captain W. C.	173	14	0
Stevens, T. H.	153	4	8
Stevenson, Colonel J. F. J.	22	0	0
Stewart, Captain W. F.	38	1	8
——, Surgeon-Major H.	133	10	0
——, Surgeon J. L.	39	9	0
St. George, R. J.	0	1	0
——————, Lieutenant Sir R. D.	192	3	6
St. John, Lieutenant the Hon'ble S. M. ...	432	4	7
——, Captain M. K.	90	5	9

D.

ESTATES.	Balance on the 31st Dec. 1879. Rs. A. P.
S.	
St. Quintin, Lieutenant C. R.	4 5 0
Stodart, J. G.	155 9 0
Stokes, Dr. J. M.	51 11 4
———, Lieutenant S. W.	187 10 5
Stowell, C. S.	20 1 3
Streatfield, Lieutenant H. P.	116 2 9
Strickland, Lieutenant T. H. F.	13 8 0
Stroyan, Stuart	6 14 0
Stuart, Dr. A. M.	171 7 9
———, W. S.	32 0 0
Sturt, N. R.	2 0 0
Sullivan, M. M.	17 5 11
Sutherland, Captain and Brevet-Major A. G. C.	1,014 4 6
Sutton, Lieutenant G. F. D.	1 8 0
Sweetland, W. H. M.	5 8 10
Swetenham, J. R.	419 1 6
Swinden, W. W.	10 10 6
Swinton, Captain S. C. A.	87 8 0
Sydenham, J.	554 2 1
Symons, Assistant Surgeon J. S. C. ...	58 5 1
T.	
Tabernacle, H. W.	31 8 0
Tabor, Captain S. J.	489 0 6
Tait, Sergeant W. R.	74 3 8
Tallan, Lieutenant W.	175 7 4
Tandy, Lieutenant F. L. . ..	7 2 0
Tapely, Lieutenant R.	117 7 6
Tarrakissen Bannerjee	33 1 0
Tatham, R.	38 7 0
Tatlock, Assistant Surgeon W.	11 14 5
Taylor, Captain J. H. G.	10 4 0
———, Mrs. M. M., *alias* Dhermainville ..	28 9 11
———, Lieutenant R. T.	726 13 2
———, W.	7 8 0
———, Dr. H. M.	58 10 6
———, Lieutenant T. R.	0 10 0
———, J.	315 4 3

ESTATES.	Balance on the 31st Dec. 1879. Rs. A. P.
T.	
Taylor, James	41 1 0
Tedford, Mrs. H.	37 0 0
Templeton, J.	5 8 3
Terry, J. W.	29 13 9
Thackwell, Lieutenant O. D.	164 7 8
———, Captain F. J. R.	4 0 0
Thaine, W.	51 2 0
Theobald, Lieutenant G....	43 8 9
Thomas, J.	5 0 0
———, Lieutenant W. H.	3 0 0
———, J. S.	15 6 6
———, Lieutenant-Colonel J. N.	1,133 4 5
———, H. L.	17 3 9
———, Lieutenant-Colonel E.	62 4 0
Thompson, Captain R.	718 0 0
———, Ensign W.	275 14 2
———, J. H.	5 12 2
———, W.	27 9 4
———, Lieutenant Q. H.	100 0 0
Thomson, Sir J., K.C.B.	14 0 0
———, Lieutenant-Colonel G.	181 9 10
———, Captain M. A. F.	230 9 0
———, Captain J.	214 11 3
———, G. N. A.	286 3 3
Thornhill, Captain A.	11 14 2
———, J. B.	4 0 0
Thorp, Lieutenant G. F.	176 2 8
Tidcombe, Lieutenant T....	26 13 0
Tierney, Assistant Surgeon J. F.	8 11 0
Till, G.	2 8 0
Tissendie, J.	1,172 2 6
Tomkyns, Surg.-Major A. P.	22 8 3
Tonge, Mrs. M.	138 6 6
Toulmin, E.	10 0 0
Toulmin, Lieutenant T. H.	4 1 0
Toussaint, E. B.	35 7 6
Tracy, C. L.	71 10 6
Tranter, Sub-Assistant Surgeon G.	672 3 0
Travers, Lieutenant R.	18 10 0

ESTATES.	Balance on the 31st Dec. 1879. Rs. A. P.
T.	
Trevanion, Lieutenant J. F.	5 5 9
Tritton, Major W. M.	281 0 6
———, Lieutenant E. S.	7 12 9
Trood, C.	639 9 10
Troup, Major W. A.	63 8 0
Trower, Captain C. F.	3,306 14 11
Tulloh, Captain R. H.	12 0 2
Turnbull, J. L., dividend account	3,153 13 0
Turner, Mrs. A.	28 0 0
———, Lieutenant F. M.	250 15 8
———, Lieutenant and Brevet-Captain G. F. W.	136 7 10
———, Captain J.	81 2 6
———, W.	57 9 1
———, Lieutenant W.	0 0 1
Twycross, Lieutenant W. S.	190 10 4
Tydd, A. G.	12 0 0
Tytler, Lieutenant R C. S. C.	499 2 0
U.	
Unkles, R. N.	9 4 0
Urquhart, Major C. F.	11 4 0
V.	
Valentine, Major E.	22 8 0
Vanhomrigh, Captain H. D.	122 15 10
Vaughan, Captain the Hon'ble	53 1 0
Veal, Dr. W.	205 4 0
Vivian, Lieutenant R.	70 4 0
Volkers, G. H.	46 6 0
VonLintzgy, Dr. W. J.	7 8 6
W.	
Waddy, Captain W. P.	7 6 8
Wadham, T. C.	7 2 0
Walker, Captain S. C.	9 10 0

Wall, Major R. H.	22	15	6	Westropp, G. D.	660	10	10	Wilson, Captain J. E. D.	381	0	3
Wallace, Lieutenant F.	86	8	5	Westhorp, A. H.	43	1	0	———, Captain D. M.	48	14	0
———, Sergeant William	24	2	5	Wetherall. Captain F. Y.	64	6	0	———, Surgeon C. C. W.	443	12	7
Wallis, Rev. A. W.	34	13	0	Whelan, Lieutenant E.	94	13	2	Wimberley, Lieutenant E. B.	376	11	0
Walpole, Captain H.	17	4	2	Whish, Lieutenant E. S.	7	15	0	Winnett, Lieutenant A. W.	17	6	2
Walsh, C.	4	0	0	Whitaker, Dr. J. H.	105	14	4	Wishart, W.	149	6	3
———, Assistant Surgeon D. J.	1	4	0	White, C. P.	47	4	5	Woollen. Lieutenant J. G.	380	6	1
———, Riding-Master D.	108	3	4	———, Captain E. J.	73	1	0	Wood, W. Clayton	634	11	1
Ward, T. C. B.	306	13	5	———, Captain W. C.	3	2	2	———, W. Caractacus	57	1	10
———, S.	87	8	0	———, Assistant Surgeon J. H.	0	0	9	Woodcock, Lieutenant H. T.	80	11	9
Warne, Captain G. F.	28	1	3	———, P. W.	127	7	11	———, Lieutenant-Colonel E. H. ...	405	11	11
Warner, Captain and Brevet-Major W. K. ...	16	6	0	———, Surgeon-Major J.	40	1	9	Woodhouse, Captain C. R.	1,652	2	10
———, T.	7	4	8	Whiteside, Captain F. J. S.	136	7	9	Wray, Assistant Surgeon C. W.	119	9	11
Warrand, R. H. M.	93	3	3	Wight, R. S.	259	1	0	Wrench, Captain A.	62	1	3
Warren, Lieutenant C. H. L.	208	1	3	Williams, Lieutenant-Colonel S.	280	12	9	Wrixon, R. B.	88	15	0
———, Lieutenant D. C.	24	13	11	———, H.	16	12	0	Wrottesly, H. E.	480	1	1
———, Rev. C.	93	8	0	Williamson, Major F. A.	75	7	0	Wylly, Captain F. A.	1,516	6	7
Waterfield, Major J.	44	0	0	———, Brigadier Geo.	806	10	11				
Waterworth, C. A.	34	4	0	———, Lieutenant H. S.	44	12	0				
Watkins. Dr. J.	16	13	10	Willis, G.	14	12	6				
Watkis, H.	146	10	0	Willoughby, Lieutenant G. D.	18	2	0	Y.			
Watson, Lieutenant-Colonel W. C.	10	0	0	Willson, T. H.	149	8	0				
Waudby, Lieutenant W. R.	18	0	6	Wilmans, P. B.	4,114	14	11	Yates, T.	545	15	6
Wealins. J.	6	0	3	Wilsey, Conductor E.	13	5	4	———, Surgeon W. H.	312	10	1
Webb, G.	13	1	0	Wilson, Mrs. J.	4,819	3	0	Yerbury, J. B.	60	0	0
———, J.	0	5	9	———, Private J.	52	7	11	York, Sergeant R.	40	0	0
West, J.	8	0	0	———, Assistant Surgeon J.	3	15	4	Young, Lieutenant J. M.	5	12	0
———, Mrs. E. M.	8	2	9	———, J.	10	11	3	Younge, Mrs. C.	25	0	11
Weston, Bazar Sergeant J.	176	0	9	———, T. N.	285	13	0	Younghusband, Lieutenant G. D. A. ...	13	9	8

E. E.

CALCUTTA, *the* 31*st December* 1879.

F. CLARKE, *Offg. Administrator-General.*

SCHEDULE E of Unclaimed Balances of Estates under Rs. 500 deposited with the Sub-Treasurer, Fort William, under the Financial Secretary's letter of the 8th October 1852, Interest being allowed thereon by Government.

ESTATES.	Date of administration.	Cash. Rs.	A.	P.
A.				
Abraham, Mrs. S.	15 May 42	50	11	2
Arrow, Lieutenant C.	12 Oct. 38	1	9	3
B.				
Bannerman, J. M.	.....	21	12	4
Barlow, A.	.....	14	4	9
Beadon, H.	Taken charge in 1849	13	15	3
Bebee Jowanee	.....	4	7	2
—— Nancy Munro	.....	3	11	11
—— Mahorel Nissa	.....	4	0	10
—— Sydee	.....	5	7	5
Bennet, Miss L.	.....	7	12	5
Bordieu, Mrs. H.	24 Nov. 58	7	7	0
Brenan, Major A.	14 July 34	16	2	8
Buckingham, J.	23 Nov. 30	11	11	8
C.				
Calcroft, Major-General H. F	20 Oct. 34	1	6	7
Camas, W.	.....	1	11	0
Campbell, H.	6 Dec. 64	271	14	4
Capes, William Edwin	5 May 64	94	0	7
Charleton, Dr C.	.....	4	15	1
Clerkson, L. H.	.....	3	6	8
Colquhoun, A.	25 Aug. 34	14	0	8
Cook, Henry	.....	162	2	6
Cormac, W.	16 May 37	16	4	0
D.				
DaCosta, J. S.	7 May 41	18	15	11
Day, John Emmet	Taken charge 10 Mar. 65	8	11	10
D'Escalento, Anna Maria	.....	8	3	10
Doyly, Captain T.	8 Aug. 37	8	4	3
Durie, Lieutenant A. L.	16 Mar 30	5	15	11
E.				
Erskine, Major-General J.	.....	22	15	10
F.				
Foote, Captain J.	2 Dec. 34	29	1	4
H.				
Higgins, Mrs. Amelia,—legacy to the beggars of Chunar	13 Oct. 62	50	0	0
Hogg, Andrew,—share account of James Hogg	Taken charge 13 July 60	138	6	9
Howard, Captain W. H.	.....	3	2	8
I.				
Inhoff, Charles	10 May 25	93	2	10
Irwin, J. A.	29 June 30	44	3	7
K.				
Kerr, W. D.	.....	5	9	4
Kirk, Mrs. C. L.	.....	113	7	6
L.				
Lane, Thomas	.....	272	9	2
Lindsay, G.	Taken charge 2 Oct. 50	16	1	9
Long, Lieutenant E.	13 Oct. 38	3	5	9
M				
Mabert, W. T.	.....	26	8	3
Maconachie, D. S.	.....	180	13	8
McKenly, Captain C. B.	21 Nov. 42	2	1	6
Mahon, Mrs. Mary Ann	16 May 37	7	3	9
Melville, J.	.....	2	1	3
Miller, Mrs. A.	.....	2	13	1
Munro, W. R.	27 Mar. 37	51	14	2
P.				
Perron, General C.	.....	7	12	10
Phipps, Lieutenant W. F.	16 June 34	5	6	0
Price, Captain J.	.....	2	13	8
Pyne, John	Taken charge 23 April 65	163	6	5
R.				
Rees, Lieutenant W. E.	2 April 38	16	6	5
Rogers, Dr. W. H.	30 Sept. 36	1	10	0
Rowarth, Mark	28 Dec. 30	2	2	0
Ryder, Major C.	7 July 34	16	3	11
S.				
Sargent, Captain W.	30 Nov. 30	16	1	2
Seton, A.—on account mural tablet	.....	1	13	4
Stewart, Colonel B.	21 Dec. 30	27	9	1
T.				
Thomas, Major-General L.	.....	75	10	1
Townshend, W.	23 Dec. 62	367	9	8
W.				
Ward, Lieutenant E. B.	.....	75	9	8
Warde, Lieutenant-Colonel Arthur	27 Aug. 39	17	4	6
Wellesley, Gerald	7 Nov. 34	47	12	1
White, Henry	Taken charge 23 April 65	27	11	0
Wingrave, Lieutenant J. H.	18 Dec. 36	17	0	8
Wood, Lieutenant-Colonel S.	16 Nov. 30	8	5	8

E. E.

CALCUTTA, *the* 31*st December* 187 9.

(254—1)

F. CLARKE, *Offg. Administrator-General.*

[REGISTERED No. 29.]

No. 33 of 1880.

The Calcutta Gazette.

WEDNESDAY, AUGUST 18, 1880.

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☞ Part IA is not sent to officers receiving the *Gazette of India*.

PART I.

Orders and Notifications by the Lieut.-Governor of Bengal, the High Court, Government Treasury, &c.

ORDERS BY THE LIEUT.-GOVERNOR OF BENGAL.

No. 3768A.

GENERAL—*The 14th July* 1880.—Baboo Parbutty Churn Roy, Deputy Collector in charge of Dearah surveys and settlements in the districts of Dacca, Furreedpore, Backergunge, and Tipperah, is allowed leave for one and a half months, under the rules in Chapter VII of the Civil Leave Code, with effect from the 16th September next, or from any subsequent date on which he may avail himself of it.

The 2nd August 1880.—Mr. G. G. Dey is appointed to act, until further orders, as a Joint-Magistrate and Deputy Collector of the first grade in Chittagong, with effect from the forenoon of the 2nd instant.

The 7th August 1880.—Mr. F. E. Pargiter, Officiating Commissioner of Soonderbuns, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code, with effect from the 10th instant, or from such subsequent date as he may avail himself of it.

The 10th August 1880.—Baboo Jogendro Nath Mookerjee is appointed temporarily to be a Sub-Deputy Collector of the second grade in the district of Rungpore, *vice* Moulvi Fazlul Rahman appointed an assessor under the Bengal License Act of 1880.

The 11th August 1880.—Baboo Gopal Chunder Banerjee, Sub-Deputy Collector, Ranaghat, Nuddea, is allowed leave for forty-two days, under the rules in Chapter VII of the Civil Leave Code, in extension of that granted to him under orders of the 22nd June last.

Baboo Bidhu Bhusan Chatterjea is appointed to act as Sub-Deputy Collector at Ranaghat, in the district of Nuddea, during the absence, on leave, of Baboo Gopal Chunder Banerjee, or until further orders.

The 12th August 1880.—Mr. B. Dé, Officiating Joint-Magistrate and Deputy Collector, Behar, Patna, is appointed to act, until further orders, as a Joint-Magistrate and Deputy Collector of the first grade, with effect from the 10th instant, *vice* Mr. L. C. Abbott.

Mr. E. B. Harris, Assistant Magistrate and Collector, Mymensing, is appointed to act, until further orders, as a Joint-Magistrate and Deputy Collector of the 2nd grade, with effect from the 10th instant, *vice* Mr. B. Dé.

Mr. H. J. Newbery, Magistrate and Collector of Bhagulpore, is allowed leave for two months and six days, under the rules in Chapter VII of the Civil Leave Code, with effect from the 11th proximo.

Mr. C. R. Marindin, Officiating Joint-Magistrate and Deputy Collector, Bhagulpore, is appointed to act as Magistrate and Collector of that district, during the absence, on leave, of Mr. H. J. Newbery, or until further orders.

The 16th August 1880.—Baboo Krishna Chandra Mahanty is appointed to act as a Sub-Deputy Collector at Bhuddruck in the district of Balasore, during the absence, on leave, of Baboo Kartic Chunder Roy Chowdry, or until further orders.

REGISTRATION.—*The 11th August* 1880.—The Sub-Divisional Officer of Gopalgunge in the district of Sarun, is appointed to be *ex-officio* Sub-Registrar of that place with effect from the 15th instant.

EDUCATION.—*The 14th August* 1880.—Baboo Shoshee Bhusan Sen, Head-Master of the Dinagepore Zillah School, is appointed to be Secretary to the District School Committee of Dinagepore, *vice* Baboo Jogendro Nath Bhuttacharjee.

OPIUM.—*The 12th August* 1880.—Mr. C. Lincoln acted as an Assistant Sub-Deputy Opium Agent in the Benares Agency during the absence, on privilege leave, of Mr. W. Cracroft.

The 17th August 1880.—Mr. H. F. Campbell, 4th grade Sub-Deputy Opium Agent, Bengal, has been granted an extension of furlough for two months by Her Majesty's Secretary of State for India.

MEDICAL.—*The 3rd August* 1880.—The undermentioned gentlemen are appointed to be members of the Committee for the management of the Charitable Dispensary at English Bazar in the district of Maldah :—

Mr. M. F. Beamish, Assistant Superintendent of Police.
Baboo Kasikinkur Sen, Deputy Magistrate and Deputy Collector.
" Srecnath Gupta, Officiating Deputy Magistrate and Deputy Collector.

The 4th August 1880.—The undermentioned gentlemen are appointed to be members of the Committee for the management of the Charitable Dispensary at Mancoor, in the district of Burdwan :—

Baboo Danesh Chunder Rai, Moonsif, Boodbood.
" Doorga Kanta Rai Chowdhary, Sub-Registrar, Mancoor.
" Haradhun Sircar, B.A., Head-Master, Mancoor School.
" Jogodish Misser, Zemindar, Mancoor.
" Keshub Chunder Bhattacharjee, Pleader.
" Loke Nath Kowar.
" Nobin Kishore Shome, Manager, Khandaree Estate.

The 7th August 1880.—Baboo Juggo Mohun Roy, Sub-Divisional Officer, is appointed to be President of the Committee for the management of the Charitable Dispensary at Khoorda, in the district of Pooree.

The 16th August 1880.—Assistant Surgeon Behari Lal Pal, attached to the Julpigoree Dispensary, assumed medical charge of the civil station of Julpigoree on the afternoon of the 31st July 1880 from Surgeon D. F. Barry, of the 18th Regiment, Native Infantry.

Assistant Surgeon Uma Churn Mitter, in charge of the dispensary and sub-division of Jehanabad in the district of Burdwan, is granted leave for three months, under the rules in Chapter VII of the Civil Leave Code with effect from the 11th September next.

Assistant Surgeon Mohendra Nath Das, a Supernumerary at the Campbell Hospital, is appointed to have medical charge of the dispensary and sub-division of Jehanabad in the district of Burdwan, during the absence, on leave, of Assistant Surgeon Uma Churn Mitter, or until further orders.

Assistant Surgeon Asder Ally Khan is allowed leave for nine months, under section 124 of the Civil Leave Code, in extension of that granted to him under orders of the 20th August 1879.

JAILS.—*The 14th August* 1880.—Surgeon F. C. Nicholson, Superintendent of the Presidency Jail and Second Resident Surgeon of the Presidency General Hospital, is allowed leave for two months under the rules in Chapter VII of the Civil Leave Code, with effect from the 13th proximo.

Surgeon C. H. Joubert, Officiating First Resident Surgeon, Presidency General Hospital, is appointed to act, in addition to his other duties, as Superintendent of the Presidency Jail during the absence, on leave, of Surgeon F. C. Nicholson, or until further orders.

MUNICIPAL.—*The 2nd August* 1880.—The Lieutenant-Governor approves the election, by the Commissioners of the Jungypore Municipality, of Assistant Surgeon Bejoy Gobind Chowdhury to be their Vice-Chairman for the remaining portion of the year 1880-81, *vice* Baboo Dwarka Nath Mukherjee, transferred.

Baboo Kedar Nath Chatterjee is appointed to be a Commissioner of the South Barrackpore Municipality, in the district of the 24-Pergunnahs, *vice* Baboo Rameshur Basu.

The 3rd August 1880.—Baboo Atool Krishna Ghosh is appointed to be a Commissioner of the Rajpore Municipality, in the district of the 24-Pergunnahs.

The undermentioned gentlemen are re-appointed to be Commissioners of the above Municipality :—

Baboo Annoda Prosad Moitra. | Baboo Upendra Nath Mitter.

The 5th August 1880.—The undermentioned gentlemen are appointed to be Commissioners of the Lalbag Municipality in the district of Moorshedabad :—

Mr. H. H. Birch, 2nd Master, Nizamut School.
Baboo Dwarkanath Ghose, Merchant.
,, Ramkristo Mahata, Ditto.

The undermentioned gentlemen are re-appointed to be Commissioners of the above Municipality :—

Nawab Syud Zain-ool Abdin Khan Bahadoor.
Baboo Gopi Chand Setia.
Syad Nadair Hossain.

The 6th August 1880.—The undermentioned gentlemen are re-appointed to be Commissioners of the Municipality of Dinagepore :—

Mr. H. G. French, Manager, Court of Wards.
Baboo Anath Bundhoo Mozoomdar, Honorary Magistrate and Zemindar.
,, Gobinda Prasad Boral, Ditto ditto.
Moulvi Mahomed Ali Khan, Ditto ditto.
Baboo Ram Rutton Pattock, Government Pleader.

ROAD CESS—*The 14th August* 1880.—The undermentioned gentlemen are appointed to be members of the Terai Branch Road Cess Committee in the district of Darjeeling :—

Mr. H. M. Hancock, Proprietor, Patuvighar Tea Estate, *vice* Baboo Bacharam Chuckerbutty, resigned.
Mr. W. G. LeMesurier, Manager, Terai Tea Association.

The following notifications are republished from the *Assam Gazette* :—

No. 205.—*The 5th August* 1880.—During the absence of Major M. O. Boyd, Officiating Deputy-Commissioner, Third Grade, Cachar, on the privilege leave for two months granted to him in Notification No. 156, dated the 16th June 1880, the following temporary promotions are sanctioned :—

Mr. J. Knox Wight, C S., Assistant-Commissioner, First Grade, Cachar, is appointed to act as Deputy-Commissioner, Fourth Grade.

Mr. Knox Wight will have charge of the district of Cachar during Major Boyd's absence on leave.

No 42.—*The 5th August* 1880.—Mr. A. J. Primrose, Assistant-Commissioner, on transfer from the head-quarters station of Darrang to the Mangaldai sub-division, received charge of office on the 27th ultimo.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 16th August 1880.—It is hereby notified for general information, in accordance with Section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor of Bengal vests in the Commissioners of the Madareepore Municipality in the district of Furreedpore the Charitable Dispensary situated within that municipality, the said dispensary not being private property nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 16th August 1880.—It is hereby notified for general information, in accordance with Section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor of Bengal vests in the Commissioners of the Furreedpore Municipality the Charitable Dispensary situated within that municipality, the said dispensary not being private property nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 12th August 1880.—It is hereby notified, under section 19 of the Indian Forest Act (Act VII of 1878), that the following tracts of land in the Darjeeling district, which, in notification of the 18th October 1879, under section 4 of that Act, it was proposed to constitute reserved forests, shall, from the 1st September next, be "Reserved Forests" under the said Act.

District.	Pergunnah or other sub-division.	No.	Name of forest.	BOUNDARIES.
Darjeeling ...	Hill Territory ...	1	Manering (an addition to the Sukna-Tista Forest).	*North.*—The ridge separating the valley of the Mahanadi from that of the Reyang. *East.*—The Mana Jhora. *West.*—The east boundary of the Mahaldoram tea estate, being a demarcated line, and a stream tributary to the Mana Jhora.
Ditto ...	Ditto ...	2	Babookhola ...	*North.*—A demarcated line along the ridge separating the valley of the Mahanadi from that of the Reyang. *East.*—The west boundary of the Mahaldoram tea estate, being a demarcated line, then a stream tributary to the Mahanadi river. *South.*—A demarcated line separating the forest from Captain E. T. Fitzgerald's land, and passing from the Mahanadi river in a south-west direction to the Buffoopanee, then the Buffoopanee to its junction with the Mahanadi. *West.*—The Mahanadi river, then a stream to the south-east boundary line of the Majua tea estate (Mr. W. C. Mullor's block), then the demarcated boundary of that estate to its north-west corner, then a stream running into the Mahanadi river, then that river, then a demarcated line running north-east to the Buffoopanee and separating the forest from Jamun Sing's land, then the Buffoopanee, then a demarcated line to the old military road.
Ditto ...	Terai sub-division, pergunnah Hattigheesa.	3	Tookria Jhar ...	*North.*—A demarcated line from the edge of the plateau south of Dangy Jote to the Kemchi nadi, where it forms the boundary of the Hoodoobhita Jote. *East.*—The Kemchi nadi, then a demarcated line separating the forests from jotes Mahmed Dadboux and Soobul. *South.*—A demarcated line separating the forest from jotes Daugurbhita, Charla, Munjoy, Huldur, Doolall Dass and Gundagole. *West.*—A demarcated line separating the forest from jotes Bujaroo, Futeh, Dowlut, Gour Singh, Ramdhun, Prosadoo, Chamroo and Bougy.
Ditto ...	Terai sub-division, pergunnah Hattigheesa.	4	Moolta (an addition to the Dalka Jhar Reserve).	*North.*—A demarcated line from the Jibhodar nadi, south of Jhabra Jote to the Forest Reserve boundary. *East.*—The Forest Reserve, then the Dalka nadi, then a demarcated line separating it from jotes Sheon Lall (2) and Raghoo, then the Laifa nadi to its junction with the Jibhodar. *West.*—The Jibhodar nadi to its junction with the west branch of the Moolta nadi, then a demarcated line separating the forest from the Jhakocdura and Omee Jotes, then the Jibhodar nadi.
Ditto ...	Terai sub-division, pergunnah Patturghatta.	5	Bishabari, Major Wardroper's and Kanoo Choudry's Bhita Jotes (additions to the Dalka Jhar Reserve).	On all sides Government Forest Reserve.
Ditto ...	Ditto ...	6	Beng-dubi (an addition to the Dalka Jhar reserve).	*North.*—Forest reserve. *East.*—A demarcated line following the bed of the old Balasun river and skirting jotes Bownee Bhita (26) and Dhomal, then a demarcated line south of the last named jote and west of jote Tarabari, then again a line following the bed of the old Balasun river and skirting jotes Bownee Bhita (24) and (22). *South.*—A demarcated line from the old Balasun river to the Hurlia river, separating the forest from jotes Hooglall Powa, Barobhita, Dhuniram, Beng-doobee and Byranti Saal. *West.*—The Forest Reserve.
Ditto ...	Ditto ...	7	Shilibhita Jote (an addition to the Sukna-Tista Forest).	On all sides Government Forest Reserve.
Ditto ...	Terai sub-division, pergunnah Hattigheesa.	8	Nipania (an addition to the Mechi Forest).	*North.*—The Loharkarhi Forest Reserve, then a stream leaving the reserve at its southernmost point, then a line running eastwards to the Aolia Manjha nadi. *East.*—The Aolia Manjha nadi, then a line skirting the Nipania tea estate. *South.*—A demarcated line to the Raja Pouri nadi, then that stream, then a demarcated line to the new Mechi river. *West.*—The Mechi Forest Reserve.
Ditto ...	Ditto ...	9	Gurabadi (an addition to the Mechi Forest Reserve).	*North.*—The Mechi Forest Reserve. *East.*—A demarcated line following the bed of the new Mechi river. *South.*—A demarcated line to the old Mechi river separating the forest from Jote Soorjbur. *West.*—The Nepal frontier.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 16th August 1880.—The following rule, passed by the Lieutenant-Governor under the provisions of Section 41 of the Indian Forest Act, having received the sanction of the Governor-General in Council, is hereby published for general information. It will take effect in respect of the forest tracts of the Sunderbuns, both reserved and protected, as described in the schedules attached to the following notifications:—

Reserved forests,—notification of 23rd January 1879.
Protected forests,—notification of 7th December 1878.
Protected forests,—notification of 24th February 1879.

Any person who desires to transport any forest produce through the Sunderbuns forests, or through any part of them, or along any of the water-channels intersecting or skirting them, shall take out a pass at some one of the revenue stations, a list of which will be published from time to time in the *Calcutta Gazette*; and he shall further produce such pass when called upon to do so by any forest or police officer, and return such pass at any one of the

said stations on passing out of the boundary of the forests. The fee, if any, payable for such passes will from time to time be fixed by the Conservator of Forests and notified in the *Calcutta Gazette*. The following is a list of the revenue stations actually open :—

1. Lower Bhola.
2. Upper Bhola.
3. Pussur.
4. Khulna.
5. Bhudder.
6. Shcepsah.
7. Koyrah.
8. Cabaduk.
9. Isreepore (Eshamuttee).
10. Bussuntpore.
11. Roymungul.
12. Mutlah.
13. Bogee.
14. Saterbog.
15. Tangra khall.
16. Samukpatha.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 17th August 1880.—The following revised rules passed by the Lieutenant-Governor under sections 31 and 41 of the Indian Forest Act (VII of 1878), having received the sanction of the Governor-General in Council, are hereby published for general information, in supersession of the notification of 13th January 1880 published in the *Calcutta Gazette* of the 14th idem. They will take effect in the protected forest tracts of the Sunderbuns described in the schedule annexed to the notifications of the 7th December 1878 and 24th February 1879 published in the *Calcutta Gazette* of 11th December 1878 and 26th February 1879), and will come into force from the date of their publication :—

Rule I.—No trees, timber, or any other forest produce shall be cut, sawn, gathered, or removed from within the boundaries of the Sunderbuns protected forests without prepayment in full of the charges due thereon at the rates following :—

(1) For every maund of sundri timber, one anna.

(2) For every maund of any other forest produce, one-fourth of an anna.

These, or such other charges as may from time to time be fixed under this rule, will also be levied on timber and other forest produce which may be exported from lands leased under the rules for the lease of waste lands in the Sunderbuns.

Rule II.—Any person desiring to enter the Sunderbuns protected forests for the purpose of cutting, sawing, converting, gathering, or removing trees, timber or any other forest produce, shall take out a permit or license for the produce which he proposes to remove. The said permit will be granted only on prepayment of the prescribed charges by the officer in charge of the Sunderbuns Forest Division, or by any of his subordinates duly authorized to receive payment and to issue permits.

Rule III.—The holder of a permit or license for the cutting, sawing, conversion, gathering, or removal of any forest produce within the boundaries of the Sunderbuns protected forests, shall produce the said permit or license when called upon to do so by any forest or police officer, and shall further be bound, on leaving the Sunderbuns protected forests, to return the said permit or license to one of the forest officers in charge of the revenue stations, a list of which will be notified from time to time in the *Calcutta Gazette*.

Rule IV.—Any forest produce in transit within, or passing out of, the Sunderbuns Protected Forests, and any such produce found in any water-channel skirting or leading from the said forests, when there is reason to believe that any thing is payable to the Government in respect of such produce, may be stopped and examined by any forest or police officer.

The following is a list of the revenue stations referred to in Rule III of the above rules :—

1. Lower Bhola.
2. Upper ,,
3. Pussur.
4. Khulna.
5. Bhudder.
6. Shupsah.
7. Koyrah.
8. Cobaduk.
9. Isreepore (Eshamuttee).
10. Bussuntpore.
11. Roymangal.
12. Rampura.
13. Mutlah.
14. Bogee.
15. Saterbog.
16. Tangara khal.
17. Samukpatha.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 16th August 1880.—In supersession of the notification dated the 5th July 1875, published in the *Calcutta Gazette* of the 7th idem, it is hereby notified for general information that the district of Tipperah will be transferred from the Dacca to the Chittagong Division from the 1st November 1880.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 12th August 1880.—A plan and estimate for a further extension of the jetty embankment between jetties Nos. 4 and 5, and for taking down import shed No. 1 and re-erecting it at No. 4 jetty, at a cost of Rs. 1,20,000, having been submitted by the Commissioners for making improvements in the port of Calcutta with their Vice-Chairman's letter No. 1182, of the 12th July 1880, the Lieutenant-Governor is pleased to sanction the project under section 35 of Act V (B.C.) of 1870.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 13th August 1880.—In continuation of the notification of the 18th August 1879, defining the limits of the Port of Calcutta, which was published at page 841 of the *Calcutta Gazette* of the 20th August 1879, the Lieutenant-Governor is pleased, with the sanction of the Government of India, to declare, in accordance with the provisions of sections 5 and 6 of the Indian Ports Act (XII of 1875), that high water-mark shall extend to 15 09 feet above the sill of the Kidderpore dock, that being the highest point reached by ordinary spring-tides in any season of the year.

2. On the Howrah side of the river this boundary has been defined and marked off by stone blocks fixed level with the river bank to mark the exact position of the 15·09 feet waterline, between the Port Commissioners' land at Sibpore on the south, and the southern boundary of the East Indian Railway Company's premises on the north, as shown on a plan submitted by the Commissioners.

A. MACKENZIE,
Secy to the Govt. of Bengal.

[First Publication.]

The 17th August 1880.—The following notification is published for general information.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

GOVERNMENT OF INDIA.—MARINE BRANCH—MILITARY DEPARTMENT.

NOTICE TO MARINERS.—(No. 9.)

RED SEA—GULF OF SUEZ.

Suez Bay—Lights at Port Ibraham.

Information has been received that the undermentioned lights are now exhibited at port Ibraham, Suez bay:—

1. Two floating lights are placed 897 yards seaward of the entrance of the harbour—*green* on the northern side of the channel, *red* on the southern side.
2. A fixed *green* light is shown from the extremity of the north mole head; a fixed *red* light from the extremity of the south mole head.
3. A fixed *white* light is shown from the extreme (western) end of the inner pier of the harbour.

NOTE.—The foregoing green and red lights mark the channel into the port.

Entering port Ibraham—the green lights are left on the port hand, the red lights on the starboard hand, the vessel being steered for the white light on the inner pier.

4. Also, that it is intended, when the state of the sea prevents the exhibition of the floating lights, to show two lights, *green* and *red* placed vertically, from the eastern commencement of the inner pier. These lights kept in line with the white light at the extreme (or western) end of the pier will then indicate the channel.

Buoyage.

Also, that a buoy has been placed on each side of the channel to port Ibraham, 568 yards from the mole heads—the northern buoy in a line with the green lights, the southern buoy in a line with the red lights.

By direction of the Government of India,

A. DUNDAS TAYLOR, *Comdr. (late I. N.),*
Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT, CALCUTTA, *the 7th August* 1880.

This Notice affects the following:—

BRITISH ADMIRALTY Charts Nos. 2523, 8*a*. 757, 233, and 734.
" " Sailing Directions, Red Sea Pilot, 1873, pages 23 and 36.
" " Light Lists for 1880.
INDIAN MARINE SURVEY Light List for 1880; also Taylor's Sailing Directory, Vol. I, page 27.

If this Notice is received on board ship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

[Second Publication.]

NOTIFICATION.

The 9th August 1880.—It is hereby notified that the Lieutenant-Governor has been pleased to declare the provisions of Chapter IV of the Indian Forest Act, 1878, to be applicable to all forest and waste lands in the Government estate of Khorda, in the district of Pooree, excepting such lands as have been confirmed as revenue-free or settled with cultivators or others, and such lands as shall, during the course of the revenue settlement now in progress or thereafter, be so settled.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 4th August 1880.—Plans and estimates, amounting to one lakh seven thousand nine hundred and fifty-two rupees (Rs. 1,07,952), for carrying out improvements on their tramway having been submitted by the Commissioners for making improvements in the Port of Calcutta with their Vice-Chairman's letter, No. 308, dated 22nd April 1880, and been approved by the Public Works Department of this Government, the Lieutenant-Governor sanctions the works under Section 35 of Act V (B.C.) of 1870.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 4th August 1880.—Under the provisions of section 9 of Act IV (B.C.) of 1880, the Lieutenant-Governor authorizes the Commissioners for making improvements in the Port of Calcutta to raise a loan of five lakhs of rupees (Rs. 5,00,000) to enable them to meet the cost of purchasing the Armenian Ghât site and the buildings thereon, as well as to carry out the works for the improvement of their tramway which have this day been sanctioned.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

The 6th August 1880.—The following notification of the Government of India is published in the *Calcutta Gazette* for general information.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

No. 141.

HOME, REVENUE, AND AGRICULTURAL DEPARTMENT.

EMIGRATION.

Simla, the 30th July 1880.

NOTIFICATION.

UNDER the provisions of Section 56 of the Indian Emigration Act (VII of 1871), the Governor-General in Council is pleased to direct the substitution of the following for Rules 23, 23A, and 23B, of the rules relating to emigration from the Port of Calcutta, published under the notification of the Government of India, No. 129, dated the 21st July 1877 :—

23. Of the total number of emigrants to be embarked on board each ship, the proportion of adult females shall not, except as provided in rule 25, be less than 40 to every 100 adult males.

C. GRANT,
Offg. Secy. to the Govt. of India.

[Third Publication.]

NOTICE.

The 24th July 1880.—It is hereby notified, under section 8, Act V (B.C.) of 1876, that the Lieutenant-Governor intends to declare the town of Pooree, in the district of Pooree, to be a first-class municipality under the said Act, unless good reason to the contrary be shown within one month.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

[Third Publication.]

NOTICE.

The 3rd August 1880.—Notice is hereby given that officers of the Public Works and Telegraph Departments, who may be desirous of sending their children to the Government Railway School at Kurseong, can do so on the following terms :—

If their incomes amount to Rs. 150 or under	... { Rs. 15 per mensem, and Rs. 12 for a second child of the same family.
If their incomes amount to Rs. 200 or under	... { Rs. 18 per mensem, and Rs. 15 for a second child of the same family.
If their incomes amount to over Rs. 200	... { Rs. 20 per mensem, and Rs. 15 for a second child of the same family.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

The 3rd August 1880 —The following rules regarding the possession of licit salt in the excepted limits of Calcutta, and its transport therefrom into protected limits, are published for general information :—

(*a*)—Every application for a "certificate" for landing salt from shipboard, or for removing it from the bonded golahs into the excepted limits of Calcutta, must in future be made to the Collector of Customs instead of to the Board of Revenue, and any person attempting to land salt within such limits without having taken out such certificate will be liable to the penalties provided under the Sea Customs Act VIII of 1878.

This cancels rule 36, section 2 of the Rules for the guidance of officers engaged in the administration of the Salt Department in the Lower Provinces of Bengal.

The following rules are added to Rule 30, section 2 of the same rules :—

(*b*)—In granting a rowanah for salt which is to be conveyed out of the excepted limits of Calcutta into protected limits, the Board will require the applicant for the rowanah to give the full particulars of the certificate under which it was landed in Calcutta.

(*c*)—If the holder of a rowanah issued by the Board of Revenue for salt to be taken from shipboard out of the excepted limits desires to land the whole or any portion of such salt within the excepted limits, he must apply for the Board's orders to cancel the original rowanah. On his application being granted, he will, on payment of the usual fees, be furnished with a letter of advice to the Collector of Customs for the issue of a "certificate" in respect of the whole or such portion of the salt as he desires to land within the excepted limits of Calcutta; and if necessary, with an "exchange rowanah" in respect of the balance to be taken beyond the excepted limits.

(*d*)—The holder of a rowanah for the transport of salt from the bonded golahs, or from shipboard into the protected limits *vid* the Chitpore pass-station, will be at liberty to choose any of the three following routes :—

(1)—By the river Hooghly by boat.
(2)—By the Port Commissioners' tramway *vid* Armenian Ghât.
(3)—By the Port Commissioners' tramway *vid* Rathtollah Ghât.

The route chosen must be declared when the rowanah is taken out, and the customs officer on board the ship from which the salt is delivered will make out the boat-notes according to the route chosen. If the holder of the rowanah wishes to alter the route, he can do so by applying to the Board as provided in Rule 31.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[First Publication.]

DECLARATION.

The 12th August 1880.—Whereas it appears to the Lieutenant-Governor that land is required to be taken up by Government at the public expense for a public purpose, viz. for a post-office bungalow in the village of Karakdi, pergunnah Nasibshahi, district Faridpur, it is hereby declared that for the above purpose a piece of land measuring, more or less, 8½ cottahs of standard measurement, is required within the aforesaid village of Karakdi. It is bounded as follows :—

On the west by Nibaran Chang's residence;
On the east and north by the land belonging to Chintamani Bhattacharjea;
On the south by the land belonging to Mohonlal Bhadury and others.

This declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 4th February 1880.—The Lieutenant-Governor is pleased to publish for general information the following Order in Council, and the Regulations appended thereto, for preventing collisions at sea, which will come into force on the 1st September 1880.

H. J. REYNOLDS,
Secy. to the Govt. of Bengal.

At the Court at Osborne House, Isle of Wight, the 14th day of August 1879.

PRESENT:

THE QUEEN'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS by "The Merchant Shipping Act Amendment Act, 1862," it was enacted that on and after the first day of June one thousand eight hundred and sixty-three, or such later day as might be fixed for the purpose by Order in Council, the Regulations contained in the table marked C in the schedule to the said Act should come into operation and be of the same force as if they were enacted in the body of the said Act; but that Her Majesty might from time to time, on the joint recommendation of the Admiralty and the Board of Trade, by Order in Council, annul or modify any of the said Regulations, or make new Regulations in addition thereto or in substitution therefor; and that any alterations in, or additions to, such Regulations made in manner aforesaid should be of the same force as the Regulations in the said schedule:

And whereas by the same Act it was further provided that whenever it should be made to appear to Her Majesty that the Government of any foreign country was willing that the Regulations for preventing collisions contained in Table C in the schedule to the said Act, or such other Regulations for preventing collisions as are for the time being in force under the said Act, should apply to the ships of such country when beyond the limits of British jurisdiction, Her Majesty might, by Order in Council, direct that such Regulations should apply to the ships of the said foreign country, whether within British jurisdiction or not; and it was further provided by the said Act that whenever an Order in Council had been issued applying any Regulation made by, or in pursuance of, the said Act to the ships of any foreign country, such ships should in all cases arising in any British court, be deemed to be subject to such Regulation, and should, for the purpose of such Regulation, be treated as if they were British ships:

And whereas by an Order in Council made in pursuance of the said recited Act, and dated the ninth day of January one thousand eight hundred and sixty-three, Her Majesty was pleased to direct: First, that the Regulations contained in the schedule to the said Act should be modified by the substitution for such Regulations of certain Regulations appended to the said Order;

Secondly, that the said Regulations appended to the said Order should, on and after the first day of June one thousand eight hundred and sixty-three, apply to French ships, whether within British jurisdiction or not:

And whereas by several Orders in Council subsequently made, Her Majesty was pleased to direct that the Regulations appended to the said Order of the ninth of January one thousand eight hundred and sixty-three, should apply to ships of the countries specified in the said Orders, whether within British jurisdiction or not:

And whereas by Order in Council, dated the thirtieth day of July one thousand eight hundred and sixty-eight, Her Majesty, on the joint recommendation of the Admiralty and the Board of Trade, was pleased to make certain additions to the Regulations appended to the said first-recited Order in Council, for the purpose of explaining Articles 11 and 13 of the said Regulations, and of removing doubt and misapprehension concerning the effect of the said two Articles:

And whereas the Admiralty and the Board of Trade have jointly recommended to Her Majesty that the Regulations contained in the Order in Council dated the ninth day of January one thousand eight hundred and sixty-three, and the additions to the said Regulations contained in the said Order in Council of the thirtieth day of July one thousand eight hundred and sixty-eight, shall be annulled from the first day of September one thousand eight hundred and eighty, and that there shall be substituted for the said Regulations and additions respectively the new Regulations hereinafter set forth:

And whereas it has been made to appear to Her Majesty that the Governments of the several foreign countries mentioned in the second schedule hereto are respectively willing that the Regulations contained in the first schedule hereto shall apply to ships of the said countries respectively, whether within British jurisdiction or not:

Now therefore Her Majesty, by virtue of the powers vested in Her by the said recited Act, and by and with the advice of Her Privy Council, is pleased to direct—

First, that on and after the first day of September one thousand eight hundred and eighty, the Regulations appended to the said Order in Council of the ninth day of January one thousand eight hundred and sixty-three, and the additions to the said Regulations contained in the said Order in Council of the thirtieth day of July one thousand eight hundred and sixty-eight, shall be annulled, and that there shall be substituted for the said Regulations and additions respectively the new Regulations contained in the first schedule hereto.

Second, that the said Regulations contained in the said first schedule hereto shall, from and after the first day of September one thousand eight hundred and eighty, apply to ships of the countries mentioned in the said second schedule hereto, whether within British jurisdiction or not.

C. L. PEEL.

FIRST SCHEDULE.

REGULATIONS FOR PREVENTING COLLISIONS AT SEA.

Preliminary.

ART. 1. In the following rules every steam-ship which is under sail and not under steam is to be considered a sailing ship; and every steam-ship which is under steam, whether under sail or not, is to be considered a ship under steam.

Rules Concerning Lights.

ART. 2. The lights mentioned in the following Articles, numbered 3, 4, 5, 6, 7, 8, 9, 10, and 11, and no others, shall be carried in all weathers, from sunset to sunrise.

ART. 3. A sea-going steam-ship when under way shall carry—

(*a.*) On or in front of the foremast, at a height above the hull of not less than 20 feet and if the breadth of the ship exceeds 20 feet, then at a height above the hull not less than such breadth, a bright white light, so constructed as to show an uniform and unbroken light over an arc of the horizon of 20 points of the compass; so fixed as to throw the light 10 points on each side of the ship, viz. from right ahead to 2 points abaft the beam on either side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least five miles.

(*b.*) On the starboard side, a green light so constructed as to show an uniform and unbroken light over an arc of the horizon of 10 points of the compass; so fixed as to throw the light from right ahead to 2 points abaft the beam on the starboard side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least two miles.

(*c.*) On the port side, a red light, so constructed as to show an uniform and unbroken light over an arc of the horizon of 10 points of the compass; so fixed as to throw the light from right ahead to 2 points abaft the beam on the port side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least two miles.

(*d.*) The said green and red side lights shall be fitted with inboard screens projecting at least three feet forward from the light, so as to prevent these lights from being seen across the bow.

ART. 4. A steam-ship, when towing another ship, shall, in addition to her side lights carry two bright white lights in a vertical line one over the other, not less than three feet apart, so as to distinguish her from other steam-ships. Each of these lights shall be of the same construction and character, and shall be carried in the same position, as the white light which other steam-ships are required to carry.

ART. 5. A ship, whether a steam-ship or a sailing ship, when employed either in laying or in picking up a telegraph cable, or which from any accident is not under command, shall at night carry in the same position as the white light which steam-ships are required to carry, and, if a steam-ship, in place of that light, three red lights in globular lanterns, each not less than 10 inches in diameter, in a vertical line one over the other, not less than three feet apart: and shall by day carry in a vertical line one over the other, not less than three feet apart, in front of, but not lower than, her foremast head, three black balls or shapes, each two feet in diameter.

These shapes and lights are to be taken by approaching ships as signals that the ship using them is not under command, and cannot therefore get out of the way.

The above ships when not making any way through the water, shall not carry the side lights, but when making way shall carry them.

ART. 6. A sailing ship under way, or being towed, shall carry the same lights as are provided by Article 3 for a steam-ship under way, with the exception of the white light, which she shall never carry.

ART. 7. Whenever, as in the case of small vessels during bad weather, the green and red side lights cannot be fixed, these lights shall be kept on deck, on their respective sides of the vessel, ready for use: and shall, on the approach of or to other vessels, be exhibited on their respective sides in sufficient time to prevent collision, in such manner as to make them most visible, and so that the green light shall not be seen on the port side, nor the red light on the starboard side.

To make the use of these portable lights more certain and easy, the lanterns containing them shall each be painted outside with the colour of the light they respectively contain, and shall be provided with proper screens.

ART. 8. A ship, whether a steam-ship or a sailing ship, when at anchor, shall carry, where it can best be seen, but at a height not exceeding 20 feet above the hull, a white light, in a globular lantern of not less than eight inches in diameter, and so constructed as to show a clear uniform and unbroken light visible all round the horizon, at a distance of at least one mile.

ART. 9. A pilot vessel, when engaged on her station on pilotage duty, shall not carry the lights required for other vessels, but shall carry a white light at the mast-head visible all round the horizon, and shall also exhibit a flare-up light or flare-up lights at short intervals which shall never exceed fifteen minutes.

A pilot vessel, when not engaged on her station on pilotage duty, shall carry lights similar to those of other ships.

ART. 10. (*a*)—Open fishing boats and other open boats when under way shall not be obliged to carry the side lights required for other vessels; but every such boat shall in lieu thereof have ready at hand a lantern with a green glass on the one side and a red glass on the other side; and on the approach of or to other vessels such lantern shall be exhibited in sufficient time to prevent collision, so that the green light shall not be seen on the port side, nor the red light on the starboard side.

(*b*)—A fishing vessel and an open boat when at anchor shall exhibit a bright white light.

(*c*)—A fishing vessel when employed in drift net fishing, shall carry on one of her masts two red lights in a vertical line one over the other, not less than three feet apart.

(*d*)—A trawler at work shall carry on one of her masts two lights in a vertical line one over the other, not less than three feet apart, the upper light red and the lower green, and shall also either carry the side lights required for other vessels, or if the side lights cannot be carried, have ready at hand the coloured lights as provided in Article 7, or a lantern with a red and a green glass as described in paragraph (*a*) of this Article.

(*e*)—Fishing vessels and open boats shall not be prevented from using a flare-up in addition if they desire to do so.

(*f*)—The lights mentioned in this Article are substituted for those mentioned in the 12th, 13th, and 14th Articles of the Convention between France and England scheduled to the British Sea Fisheries Act, 1868.

(*g*)—All lights required by this Article, except side lights, shall be in globular lanterns so constructed as to show all round the horizon.

ART. 11. A ship which is being overtaken by another shall show from her stern to such last-mentioned ship a white light or a flare-up light.

Sound Signals for Fog, &c.

ART. 12. A steam-ship shall be provided with a steam whistle, or other efficient steam sound signal, so placed that the sound may not be intercepted by any obstructions, and with an efficient fog-horn to be sounded by bellows or other mechanical means, and also with an efficient bell. A sailing ship shall be provided with a similar fog-horn and bell.

In fog, mist, or falling snow, whether by day or night, the signals described in this Article shall be used as follows, that is to say—

(*a*)—A steam-ship under way shall make with her steam whistle, or other steam sound signal, at intervals of not more than two minutes, a prolonged blast.

(*b*)—A sailing ship under way shall make with her fog-horn, at intervals of not more than two minutes, when on the starboard tack one blast, when on the port tack two blasts in succession, and when with the wind abaft the beam three blasts in succession.

(*c*)—A steam-ship and a sailing ship when not under way shall, at intervals of not more than two minutes, ring the bell.

Speed of Ships to be moderate in Fog, &c.

ART. 13. Every ship, whether a sailing ship or steam-ship, shall in a fog, mist, or falling snow, go at a moderate speed.

Steering and Sailing Rules.

ART. 14. When two sailing ships are approaching one another, so as to involve risk of collision, one of them shall keep out of the way of the other as follows, viz :—

(*a*)—A ship which is running free shall keep out of the way of a ship which is close-hauled.

(*b*)—A ship which is close-hauled on the port tack shall keep out of the way of a ship which is close-hauled on the starboard tack.

(*c*)—When both are running free with the wind on different sides, the ship which has the wind on the port side shall keep out of the way of the other.

(*d*)—When both are running free with the wind on the same side, the ship which is to windward shall keep out of the way of the ship which is to leeward.

(*e*)—A ship which has the wind aft shall keep out of the way of the other ship.

ART. 15. If two ships under steam are meeting end on, or nearly end on, so as to involve risk of collision, each shall alter her course to starboard, so that each may pass on the port side of the other.

This Article only applies to cases where ships are meeting end on, or nearly end on, in such a manner as to involve risk of collision, and does not apply to two ships which must, if both keep on their respective courses, pass clear of each other.

The only cases to which it does apply are, when each of the two ships is end on, or nearly end on to the other, in other words, to cases in which by day each ship sees the mast of the other in a line, or nearly in a line, with her own and by night, to cases in which each ship is in such a position as to see both the side lights of the other.

It does not apply by day to cases in which a ship sees another ahead crossing her own course; or by night, to cases where the red light of one ship is opposed to the red light of the other, or where the green light of one ship is opposed to the green light of the other, or where a red light without a green light, or a green light without a red light is seen ahead, or where both green and red lights are seen anywhere but ahead.

ART. 16. If two ships under steam are crossing so as to involve risk of collision, the ship which has the other on her own starboard side shall keep out of the way of the other.

ART. 17. If two ships, one of which is a sailing ship and the other a steam-ship, are proceeding in such directions as to involve risk of collision, the steam-ship shall keep out of the way of the sailing ship.

ART. 18. Every steam-ship when approaching another ship, so as to involve risk of collision, shall slacken her speed, or stop and reverse if necessary.

ART. 19. In taking any course authorized or required by these Regulations a steam-ship under way may indicate that course to any other ship which she has in sight by the following signals on her steam whistle, viz :—

One short blast to mean—"I am directing my course to starboard."

Two short blasts to mean—"I am directing my course to port."

Three short blasts to mean—"I am going full speed astern."

The use of these signals is optional; but if they are used, the course of the ship must be in accordance with the signal made.

ART. 20. Notwithstanding anything contained in any preceding Article every ship, whether a sailing ship or steam-ship, overtaking any other, shall keep out of the way of the overtaken ship.

ART. 21. In narrow channels every steam-ship shall, when it is safe and practicable, keep to that side of the fair way or midchannel which lies on the starboard side of such ship.

ART. 22. Where by the above rules one of two ships is to keep out of the way the other shall keep her course.

ART. 23. In obeying and construing these rules due regard shall be had to all dangers of navigation, and to any special circumstances which may render a departure from the above rules necessary in order to avoid immediate danger.

No Ship under any circumstances to neglect proper precautions.

ART. 24. Nothing in these rules shall exonerate any ship, or the owner, or master, or crew thereof, from the consequences of any neglect to carry lights or signals, or of any neglect to keep a proper look-out, or of the neglect of any precaution which may be required by the ordinary practice of seamen, or by the special circumstances of the case.

Reservation of Rules for Harbours and Inland Navigation.

ART. 25. Nothing in these rules shall interfere with the operation of a special rule duly made by local authority relative to the navigation of any harbour, river, or inland navigation.

Special Lights for Squadrons and Convoys.

ART. 26. Nothing in these rules shall interfere with the operation of any special rules made by the Government of any nation with respect to additional station and signal lights for two or more ships of war, or for ships sailing under convoy.

SECOND SCHEDULE.

Austria-Hungary.	Italy.
Belgium.	Netherlands.
Chili.	Norway.
Denmark.	Portugal.
France.	Russia.
Germany.	Spain.
Great Britain.	Sweden.
Greece.	United States.

JUDICIAL DEPARTMENT.

No. 3769A.

The 2nd August 1880.—Mr. G. G. Dey, Officiating Joint-Magistrate and Deputy Collector, Chittagong, is vested with the powers of a Magistrate of the first class and with the power to try summarily the offences mentioned in Section 222 of the Criminal Procedure Code.

The 11th August 1880.—Baboo Gunga Narain Roy, temporary Sub-Deputy Collector, Kishnaghur, in the district of Nuddea, is vested with the powers of a Magistrate of the third class.

Baboo Mobendro Nath Bose, First Subordinate Judge of Tirhoot, is allowed leave for six months, under section 6, Supplement F of the Civil Leave Code, with effect from the 26th ultimo.

The 12th August 1880.— Baboo Radha Krisna Sen, B.L., Moonsif of Diamond Harbour, in the district of the 24-Pergunnahs, is appointed to act as Moonsif of Tumlook, in the district of Midnapore, during the absence, on sick leave, of Baboo Benode Behary Chowdhry, or until further orders.

Baboo Radha Krisna Sen is vested, under Section 29 of the Bengal Civil Courts Act VI of 1871, with the powers of a Small Cause Court Judge for the trial of suits to the value of Rs. 50 cognizable by such a Court.

Mr. C. P. Caspersz, Assistant Magistrate and Collector, Raneegunge, Burdwan, is vested with the powers of a Magistrate of the 1st class.

Mr. C. P. Caspersz is appointed, under the provisions of section 3, Act II of 1869, to act as a Justice of the Peace within the territories under the Lieutenant-Governor's control.

The 17th August 1880.—Baboo Doorga Churn Ghose, Second Moonsif of Hooghly, is transferred to Serampore, in that district, until the Doorga Poojah vacation.

LEAVE OF ABSENCE TO MOONSIFS.—*The 12th August* 1880.—Baboo Ghonesham Goopta, Moonsif of Purneah, has been allowed leave of absence for 15 days, under Section 4, Supplement F of the Civil Leave Code, with effect from the 17th April 1880.

Baboo Gour Churn Roy, late Officiating Moonsif of Kudwa, in the district of Purneah, has been allowed leave of absence for 19 days, from the 29th May to the 16th June 1880, under Section 4, Rule 1, Supplement F of the Civil Leave Code.

Baboo Gopeenath Mattay, Moonsif of Hajeepore, in the district of Tirhoot, has been allowed leave of absence for one day, the 27th July 1880, under Section 4, Supplement F of the Civil Leave Code, in extension of that already granted to him on the 7th May 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 11th August 1880.—Under the provisions of Section 5 of the Indian Registration Act III of 1877, the Lieutenant-Governor sanctions the formation of a new registration sub-district, with head-quarters at thana Lohardugga, in the sub-division of Ranchi, in the district of Lohardugga, conterminous with the jurisdiction of the Moonsiff of Lohardugga, and comprising thanas Lohardugga, Palkot, Karambu, Barwe, Balumat, and Bira. The registration sub-district of Ranchi will henceforth be restricted to thanas Ranchi, Choreya, Basiya, Ladhwa, Silli, Tamur, and Torp. These changes will take effect from the 1st September 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 11th August 1880.—Under the provisions of Section 5 of the Indian Registration Act III of 1877, the Lieutenant-Governor directs that the registration sub-district of Gopalgunge, in the district of Sarun, be reconstituted with head-quarters at Gopalgunge, and comprising as formerly thanas Barouli (with pergunnah Murhul) and Baragaon belonging to the sub-district of Sewan. The sub-divisional officer of Gopalgunge will be *ex-officio* Sub-Registrar. This notification will take effect from the 15th August 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 17th August 1880.—It is hereby notified under the provisions of Section 15 of Act V of 1861 that the villages of Deotulla, Bhygoorah, Karaitallah, Koichoichora, Talleshur, Sonbaria, Jaffurkhally, Amtalla, Bamna, Bolaibuniah, Golaghata, Katakhali, Lattabuniah and Borokalaliah, in the Perozepore Sub-Division in the district of Backergunge, being still in a very disturbed and dangerous state, owing to the existence of disputes regarding the possession of lands and collection of rents, and owing to the animosity between the rival parties, the Lieutenant-Governor has sanctioned from the 16th August 1880, the employment for a further period of one year, of a Special Police Force consisting of one Sub-Inspector, four Head-Constables and fifty Constables to be quartered at the said villages for the purpose of keeping the peace between the members of the family of the Bamna Chowdhuries and their rivals respecting the estate known as Jooar Ramna Bamna.

2. The cost of the police force noted below will be assessed and levied from the inhabitants of the villages in proportion to their respective means :—

				Rs.	A.	P.
1 Sub-Inspector at Rs. 50	...	...	...	50	0	0
1 Head-Constable at Rs. 25	...	...	...	25	0	0
1 Ditto at Rs. 20	...	...	...	20	0	0
1 Ditto at Rs. 15	...	...	...	15	0	0
1 Ditto at Rs. 10	...	...	...	10	0	0
20 Constables at Rs. 9 each	...	...	...	180	0	0
30 Ditto at Rs. 8 „	...	...	...	240	0	0
		Total	...	540	0	0
Pensionary charges at 2 As. per Rupee		...	...	67	8	0
Contingencies at ten per cent. ...		...	...	54	0	0
One Sub-Inspector's boat hire at Rs. 20		...	...	20	0	0
Hire of 2 Dâk boats at Rs. 25 each ...		...	...	50	0	0
		Total	...	731	8	0
					×12	
Total for 12 months or one year			...	8,778	0	0
Clothing allowance of 54 men at Rs. 4 each ...			...	216	0	0
Repairs to Barracks			...	100	0	0
		Grand Total	...	9,094	0	0

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 6th August 1880.—It is hereby notified that the "Nicklee" moonsifee, in the district of Mymensingh, shall hereafter be designated the "Haseinpur" moonsifee.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 6th August 1880.—Under Section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Moonshi Abdur Rahman authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the police-stations of Chintaman, Nawabganj, Raniganj, and Habra, in the district of Dinagepore.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 10th August 1880.—In continuation of the Government notification of the 30th July 1879, it is hereby notified, under the provisions of section 15 of Act V of 1861, that in consequence of ill-feeling still existing between the adherents of Sreenarain Ghose and Rohimuddi Meah, son-in-law of Gogun Meah, at Singkhali and Aturkhali, in the Perozepore sub-division, in the district of Backergunge, and it being probable that if the police were withdrawn a breach of the peace would take place, the Lieutenant-Governor sanctions the

retention, for a further period of one year from the 31st July 1880, of the special police force of one head-constable and four constables quartered at Singkhali, in the Perozepore sub-division, in the district of Backergunge.

2. The cost of the force noted below will, as before, be assessed and levied from the inhabitants of the village in proportion to their respective means :—

	Rs.	A.	P.
1 head-constable, 3rd grade, at Rs. 15	15	0	0
2 constables, 2nd „ „ 8 each ...	16	0	0
2 ditto, 3rd „ „ 7 „	14	0	0
Pensionary charges at 2 annas per rupee	5	10	0
Contingent charges at 10 per cent.	4	8	0
Head-constable's dingee hire at Rs. 8 per month ...	8	0	0
1 dâk boat	25	0	0
	88	2	0
	×	12	
Total ...	1,057	8	0
Clothing allowance of five men at Rs. 4 each ...	20	0	0
Repairs of barracks	20	0	0
Annual Total ...	1,097	8	0

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 2nd August 1880.—In supersession of all previous orders appointing Honorary Magistrates for the Bench at Sooree, in the district of Beerbhoom, the following gentlemen are appointed by the Lieutenant-Governor to be members of the Bench, and are vested each with the powers of a Magistrate of the Third Class :—

Baboo Dukhina Ronjon Mookerjee, Zemindar of Sooree.
„ Nimye Chandra Shaha, Shop-keeper, Sooree.
„ Tin Couri Roy, Zemindar of Soopoor.
Meah Abdoo Sobhan, Zemindar of Sekeddah.
Baboo Ram Narain Singh, Shop-keeper and Landholder, Sooree.
„ Kirti Chandra Mookerjee, Landholder, Sooree.
„ Protap Chandra Singh, Zemindar of Batikar.
Moonshee Ahsan Hossein, Landholder of Rajnogore.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 27th July 1880.—Under the provisions of section 5 of the Indian Registration Act (III of 1877), the Lieutenant-Governor sanctions the transfer of thana Ranisankail, at present included in the registration sub-district of Dinagepore, to the sub-district of Birgunge, in the district of Dinagepore. This notification will take effect from the 1st August 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

PUBLIC WORKS DEPARTMENT,—BENGAL.

LOCAL COMMUNICATIONS.

The 14th August 1880.

No. 140.—*Declaration under Section* 6 *of Act X of* 1870 *of the Government of India.*—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for making a diversion of the road from Noakholly to Begumgunge, in consequence of the encroachment of the river within the Municipality of Noakholly in the village of Sripur Chakla Osadia, zillah Noakholly, it is hereby declared that for the above purpose two strips of land, one measuring 820 feet by 30 feet and another 1,373 feet by 70 feet, aggregating, more or less, 8 beeghas 7 cottahs and 8 chittacks of standard measurement, are required within the aforesaid village of Sripur.

2. This declaration is made, under the provisions of section 6, Act X of 1870, to all whom it may concern.

ESTABLISHMENT.

The 16th August 1880.

No. 141.—*Notification*—The following Assistant Engineers have passed the examination prescribed in the Public Works Code, paragraph 17, Chapter II, on the 15th July 1880:—

Mr. C. A. Mills,	Assistant Engineer 2nd Grade,	District Engineer,	Gya.
Mr. J. C White,	ditto	ditto	2nd Calcutta Division.
Mr. A. Horne,	ditto	ditto	Patna ditto.
Mr. W. A. Darling,	ditto	ditto	Darjeeling ditto.
Mr. T. Butler,	ditto	ditto	Cossye ditto.

No. 142.—*Promotion.*—Baboo Haran Chunder Banerjee, Assistant Engineer, Third Grade, Burdwan Division, having passed the prescribed examination, is promoted to the Second Grade, with effect from the 15th July 1880.

The 17th August 1880.

No. 143.—*Notification*—Mr. F. Sills, Executive Engineer, Third Grade, assumed charge of the Dacca Division, from Mr. D. Scott, on the forenoon of the 4th August 1880.

T. H. WICKES,
Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

IRRIGATION.

[Fifth Publication.]

IRRIGATION.

DRAFT RULES PROPOSED FOR THE SONE CANALS UNDER ACT III (B.C.) OF 1876.

Dated the 20th July 1880.

No. 102.—*Notification.*—In exercise of the powers conferred on him by section 99 of Act III (B.C.) of 1876, the Hon'ble the Lieutenant-Governor is pleased to direct the publication of the following rules for the Sone Canals which it is proposed to substitute for the rules passed and published at pages 761 to 767, Part I of the *Calcutta Gazette* of the 23rd July 1879.

C. TAYLOR,
Offg. Asst. Secy., for Joint.-Secy.
to the Govt. of Bengal, P. W. Dept.,
Irrigation Branch.

RULES UNDER ACT III (B.C.) 1876.

1. The Collector, before awarding compensation under section 16, or for making a reference under section 17 of the Act, shall obtain the written opinion of the Superintending Canal Officer, which shall form part of the record of the proceedings.

2. Persons desirous of acquiring land for the construction of a village channel, or for having a village channel constructed by Canal Agency, shall prefer a written application to the Divisional Canal Officer, or to any other officer duly authorized by him to receive such application.

3. Ordinarily, no village channel shall exceed two miles in length from its head to the point of contact with the village boundary.

4. It shall be the duty of the Canal Officer to register all village channels after due notice has been given to the owner of his intention to do so; if the latterobjects, no water will be given.

5. No alteration among the shareholders will be recognized, unless the sanction of the Canal Officer has been first obtained.

6. Persons desirous of taking water from a registered village channel shall, previous to doing so, prefer a written application (Appendix A) to the Divisional Canal Officer, Sub-Divisional Canal Officer, or any subordinate duly authorized by the Divisional Canal Officer to receive such application; and no water shall be taken until after the receipt of a permit (Appendix B) from competent authority.

7. Water shall not be granted where, in the opinion of the Canal Officer, waste is likely to occur.

8. An application under Rule 6 shall, if granted, and unless otherwise specially agreed upon, be subject to the following conditions:—

(*a*)—That the water supplied shall not be used for other purposes than irrigation without the written consent of the Divisional or Sub-Divisional Canal Officer.

(*b*)—That the Sub-Divisional Canal Officer shall, in consultation with the applicants, appoint a headman (to be called a *Lambardar*), known, or ascertained to be, a substantial person possessed of property, to attend to their interests, to receive and carry out the orders of the Canal Officers, and to distribute the water among the shareholders in the village channel according to their shares.

(*c*)—That in any case where the Sub-Divisional Canal Officer cannot agree with the applicants in the appointment of a *Lambardar*, the Sub-Divisional Canal Officer shall make the appointment himself, subject to the approval of the Divisional Canal Officer.

9. The Divisional Canal Officer is empowered to pay to the *Lambardar* appointed under Rule 81, the fees detailed in the rule next following, subject to the condition of satisfactory performance of duty.

10. The allowance to the *Lambardar* for duties connected with the village channel such as arranging that it shall be kept in proper repair, reporting unauthorized irrigation, distributing the water to the shareholders, seeing that the outlet is closed according to the orders of the Sub-Divisional Canal Officer, and generally assisting the officers of the Irrigation Department, shall be half anna in the rupee on the amount of canal water-rates assessed on the lands irrigated from the village channel under his charge. The Divisional Canal Officer may retrench the whole or any part of the fees under this rule in the event of non-compliance with these conditions.

11. The Sub-Divisional Canal Officer may, by written order under section 76 (*a*), stop the supply to any village channel when he is satisfied, after inspection by himself or by one of his subordinates, that it is not maintained in proper repair; such order shall be recorded in the Sub-Divisional Office.

12. The Divisional Canal Officer may close the outlets in rotation as he may consider necessary. Such closures shall not extend beyond ten consecutive days, and shall be notified to the *Lambardars* of village channels. For longer closures the authority of the Superintending Canal Officer is required.

13. Nothing in the above rules shall be taken to affect the power of the Superintending or Divisional Canal Officer to stop the supply of water in case of pressing emergency.

14. The water-gauges on distributaries or other channels shall be held to give authoritative data for all calculations of discharge required to verify claims for remission of water-rate on account of loss of water.

15. Claims to remission of water-rates under section 76(*b*) shall only be admitted on proof of actual loss caused by the stoppage of supply. On proof of such loss, the Divisional Canal Officer may remit the whole or any portion of the rates. All applications for remission of water-rates shall be made in writing by the parties concerned, either in person, or through their headman, to the nearest Sub-Divisional Canal Officer, at least seven days prior to the cutting of the crop. On receipt of such application, the Sub-Divisional Canal Officer shall, after due local enquiry, forward the application with his remarks to the Divisional Canal Officer for decision.

16. Before awarding compensation under section 76(*c*), the Collector shall obtain the written opinion of the Divisional Canal Officer, and such opinion shall form part of the record of the proceedings.

17. Contracts between the Divisional Canal Officer on the part of Government, and private individuals, for the use of water as a motive power, or for any other purpose whatsoever, not included in the published schedule of rates, shall, if for any period not exceeding one year, require the previous sanction of the Superintending Canal Officer. If proposed for longer periods, such contracts shall be submitted for the sanction of the Lieutenant-Governor in the Irrigation Department.

18. Tanks may be filled with canal water without charge, and without reference to the area irrigated in any village, wherever water can be made available without injury to the cultivation dependent on any canal, under the following conditions:—

(*a.*)—No tank shall be so filled unless the water is to be exclusively used for domestic purposes or for watering cattle, or both.

(*b.*)—No tank shall be so filled from which irrigation is practised.

(*c.*)—No tank shall be so filled which, intercepting any line of drainage, is liable to overflow from accumulation of water derived from natural causes.

(*d.*)—No tank shall be so filled except on the written order of the Sub-Divisional Canal Officer issued on the written application of the parties concerned.

(*e.*)—No tank shall be so filled unless the village channel used to fill it shall be shown to the satisfaction of the Sub-Divisional Canal Officer to be in a sound condition when the application is made.

(*f.*)—The privilege herein accorded may, by written order of the Divisional Canal Officer, subject to revision by the Superintending Canal Officer, whose decision shall be final, be suspended for 12 months for breach of any of the above conditions

19. Leases for terms of five years for the supply of water between the 25th June of one year and the 1st April of the following year will be given at the rates fixed in the Schedule, Rule 33, provided that land leased in any village forms one or more compact blocks, each of not less than 50 acres, defined by well-marked boundaries of such a nature as clearly to distinguish leased from the adjoining unleased lands, and to prevent the latter from being surreptitiously watered under cover of the lease.

20. Well-marked boundaries of the nature required by the foregoing rule generally exist. Village roads, bunds of *akrahs*, village boundaries, and similar natural marks will be sufficient. If such do not exist, and it appears advisable to grant the lease, the villagers may, at the discretion of the Divisional Canal Officer, be required to make small bunds round the leased area, or mark its limits by the erection of cheap boundary marks, or cause to be carried out such arrangements as may suffice for the future identification of the leased area.

21. No restriction is placed on the description of crop to be grown under five-year leases, but no water will be given on these leases between the 1st of April and the 25th of June. The Superintending Canal Officer may relax this rule in the case of water being required for rice-seed beds.

44. The *Gilladar* shall submit his check measurements in a form (Appendix E) which shall be sent in for the inspection of the Divisional Canal Officer. The Sub-Divisional Canal Officer shall check the *Ameens'* measurements as often as he possibly can. If it be found that any *ameen* wilfully or frequently makes wrong measurements, he shall be punished by dismissal.

45. Collection of all water-rates shall be made by the Collector in accordance with the statement of demands furnished to him by the Divisional Canal Officer.

46. Objections to the demand addressed to the Collector, if preferred within one month after the demand has been made, shall, if remission be claimed on the score of short supply, or of any matter affecting the Irrigation Department, be referred for orders to the Divisional Canal Officer. The Collector shall have discretion to suspend collections by a written order in cases where (objections having been filed) it may seem advisable to do so.

47. Claims for remission, referred by the Collector and admitted by the Divisional Canal Officer, shall be reported by him for the sanction of the Superintending Canal Officer, except in cases where remissions are made on account of excess areas having been charged, or a wrong name entered in the *khatiani*.

48. If the Divisional Canal Officer reject the claim, an appeal may be made to the Superintending Canal Officer, provided that it is preferred within forty days from the issue of the order of the Divisional Canal Officer.

49. A remission statement, signed by the Superintending or Divisional Canal Officer, shall be sufficient authority for a refund by the Collector.

50. In special cases not otherwise provided in these rules, and in cases where water-rates are not recoverable owing to the absconding or bankruptcy of the defaulter, the Collector will obtain the sanction of the Commissioner of the Division to the remission of such sums as he may deem irrecoverable. The details of such remission shall be communicated at the close of each official year to the Divisional Canal Officer.

51. The Collector shall appoint a headman (to be called a *Tehsildar*), whose duty will be to collect and pay in, to the Collector or other duly authorized person, all water-rates leviable on the land irrigated.

52. The *Tehsildar* shall furnish security for the payment of all sums realized by him, the stamp and registration fees on security bonds being deducted from the percentage allowed, under the following rule.

53. The allowance to the *Tehsildars* of a village or villages for collecting the water-rates shall be fixed by the Collector, but the total amount to be paid in any one year to all the *Tehsildars* in a district shall not exceed half an anna in the rupee on the amounts actually paid in. If the *Tehsildar* shall satisfy the Collector that arrears have not accrued through any negligence on his part, it shall be at the option of the Collector to pay him the allowance on the whole or any part of such arrears.

54. If only a portion of a field be irrigated, the water-rate shall be chargeable on the whole field, unless such portion shall have been clearly demarcated, previous to the admission of the water, by a ridge not less than half a foot high.

55. When a portion of a field has been irrigated with canal water, and a portion with well or reservoir water, the whole field shall be liable for canal water-rate, unless a clearly distinguishable boundary exists between the two portions.

56. If well or reservoir water is conveyed in the same channel as canal water, the whole of the irrigation from that channel shall be liable to canal water-rate The *Lambardar* will be held personally responsible that any breach of this rule or of Rules 54 and 55 is duly reported.

57. Irrigation from escape channels, when the supply is permanent, shall be governed by the same rules as irrigation from other parts of the canal.

58. Irrigation from such channels, when the supply is intermittent, may be allowed at such reduced rates as shall from time to time be fixed by the Lieutenant-Governor.

59. Persons using water without a written permit, or taking water at times prohibited by proper authority, shall be liable to a penalty not exceeding double water-rates on the area irrigated, and such charge shall be leviable at the time of report to the Collector.

60. The charge leviable for water suffered to run to waste on uncultivated lands shall be calculated at the highest rate specified in the schedule, on the area flooded; provided that in every such case the Divisional Canal Officer may impose a lower rate if he thinks fit. The *Lambardar* is to be held responsible for reporting such waste of water.

61. When the original crop sown in a field irrigated by canal water fails, and is ploughed up, and a fresh crop is sown in the same season, the water-rates shall be levied on the second crop.

62. No person shall, without the permission in writing of the Divisional or Sub-Divisional Canal Officer, pass, or cause any animal or vehicle to pass, on or across any of the works, banks, or channels of a canal or drainage work after he has been desired to desist therefrom, excepting by means of such bridges, fords, and ferries, and their approaches, as are provided by the Divisional Canal Officer.

63. No Canal Officer, unless specially exempted by the Lieutenant-Governor from the operation of this rule, shall have any interest in the distribution of water from any of the canals, or purchase or bid for any Government property sold thereon, either in his own name, or in the name of another, or jointly, or in shares with others.

APPENDIX A.

Application for Water.

No.

Mouzah

Pergunnah

Distributaries

Village channel

Name of lambardar

We the undersigned hereby apply for water from the abovementioned village channel for the areas below stated, and we engage to pay through the Tehsildar to the Collector or other person duly authorized to receive them the water-rates according to the published schedules, and we further agree to abide by all rules issued under the Canal Act.

Name of Ryot.	Area more or less to be irrigated.	Crops to be grown.	Signature.

Signature of Lambardar.

Sectional Officer.

Date of 18

Received by me of 18

Forwarded of 18

Received sub-division office of 18

Permit .. { Refused of 18

APPENDIX B.

Permit of village to take water from distributaries village channel, for the undermentioned areas.

Area to be irrigated, more or less.	Crop to be grown.	Water-rate due.	Date of payment.

Signature of Canal Officer.

Date

To be retained by Officer issuing the Permit.

APPENDIX B.

Permit of village to take water from distributaries village channel, for the undermentioned areas.

Area to be irrigated, more or less.	Crop to be grown.	Water-rate due.	Date of payment.

To be retained by the Lambardar.

APPENDIX C.

Vernacular.

FORM of application by villagers for a five-years lease, Mouzah

Pergunnah distributary , names of applicant

We the undersigned inhabitants of Mouzah , Pergunnah hereby apply for water from the abovenamed distributary to be supplied from the 25th June, to the 1st of April of each year for five years to the areas given below, and we jointly and severally agree to pay rates as fixed in the schedule below, and undertake to pay each year the full amount calculated on the area applied for at such rates, subject to the provisions of Rules 15, 31, and 35.

VILLAGE.	Areas.	Rate.	Amount.	Name.	Signature of cultivator.
	B. C. D.	Rs. A P. 1 4 0 per beegha.	Rs. A. P.		

APPENDIX D.

Vernacular or
English and Vernacular.

Joint application of Villagers and a Contractor under section 82, *Act V of* 1876, *for a five-years' lease.*

Mouzah , Pergunnah

Distributary

Names of villagers

Name of Contractor

We the undersigned cultivators of Mouzah , Pergunnah , hereby apply for water from the abovenamed distributary to be supplied from the 25th June to the 1st of April of each year for five years to the areas named below, and we agree to pay rates as fixed in the schedule below, subject to the provisions of rules 15, 31, and 35.

I (contractor's name) agree to collect and pay to Government all sums payable on the application, and request under section 82 authority to collect these rates according to the certificate to be supplied me by the sub-divisional officer under section 85 of Act III of 1876, and I further agree to abide by all rules passed under the Canal Act.

VILLAGE.	Areas of fields.	Rate.	Amount.	Name.	Signature of Cultivator.

APPENDIX E.

Zilladar's Check Measurement Form.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Name of Pergunnah	Name of village	Name of cultivator and his father	Field survey number.	Name of ameen who measured	Measurement according to Amin				Check measurement						Remarks.
					Crop	Flow	Lift	Water-rate	Crop	Flow.	Lift	Water-rate			
													Rs A P	Rs A P	

APPENDIX F.

Purcha or Slip Form

Remarks regarding the individual to whom the purcha has been given	Water-rate.	Crop	Area and kind of irrigation		Number of field		Date of issue of purcha
			Flow	Lift	Number in the survey map	Number of the khatiani	

Sheriff's Office, the 28th July 1880.

NOTICE is hereby given that the Fifth Criminal Sessions of the year 1880 of the High Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, will be holden at the Court House, in the Town of Calcutta, on Wednesday, the First day of September next, at 11 o'clock in the forenoon, and so on from day to day until the said Sessions be over. And it is hereby proclaimed that all persons who will prosecute any of the prisoners to be brought up for trial at the said Sessions be present then and there to prosecute.

R. STEEL, *Sheriff.*

শরিফ আফিস, সন ১৮৮০ সাল ২৮ জুলাই।

সকলকে সমাচার দেওয়া যাইতেছে যে সুবে বাঙ্গালার ফোর্ট উইলিয়ম দুর্গের অধীন শহর কলিকাতার ও অন্যান্য স্থানের ফৌজদারী বিচার নিষ্পত্তি জন্য আগামী সন ১৮৮০ সালের ১ সেপ্টেম্বর বুধবার বেলা ১১ ঘটিকার সময় এবং যে পর্য্যন্ত সেশিয়ানের কার্য্য শেষ না হয় প্রতিদিন উক্ত সময়ে কলিকাতার হাই কোর্টের আপন আদালত ঘরে সন ১৮৮০ সালের পঞ্চম ক্রিমিনেল সেশিয়ান বসিবেক এবং এতদ্দ্বারা প্রচার করা যাইতেছে যে, যে সকল ব্যক্তি কোন কয়েদির বিরুদ্ধে ফৌজদারী মিছিল করিবেক তাহারা উক্ত স্থানে উক্ত সময়ে হাজির থাকিয়া মোকদ্দমা করে ইতি।

আর, ষ্টীল শরিফ।

TREASURY NOTICES.

ASSISTANT COLLECTOR MR. R. S. GREENSHIELD has been placed in charge of the Patna Treasury, and is authorized to draw bills from other treasuries.

J. W. EDGAR, *Offg. Commissioner.*

PATNA COMMISSIONER'S OFFICE, BANKIPORE, *the 30th July* 1880.

EDUCATIONAL NOTICES.

Subordinate Educational Service.

The 3rd August 1880.—Baboo Raj Krishna Mitra, Laboratory Assistant, Presidency College (Class VI), is allowed an extension of sick leave for six weeks, and Baboo Charu Chandra Sarkar, M.A., will continue to officiate for the absentee in the sixth class.

The 9th August 1880.—The privilege leave of absence for two months and a half granted to Baboo Hara Mohan Bhattacharji, Deputy Inspector of Schools, Midnapore (Class IV), in this office order dated 19th July, will take effect from the 26th instant, instead of from the 3rd instant.

A. W. CROFT,
Director of Public Instruction.

NOTIFICATIONS OF THE BOARD OF REVENUE.

No. 885B.

NOTICE is hereby given that the Ninth Sale of Opium, the provision of 1877-78 and 1878-79, will be held at the Government Opium Sale-room, No. 2, Bankshall-street, on Thursday, the 2nd September 1880, at 11 A.M., and will comprise 4,700 chests, viz.—

	Chests.
Behar Opium	2,350
Benares ,, ...	2,350
Total ...	4,700

2. The general conditions of the Sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 2nd December 1879, and published in the *Government* and *Exchange Gazettes*, or on personal application at the office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 7th and 17th September 1880 respectively, that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other public securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room will be received after 3-30 P.M. of Tuesday, the 7th September 1880, and no Bank of Bengal Receipts in full payment of lots will be accepted after 3-30 P.M. of Friday, the 17th September 1880.

4. In addition to the quantity above advertized for sale, the following quantities, more or less, of Behar and Benares Opium will be brought to sale in the present year about the dates specified below. The Board of Revenue, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so.

DATES.	Behar, about chests.	Benares, about chests.	Total, about chests.
On or about Monday, 4th October 1880 ...	2,350	2,350	4,700
Ditto Thursday, 4th November „ ...	2,350	2,350	4,700
Ditto Wednesday, 1st December „ ...	2,350	2,350	4,700
Total ...	7,050	7,050	14,100

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 27th July* 1880.

No. 859B.

IT is hereby notified that out of the 3,000 chests of Benares opium of 1878-79 of 75° consistence, referred to in Clause 18 of the Board's general notification No 1581B, dated 2nd December 1879, 271 chests will be sold at the sale on the 4th October next, together with 2,079 chests of Benares opium of 1877-78.

The remaining quantity of the 3,000 chests of Benares opium at 75° of 1878-79 will be sold as follows as a part of the fixed monthly number of 2,350 Benares chests :—

4th November 1880	...	500 chests.
1st December „	...	500 „
January 1881	...	500 „
February „	...	500 „
March „	...	500 „
April „	...	229 „

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 20th July* 1880.

No. 911B.

SEALED tenders will be received at this office up to noon of Thursday, the 19th August 1880, for removing all the chests of Abkaree and Provision Opium which may be brought down to the Presidency from the Patna and Ghazipore Opium Factories by railway, during the period of one year from the 1st September 1880, from the East Indian Railway Company's stations at Howrah and Armenian Ghat (as may be necessary) to the Government godowns situated within the Custom House premises, and also to the new Opium Godowns at Coilah Ghât, and there stacking them as the Intendant in charge shall from time to time direct.

2. The tenders should state the rate per 100 chests; all charges to be incurred to be included. Security to the amount of one thousand rupees must be deposited by the person whose tender may be accepted.

3. The Board of Revenue does not bind itself to accept the lowest or any tender.

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 2nd August* 1880.

The Calcutta Gazette.

WEDNESDAY, AUGUST 18, 1880.

PART IA.

Orders and Notifications by the Government of India, &c.

[*Reprinted from the Gazette of India.*]

The following orders, issued by the Government of India in the Home, Revenue, and Agricultural Department, are republished for general information :—

NOTIFICATIONS.—ESTABLISHMENTS.

Simla, the 2nd August 1880.

No. 326.—The Hon'ble A. Rivers Thompson, C.S.I., an Ordinary Member of the Council of the Governor-General of India, reported his departure from Bombay per steamer *Teheran* on the afternoon of the 3rd July 1880.

No. 327.—The Hon'ble W. Ainslie, a Judge of the High Court of Judicature at Fort William in Bengal, has been permitted to resign Her Majesty's Bengal Civil Service, with effect from the 1st June 1880.

ECCLESIASTICAL.

The 6th August 1880.

No. 152.—Her Majesty's Secretary of State for India has permitted the undermentioned Senior Chaplains of the Bengal Ecclesiastical Establishment to retire from the service, with effect from the dates specified opposite their names :—

The Reverend P. J. Jarbo, M.A.—2nd May 1880.

* * * * * * *

The following orders, issued by the Government of India in the Finance and Commerce Department, are republished for general information :—

NOTIFICATION.

Simla, the 7th August 1880.

No. 2112.

Read the undermentioned papers regarding travelling allowance for voyages by sea or in river steamers :—

Letter to the Resident at Hyderabad, the Chief Commissioners of Oudh, the Central Provinces, British Burma, Mysore, Ajmere, Assam, and the Andamans, the Comptroller-General, and Head Commissioner of Paper Currency, the Director-General of the Post Office of India, and the Mint Master, Calcutta, No. 3423, dated the 30th September 1875.

Letter to the Secretaries to the Governments of Bengal, Fort St. George, Bombay, the North-Western Provinces, and the Punjab, No. 3424, dated the 30th September 1875.

Office Memorandum to the Foreign, Home, Military, Public Works, and Legislative Departments, and the Department of Revenue, Agriculture, and Commerce, No. 3425, dated the 30th September 1875.

Office Memorandum from the Legislative Department, No. 552, dated the 11th October 1875.

Letter from the Junior Secretary to the Chief Commissioner of Oudh, No. 4888, dated the 19th October 1875.

Letter from the Officiating Assistant Secretary to the Chief Commissioner of the Central Provinces, No. 3843-169, dated the 25th October 1875.

Letter from the Assistant to the Secretary to the Chief Commissioner of British Burma, No. 1114-375, dated the 30th October 1875.

Letter from the Officiating Chief Secretary to the Government of Fort St. George, No. 2126, dated the 30th October 1875.

Letter from the Officiating Secretary to the Chief Commissioner of Mysore, No. 6547-45, dated the 10th November 1875.

Letter from the Officiating Chief Commissioner of the Andaman and Nicobar Islands and Superintendent of Port Blair and Nicobars, No. G. 1161-2321, dated the 8th November 1875.

Letter from the Officiating Secretary to the Government of the North-Western Provinces, No. 1392A., dated the 22nd November 1875.

Office Memorandum from the Public Works Department, No. 1718E.G., dated the 29th November 1875.

Office Memorandum from the Department of Revenue, Agriculture and Commerce, No. 783, dated the 22nd December 1875, and its enclosures.

Letter from the Secretary to the Chief Commissioner of Assam, No. 4036, dated the 16th December 1875.

Endorsement from the Officiating Under-Secretary to the Government of Bengal, No. 2195V.S., dated the 22nd December 1875.

Letter from the First Assistant Resident at Hyderabad, No. 1299, dated the 18th January 1876, and its enclosures.

Endorsement from the Military Department, No. 1238, dated the 25th February 1876.

Letter from the Officiating Director-General of the Post Office of India, No. 8111, dated the 3rd March 1876.

Letter from the Acting Chief Secretary to the Government of Bombay, No. 2078, dated the 11th May 1876, and its enclosure.

Letter from the Assistant Secretary to the Government of the Punjab, No. 1328, dated the 22nd May 1876.

Letter from the Officiating Master of the Calcutta Mint, No. 309, dated the 30th May 1876.

Letter from the Officiating Chief Commissioner of Ajmere and Merwara, No. 295, dated the 29th May 1876.

Office Memorandum to the Foreign Department, No. 720, dated the 7th June 1876.

Letter to the Secretary to the Government of the Punjab, No. 725, dated the 7th June 1876.

Letter from the Head Commissioner of the Department of Issue, Calcutta, No. 149, dated the 16th June 1876.

Office Memorandum from the Foreign Department, No. 261F., dated the 20th June 1876.

Letter from the Officiating Secretary to the Government of the Punjab, No. 1670, dated the 21st June 1876.

Letter from the Accountant-General, British Burma, No. 1691, dated the 22nd July, received under endorsement from the Comptroller-General, No. 647, dated the 5th August 1875.

Endorsement to the Chief Commissioner of British Burma, No. 1336, dated the 7th March 1877.

Letter from the Officiating Junior Secretary to the Chief Commissioner of British Burma, No. 833-143, dated the 22nd March 1877.

Office Memorandum from the Home Department, No. 755, dated the 29th March 1877, and its enclosures.

Letter from the Comptroller-General, No. 6284, dated the 18th January 1878, and its enclosure.

RESOLUTION.—The Governor-General in Council is pleased to lay down the following in supersession of all existing rules for the grant of travelling allowance to officers in civil employ for journeys by sea or on a river :—

I.—A free passage, or refund of passage-money, may be granted at the following rates to a public servant in the civil department when travelling by sea or in a river steamer, if he would be entitled to draw travelling allowance if he were travelling on land.

II.—For the purposes of these rules—

(1) Marine officers include officers of the Marine Department holding appointments afloat or in dockyards, but not port officers, and are divided into four grades—

1st.—Commanders of vessels and Superintendents of Dockyards.

2nd.—Other executive officers, gazetted clerks, and engineers.

3rd.—Warrant officers, non-gazetted clerks, gunners, and European employés.

4th.—All others.

(2) Officers in civil employ are divided into three classes—

1st.—Covenanted civil servants, commissioned military officers, the port officers mentioned in the margin, marine officers of the 1st and 2nd grades, and other uncovenanted officers with rank not lower than that of extra assistant commissioner, deputy magistrate, or deputy collector, or with salary not less than Rs. 200 a month.

The port officers of Calcutta, Madras, Bombay, Rangoon, Karachi, Aden, Akyab, and Moulmein.
The deputy port officers at Calcutta and Madras.
The first assistant port officers at Calcutta, Madras, and Bombay.
The second assistant port officer at Madras.
The conservator, river Indus.

2nd.—Marine officers of the 3rd grade, warrant officers, non-commissioned military officers, European soldiers, and uncovenanted servants in superior service as defined in the Civil Pension Code, with the exception (1) of those included in the first class; and (2) of those on monthly salaries of less than Rs. 80, who ought, in the opinion of the heads of their offices, to belong to the third class.

3rd.—All other officers.

III.—An officer of the first class is entitled—

(*a*) to free passage for himself or refund of passage-money at first class rates;

(*b*) to free passage or refund of passage-money at lowest class rates for two, or, if his salary is not less than Rs. 1,000, for three, servants;

(*c*) to the freight of such horses and tents as he would have been entitled to carry at the public expense had he been travelling by railway.

IV.—An officer of the second class is entitled to—

(*a*) a free passage for himself, or refund of passage-money at middle or second class rates;

(*b*) a free passage, or refund of passage-money at lowest class rates, for one servant.

V.—An officer of the third class is entitled—

(*a*) to a free passage for himself, or refund of passage-money at lowest or third class rates.

VI.—Except as provided in Rule III (*c*), no more personal luggage can be carried at the expense of the State by an officer than the quantity, the freight on which, by custom, is included in the charge for passage.

VII.—If board is provided on the vessel either by its owners or its commander, table-money is recovered from an officer of the first class at the following rates for every day on which dinner is provided for him on board :—

(*a*) If the board includes wines and liquors, three-twentieths of salary up to a maximum of Rs. 8.

(*b*) If the board does not include wines and liquors, three-fortieths of salary up to a maximum of Rs. 4.

Provided that—

(1) table-money shall not be recovered from a native of India compelled by caste or other scruples to make separate arrangements for his board;

(2) an uncovenanted medical officer travelling between Calcutta and Port Blair in charge of convicts, is entitled to a free mess not including wine or beer;

(3) a marine officer travelling on an Indian Government vessel will join the mess and pay the usual contribution;

(4) a marine officer, who is entitled to free rations and is proceeding from one appointment to another in both of which he is messed will, if the charge for messing is included in the charge for passage, be allowed a free mess. If the messing is a separate charge, he will be reimbursed his actual messing expenses (exclusive of wines and beer) up to a limit of Rs. 4 a day.

VIII.—Table-money is not recovered from officers of the second and third classes. If such an officer makes his own arrangements for messing, he is entitled to table-money at the rate of three-tenths of salary, but not exceeding Rs. 3, and not less than 4 annas for every day on which he dines on board.

Provided that—

(*a*) a second class passenger is not entitled to be supplied at the public expense with first class, *i.e.*, with mess at the commander's table, unless no other mess is provided on the steamer;

(*b*) a port officer on detached duty or a warrant medical officer sent from Calcutta to Port Blair in charge of convicts during his voyage to or from Port Blair is not entitled to wine or beer.

IX.—The families of officers of the second class are conveyed at the public expense. Table-money under Rule VIII will be paid at full rates for those members of the family of such an officer who are not less than six years of age, and at half-rates for other members; but a passage will not be provided for more servants than the officer may take with himself under these rules when travelling alone.

X.—The foregoing rules do not apply to an officer, other than a marine officer as provided in the 3rd proviso to Rule VII, travelling, otherwise than on payment of passage-money, in any vessel the cost of which is borne from imperial, provincial, or local funds. Such an officer is not, without the special sanction of the Government of India, entitled to any travelling allowance unless he can certify that he has, during the voyage, incurred actual personal travelling expenses, in which case he may recover the actual sum which he has so incurred, not exceeding the amount of the daily or monthly travelling allowance to which he would have been entitled for the period of the voyage if, during that period, he had travelled by land.

ORDERED that the foregoing resolution be published in the *Gazette of India* and communicated to the other Departments of the Government of India, to all Local Governments and Administrations, to the Comptroller-General, and Head Commissioner of Paper Currency, to other Chiefs of Departments administered by the Government of India in the Department of Finance and Commerce, to all Accountants-General and to Deputy Accountants-General in independent charge.

The following orders, issued by the Government of India in the Military Department, are republished for general information :—

Simla, the 6th August 1880.

LONDON GAZETTE.

No. 450.—The following extracts are published for general information :—

"London Gazette," dated the 2nd July 1880, *page* 3760.

The Queen has approved of the retirement from the Service of the undermentioned officers of Her Majesty's Indian Military Forces :—

BREVET.

The undermentioned officers are granted a step of honorary rank on retirement :—

* * * * *

To be Deputy Surgeon-General.

Surgeon-Major Samuel Bowen Partridge, of the Bengal Army. Dated 1st January 1880.

PROMOTIONS.

No. 452.—The following promotions are made, subject to Her Majesty's approval :—

STAFF CORPS.

To be Lieutenant-Colonels.

* * * * *

Major William Wheler Hume,—5th August 1880.

BENGAL ARMY.

To be Majors.

* * * * *

Captain Herbert Maynard Ramsay, General List, Infantry—4th August 1880.

* * * * *

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

The Calcutta Gazette.

WEDNESDAY, AUGUST 18, 1880.

PART II.

Advertisements.

[N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

LAND SALE NOTICES.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Bhagulpore will be put up to sale at the Bhagulpore Collectorate on Tuesday, the 7th September 1880, corresponding with the 18th Bhaudon 1287, Fuslee.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidder above the upset price. The purchaser of these estates will be considered as the proprietors of the estate, and the entire proprietary right of Government in such estates will be transferred to him subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and the rights conferred by the settlement proceedings and the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estate.	Number in the district rent roll.	Name of estate and pergunnah	Approximate area in acres.			Government revenue assessed.			Upset price.		
			A.	R.	P.	Rs.	A.	P.	Rs.	A.	P.
	3566	Arazi Amanut Sircar, thannah Khanpore, pergunnah Colgong, situated in mouzah Khanpoor.	93	0	27	95	1	0	950	0	0
		Ditto in mouzah Mukrundpoor	86	1	9	86	8	0	864	0	0
		Ditto in mouzah Baskolah	23	0	17	25	3	0	250	0	0
		Ditto in mouzah Dabipore	16	2	37	18	7	0	185	0	0
		Ditto in mouzah Khurbunnah	2	2	22	1	6	0	18	0	0
	3601	Jagir Joomun Soobedar, thannah Shazadabad, pergunnah Bhagulpore, in mouzah Russoolpore, Ekchari.	33	2	26	37	14	0	380	0	0
		Ditto in mouzah Bhoolsur Ekchari	35	3	29	55	12	0	560	0	0
	3604	Jagir Hunsraj Lushkor and Mokim Lusker, thannah Khanpoor, pergunnah Colgong.	26	1	14	24	7	0	245	0	0
	4215	Amanut Sircar in mouzah Chuk Shah and Chuk Mohioddinpoor, pergunnah Chyee.	6	1	34	3	8	0	30	0	0

Bhagulpore Collector's Office, the 7th June 1880.

H. J. NEWBERY, Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estate situate in the district of Burdwan will be put up to sale at Burdwan Collectorate on Tuesday, the 13th Assin 1287 (B.S.) corresponding with 28th September 1880.

1*st*.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchasor after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
			Acres. Poles.	Rs. A. P.	Rs. A. P.
77	2068	Sudderakhat, Havilea	3 3	2 4 0	22 0 0

Burdwan Collectorate, the 30th June 1880. F. WYNE, Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estates situated in the district of Furreedpore will be put up to sale at Furreedpore Collectorate on the 27th September 1880, corresponding with 12th Asheen 1287, B.S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidders above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estates to be again put up to sale at the risk of the defaulting purchasers after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number in the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			A. R. P.	Rs. A. P.	Rs. A. P.	
342	3772	Kismut Kha Marpara pergunnah Zangeerabad.	1 1 36	3 0 0	6 0 0	The sale will take effect from 1st April 1879.
343	3773	Ditto	0 1 12	1 0 0	2 0 0	Ditto.

Furreedpore Collectorate, the 24th June 1880. J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Noakholly will be put up to sale at the Noakholly Collectorate on 28th September 1880, Tuesday, corresponding with 13th Assin 1287, B.S. The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidder above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceeds Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estates to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price at twice the revenue.
			B. C. CH. A. R. P.	Rs. A. P.	Rs. A. P.
1	1561	4a. 18g. 2c. 10kt. share of Government in char Haqdi, pergunnah Dandra	234 9 0 = 77 2 2	203 6 2	406 12 4
2	1562	4a. 18g. 2c. 10kt. share of Government in char Hoozoori, pergunnah Dandra	193 14 1 = 40 0 30	103 6 5	206 12 10
3	1563	4a. 18g. 2c. 10kt. share of Government in char Madhuai, pergunnah Dandra	203 3 3 = 67 0 38	134 3 7	268 7 2
4	1564	4a. 18g. 2c. 10kt. share of Government in char Badarpoor, pergunnah Dandra	193 11 3 = 63 3 36	124 13 6	249 11 0

E. V. WESTMACOTT, Officiating Collector.

NOTICE is hereby given that the proprietary right of Government to the undermentioned plots of relinquished railway C class lands situate in the district of Beerbhoom will be put up to sale at the Beerbhoom Collectorate on Tuesday, the 28th September 1880, corresponding with 13th Assin 1287 B.S.

The purchasers will be subject to the following conditions of sale :—

1*st.*—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

2*nd.*—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up for sale at the risk of the defaulting purchaser, after issue of advertisement as in the case of original sale.

3*rd.*—The estate will be sold revenue free to the highest bidder above the upset price.

4*th.*—The purchaser shall not make any excavation on the land within 15 feet from the railway fencing.

Number in statement of Government estate.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Upset price.
			A. R. P.	Rs. A. P.
.....	22	Pergunnah Sabek, Mouressur lot Cynthea, village Amoosh, zillah Beerbhoom ...	4 0 33	1680 0 0

Beerbhoom Collectorate, the 19th July 1880. E. F. AINSLIE, Offg. Deputy Collector, for Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estate situate in the district of Gya, will be put up to sale at the Gya Collectorate on the 26th August 1880, corresponding with 12th Bhado 1287, Thursday.

The purchasers will be subject to the following conditions of sale :—

Conditions of Sale.

1*st.*—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd.*—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessments prepared by the revenue authorities.

3*rd.*—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th.*—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			A. R. P.	Rs. A. P.	Rs. A. P.	
151	4343	Hardea, pergunnah Urwal	2 3 9	5 8 0	11 0 0	

RAM ANUGRAH NARAYAN SINGH, Deputy Collector in charge, for Collector on tour.

Gya Collectorate, the 22nd July 1880.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Mozufferpore will be put up to public and unreserved sale at the Collector's office of that district on the 31st August 1880, corresponding with 11th Bhado 1287, Fusly, for arrears of Government revenue due on the 7th day of June 1880.

Serial number.	Towji number.	Names of estates.	Names of proprietors.	Government revenue of entire estate.	Government revenue of the estate to be sold.	Arrears of revenue due from the estate.
				Rs. A. P.	Rs. A. P.	Rs. A. P.
1	931	Bissahi, pergunnah Buhros	Raja Sewrajnundun Singh, &c. ...	508 0 1	508 0 1	0 1 9½
2	3330	Bithowlee, pergunnah Kissara ...	Syud Lootfallı Khan	1,201 12 10	1,128 8 0	25 12 11
3	5574	Bulra Krishn, pergunnah Kissara	Ramdoolary Koer	613 6 4	206 9 0	24 9 0
4	5574	Ditto, ditto ...	Mam Koer	613 6 4	9 15 0	0 2 0
5	5574	Ditto, ditto ...	Kishun Pershad	613 6 4	0 13 6	2 1 6
6	5574	Ditto, ditto ...	Gujraj Sahai	613 6 4	91 13 4	51 8 1
7	6807	Bassarhputty, pergunnah Ruttoe ..	Juswont Rai, &c.	956 2 1	656 2 1	5 3 0
8	11957	Dearch Behrampur, pergunnah Azeemabad.	Jugun Loll and others	1,763 0 0	1,763 0 0	446 7 4

Mozufferpore Collectorate, the 22nd July 1880. F. F. HANDLEY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estate in the district of Jessore will be put up to public and unreserved sale at the Collector's office of that district on the 22nd day of September 1880 for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on 28th June 1880.

CLASS I.—*Permanently-settled Estates.*

Towjee No. 263, mehal mouzah Surafpore, pergunnah Shahosh; recorded proprietors Punchanand Bose and Gobind Chundra Roy and others; bearing a sudder jumma of Rs. 2,124-13-8. The two shares of Punchanand Bose and others, bearing a sudder jumma of Rs. 796-13-1½, of which separate accounts have been opened, as there are no arrears due, will be exempted from sale. One share belonging to Gobind Chundra Roy and others, bearing a sudder jumma of Rs. 1,328-0-6½, will be sold for recovery of arrears, Rs. 5-4-11.

Jessore Collectorate, the 9th August 1880. E. H. RUDDOCK, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Shahabad will be put up to public and unreserved sale at the Collector's office of that district on the 25th day of August 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 7th day of June 1880:—

No. 694.—Mehal Indur Putty Girdhari Sinha, pergunnah Chowsa; recorded proprietors Tarí Rai and Co.; sudder jumma, Rs. 61¼. The estate is a temporarily settled one, and will be sold for arrears of Government revenue amounting to Rs. 8-5-3.

No. 823.—Khorampore, pergunnah Chowsa; recorded proprietors Nak Chedi Roi and others; sudder jumma, Rs. 67. The estate is a temporarily settled one, and will be sold for arrears of Government revenue amounting to Rs. 84-11.

No. 1054.—Amaon, pergunnah Chainpore; recorded proprietors Makhan Lall and Co.; sudder jumma, Rs. 11,337-6-6¼. The estate is a permanently settled one. Excepting the shares of proprietors as named below, with whom separate accounts have been opened under section 10, Act XI of 1859, and who pay their revenue separately, the share of Joogmandil Dass, an applicant under the above-named Act, and the shares of other proprietors, non-applicants as specified below, will be sold for arrears of Government revenue:—

Name of proprietor.	Share.	Sudder jumma.	Arrears due.
		Rs. A. P. K. M.	Rs. A. P.
Joogmandil Dass, an applicant under section 10 of Act XI of 1859	Three annas share of entire mehal	1,656 3 9 13 12½	188 3 9½
Other proprietors, non-applicants	Not separate	3,890 2 2 9 7½	52 13 8½

Names of mehals.	Share.	Sudder jumma.
	As. P. K.	Rs. A. P. K. M.
Amaon	3 0 0	2,125 11 11 0 0
Amaon proper	2 0 0	126 0 1 0 0
Dasonti	3 0 0	
Kharsanta	2 0 0	44 0 0 0 0
Koolharia	3 0 0	
Koohari	3 0 0	46 6 3 0 0
Jamerni	3 0 0	50 0 0 0 0
Sikanderpore	3 0 0	31 6 5 0 0
Mandonra	3 0 0	
Mohian	3 0 0	95 3 2 8 15
Govind	3 0 0	
Rampore	3 0 0	
Semaria	3 0 0	43 14 9 15 0
Serai Dharhand	3 0 0	
Gangapore	3 0 0	24 0 0 0 0
Sahi Pahi	2 0 0	8 1 7 2 10
Soorhya	4 0 0	21 13 4 12 10
Barsrhi	4 0 0	68 12 9 10 0
Silri	5 9 0	154 2 1 10 0
Serai Dharhand	1 0 0	89 0 0 0 18½
Amaon	2 0 0	8 0 0 0 0
Pakrihar	7 0 10	1,417 2 3 10 0
Amoon	2 0 0	20 2 9 0 0
		1,417 2 10 0 0

No. 1391.—Mehal Bupur, pergunnah Chainpore, Mossamut Radha Koonar and Co.; sudder jumma, Rs. 14,486-15-9½. The estate is a permanently settled one, with the exception of 400 beeghas connected with mouzah Asaga, bearing a sudder jumma of Rs. 408-8-6-8, and 16-annas share of mouzah Mankota, bearing a sudder jumma of Rs. 306-2-1-11, the accounts whereof have been separated under section 11, Act XI of 1859, and 4-annas share of mouzah Baboorah, bearing sudder jumma of Rs. 168-4-3½, the revenue of which is taken separately under section 70, Act VII of 1876. The shares of other proprietors, bearing a sudder jumma of Rs. 13,604-0-10-1, will be sold for arrears of Government revenue amounting to Rs. 57-3-11½.

No. 2261.—Pachkoria *alias* Rajpore, pergunnah Sasseram; recorded proprietors Roi Mohan Lall and Rai Shyam Lall; sudder jumma, Rs. 640-12-10. The estate is a permanently settled one, and will be sold for arrears of Government revenue amounting to Rs. 261-3-10.

No. 2333.—Jaipore "Digar," pergunnah Sassoram; recorded proprietors Bisseshar Sinha and Co.; sudder jumma, Rs. 1,421-5-4. The estate is a permanently settled one, and will be put up to auction for arrears of Government revenue amounting to Re. 1-3-5.

No. 2548.—Mehal Kacthe Khas and Admapore, pergunnah Sasseram; sudder jumma, Rs. 1,278-2-4½. The estate is a permanently settled one. With the exception of the shares of proprietors being applicants under section 70, Act VII of 1876, and other proprietors being non-applicants, the share of Dowarka Nath, applicant, for separation of share, being 4-annas in mouzah Kaithi Khas and Admapore attached to Kaithi, bearing a sudder jumma of Rs. 100, and will be sold for arrears of Government revenue amounting to Rs. 55-5-1½.

N.B.—The amount due from Dowarka Nath according to the vasilbakis, Rs. 111-3-6.

No. 3525.—Mehal Kaemnagar Mateara, pergunnah Arrah; Sheik Jaqiuddin and Co. recorded proprietors; sudder jumma, Rs 513-7-10. The estate is a permanently settled one. Excepting the shares of other proprietors, the shares of proprietors as specified below, who have separated their accounts under section 10, Act XI of 1859, will be sold for arrears of revenue noted against each:—

Shares.	Sudder jumma.	Arrears due according to vasilbaki.
	Rs. A. P.	Rs. A. P.
5 Saham, 11 Kanwa	96 6 8½	4 12 6

No. 4106.—Mehal Jagdeorampore *alias* Dighi Doomaria, pergunnah Nanore; recorded proprietors Bynath Sinha and Co.; sudder jumma, Rs. 890. The estate is a permanently settled one, and will be sold for arrears of Government revenue amounting to Rs. 265-2-4.

No. 4112.—Mehal Lethan Pipra Chanda, pergunnah Pearo; recorded proprietors Mossamut Ahibaran Kooer, Mossamut Jalwand Kooer and Co.; sudder jumma, Rs. 2,520-4-5. The estate is a permanently settled one. Excepting the shares of proprietors with whom separate accounts have been opened, being 1 anna 10 pies 6 karant 18 masant, bearing a sudder jumma, Rs. 293-5-3½, the shares of other proprietors as specified below will be sold for arrears of Government revenue amounting to Rs. 328-2-4:—

Share.	Sudder jumma.
As. P. K. M. D.	Rs. A. P.
14 1 13 1 10	2,226 15 1½

Shahabad Collectorate, the 10th July 1880.

P. NOLAN, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Backergunge will be put up to public and unreserved sale at the Collector's office of that district on Saturday, the 25th September 1880, corresponding with 10th Assin 1287, B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realised in the same manner as arrears of revenue due on the 28th June 1880.

Class.	Number on touji.	Name of mehals.	Name of proprietors.	Government revenue.	Arrears due.	REMARKS.
					Rs. A. P.	
1st class	1983	Pergunnah Jahapur ...	Izmali share 12as. 1rd. 2kr. 2kt. 9gds. 6ch. ; proprietors Dwarika Nath Datta and others.	Total jumma Rs. A. P. 853 11 10 Deduct jumma of 8as. 18gds. 1kr. 10gds. 16ch. share for which a separate account has been opened, 208 14 6	4 3 2½	This izmali, 12as. 1rd. 2kr. 2kts. 9gds. 6ch. share, will be sold.
				644 13 4		
Ditto ...	3432	Pergunnah Shaista Nagar Rudra Narayan Das Taluq.	Kali Prasad Das Chowdhuri and others.	603 3 2½	87 0 1½	The entire mehal will be sold.
Ditto ...	3846	Pergunnah Silimabad, share 12½gds.	Izmali share 9gds. 60tils ; proprietors Pratap Chandra Roy Chowdhuri and others.	Total jumma 3,682 3 5 Deduct jumma of 3gds. 20 tils share for which a separate account has been opened, 920 8 10½	79 10 10	This izmali, 9gds. 60 til share, will be sold.
				2,761 10 0½		
Ditto ...	4546	Pergunnah Kasimpur Shohelapati Char Padda, *alias* Ramjanpur.	Mir Mawazzam Hossen Chowdhuri and others.	4,914 0 0	1,514 0 0	The proprietary right of the settlement-holders in this mehal will be sold.
Ditto ...	4872	Pergunnah Bozongomedpur, Taluq Bancha Ram Basu, share 8as.	Jamilunnessa Khatun and others.	1,550 5 3	23 1 0	The entire mehal will be sold.
Ditto ...	1914	Tappah Haveli Silimabad, share ½ anna.	Share 11gds. 3krs. 2kts. 5 tils under separate account; proprietors Chandra Kanta Mukhapadhya and others.	1,959 3 11 Deduct the jumma of the other izmali share under separate account amounting to 1,887 4 6	Total jumma up to kist March 1880, 14 1 8 Ditto ditto June 1880, 8 8 8	This 11gds. 3krs. 2kts. 5 til share was sold on the 26th June 1880, and the purchaser, after paying the earnest money, did not pay the remainder, therefore the mehal will be again sold.
				71 15 5	22 10 2	
Ditto ...	1907	Pergunnah Khanjahahadurnagar, Taluq Fateh Mahomed.	Mahamed Rashed *alias* Kaltmeah and others.	738 3 9	128 13 0½	The entire mehal will be sold.

Backergunge Collectorate, the 30th July 1880. J. C. VEASEY, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Chittagong will be put up to public and unreserved sale at the Collector's office of that district on the 20th day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 25th day of May 1880.

CLASS I.—*Permanently-settled Estates.*

Towjee No.	Names of estates.	Names of recorded proprietors.	Sudder jumma.	Amount for which the estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
31	Taraf Aley or Khan.	Shahamut Ali and others.	1,606 0 9	810 14 6	Separate accounts have been opened under Act XI of 1859. The share, No. 2, of Asbar Ali Khan, bearing Rs. 811-6-3 revenue, on which the arrears have accrued, will be sold.
54	Taraf Anandiram Kanungoe.	Ananda Moyl and others.	840 6 9	164 4 1	Separate accounts have been opened under Act XI of 1859. Share No. 6, of Rash Chandra Roy and others, with a sudder jumma of Rs. 216-14-8, from which the arrears are due, will be sold.
1439	Taraf Komor Koolie.	Golam Gaoos.	1,015 13 0	190 8 2	Separate accounts have been opened under Act XI of 1859. The share of Golam Gaoos and others, with a revenue of Rs. 598-11-8, representing the remaining portion of the estate from which the arrears are due, will be put up to sale.
2562	Taraf Rambhadra Kanungoe.	Bhairab Chandra and others.	918 15 7	61 9 5	Separate accounts have been opened under Act XI of 1859. Share No. 2, of Durga Charan and others, sudder jumma Rs. 7-3-9; share No. 8, of Ram Ratna Sarma and others, sudder jumma Rs. 35-4-4; share No. 18, of Nityaram Sen and others, sudder jumma 9 annas 7 pie; No. 27, of Hari Har Bhattacharjya and others, sudder jumma Rs. 5-15-0; No. 31, of Chandrabodoni, sudder jumma Rs. 92-13-9; and the share of Bhairab Charan and others, with a sudder jumma of Rs. 76-11-8, representing the remaining portion of the estate, from which the arrears are due, will be sold.
2366	Kiamut Ramdoyal.	Ali Hussen and others.	823 4 10	21 3 3	Separate accounts have been opened under Act XI of 1859. The share of Ali Hossen and others, with a revenue of Rs. 89-9-5 representing the remaining portion of the estate from which the arrears are due, will be sold.
3098	Taraf Shoorut Singh.	Mohesh Chandra Datta and others.	669 15 6	0 0 10	The entire estate will be put up to sale.
3594	Taraf Komor Aly Chowdry.	Amir Ali Khan and others.	510 4 2	47 13 10	Ditto ditto.
3880	Taraf Obedullah Sheikh.	Ayamona Bibi and others.	678 7 0	52 15 3	Ditto ditto.
18407	Taluq Gouri Sanker Kanungoe.	Lalita Thakurani.	701 4 3	1,227 3 0	Ditto ditto.
23016	Taluq Obedullah and Sheikh Bodyag Zama and others.	Asalat Khan	903 11 3	110 7 10	Separate accounts have been opened for several shares under Act XI of 1859. The share of Asalat Khan and others, bearing sudder jumma Rs. 602-9-2, representing the remaining portion of the estate from which the arrears are due, will be sold.

Chittagong Collectorate, the 29th July 1880. A. MANSON, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Patna will be put up to public and unreserved sale at the Collector's office of that district on the 31st day of August 1880 (11th Bhado 1287 F. S.), for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 27th day of June 1880.

Number of towji.	Name of mehal and pergunnah.	Sudder jumma.	Names of proprietors.	REMARKS.
		Rs. A. P.		
72	Deogha Buzurg, pergunnah Phulwaree.	924 12 11	Rannoo Singh, Madho Singh, and others.	Out of sudder jumma Rs. 924-12-11, Rs. 722-8-1 are deducted on account of the shares of Hareshar Pershad, Shew Pershad and others, with whom separate accounts were opened under section 10, Act XI of 1859. The sudder jumma advertised for sale is Rs. 202-4-10, on account of the shares of Rannoo Singh, Madho Sing, Bisheshor Singh, Ranjit Singh, Ram Saran Singh, Goorparshad Sahu Mahadeo Singh, Rumut Singh, Kanhai Singh, Ram Saran Singh, Rup Lal Bhagat, Bhupnarain Bhagat, Baboo Gujadhar Persad Narain Singh, Shew Deyal Singh, Goman Singh (*Bai-biwafa-daran* of share of Janki Ram) Goudri Raoot, Bhoosi Raoot, Ajodhaya Raoot, Heera Lal Raoot, himself and guardian of Doorga Charan Raoot, non-applicants, which will be sold for the arrears of Government revenue.
229	Nurendarpur Kharonia, pergunnah Azimabad.	1,185 5 7	Phagoo Singh and others ...	Out of sudder jumma Rs. 1,185-5-7, Rs. 1,097-8-4 is deducted in respect of mouzah Mosullahpur, Sadigpore Jogi, Sakutpore, Lodi, Heeranundpur, Nurendarpur Kharonia, Jamardanpore, Hazratpore, Akhoria, Himmotpore Deora, and Nisf (8 annas) Kaliyanpore, on account of the share of Bansee Persad Sahoo *alias* Madho Lal Sahoo and others, applicants, with whom separate accounts were opened under section 10, Act XI of 1859. The sudder jumma advertised for sale is Rs. 87-13-3 in respect of 8 annas of Kaliyanpore appertaining to the lot of the aforesaid Nurendarpore, Kharonia, on account of the share of Phagoo Singh, non-applicants, which will be sold for the arrears of Government revenue only.
725	Erazi Jahangirpore Mogarpal, pergunnah Shahpore Manair.	15,231 1 11	Rasbehari Lal and others ...	Out of sudder jumma Rs. 15,231-1-11, Rs. 13,803-5-3 is deducted on account of the shares of Raziuddin Hossain and others, with whom separate accounts were opened under section 10, Act XI of 1859, and Syed Ulfat Hossain, non-applicant. The sudder jumma advertised for sale is Rs. 1,427-14-8, on account of the share of Rasbehari Lal and Gouri Sankar, applicants, with whom separate accounts were opened under section 10, Act XI of 1859, which will be sold for the arrears of Government revenue only.
725	Erazi Jahangirpore Mogarpal, pergunnah Shahpore Manair.	15,231 1 11	Rasbehari Lal and others ...	Out of sudder jumma Rs. 15,231-1-11, Rs. 14,830-0-3 is deducted on account of the shares of Raziuddin Hossain and others, with whom separate accounts were opened under section 10, Act XI of 1859, and Syed Ulfat Hossain, non-applicant. The sudder jumma advertised for sale is Rs. 395-1-8, on account of the shares of Nund Kumar Lal and Ram Kumar Lal, applicants, with whom separate accounts were opened under section 10, Act XI of 1859, which will be sold for the arrears of Government revenue.

Patna Collector's Office, the 19th July 1880. C. QUINN, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Dinagepore will be put up to public and unreserved sale at the Collector's office of that district, on the 21st day of August 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force are directed to be realized in the same manner as arrears of revenue, due on the 28th day of June 1880.

Number of towji.	Name of mehal and pergunnah.	Names of proprietors.	Government rent.	Amount of arrear for which the mehal is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
242	Pergunnah Deora, mouzah Khubari and others.	Dina Mayi Devi, Chandra Mohan Roy, guardian of Janaki Sundari Devi, minor.	5,053 14 6½	327 8 3½	The entire mehal is to be sold.

Dinagepore Collectorate, the 17th July 1880. E. G. GLAZIER, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Moorshedabad will be put up to public and unreserved sale at the Collector's office of that district on the 13th September 1880, corresponding with 29th Bhadra 1287 for arrears of revenue due on the 28th June 1880.

Serial number.	Class.	Number of touji.	Name of mehal and pergunnah.	Name of Proprietor.	Sudder jumma.	REMARKS.
					Rs. A. P.	
1	1st class	9	Kismut pergunnah Kashipur, pergunnah Kashipur.	Shyama Charan Batta, Radhaballabh Roy, Bhagabati Debya, Manager of Bhatish Charan Bandapadhya, Nitta Kali Debya, Gopi Soondari Dasya, Protap Chandra Dass, Radha Charan Sen, Prosanna Chandra Roy, Joy Krishna Adhikari, Khetra Nath Bandapadhya, Jamcoomadeba herself and guardian of Shyam Lall Roy, minor.	3,074 3 0	Excluding 12 annas 10 gandas and 6 kag share of the mehal for which separate accounts have been opened in the names of Shyama Charan Bhatta and others, the remaining 3 annas and 10 kag, bearing sudder jumma of Rs. 1,030-14-1, in the name of Radhaballabh Roy, will be only sold.
2	Ditto	65	Taraf Khajana Koomirdaha, pergunnah Shamash Khani.	Ram Dass Sen, Ram Jeoban Bhattacharje and Mathoora Nath Chattapadhya, executors of estate of Poohin Behari Sen, Mati Lall Chattapadya, Shyama Soondari Debya, Tenkari Debya, Priu Nath Chattapadhya, and Biraj Mohini Debya.	1,903 4 5	Of this mehal, excluding 13 annas share in the name of Ram Dass Sen and others, the remaining 4 annas, bearing sudder jumma of Rs. 300-13-2, for which separate account has been opened in the name of Shyama Shoondari Debya, will be only sold.
3	Ditto	439	Kismut pergunnah Shamash Khani, pergunnah Shamash Khani.	Gooroo Prosad Roy, Ganesh Lall Roy, Rajaram Roy, Nafar Dass Roy, Koonja Behari Chowdhuri, Haradhan Chattapadhya, Koomed Kamini Debya herself and manager for her minor sons Gopiraman, Rhishikesh and Shoorush Chandra Chattapadhya, Indra Chandra Chattapadhya, Pran Krishna Bandapadhya, Pran Kali Chattapadhya, Radha Pyari Debya, Pitran Bibi herself and manager for Abdul Hakim and Hamajun Ali, minors, Godhan Mandle and Shaikh Mabarak Ali.	1,860 11 4	Of this mehal, excluding 5 annas 4 gandas and 3 kara share, for which separate accounts have been opened in the names of Nafar Dass Roy, Koonja Behari Chowdhury, and Indra Chandra Chattapadhya, the remaining 10 annas 15 gandas and 1 kara, bearing sudder jumma of Rs. 1,250-5-9, in the name of Ganesh Lall Roy, will be only sold.
4	Ditto	444	Kismut Mouzah Syad Koolootia, pergunnah Fatesang.	Mir Ata Hossain, Ataor Ajij, Amrit Jahera Bibi, Syad Fazlal Karim, Mahamad Syad Hossain, Syad Fazlal Azim.	1,014 12 8	Entire mehal will be sold.
5	Ditto	479	Kismut Taraf Sharsha, pergunnah Barbak Singh.	Chowdhuri Nyamatulla	945 9 6	Ditto ditto.

Moorshedabad Collectorate, the 29th July 1880. H. MOSLEY, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Tipperah will be put up to public and unreserved sale at the Collector's Office of that district on the 15th day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of June 1880.

Towji number	Number in register A.	Name of mehal.	Name and residence of the proprietor.	Hissa or share.	Government revenue.	Arrears.	Remarks.
				A. G KC. KT.	Rs. A. P.	Rs. A. P.	
226	713	1 one-anna share of pergunnah Homnabad.	Eusaf Ali Chowdry, son of Ahamed Ali Chowdry, deceased, of Parchim Gaon, in pergunnah Homnabad, station Lakesham	4 13 1 1	1,987 2 3	.....	The accounts of these shares have been separated under section 10, Act XI of 1859, and Government revenue of these shares have been paid.
			Afrancesa Chowdrany, wife of Ahamed Ali Chowdry, deceased, of ditto ditto.	4 6 2 2	1,845 3 2	.....	
			Sreemati Faeznessa Chowdrany, daughter of Ahamed Ali Chowdry, deceased, of ditto ditto.	2 0 2 2	993 9 1	.....	
			Yakub Ali Chowdry, son of Ahamed Ali Chowdry, deceased, of ditto ditto.	11 6 2 2	4,825 14 6		
				4 13 1 1	1,087 2 2	100 0 0	This share will be put up to sale for arrears of revenue for kist June 1880.
			Total ...	16 annas.			

Faeznessa Chowdrany is the proprietress of 2g. 3kr. 3kt. of the said one-anna share of the estate, which is equal to 2a. 6r. 2kr 3kt share as entered in Register A, Part I; Afrancesa Chowdrany is the proprietress of 2g. 2kr and 2g. 3kr 2kt.—*i.e.*, on the whole 5g 1kr. 2kt., which is equal to 4a 6g. 2kr 2kt. share as entered in the Register A; and Eusaf Ali Chowdry is the proprietor of 5g 3kr. 1kt., which is equal to 4a. 13g. 1kr 1kt. as entered in the above register. These three shares aggregating in all 11a. 6g 2kr. 2kt., the accounts of which have been separated under section 10 of Act XI of 1859, will not be sold. The remaining share 5g. 1kr 1kt., the owner of which is Yakub Ali Chowdry, and which is equal to 4a. 13g. 1kr. 1kt. share of the said one anna of the estate as entered in Register A, will be put up to auction for arrears of revenue.

				A. G.	Sudder jumma, Rs. A. P. KT.	Rs. A. P. KT.	
489	1216	Jowar Mashikarah, pergunnah Bardakhat.	Parbuti Charan Nandi and others.	15 10	893 1 0 15 Road Fund, 8 15 4 10	.....	This share will not be sold.
					902 0 5 5 Sudder jumma,		
			Sreemati Ratan Mani, wife of Raghu Nath Sing, deceased, of Govindapore, pergunnah Bardakhat.	0 5	14 6 5 12½ Road Fund, 0 2 3 15	2 11 1 12½	This share will be put up to sale for arrears of revenue for kist June 1880.
					14 8 9 7½ Sudder jumma,		
			Nobin Chandra Sing as guardian of Sarut Chandra Sing, minor son of Raghu Nath Sing, of ditto ditto.	0 5	14 6 5 12½ Road Fund, 0 2 3 15		
					14 8 9 7½	2 11 1 12½	Ditto ditto.
			Total Sudder Jumma ...	.....	921 14 0 0		
			Total Road Fund ...	.....	9 4 0 0		
					931 2 0 0		

The 5p. or 5g. share of the above estate, whose owner is the said Nobin Chandra Sing as guardian of Sarat Chandra Sing, minor, and the other 5p. or 5g. share, whose owner is the said Sreemati Ratan Mani, wife of Raghu Nath Sing, deceased, the accounts of which have been separated under section 10 of Act XI of 1859, have fallen into arrears of revenue for Rs 14-8-9 7½kt. and Rs. 14-8-9 7½kt., respectively, inclusive of road fund due for kist June 1880, will be put up to sale.

Tipperah Collectorate, the 3rd August 1880. F. JONES, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Durbhunga will be put up to public and unreserved sale at the Collector's office of that district on the 24th day of August 1880, corresponding with 4th Bhado of 1287 F, on Tuesday, at 12 o'clock, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 7th day of June 1880.

Sewal No.	Towji number.	Name of mehal and pergunnah.	Names of Proprietors.	Sudder jumma of the whole mehal.	Sudder jumma of the share to be sold.	Arrears for which the estate is to be sold.
				Rs. A. P.	Rs. A. P.	Rs. A. P.
1	270	Bhughbuttypore, pergunnah Bhuwareh.	Ramji Lall, eight-anna share	1,136 8 0	568 4 3	111 13 2
2	1611	Talook Kurhara, pergunnah Khund.	Ramgoolam Sahu, Raghubur Deyal Sahu, Toorbeni Lall Sahu, and Lalji Sahu, eight-anna share	5,510 9 11	2,755 4 11	129 6 9
3	2938	Bishenpore, Akha, and Lakmipore, pergunnah Sarcsa.	Jageshur Koer, Nunkoo Rai, Ram Narain Roy, Mossumat Kallasbutty Koer, Baboo Kaly Pershad, Baboo Nursing Naram Singh, Baboo Raghubuns Narain Singh, Kishon Deo Narain Singh, Mossumat Maheshar Koer, Mossumat Phool Koer, mother and guardian of Baboo Ram Deo Narain Singh, Mahanood Hussain, Mahamed Amir Hussain, Hirday Narain Singh, Baboo Haribar Pershad Narain Singh, Baboo Ram Pershad Narain Singh, Baboo Luchmi Narain Singh; Baboo Har Deo Narain, Tiluck Rai, Dirgpaul Rai, Lallgi Rai, Phool Kesar Rai, Jugroop Rai, and Sinehy Rai	3,940 0 3	2,910 13 3	9 10 3
4	3105	Talooke Mehthi, pergunnah Saraisa.	Dookharun Singh, Jhamun Singh, Hurshunker Narain Singh, Mossumat Khoob Surat Koer, mother and guardian of Jadoo Nundun Pershad and Rachoo Nundan Pershad minors, Ram Kholawan Singh, Ram Narain Singh, Bhugwat Pershad Singh *alias* Nunga Singh, Ramji Singh *alias* Chedi Singh, Chhathoo Singh, Jooa Singh, Anoogreh Singh, Shyam Singh, 2nd Jooa Singh, Peary Singh, Kishun Sing, himself and guardian of Jamna Pershad Singh, Asman Singh, *alias* Kullar Singh, Shew Singh, himself and guardian of Jamoona Pershad, Gunga Pershad Singh, Shew Singh, guardian of Beni Singh, Bhoop Narain Singh, Mukhun Singh, Noonoo Singh, Girwal Singh, Rat Lall Singh, Ram Shanker Singh, Nursing Narain Singh, Foujdar Singh, Chhathoo Singh, son of Odan Singh, Soobh Narain Singh, Maharaja Kowar Baboo Goneshwar Singh, Bokaroo Singh, Bhichhook Singh, Rung Lall Singh, and Luchoomun Singh, &c.	1,445 14 4	1,445 14 4	43 12 2
5	3552	Hardia Bullia, pergunnah Parsan	Umrao Singh, Gobindjee Nath Rux Singh Chowdhari, Jay Karn Singh, Raghoober Singh, Shew Rux Singh, Raja Sheogh, Raghoober Dut, Nuckched Singh, Kunhaya Singh, Mukhum Singh, Rishu Nath Singh, Raja Silwant Singh, Mussumat Punchum Koer, Ganesh Singh, Bhawani Singh, Bahadoor Singh, Rhooj Raj Singh, Shibun Singh, Doomun Singh, Maheshwar Singh, Bhan Nath Singh, Shyam Lall Singh, Raj Komar Singh, Damoo Singh, Bhuros Singh, Burai Singh, Rachyia Singh, Panchum Singh, Radhay Singh, Nawab Singh, Shunker Dut, Zalim Singh, Ram Anoogreh Singh, Odit Narain Singh, Ram Lall Singh, Ram Narain Singh, Amrit Lall Aman Chowdhury, Satrohan Pershad Singh, son of Baboo Ajodhyia Pershad Singh.	1,801 10 2	1,801 10 2	24 13 9
6	3663	Bersahi, pergunnah Bhala ..	Mossumat Bhola Butty Koer and Show Nundun Koer.	1,184 10 3	1,184 10 3	296 2 2

Durbhunga Collectorate, the 21st July 1880. F. H. BARROW, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Maldah will be put up to public and unreserved sale at the Collector's office of that district on the 6th day of September 1880, corresponding with 22nd Bhadra 1287 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of June 1880.

Class.	Touji No.	Name of mehal and pergunnah.	Name of proprietor.	Sudder jumma.	Amount of arrears for which the estate will be sold.	REMARKS.
				Rs. A. P.	Rs. A. P.	
First class	122	Jhinkra and others, pergunnah Hoojrapur.	Moulvie Saiyad Musa, Saiyada Bibee, Moulvie Saiyad Abia, Bibee Khabira, mother of Moulvie Saiyad Abdool Futtah, Moulvie Saiyad Atar Rahaman, guardian on behalf of Saiyad Moulvie Abdool Salem, minor, and Saiyad Moulvie Atar Rahaman.	597 8 0	16 8 0	Will be sold for arrears of land revenue.
Ditto ...	162	Mahomedigunge, pergunge Hoojrapur.	Ditto ditto	756 13 0	76 14 0	
Ditto ...	227	Taraf Sreerampur, pergunnah Chandlei.	Ditto ditto	1,140 0 0	31 5 0	

Maldah Collectorate, the 21st July 1880. R. PORCH, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Sarun will be put up to public and unreserved sale at the Collector's office of that district on Friday, the 10th September 1880, corresponding with 21st Bhado 1287 (F S.), for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 7th day of June 1880.

CLASS I.—*Permanently-settled Estates.*

Serial number.	Touji number.	Name of estate and pergunnah.	Name of proprietor.	Government revenue of the entire estate.	Government revenue of the share which will be sold for arrears of revenue.	Arrears of revenue due from the estate.	REMARKS
				Rs. A. P.	Rs. A. P.	Rs. A. P.	
1	877	Mehal Jhajhowa, pergunnah Baul.	Mookt Nathpersad, *alias* Monoo Babu.	533 5 4	533 5 4	110 1 7	The entire estate will be sold.
2	650	Mehal Kopa, pergunnah Baul.	Hurpersad and others	907 0 3	580 3 4½	5 13 4½	The ijmali share of the estate will be sold, with the exception of two shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 386-12-10½.
3	686	Mehal Mohamda, pergunnah Baul.	Dharm Lal Sahoo and others.	549 5 4	512 15 7	2 10 10	The ijmali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 36-8-9.
4	695	Mehal Muddunpore, pergunnah Baul.	Gunga Bishoon Sing and others.	710 13 10½	710 13 10½	1 8 6½	The entire estate will be sold.
5	735	Mehal Mookrara, pergunnah Baul.	Khadun Sing, Doorgadyal Sing, and others.	614 12 6	585 15 0	1 2 5	The ijmali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 28-13-6.
6	798	Mehal Pothowree, pergunnah Baul.	Luchmipersad ...	532 8 0½	532 8 0½	2 5 0½	The entire estate will be sold.
7	950	Mehal Tajpore, pergunnah Baul.	Ram Narain Sing and others.	1,280 0 0	1,280 0 0	2 6 0½	Ditto ditto.
8	1042	Mehal Bungra, Pasnowleegungun, pergunnah Bara.	Bhuswan Dutt and Doorga Dutt.	1,214 14 11½	1,214 14 11½	1 2 1½	Ditto ditto.
9	1321	Mehal Mullopore, Sunbursa, pergunnah Bara.	Shew Sahai Sing ...	1,070 15 3½	1,021 15 3½	173 5 11	The ijmali share of the estate will be sold, with the exception of one share under partition, the sudder jumma of which is Rs. 49.
10	1336	Mehal Murkunkhirodhur, pergunnah Bara.	Shaik Asadoola ...	657 1 0½	657 1 0½	21 1 7½	The entire estate will be sold.
11	1367	Mehal Putchrookhi, Sarungpore, pergunnah Bara.	Shew Sahai Sing ..	508 8 6½	447 8 5½	38 9 3½	The ijmali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 121-2-1.
12	1510	Mehal Telkothu, pergunnah Bara.	Sumrun Sing, Oojagir Lal, Kishoonpersad, and others.	900 0 0	687 0 2½	102 10 1	The ijmali share of the estate will be sold, with the exception of three shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 22-6-9½.
13	1761	Mehal Sagur, pergunnah Baral.	Dilbux Narain .	1,004 9 3½	1,004 9 3½	4 11 0½	The entire estate will be sold.
14	1815	Mehal Cheerand, pergunnah Cheerand.	Gunsadhur Sahoo, Tiluk Raoot, Bhup Narain Raoot, Gopal Bhugut, and others.	4,419 11 9½	653 7 9½	67 5 8½	The ijmali share of the estate will be sold, with the exception of 15 shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 3,763-0-4½.
15	1825	Mehal Rousa Moazumpore, pergunnah Cheerand.	Shaik Asadoola, Bebee Rohimun, Mookt Nathpersad, *alias* Foolana Babu and others.	1,281 1 0½	1,188 5 5½	66 12 10½	The ijmali share of the estate will be sold, with the exception of three shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 92-11-7.
16	2002	Mehal Baraicha, pergunnah Dungsee.	Theesee Dutt Sahi, Girdhare Lal, and others.	1,035 3 8½	274 13 6½	33 12 4½	The ijmali share of the estate will be sold, with the exception of nine shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 760-8-2½.
17	2330	Mehal Chap Sooderaun, pergunnah Gosh.	Ritooburu Sing, Koonja Rai, Shew Sahai Rai, Shewdyal Sing, and others.	821 5 4	285 5 8½	23 13 2½	The ijmali share of the estate will be sold, with the exception of six shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs 5 25-1-7½.
18	3065	Mehal Manoopore, Munjhun, pergunnah Kusmer	Bohor Raoot ...	854 0 4½	854 0 4½	0 1 0½	The entire estate will be sold.
19	3512	Mehal Moonga, pergunnah Murhul.	Rash Narain and Gooder Sing.	826 10 11½	826 10 11½	0 4 4½	Ditto ditto.
20	3400	Mehal Nurhun, pergunnah Nurhun.	Burmdeo Narain Sing	750 0 0	750 0 0	11 1 1	Ditto ditto.
21	3895	Mehal Sarsaud, pergunnah Putchluk	Moonsoor Ahmed ...	880 5 4½	458 7 6	6 10 0	The share of Moonsoor Ahmed, separated under section 10, Act XI of 1859, will be sold, the sudder jumma of which is Rs. 458-7-6.

Sarun Collectorate, the 7th August 1880. A. MCDONNELL, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Gya will be put up to public and unreserved sale at the Collector's office of this district on the 6th September 1880, corresponding 17th Bhadow 1287, F S., Monday, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 7th June 1880.

Permanently-settled Estate.

Number of touji.	Name of pergunnah and mehal.	Name of proprietor.	Government revenue.	Amount of arrears for which the estate is sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
1298	Jankabe, pergunnah Kutumba.	Musumat Zamiran *alias* Bibee Cheemaloo, Moulvi Syud Abu Sabh, Musumat Bibee Saifan.	950 6 0	8 10 0	The entire estate is to be sold.
3067	Pakurdi Matchary Taloqu, pergunnah Sherghatty.	Musumat Fazu Bibee	15,997 14 0	6 11 0	The separate share of Musumat Fazu Bibee, of which the Government revenue is Rs. 36-11-0, will be sold.
3331	Ubthu, pergunnah Seria.	Jaidev Singh self and manager of Bhubaneshor Pershad Singh, Bisheshor Singh, Nund Kishore Singh,	3,617 2 0	121 6 0	Ijmal share, of which the Government revenue is Rs. 943-4, will be sold.
	Jaiswar Singh, Bhorat Singh, Chuttur Bhuj Singh, Madho Singh, Desl Narain Singh, Hurri Hur Pershad Singh, Narain Pershadh Singh, self and manager of Rup Narain Singh, Raghu Nath Singh, Lal Bahadur Singh self and manager of Dip Narain Singh, Musumat Sefut Koer, Lal Behary Singh, Gunga Bishun Singh, Sir Mahraja Joyprokash Singh, K.C.S.I., Churun Singh, Nirud Krishna Singh, Kashi Nath Singh self and manager of Rameshor Singh, Koer Deyal Singh, Ram Buksh Singh, self and manager of Kali Singh, Devan Singh, Ram Sohai Singh, Kirpa Narain Singh, Din Deyal Singh, Birkishore Singh, Ram Bhurse Singh, Sakhi Chund, Bhawani Pershad, Bilkary Singh, Dhurmoo Singh, Isri Persad Singh, Mahadeo Singh self and guardian of Sheo Ratan Singh, Gopal Singh, Adit Narain Singh, Raju Singh, Hurparshad Singh, Ram Nath Singh, Ram Parshad Singh, Goolbux Singh.			
3345	Bholouin, &c., pergunnah Siria.	Abdoolkarim self and heir of Abdool Aziz, Mohummad Yoosoof, Mohummad Yakoob, Shah Jalaluddin self	609 1 0	21 0 0	Ijmal share, of which the Government revenue is Rs. 440-14, will be sold.
	and manager of Shah Hamiddudin, Womesh Chunder Sirkar, Syed Abdool Hosein, Shak Kamal Ali, Moulvie Kamaroodin, Rungoo Saho self and manager of Sookun Saho, Akbar Hosein self and manager of Shah Abdool Hasein, Shak Mazhur Hosein, Mussamut Azaim, Mussamut Kadiran Shah, Mohmud Esah, Ramdhany Saho, brother and manager of Bhoja Saho, Shew Tahol Saho, Sikhur Chund and Hosainee Saho.				
3530	Makhrah Khan Pokhraha, pergunnah Seria.	Mohummud Akbar Khan	555 12 0	11 9 0	The separate share of Mohummad Akbar Khan, of which the Government revenue is Rs. 142-10, will be sold.

E. J. BARTON, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Pubna will be put up to public and unreserved sale at the Collector's office of that district on the 22nd day of September 1880, corresponding with 7th day of Asvin 1287, B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 30th June 1880.

Number on touji.	Name of the mehal and pergunnah.	Names of Proprietors.	Sudder jumma.	Arrears for which the estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
101	Kismut' Alukdia, pergunnah Shakhuni.	Official Trustee of Bengal on behalf of Mr. N. P. Pogose.	353 11 0 Road Fund 8 9 0	0 10 0	Entire mehal will be sold.
163	Newly accreted chur to kismut Taraf Soojanagar, pergunnah Mahamedshahee.	Bijoy Gobind Choudhury and others.	1,688 5 0 Road Fund 16 14 0	5 8 0	Separate accounts of this estate have been opened under Act XI of 1859. The share of Bijoy Gobind Choudhury, which bears a revenue of Rs. 745-15,
	including road fund, and which is in arrear, will be sold first. The other shares, which are not in arrear, will be exempted from sale.				
184	Kismut Dantia Jahangirpur, pergunnah Dantia Jahangirpur.	Kali Pran Bhuttacherjea and others.	650 9 0	1 7 0	Separate accounts of this estate have been opened under Act XI of 1859. The share of Kali Pran Bhuttacherjea.
	guardian on behalf of Umesh Chunder Bhaduri, which bears a revenue of Rs. 24-8, and which is in arrear, will be sold first. The other shares, which are not in arrear, will be exempted from sale.				

Pubna Collectorate, the 11th August 1880. W. CLAY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Nuddea will be put up to public and unreserved sale at the Collector's office of that district on the 23rd day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of June 1880.

Permanently-settled Estate.

No. 22.—Mehal Belgong, pergunnah Belgong; recorded proprietor Mandakini Dasi, Chandra Mohan Ghose, Shashadhar Ghose, Digumbar Ghose, Tara Chand Ghose himself and executor of Arunoday Ghose, Srinath Dwarka Nath, Bunwari Lal, and Nobin Chundra Ghose, Nistarini Dassya, mother and guardian of Kali Das Ghosh, Kali Bhushan, Kali Prasanna Ghose, minor Kistadhan Ghose, Surendra Nath Roy, Atal Behari Pal, Madan Mohan Pal, Bunoari Lal Pal, guardian of Umesh Chunder Pal, Mohes Chunder Pal, Umes Chunder Pal, Shasi Mani Dassya, guardian Braja Gopal Pal, minor, Madhu Mani Dassya, and Mathura Nath Pal, Sri Nath Pal, Shib Chunder Pal, themselves and guardian of Goona Mani Dassya, Serish Chunder Pal, Dhan Krishna Pal, Nalit Mohan Pal, and Hira Lal Pal and Kristna Behari Ghose; sudder jumma of the entire estate Rs. 6,054-3-8 and police Rs. 73-11-11, will be sold for recovery of Rs. 2-1-11 as arrears of revenue.

No. 409.—Dihi Woolasi, pergunnah Mulghur; recorded proprietor Annada Mayi Debya, mother and guardian of Hari Das Bandyopadhyay, minor Mongul Chunder Aush, Ramkulpa Aush, Sriman Chandra Mukerji, executor of Saudamini Debya and Sriman Chundra Mukerji himself and Dhanesh Chunder Mukerji, executors on behalf of Jugul Chunder Mukerji and Katynyani Debya, guardian of Hem Chunder Gangopadhyay, Mohendro Chandra Ghosh; bearing sudder jumma Rs. 19,467-13-4 and police Rs. 248-6-11. The share of Annada Mayi Debya, guardian and mother of Hari Das Bandyopadhya minor, Mongal Chandra and Ram Kalpa Aush and Sriman Chandra Mukerji, executor of Saudamini Debya and Sriman Chundra Mukerji himself and Dhanesh Chandra Mukerji executors of Jagat Chandra Mukerji and Katyayani Debya, guardian and mother of Hem Chundra Gangopadhyay, bearing a sudder jumma of Rs. 9,733-14-8 and police Rs. 124-3-6, will be sold for recovery of Rs. 213-11-1 as arrears of revenue.

No. 3231.—Mehal Santa, pergunnah Mahammadolja, registered proprietor Hamidan Nesa and Syedan Nesa, Khatun Meer Masudam Ali and Chandra Shikhar Chaudhuri, Beynaddin Mahammad and Khonkar Rahaman and Septamnesa Bibi and Fulsan Nesa Bibi, guardian and mother of Ebi Madish, bearing sudder jumma Rs. 553-2-10 will be sold for recovery of Rs. 1-1-1.

Nuddea Collectorate, the August 1880. W. G. TAYLER, Collector.

NOTICE is hereby given, under section 6 of Act XI of 1859, that the following mehals will be sold for arrears of revenue due on the 28th June 1880, at public auction at the Noakholly Collector's Office on Tuesday, the 28th September 1880, corresponding with 13th Aswin 1287, B.S., to the highest bidder.

Permanently-settled Estate.

No. 203.—Three annas share of pergunnah Dandra; recorded proprietors Aboo Eusoof, Mahamed Israil, Aboo Mahamed Obedoullah, Chandra Nath Gupta Chaudhory, Sherfunnessa Chaudrine, self and guardian of Aboo Nosole Mahamed Ishaq minor, Kazi Lutful Haq, self and guardian of Mahmooda Khatoon minor, Ram Kumar Sen, Radha Mohan Ray and Mohim Chandra Bandopadhya. Government revenue Rs. 2,444-4-10, inclusive of Rs. 24 on account of Improvement Fund. Of this one anna share, of which a separate account has been opened in the name of Mohim Chundra Bandopadhya, Government revenue Rs. 152-12-4, inclusive of Rs. 1-8 on account of Improvement Fund, will be sold for arrears of revenue Rs. 4-8, inclusive of one anna on account of Improvement Fund.

Noakholly Collector's Office, the 7th August 1880. E. V WESTMACOTT, Offg. Collector.

Statement of the Affairs of the Bank of Bengal for the week ending 10th August 1880.

LIABILITIES.		Rs.	A.	P.
Capital paid up		2,00,00,0 0	0	0
Reserve Fund		22,89,615	0	0
Public Deposits at Head Office	Rs. 1,51,84,743 13 4	3,65,95,828	4	11
Ditto at Branches	„ 2,14,81,084 7 7			
Other Deposits at Head Office and Branches		2,59,00,358	8	7
Bank Post Bills, &c.		5,01,883	11	6
Sundries		10,77,843	13	8
Rupees		8,63,65,529	6	8

ASSETS.		Rs.	A.	P.
Government Securities		1,38,02,542	0	0
Loans on Government Securities, &c., at Head Office and Branches		62,83,764	12	7
Accounts of credit on Government Securities, &c., at Head Office and Branches		54,42,569	11	5
Bills discounted and purchased at Head Office and Branches		1,83,58,939	7	7
Balances with other Banks		3,29,000	0	5
Bullion		56 093	11	4
Dead Stock		10,46,183	13	10
Stamps		8,484	7	0
Sundries		4,44,267	4	6
		4,57,71,245	4	8
Cash and Currency Notes at Head Office	Rs. 1,51,89,195 13 7	4,05,94,284	1	7
Cash and Currency Notes at Branches	„ 2,54,05,088 4 0			
Rupees		8,63,65,529	6	8

By order of the Directors.

BANK OF BENGAL, CALCUTTA, the 12th August 1880.

J. GORDON, Chief Accts. & Dy. Secy. (262—1)

R. HARDIE, Secretary and Treasurer.

Notice.

THE public are hereby informed that the well-known Kartick Baruni Mela, which is held on the banks of the Dhaleshwari, near Munshigunge, in the Dacca district, will commence on the 16th November 1880 A.D., corresponding with the 2nd Ugrahayan 1287 B.S., and continue up to the 27th December 1880. Tradesmen, dealers, and others may buy and sell there during these six weeks.

T. E. COXHEAD, Magistrate of Dacca.

Government Cinchona Febrifuge.

THIS preparation is an efficient substitute for Quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates:—per four ounce tin, *Rs.* 4 *ans.* 8; per eight ounce tin, *Rs.* 8 *ans.* 8; per pound tin, *Rs.* 16 *As.* 8. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates:—per four ounce tin, *Rs.* 5 *ans.* 8; per eight ounce tin, *Rs.* 10 *ans.* 8; per pound tin, *Rs.* 20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage eight annas per 4 and 8 oz. tins, and twelve annas per pound tin, in addition to the foregoing rates.

Forest Department, Bengal.

Sunderbuns Division.

NOTICE.

TWO pieces of teak timber are now lying at the Government Timber Depôt of Khulna. Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt or at the office of the undersigned, and after paying salvage, &c., upon the logs, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. STRETTELL, Deputy Conservator of Forests, Sunderbuns Division.

No. 3, Hungerford Street, dated Calcutta, the 20th July 1880. (216—8)

Notice.

Oudh Forest Department.

BYRAMGHAT DEPOT.

ON THE OUDH AND ROHILKHUND RAILWAY.

FROM this date the prices of sâl beams and scantlings supplied from this depôt will be as follows:—

BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot.
22 „ „ 2-12 „
23 „ „ 2-14 „
24 „ „ 3 „

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot.

SCANTLINGS.—From 12 to 20 feet, at Rs. 2-8 per c. ft.
Under 12 and over 7, at „ 2-4 „
Under 7 feet, at „ 2 „

The above prices are for ordinary building purposes.

For *Planking Sleepers*, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over at Rs. 2-4 per cubic foot, provided the scantlings are taken in fair proportion.

Second and Third Class Timber will be sold and price fixed by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator of Forests, Oudh Circle,
KANHYA LAL, in charge Byramghat Depôt.

The 22nd May 1879.

Notice.

SIX sâl logs of drift timber are now lying at the Forest Department Timber Depôt, Julpigoree. Any persons having any claim upon the same are requested to come forward and prove their claims within two months from date of this notice to the officer in charge of the Julpigoree Depôt, and after paying salvage, &c., on the logs, remove the timber.

No claims will be admitted after two months from this date, after which the timber will be sold for the benefit of Government.

W. M. GREEN, Asst. Convr. of Forests, Julpigoree Division.

Julpigoree, the 9th June 1880. (142—*f.n.*)

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V (B.C.) OF 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to import warehouse.		Number, mark, and description.	Consignees.	Ships.
1880.				
August	5	13 Bars flat iron, no mark	Order ...	Ship Cubzean.
,,	5	3 Barrels, B in a diamond, bottom N N M ...	Ditto ...	Ditto.
,,	6	8 Bales, C in a triangle	Ditto ...	Ship City of Vienna.
,,	6	1 Case, 121 in a diamond, outside W C & Co. ...	Ditto ...	Ditto.
,,	5	1 Case, 453 in a diamond, top C & Co. ...	Ditto ...	S. S. Duke of Sutherland.
,,	5	1 H. Hds, N & Co. in a diamond	Ditto ...	S. S. Chyebassa.
,,	5	1 Case, 522 in a diamond, outside A B & Co. ...	Ditto ...	Ditto.
,,	5	20 Cases, A & F	Ditto ...	Ditto.
,,	5	11 Cases, A F	Ditto ...	Ditto.
,,	5	5 Cases, 317 in a diamond	Ditto ...	Ditto.
,,	5	6 Packages, D & Co.	Ditto ...	Ditto.
,,	5	2 Kegs, D in a diamond	Ditto ...	Ditto.
,,	5	12 Cases, E J M	Ditto ...	Ditto.
,,	5	1 Cask, E E B Mysore	Ditto ...	Ditto.
,,	5	5 Cases, 705 in a triangle, top F F	Ditto ...	Ditto.
,,	5	1 Case, F D in a diamond, Colombo	Ditto ...	Ditto.
,,	5	1 Bundle sheet iron, H T	Ditto ...	Ditto.
,,	5	8 Kegs, J D M in a diamond	Ditto ...	Ditto.
,,	5	3 Packages, 26 in a diamond, outside J O & Co. ...	Ditto ...	Ditto.
,,	5	2 Casks, K C C, 593 in a diamond, bottom W ...	Ditto ...	Ditto.
,,	5	1 Case, 84 in a diamond, outside K B D ...	Ditto ...	Ditto.
,,	5	1 Case, K C C 531 in a diamond, bottom W ...	Ditto ...	Ditto.
,,	5	3 Cases, K M S in a diamond, outside A B & Co....	Ditto ...	Ditto.
,,	5	1 Case, K M G 263 in a diamond	Ditto ...	Ditto.
,,	5	1 Case, K N R	Ditto ...	Ditto.
,,	5	1 Case, 109 in a diamond, outside L S D ...	Ditto ...	Ditto.
,,	5	1 Case, 737 in a diamond, top L S	Ditto ...	Ditto.
,,	5	23 Cases, N & Co. in a diamond	Ditto ...	Ditto.
,,	5	1 Case, M A S 578 in a diamond, bottom W ...	Ditto ...	Ditto.
,,	5	1 Case, M W M in a diamond, bottom H S K & Co.	Ditto ...	Ditto.
,,	5	1 Case, M A & S in a diamond	Ditto ...	Ditto.
,,	5	1 Case, addressed	Mr. F. W. Marsh, Diamond Island, *vid* Bassein, Burmah.	Ditto.
,,	5	2 Casks, P N S in a block, bottom H K & Co. ...	Order ...	Ditto.
,,	5	32 Copper rods, no mark or X X X	Ditto ...	Ditto.
,,	5	6 Cases, C & H, top C	Ditto ...	Ditto.
,,	5	4 Cases, 317 in a diamond, top C & Co. ...	Ditto ...	Ditto.
,,	5	1 Case, C S	Ditto ...	Ditto.
,,	5	2 Cases, C M, bottom H S K & Co.	Ditto ...	Ditto.
,,	5	13 Packages, C & Co. 846 in a diamond, bottom B B & Co.	Ditto ...	Ditto.
,,	5	1 Case, 471 in a diamond, top C & Co.	Ditto ...	Ditto.
,,	5	1 Cask, C in a diamond, bottom U S D... ...	Ditto ...	Ditto.
,,	5	1 Case, T L S S in cross, bottom H S K & Co. ...	Ditto ...	Ditto.
,,	5	2 Cases, 737 in a diamond, top T S	Ditto ...	Ditto.
,,	5	1 Case, H C C 587 in a diamond	Ditto ...	Ditto.
,,	5	1 Case, 708 in a diamond, bottom H G	Ditto ...	Ditto.
,,	5	3 Cases, 186 in a diamond, outside H G & Co. ...	Ditto ...	Ditto.
,,	5	29 Cases, 105 in a diamond, bottom H G S ...	Ditto ...	Ditto.
,,	5	1 Case, H A M S top 32 or M in a diamond, or no mark.	Ditto ...	Ditto.
,,	5	2 Casks, H M N L in cross, bottom H S K & Co....	Ditto ...	Ditto.
,,	5	2 Packages, B in a diamond, outside T P D S ..	Ditto ...	Ditto.
,,	5	1 Case, B in a diamond, bottom H C S ...	Ditto ...	Ditto.
,,	5	1 Case, B in a diamond, outside D S A S ...	Ditto ...	Ditto.
,,	5	8 Cases, 785 in a diamond, bottom W T & Co. ...	Ditto ...	Ditto.
,,	5	100 Cases, S P in a triangle, top J P	Ditto ...	Ditto.
,,	5	5 Bales, S P & Co. in a diamond, bottom H S K & Co.	Ditto ...	Ditto.
,,	5	17 Bundles sheet rods, B or no mark	Ditto ...	Ditto.
,,	5	1 Parcel, addressed	Baboo Raj Narain Bhose, 5, Banea-tollah Lane, Puttul-dungha.	Ditto.
,,	5	1 Parcel, D D in a diamond, bottom S T ...	Order ...	Ditto.
,,	5	2 Bars round iron, no mark	Ditto ...	Ditto.
,,	5	1 Case, N C D & Co.	Ditto ...	Ship Eastern Monarch.
,,	3	2 Cases, B C D in a diamond, top H & Co. ...	Ditto ...	S. S. City of Edinburgh.
,,	3	1 Case, 330 in a diamond, top C & Co.	Ditto ...	Ditto.
,,	3	1 Case, E R in a block	Ditto ...	Ditto.
,,	3	1 Case, F H A	Ditto ...	Ditto.
,,	3	2 Casks, H M N L in cross, bottom H S K & Co....	Ditto ...	Ditto.
,,	3	22 Packages, U R D in a diamond, bottom W L ...	Ditto ...	Ditto.
,,	3	65 Packages, X in a circle	Ditto ...	Ditto.
,,	3	1 Parcel, G M C in a heart	Ditto ...	Ditto.
,,	5	2 Cases, L S & Co.	Ditto ...	S. S. Australia.

CALCUTTA, the 14th August 1880. (263—1) G. H. SIMMONS, for Vice-Chairman.

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having those Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No of Notes.	Value.	Name of Claimant.
		Rs.	
141	O 73—21376	1000	Jodu Nath Ghose.
	,, —73680	1000	
	,, 68—53926	100	
142	,, 59—39610	20	Rusick Lall Singh.
143	,, 70—72905	500	Sriram Mondle.
144	,, 31—58606	50	Ezra Isaac.
145	,, 56—70310	20	The Post-Master General, N. W. Provinces.
	,, 59—46743	20	
	,, —62255	20	
	,, —71816	20	
	,, —79484	20	
	,, 51—57502	10	
146	,, 73—49389	1000	Issur Chunder.
	L 88—39561	100	Srinath Coondu.
147	,, 93—56148	50	Rajendra Lal Shaha.
148	O 70—58606	500	Shajeeram Sohan Lal.
153	O 70—73694	500	Ram Dhari Sahai.
154	,, 31—71640	50	Radha Madhub Burral.
	,, —71641	50	
	,, —71642	50	
155	,, 73—74211	1000	E. B. Goodall.
156	,, 80—85632	10	Nilrutton Mukerjee.
	,, 81—59894	10	
158	,, 61—22922 to —22940	20 each	Ashootosh Bhuttacharjee.
	,, 37—98612	5	
	,, —98613	5	
159	O 70—44005	500	The District Superintendent of Police, Furridpur.
160	,, —49673	500	Mathura Nath Maulik.
161	,, 67—08350	100	Lieut.-Col. H. Strong.
	,, 84—21585	100	
	,, —19166	100	
	,, —62740	100	
	L 71—42189	10	
	,, —42192	10	
	,, —42193	10	
	,, —42194	10	
165	O 68—67594	100	Jaynarain Misser.
166	,, 61—23300	20	E. G. Cuming.

Notes partially lost or destroyed.

159	L 88—38753	10	Ram Dutt Toong Ram.
160	L 81—28388	50	Boycunto Nath Paul.
	,, 92—80740	50	
	O 8—57964	20	
	L 12—88804	20	
	O 21—95027	20	
	,, —02851	20	
	,, 2—52563	20	
161	O 59—33319	20	Messrs. C. Lazarus & Co.
162	,, 77—08563	10	Kerala Lall.
163	,, 68—50315	100	Anund Chunder Chakravarti.
	,, —52696	100	
164	L 31—59274	5	Rai Churn Das.
165	O 52—23875	10	C. Faulder.
166	,, 50—64477	10	Deno Nath Das.
167	L 33—94992	10	Chunder Mohan Paul.
168	O 53—21829	10	Chunder Kishur Sen.
	L 56—83506	5	
169	,, 72—06048	1000	Protul Chunder Chatterjee.
170	L 88—91237	10	Ganeshi Lal.
	,, 75—70350	10	
171	O 55 32959	20	Nobin Krishna Bosu.
	,, 56—14023	20	
	,, 52—47673	10	
	L 54—08566	5	
172	O 79—21925	10	Jogendra Nath Ghose.
	,, 36—64884	5	
173	,, 77—08161	10	Rohim Bux.
174	,, 43—97491	10	Mungali Gazi.
175	L 56—94531	5	Jugbundun Lal.

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
176	O 17—61708	10	Hurnam Singh.
	,, —61710		
	,, —61711		
177	L 56—44482	5	Huri Churn Bhuttacharjee.
178	,, 35—68841	10	Huro Lal Das.
179	,, 92—55823	50	Biroo Nyak.
180	O 30—76618	50	Radha Gobind Mozoomdar.
181	,, 40—: 5688	10	Mrs. J. T. Babonau.
182	,, 68—38609	100	Messrs. Jardine, Skinner & Co.
183	,, 36—72563	5	Mrs E. Pierson.
184	,, 36—57774	5	Chuni Lal Munoo Lal.
185	L 54—82002	5	Durga Pershad.
186	O 31—22598	50	Lieutenant-Colonel P. C. Dalmahoy.
187	,, 20—91333	20	Chuttoo Lal.
	,, 4—75646	20	
	,, 2—66546	20	
	,, 9—17233	10	
188	,, 66—46129	100	Raj Mohan De.
	,, —64763	100	
189	,, 68—45117	100	Sitanath Shaha.
190	,, 67—83770	100	Mrs. S. E. Jones.
	,, 58—77455	20	
	,, 59—87539	20	
191	O 49—00119	10	Sarut Chunder Roy.
192	,, —96738	10	Haran Chunder Chatterjee.
193	,, 30—91249	50	Suk Lal Singh.
	,, —82116	50	
97	O 14—01704	10	Dabendra Nath Bysack.
	,, —40904		
98	L 56—62073	5	Kunjo Behari Sarkar.
	,, —62074		
99	L 48—35982	20	Umbica Churn Chatterji.
	,, —35985		
	,, 55—67181	5	
	,, —67180		
100	,, 75—50293	10	Modhu Sooden Dey.
	,, 87—46376		
101	L 39—28987	10	Purna Chunder Banerjee.
	,, 35—42651		
	,, 62—10392	10	
	,, —10389		
102	O 67—11126	100	Kailas Chunder Biswas.
	,, —11127		
103	,, 54—13718	10	Buldev Das Seetaram.
	,, —13717		
104	L 76—92099	10	Moti Ram Jha.
	,, —25963		
105	,, 12—53494	10	Messrs. Thacker Spink & Co.
	L 98—19486		
106	,, 48—85214	20	Jewah Mamoojee.
	,, —85215		
	,, 46—84335	20	
	,, —84307		
107	O 13—86307	10	Brother D. Swords, S.J.
	,, 8—64447		
108	,, 13—97787	10	Jaggur Nath Mahata.
	,, 17—63632		
	L 17—50565	5	
	,, —50566		
109	O 48—81202	10	Raj Kumar Sen.
	,, —84230		
110	,, 60—33243	20	Messrs. Shaw, Finlay son & Co.
	,, —33245		
111	L 27—67310	5	Radha Gobind Bysack.
	O 12—14976		
113	L 56—92393	5	Kristo Das Ghose.
	,, —92396		

R. A. STERNDALE,
Assistant Commissioner of Paper Currency.
PAPER CURRENCY DEPARTMENT, the 16th August 1880.

Notice.

WANTED a Tutor for the minor of the Deogon estate, Palamow, Lohardugga district, for two years; salary Rs. 100 per month. He must have a good knowledge of English and Hindi. An elderly Behari would be preferred.

Applications, with copies of testimonials, to be forwarded so as to reach the undersigned within one month from date.

S. S. BANERJEE, Manager, Deogon Estate, Palamow.
Daltongunge, the 24th July 1880. (238—3)

BENGAL CIVIL FUND.

At an Adjourned half-yearly General Meeting of Subscribers to the Bengal Civil Fund, held at the Town Hall on Tuesday, the 10th August 1880.

PRESENT:—The Hon'ble W. F. McDonell, C.S.I.; the Hon'ble H. T. Prinsep; the Hon'ble L. R. Tottenham; the Hon'ble A. T. Maclean; J. Monro, Esq.; H. Beverley, Esq.; D. R. Lyall, Esq.; the Hon'ble J. O'Kinealy; J. Westland, Esq.; H. S. Beadon, Esq.; J. Scobell Armstrong, Esq.; H. J. S. Cotton, Esq.; C. A. Wilkins, Esq.; C. P. L. Macaulay, Esq., C. W. Bolton, Esq., H. M. Kisch, Esq.; H. Lee, Esq., and F. E. Pargiter, Esq.:—

The Hon'ble L. R. Tottenham in the Chair.

The following Report was submitted by the Managers:—

REPORT.

1. The Managers submit the proceedings for the past half-year for the consideration and sanction of the meeting.

2. Subject to the approval of the Subscribers, they have admitted to the benefits of the Fund the following families:—

Miss Dick	... ...	£100	The daughter of the late Mr. Abercromby Dick (an annuitant of 1857), who died in Scotland on the 13th December 1879.
[These were awarded before the abolition of the one sixth deduction Rule, and are now given in full] Mrs. Gribble	£300		The widow and one son of the late Mr. T. W. Gribble, who died at Calcutta on the 17th January last.
One child	„ 80		
	£380		
Less 1/6th under Rule 7 .	£63 6s. 8d.		
Total	£316 13s. 4d.		
Mrs. Bradbury	£300		The widow and two sons of the late Mr. E. A. Bradbury, who died at Sooree (Beerbhoom), on the 31st January last.
Two children	„ 60		
	£360		
Less 1/6th under Rule 7	„ 60		
Total	£300		
Mrs. Geddes	£300		The widow and three children (one son and two daughters) of the late Mr. J. C. Geddes, who died at Mozufferpore on the 9th March last.
Three children ...	„ 150		
	£450		
Less 1/6th under Rule 7 ..	„ 75		
Total	£375		
Mrs Vaughan	£300		The widow of the late Mr. T. E. Vaughan, who died at Rampore Beauleah on the 30th May last.
Mrs. Devereux	£300		The widow of the late Hon'ble H. deB. Devereux (an annuitant of 1863), who died in London on the 19th May last.
Mrs. Raikes ...	£300		The widow and one daughter of the late Mr. H. T. Raikes (an annuitant of 1865), who died in England on the 24th May last.
One daughter	„ 100		
Total	... £400		
Mr Currie's eight children .. .	£825		The family, four sons and four daughters, of the late Mr. R. G. Currie who died at Aligarh on the 13th June last.

3. The votes of Subscribers have affirmed the resolutions passed at the General Meeting of 31st January last in regard to the disposal of the surplus which was declared to be available

for the purpose of providing additional benefits to the members of the service and their families.

The voting was as follows :—

		For.	Against.
(1)	Remission of annuitants' subscriptions for wives and children existing at the time of retirement, and for children born of such wives after retirement	175	12
(2)	Modification of the rule regarding minimum payments in the case of invalid annuitants so as to secure half benefits in all cases to their wives and children existing at the time of retirement, and to children born of such wives after retirement	185	4
(3)	Donation of £300 to the family of a subscriber dying in the service, and of £200 to the family of subscriber dying after retirement ...	188	1
(4)	Increase of the allowances of motherless orphans by 50 per cent. ...	187	2
(5)	Increase of sons' allowances by £50 between the ages of 16 and 21 ...	186	2
(6)	Abolition of the rule regarding one-sixth deductions	181	2
(7)	Retrospective effect from 1st April 1878	181	6

The Actuary's further report, however, shows that in his opinion it would be unsafe to introduce all these new benefits and at the same time to give them retrospective effect from 1st April 1878. The Managers have accordingly, after careful consideration, decided that it will be best for the present to continue to require subscriptions from annuitants to the ordinary or 8 per cent. branch. The following circular has been addressed to the subscribers :—

Calcutta, the 14th July 1880.

SIR,

AT the last general meeting of the subscribers it was decided to introduce certain alterations in the rules, with retrospective effect from 31st March 1878, and this decision has been confirmed by the votes of the subscribers at large under Art. XVII of the rules. It was, however, understood that the continuance of the increased benefits would be dependent upon the result of the Actuary's valuation, and that they would be withdrawn in the event of his reporting that the Fund cannot afford them.

2. I am now directed to forward to you a copy of Mr. Sutton's report on the proposals for the appropriation of the surplus, in which the Managers are pleased to find so full a justification of the course they have adopted in pressing the matter to an early decision. You will observe that, while Mr. Sutton places a higher value upon the additions made to childrens' benefits, his report in all other respects confirms the valuations upon which the Managers acted. The final result, however, is to increase the figure (Rs. 1,30,000) at which the Managers placed the calculated deficit of the Fund, and in view of this he does not consider that retrospective effect could safely be given to all the benefits from 31st March 1878. He suggests two courses to place the Fund in safety—(1) to give effect to the additional benefits from 31st March 1880 only; (2) to retain subscriptions to the ordinary branch after retirement; and he favours the adoption of the first course. The Managers do not consider that they would be justified in acting in such a matter against the advice of their Actuary, but they believe that the sense of the service will be against the postponement of the provisions for increased benefits to the widows and children of subscribers, and they have decided to recommend that for the present subscriptions of annuitants to the ordinary branch shall be retained. Mr. Sutton finds that to give full effect to the decisions of the last general meeting would result in a deficit of Rs. 2,93,825 in the ordinary branch, on which Government pays 8 per cent. interest. This calculation will be subject to modification in consequence of the Managers' decision regarding the distribution of charges between the two branches. An adjustment should properly be made with effect from 1st April 1878; but as the accounts for 1878-79 have been closed, this is not possible. The Managers have, however, decided that the additional payments for 1878-79 shall be made entirely from the additional or five per cent. branch as a set-off against the excessive rate charged against the ordinary branch in that year. For 1879-80, and until further valuation, the Managers have fixed the proportion of charges at 68 to the ordinary branch and 32 to the additional. Even after these adjustments, however, the Managers apprehend that the deficiency on the Actuary's estimate would exceed the margin which they would have been prepared to recommend the subscribers to allow. The value of the 8 per cent. subscriptions of annuitants is Rs. 4,20,606, as calculated both by the Actuary and by Mr. Westland. Their retention would therefore place the fund considerably in surplus. The value of the subscriptions alone, which would have been refunded under this branch had it been possible to exempt annuitants wholly from 31st March 1878, is Rs. 71,406. Looking to all the circumstances, and recognizing that Mr. Sutton has throughout avowedly inclined to the safe side in framing his valuation, the Managers have little doubt that they will be in a position to recommend the total exemption of annuitants after the quinquennial valuation of 1883, and it is even possible that they may be able to propose this measure next year. For the present the effect of the recommendation is that annuitants will be exempted from "additional" contributions from 31st March

1878, but that they will continue to subscribe 1½ per cent. to the ordinary branch. The Managers have no doubt that, under the circumstances of the case, the retired subscribers will acquiesce in this proposal, and that it will not be necessary again to amend Art. VIII to provide for it.

I am, &c.,

COLMAN MACAULAY,
Secretary, Bengal Civil Fund.

4. Miss Palmer has submitted the following application :—

TO THE MANAGERS OF THE BENGAL CIVIL FUND.

SIRS,

MAY I request the favour of your laying this appeal, in due course, before the Subscribers to the Bengal Civil Fund, for their liberal consideration; and if you feel able to recommend and support it, I shall indulge the hope of a favourable reply.

On the death of my father, a retired member of the Bengal Civil Service, in the year 1873, I was admitted to the benefits of the Bengal Civil Fund, and from that date I have received an allowance of £100 per annum under the provisions of the Fund.

My father was forty years in the service, and on his retirement in 1860, being then Civil Auditor, had paid, as I am instructed, nearly double the amount of the half value of his annuity, to which must be added the amount of his subsequent contributions to the Fund to the date of his death.

Some years after the death of my mother, my father married again in India, and his widow, my step mother, is now on the Fund under the new rules.

Owing to the flourishing condition of the Fund, it has been* resolved to increase the present allowance of £100 per annum to the orphan daughters of subscribers to the Fund to £150, and the Managers would propose to extend this benefit to incumbent children becoming motherless after the 31st of March 1878.

* *Vide* Half-Yearly General Meeting of Subscribers to the Civil Fund at Calcutta on the 31st January 1880.

The proposed alteration in the existing rule, increasing the allowance of orphan daughters to the above extent if restricted to orphans becoming such after the year 1878, would seem to bar my claim to its benefit for the following reasons. My step-mother is still living and supported by the Fund, and my father died in 1873. But surely the fact of my having been an orphan for several years cannot weaken my claim to the indulgent consideration of the present members of the service, while it is strengthened by the circumstance of my never having resided at any time with my step-mother.

Under the above circumstances I cannot help hoping that if my appeal should seem to the Managers to be deserving of reference to the members of the service, it will be received by the latter with their accustomed liberality.

I do not suppose that there are many other cases, if indeed any, similar to mine, and considering that the proposed increase to orphan daughters will be paid out of a fund to the formation of which my father so very largely contributed, I do not feel that I am presuming too much in asking that the boon may be extended to me, and for which I shall for ever feel deeply grateful.

I am in the thirty-seventh year of my age, and, excepting the Civil Fund, have no other means of support and maintenance; while it is admitted by all that £100 per annum is barely sufficient for food and clothing.

The 26th May 1880.
17, Walterton-road, Harrow-road,
London W.

I am, &c.,
ALICE WILHELMINA PALMER.

The Managers have informed Miss Palmer that her case is excluded under the rule which provides for increased pension in the event only of the "wife or widow" of a deceased subscriber having died, and that, as cases of this description were carefully considered when the rules were amended, the Managers are not prepared to recommend the Subscribers to alter their decision.

5. The following letter has been received from the Government of India :—

No. 1588, dated Simla, the 6th July 1880.

From—S. JACOB, ESQ., Officiating Under-Secretary to the Government of India, Department of Finance and Commerce,

To—The Managers of the Bengal Civil Fund.

I AM directed to acknowledge the receipt of your Secretary's letter No. 250, dated 26th May last reporting certain additions made to the benefits granted from the Bengal Civil Fund.

2. Your Secretary's letter will be forwarded to the Secretary of State in Council. Pending consideration of that letter by Her Majesty's Government, the Government of India should not be understood to

have countenanced the grant of any privileged interest on the assets necessary to provide for these new benefits; or of the privileged exchange upon the remittance to England of funds required in order to give effect to them.

COPY forwarded to the Comptroller-General for information and guidance.

6. The Managers will propose the following amendments of the Rules:—

Article III.—Add "The term 'public emoluments' in this rule includes all fixed allowances received by subscribers employed out of India with the sanction of Government."

Article XXIII.—Omit from the beginning to the words "five Managers" inclusive, and substitute—

"The affairs of the Fund shall be conducted by a Committee of Managers composed as follows:—

(*a*)—Five *ex-officio* Managers, who shall be the first four of the following officers, not being elected Managers, who may for the time being be residing in, or in the neighbourhood of, Calcutta, provided such officers are subscribers to the Fund, viz.—

(1) The Senior Puisne Judge of the High Court of Fort William, who is a member of the Covenanted Civil Service.
(2) The Comptroller-General.
(3) The Accountant-General, Bengal.
(4) The Legal Remembrancer.
(5) The Collector of Customs.

(*b*)—The following officers, provided they are subscribers to the Fund, during such time as they may reside in, or in the neighbourhood of, Calcutta, viz.—

(1) The Secretary, Government of India, Home Department.
(2) The Secretary, Government of India, Financial Department.
(3) The Revenue Secretary to the Government of Bengal, or, in his absence, the Judicial Secretary, or, in the absence of both of these, the Financial Secretary.

(*c*)—Five elected Managers, who."

Proposed by *Mr. Alex. T. Maclean*, seconded by *Mr. H. Beverley*, and carried unanimously—

That the Manager's proceedings in admitting the families of the late Messrs. Abercromby Dick, T. W. Gribble, E. A. Bradbury, J. C Geddes, T. E. Vaughan, Hon'ble H. deB. Devereux, H. T. Raikes, and R. G. Currie, to the benefits of the Fund, be confirmed.

Proposed by *Mr. D. R. Lyall*, seconded by *Mr. J. Monro*, and carried unanimously—

That the Manager's reply to Miss Palmer be approved.

Mr. Macaulay said that it might be convenient if he explained briefly the circumstances under which the Managers had found it desirable to propose the amendment of Art. III (4) of the rules. Art. XXXVI (37) provides that "if a subscriber to the Fund, continuing in the Civil Service and wishing to retain his interest in the Fund, shall have proceeded to, or remain in, Europe otherwise than on furlough or subsistence allowance, he shall be required, while absent from India, to pay to the Fund a monthly subscription equal to that which he would have been required to pay if on subsistence allowance." Obviously the intention of this rule was to enable officers compelled by special circumstances to remain in Europe out of employ to retain their interest in the Fund. The Fund could not suffer under its operation, as subscribers taking advantage of it would nevertheless have to serve in India on Indian pay the ordinary term for pension. Of late years, however, cases have arisen in which subscribers remain out of India neither on furlough nor on subsistence allowance, but on special duty under the Home or some foreign Government. In these cases service on this special duty is allowed to count for pension, and the Fund would obviously suffer if subscriptions were paid, not on the salary drawn, but on the sum which might be drawn by such a subscriber if he happened to be on subsistence allowance. In the opinion of the Managers, such cases do not even technically fall under Art. XXVI (37), but are governed by Art. III (4), under which subscribers are required to contribute on "their salaries and other authorized public emoluments," and they have ruled accordingly. Their ruling has not been disputed, but they think it desirable

that the meaning of Act III (4) should be made quite clear by the addition of the following clause :—

"*The term 'public emoluments' in this rule includes all fixed allowances received by subscribers employed out of India with the sanction of Government.*"

Proposed by *Mr. J. O'Kinealy*, seconded by *Mr. H. J. S. Cotton*, and carried unanimously—

That article III (4) of the Rules be amended as proposed.

The *Hon'ble W. F. McDonell* proposed that Article XXIII (24) of the rules be amended as suggested by the Managers. He explained that, under the present rule, great inconvenience was felt owing to changes in the management on the return of the Government of India from Simla each year. The Home and Financial Secretaries then became Managers, displacing the Collector of Customs. Mr. J. D. Maclean, who had been a *ex-officio* Manager in the latter capacity, had taken great interest in the administration of the Fund, and it was undesirable that an officer who had a knowledge of current questions connected with the management should be periodically displaced. Practical inconvenience, moreover, had been felt, a majority of the Managers in the cold weather taking a view different from that held by the majority in the middle of the year.

Mr. Cotton said that, in his opinion, the proposed rule would involve an undue preponderance of the official over the representative element. He saw no reason why any Secretary to the Government of Bengal should be an *ex-officio* Manager, and he thought that, as the Comptroller General stood second in the list, the Accountant-General might well stand last. The office of Accountant-General was not necessarily, and indeed was not at present, held by a subscriber to the Fund. He also considered that an elected Manager should resign on succeeding to an appointment which qualified him to become an *ex-officio* Manager. He was quite aware of the importance of securing continuity in the management, but he held that this could be effected without making such a large addition to the number of *ex-officio* Managers.

Mr. Westland observed that, with one or two possible exceptions, the *ex-officio* Managers were just as much representatives of the service as those who were annually elected.

Some discussion took place regarding the order in which the officers mentioned in clause (*a*) should stand. *Mr. Beadon* suggested that the officers should become eligible for *ex-officio* managership according to priority of date of succession to the qualifying appointment. After some discussion, in which *Messrs. McDonell, O'Kinealy, Beverley, Lyall,* and *Macaulay* took part, *Mr. Cotton* proposed the following amendment, which was accepted by *Mr. McDonell* and carried unanimously :—

Act XXIII (24) *shall be amended as follows* :—

The affairs of the Fund shall be conducted by a Committee of Managers composed as follows :—

(*a*).—Seven *ex-officio* Managers as specified below, or so many of them as may for the time being be residing in, or in the neighbourhood of, Calcutta, provided such officers are subscribers to the Fund, viz :—

(1) The senior Puisne judge of the High Court of Fort William, who is a member of the Covenanted Civil Service.
(2) The Secretary, Government of India, Home Department.
(3) The Secretary, Government of India, Financial Department.
(4) The Comptroller-General.
(5) The Accountant-General, Bengal.
(6) The Legal Remembrancer.
(7) The Collector of Customs.

(*b*).—Five elected Managers, who shall be subscribers and shall be elected at a General Meeting of subscribers to be held in January of each year in Calcutta. Any elected Manager taking leave for a period of, or exceeding, six months shall be held to have resigned his office.

Provided that the elected Managers shall not be chosen from among the *ex-officio* Managers, and in the event of an elected Manager being appointed to an office, in virtue of which he becomes an *ex-officio* Manager, for a period exceeding three months, he shall be held to have resigned his office as an elected Manager; and the Managers shall thereupon in this case, as well as in the case referred to in the above preceding clause of an elected Manager taking leave for a period of, or exceeding, six months, proceed to elect a Manager in his place from among the subscribers, and shall duly report the same for the approval of subscribers at the next General Meeting.

Proposed by *Hon'ble W. F. McDonell*, seconded by *Mr. H. J. S. Cotton*, and carried—

That Mr. J. Monro be elected a Manager to fill an existing vacancy.

After a vote of thanks to the Chair the meeting separated.

COLMAN MACAULAY,
Secretary.

L. R. TOTTENHAM.
Chairman.

(270—1)

Bank of Bengal.

Calcutta, the 16th August 1880.

NOTICE is hereby given that the Bank of Bengal and Public Debt Office will be closed on 28th instant on account of the Hindu festival "Junmo Ostomey."

By order of the Directors,

(266—1) R. HARDIE, Secretary and Treasurer.

Notice.

IT is hereby notified, under Section 5 of "the Indian Treasure Trove Act (VI of 1878)," that on the 21st May 1879 treasure consisting of 20 pagodas (gold coins), a gold ring, and a nose jewel valued at Rs. 88-8-0, was found in the premises of Pallapotu Pitchugadu, in the village of Tangella, in the Kandukur Taluq, in the Nellore district, in the Madras Presidency.

2. All persons claiming the treasure, or any part thereof, are requested to appear personally or by agent before the Collector of Nellore at his office on the 18th day of November 1880 in order to the matter being inquired into and determined in accordance with the provisions of the said Act.

E. SIDNEY LAFFAN, Acting H. A. Collector, for Acting Collector.

Nellore Collector's Office, the 23rd June 1880.

For Sale.

At Narora, near Rajghat, Bull's Dredgers for well-sinking, &c., of the following kinds.

Description.	Number.	Size.	Price.	Remarks.
			Rs.	
Bull's dredger ...	39	1½ cubic feet	40	These have been used, but are in good condition.
Ditto ...	126	2½ ditto	65	
Ditto ...	9	6 ditto	120	
Ditto ...	50	1½ ditto	75	Quite new.
Ditto ...	24	2½ ditto	105	

Apply to Mr. Edward J. Jones, Executive Engineer Narora Division, L. G. Canal, Narora, *vid* Rajghat, Oudh & Rohilkhund Railway Station.

W. JEFFREYS, *Lieut.-Col.*, R.E., Supdg. Engr., 4th Circle, L. W., N. W. P.

Aligarh, the 24th September 1879.

Notice.

1. Tenders are invited for the supply of 3,640,666 semi-vetrified or jhama bricks for soling the road, 26 miles in length, from Belda to Contai, in the Midnapur district, and for 5,14,800 cubic feet of broken jhama for metalling the same.

2. The work may be divided into three sections, and tenders will be received for each separately or collectively.

3. Tenders will be received up to the 15th of September, and must be in the form which will be supplied on payment of a fee of 8 annas.

4. The sum of Rs. 500 as earnest money must accompany the tenders for each section, which will be returned in the event of any tender not being accepted.

5. Further particulars can be obtained from the District Engineer's Office, Midnapur.

R. MCKENNIE, C.E., District Engineer.

The 14th July 1880. (210—6)

TO be sold by the Receiver of the High Court at his office in the High Court on Tuesday, the 24th August 1880, at 12 o'clock, noon, under an order of the said Court made in suit Hyatunnissa Bibi *versus* Shaik Golam Gouse, &c., and dated the 5th July 1880, the undermentioned properties belonging to the estate of the late Saik Ariff.

1. All that piece of land, No. 5, Patwarbagan Lane, in Calcutta, containing by estimation 7 cottahs 11 chittacks and 15 feet, more or less.

2. All that piece of land, No. 1, Anthony Bagan Lane, in Calcutta, containing by estimation 3 cottahs 14 chittacks and 14 feet, more or less, together with the buildings and tiled huts standing thereon.

For further particulars and conditions of sale apply to the undersigned or to Baboo Sittanath Doss, Solicitor, 5, Old Post Office Street.

J. C. MACGREGOR, Receiver, High Court.

(249—3)

High Court of Judicature at Fort William in Bengal.

ORDINARY ORIGINAL CIVIL JURISDICTION.

The 8th day of July 1880 A.D.

In the matter of the Indian Companies Act, 1866, and of the Calcutta Jute Mills Company, Limited.

THE creditors of the abovenamed Company are required, on or before the seventh day of January next, to send their names and addresses, and the particulars of their debts or claims, and the names and addresses of their Attorneys, if any, to A. R. MacIntosh, of Messieurs A. R. Mackintosh and Company of Calcutta, Merchants and Agents, the Official Liquidators of the said Company, and if so required, by notice in writing from the said Official Liquidator, are by their Attorneys or Pleaders to come in and prove their said debts or claims at the High Court of Calcutta at such time as shall be specified in such notice, or, in default thereof, they will be excluded from the benefit of any distribution made before such debts are proved.

The twelfth day of February one thousand eight hundred and eighty-one, at eleven o'clock in the forenoon, at the Court House, is appointed for hearing and adjudicating upon the debts and claims.

R. BELCHAMBERS, Registrar.

Josceline F. Watkins, Attorney. (241—6)

Notification.

TO be peremptorily sold pursuant to a decree of the High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction, made in a suit No. 137 of 1878 (wherein Chunder Coomar Banerjee is plaintiff, and Kadernauth Bidarutno is defendant), and dated the 17th day of June 1878, by the Registrar of the said Court, in his sale-room in the Court-house on Saturday, the 4th day of September next, at the hour of 12 o'clock at noon, the following property, namely—

Lot No. 1.—All that rent-free land situate at and being No. 3, called Bamman Bagan, in Hatee Bagan-street, Sootanooty, in the town of Calcutta, containing by estimation about 12 cottahs and 4 chittacks of land more or less, and butted and bounded in the manner following, that is to say, on the north by the ancestral family dwelling house of the defendant, acquired by purchase, and the family dwelling-house of Sreejoot Kaleedass Roy, and the family dwelling of Judoo Nauth Ghose; on the east by the public road; on the south by the family house of Sreejoot Kartic Churn Bose and Sreejoot Sristydhur Dutt; and on the west by the house and tenanted land of the said Sristydhur Dutt.

The conditions of sale and the abstract of title may be seen at the said Registrar's Office, or at the office of Baboo Bhoobun Mohun Doss, the Plaintiff's Attorney, at No. 7, Old Post Office-street.

R. BELCHAMBERS, Registrar.

BHOOBUN MOHUN DOSS, Plaintiff's Attorney, Calcutta High Court, Original Jurisdiction, Registrar's Office, the 29th July 1880. (251—1)

Execution Case No. 24 of 1880.

Nawab Ali Kadar Hassan, Ali Mirza Bahadoor, decreeholder, *versus* Raj Krishna Chatterjee and others, judgment-debtors.

IN the above case the property mentioned below will be put up to sale on 1st September 1880, at the Moorshedabad Civil Court, for the realization of Rs. 1,899-5-6-2 due to decree-holder. Particulars may be learned at the office of the undersigned.

Lot No. 1.—Eight annas share of lakheraj mehal turruff Begumnuggur *alias* Romna Gowripore mai madafath, Dakhinpara, Goalpara, Purbapara, Utterpara, Indaradanga, Nowagram, Koonapooker, situate in pergunnah Koolberiah; eight annas share of mehal Gopalnuggur, Baghari Changa mai madafath, Danra, Jalkar, Falkar, Goojerhat, situate in pergunnah Choonakhali, under the Sub-Registrar of Berhampore, held in mourussee ijarah by Ganga Vishnu Chatterjee on an ijarah jumma of Rs. 1,262-8-0.

MENU LAL CHATTERJEE, Sub. Judge.

The 13th August 1880. (265—1)

Execution Case No. 1 of 1880.

Jannky Nath Mookerjee, decreeholder, *versus* Kristo Kinkur Pramanic and others, judgment-debtors.

IN the above case the property mentioned below will be put up to sale on 1st September 1880, at the Moorshedabad Civil Court, for the realization of Rs. 2,042-0-8 due to decreeholder. Particulars may be learned at the office of the undersigned.

Lot No. 1.—Mouzah Lokenathpore, situate in Dehee Manganpara, pergunnah Plassy, division Barnah, under the Sub-Registrar of Berhampore, entered in the putni sherista of decreeholder as a durputni tenure, on a durputni jumma of Rs. 1,040, now in the possession of Kissen Chand Golecha and Kristo Kinkur Pramanic by right of purchase.

MENU LAL CHATTERJEE, Sub. Judge.

The 13th August 1880. (264—1)

Notice.

Suit No. 401 *of* 1879.

HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.

ORDINARY ORIGINAL CIVIL JURISDICTION.

S. S. Gladstone and others *versus* Srinarain Vedrutna.

THE money realised in execution of the decree in the above suit will be distributed among such judgment-creditors of the defendant as will on or before Wednesday, the first day of September next, at the hour of twelve o'clock at noon, satisfy the Registrar that application for execution of their decrees against the defendant was made by them prior to the realization of the said money.

Dated this eleventh day of August one thousand eight hundred and eighty.

(269—1) R. BELCHAMBERS, Registrar.

Notice.

Suit No. 286 *of* 1877.

HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.

ORDINARY ORIGINAL CIVIL JURISDICTION.

Rajender Dutt *versus* Soorendernauth Dutt.

THE money realized in execution of the decree in the above suit will be distributed among such judgment-creditors of the defendant as will, on or before Friday, the twenty-seventh day of August instant, at the hour of twelve o'clock, at noon, satisfy the Registrar that application for execution of their decrees against the defendant was made by them prior to the realization of the said money. Dated this sixth day of August one thousand eight hundred and eighty.

R. BELCHAMBERS, Registrar.

MITTER AND BHUNJO. Plaintiff's Attorneys.

Calcutta High Court, Original Side, the 6th August 1880. (268—1)

Stolen.

THE Government Promissory Note No. 078693, of the 4 per cent. of 1st May 1865, for Rs. 500, originally standing in the name of the National Bank of India, Limited, and last endorsed to Ram Coomar Chooramoney, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favour of the proprietor.

RAM COOMAR CHOORAMONEY, Balloor.

The 26th July 1880. (227—3)

Lost, Stolen, or Destroyed.

THE Government Promissory Note No. 060508, of the 4 per cent. of 1st May 1865 for Rs. 500, originally standing in the name of Beseshur Bose, and last endorsed to Monsah Churn Chutterjee, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

NOBIN CHAND HULDER, Howrah

Care of Baboo GRICE CHUNDER CHATTERJEE,

(257—3) Pleader, Munsiff's Court.

THE undersigned has instituted a civil suit against Ram Chunder Bonerjee of Digra, for the recovery of papers of the undermentioned Government Promissory Notes in the Court of the Subordinate Judge of Hooghly, and the public are cautioned that they should not deal with the said Government Promissory Notes:—

Original number.	Renewed number.	Value Rs.	Per Cent.
No. 045402 of 1842-43	No. 083963 of 1879	5,000	4
,, 028095 of 1842-43	,, 083978 of 1879	5,000	4
,, 071104 of 1842-43	,, 083977 of 1879	2,000	4
,, 047388 of 1842-43	,, 84045 of 1879	2,000	4
	,, 84046 of 1879	2,000	4
	,, 84047 of 1879	1,000	4
	6 sheets ...	17,000	

ANUND MOYE DASSEE, Bahira.

(236—3) Digra Post Office, District Hooghly.

KANAI LAL SIL, B.L., intends to apply for enrolment as a Vakeel of the High Court.

(261—4)

NOTICE.—NILMANI DHUR, B.L., intends to apply for enrolment as a Vakil of the High Court.

(228—4)

INSOLVENT NOTICES.

Court for the Relief of Insolvent Debtors at Calcutta.

IN the matter of MANUEL DEL ESPINO, an Insolvent.

On Tuesday, the 3rd day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

H. C. Chick, Attorney.

IN the matter of EDWIN HENRY D'CRUZ, an Insolvent.

On Monday, the 2nd day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

IN the matter of LALL RUNPAUL SINGH, an Insolvent.

On Saturday, the 31st day of July last, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

M. D. Sen, Attorney.

Chief Clerk's Office, the 10th day of August 1880.

IN the matter of GREGORY LUCAS, of No. 9, Weston's Lane, in the town of Calcutta, late an assistant of the firm of Messrs. Harriss and Co., Solicitors, at present out of employ, an Insolvent.

Notice that the petition of the said insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Tuesday, the 10th day of August instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

IN the matter of PANCHCOURY SHAW and BROJONAUTH SHAW, both of No. 18, Jorabagan Street, in the town of Calcutta, lately carrying on business in copartnership together under the name, style, and firm of Dusseruth Panchcoury, Brojonauth Shaw, Insolvents.

Notice that the petition of the said Insolvents seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Tuesday, the 10th day of August instant, and by an order of the same date the estate and effects of the said Insolvents were vested in the Official Assignee.

Ghose and Bose, Attorneys.

IN the matter of PANCHCOURY SHAW and BROJONAUTH SHAW, Insolvents.

On Tuesday, the 10th day of August, it was ordered that the matters of the petition of the said

Insolvent be heard on Saturday, the 2nd day of October next, and that the said Insolvent do then attend to be examined before the said Court.

Ghose and Bose, Attorneys.

In the matter of GEORGE GILLISPIE RADCLIFFE, an Insolvent.

On Tuesday, the 6th day of July last, it was ordered that the hearing of this matter do stand adjourned until the first court day in February next, and this court doth hereby make this *ad interim* protection order for the protection of the said insolvent from arrest in respect of all the debts and liabilities mentioned in the schedule of the said Insolvent filed in this court, which protection shall continue in force until the said first court day in February next; provided the said Insolvent shall in the interim pay the Official Assignee of this court monthly for the benefit of the estate of the said Insolvent Rs. 25 a month from his salary, the first of such payment to be made in the 10th day of August, and thereafter on the 10th day of each succeeding month, and that the said Insolvent do then attend to be examined before the said court.

H. C. Chick, Attorney.

In the matter of EDGAR CHARLES RADCLIFFE, an Insolvent.

On Tuesday, the 6th day of July last, it was ordered that the hearing of this matter do stand adjourned until the first court day in February next, and this court doth hereby make this *ad interim* protection order for the protection of the said Insolvent from arrest in respect of all the debts and liabilities mentioned in the schedule of the said Insolvent filed in this court, which protection shall continue in force until the said first court day in February next; provided the said Insolvent shall in the interim pay the Official Assignee of this court monthly for the benefit of the estate of the said Insolvent Rs. 25 a month from his salary, the first of such payment to be made on the 10th day of August next, and thereafter on the 10th day of each succeeding month, and that the said Insolvent do then attend to be examined before the said court.

H. C. Chick, Attorney.

In the matter of DAVID COWIE and JOHN COWIE, Insolvents.

On Tuesday, the 3rd day of August instant, it was ordered that the Assignee do pay and divide the sum of Rs. 35,978-1 to and amongst all the creditors upon the estate of the said Insolvents as a dividend at the rate of Rs. 4 per cent. upon such of the debts as are admitted in the schedule of the said Insolvents and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee.

In the matter of LUNTEEBHOY DHUNJEEBHOY, an Insolvent.

On Tuesday, the 3rd day of August instant, it was ordered that the Assignee do pay and divide the sum of Rs. 2,713-10-4 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of Rs. 4 per cent. upon such of the debts as are admitted in the schedule of the said Insolvent and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee.

In the matter of FRANCIS ARTHUR EAGLETON, an Insolvent.

On Tuesday, the 3rd day of August instant, it was ordered that the Assignee do pay and divide the sum of Rs. 578-11-3 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of Re. 1 per cent. upon such of the debts as are admitted in the schedule of the said Insolvent and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee.

In the matter of SASOON EZEKIEL JUDAH, an Insolvent.

On Thursday, the 5th day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of October next, and that the said Insolvent do then attend to be examined before the said Court.

J. Hart, Attorney.

In the matter of SHAIK HERASTOLLAH of No. 7, Anthony Bagan Lane, in the town of Calcutta, lately carrying on business as hide merchant, but at present employed at Messrs. J. B. Teelman & Co., an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Monday, the 9th day of August instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Bolyechand Dutt, Attorney.

In the matter of SHAIK HERASTOLLAH, an Insolvent.

On Monday, the 9th day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Bolyechand Dutt, Attorney.

In the matter of CHATER SIMON BIJOHN, formerly of No. 106, Old China Bazar Street, and now of No. 20, Old China Bazar Lane, in the town of Calcutta, carrying on business as architect and builder in Calcutta in his own name, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Tuesday, the 10th day of August instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

H. C. Chick, Attorney.

In the matter of CHATER SIMON BIJOHN, an Insolvent.

On Tuesday, the 10th day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

H. C. Chick, Attorney.

In the matter of GREGORY LUCAS, an Insolvent.

On Tuesday, the 10th day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

In the matter of DENONATH SETT, residing at No. 45B, Cotton Street, in the town of Calcutta, carrying on business as medicine shop-keeper, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Wednesday, the 11th day of August instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

In the matter of TOYLUCKHONAUTH SHAW, an Insolvent.

On Wednesday, the 11th day of August instant, it was ordered that Saturday, the 2nd day of October next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day the said Insolvent be discharged personally as well as to his after-acquired property from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

T. B. Chatterjee, Attorney.

Chief Clerk's Office, the 17th day of August 1880.

In the Court of the District Judge of Nuddea.

In the matter of Ruber Chandra Adhicory of Rattenpore, an Insolvent.

NOTICE that an application for a declaration of insolvency has been made on the 7th day of July by the said insolvent, and that such application will be heard and disposed of on the 10th day of September 1880.

The 14th August 1880. (267—1)

POSTAL NOTICES.

List of Unclaimed Letters lying in the Calcutta Post Office on the 17th August 1880.

Alexander, G.
Allen, T. A.
Allen, Thomas.
Allen, Master F.
Andrews, J.
Anderson, Mrs.
Barrett, E. C.
Bartlett, H. H.
Bernett, William J.
Blyth Brothers & Co.
Bee, Mrs.
Broughton, E.
Carrigan, S. A. L.
Carter, J. J
Cooke, William.
Cowhan, W. B. Mrs.
Chesnel, A.
Decruz, F.
DeCosta, J.
Delamy, J.
Deninson, J. H.
Denton, T W.
DeSilva, F.
Dick, G.
Dicks & Co.
Dickens, T.
Dissent, A. M.
Dixon, J.
Dobson, E.
D'Cruz, S.
D'Cruz, R.
D'Rozario, F.
D'Rozario, E.
D'Souza, A.
Fiddian.
Fielding, Miss.
Forbes, H.
Franco, C. G.
Fredrick, G.
Gabriel, Dr. A.
Gonesh Chundra Banerjee.
Gonsalves, Mrs. V.
Gomes, Miss E.
Gomes, J. T.
Gleeson, Mrs.
Graham, Capt. Geo.
Green, R.
Heart, Mrs. M.
Hodson, R. G.
Holmes, C.
Holt, Mrs. J.
Jackson, Capt. (P. W. D.)
James, W.
Jefferson, Mrs. L.
Long, Mrs. Thresa.
Madon, D. P.
Manuel, J. B.
Moore, E.
Murray, Mrs.
Parakh, N. N.
Paterson, Miss.
Pearson, H.
Peters, Mrs.
Peters, Mrs. A.
Peyton, Mrs.
Philips, Alfred.
Rogers, Mrs. M.
Samuel, J. D.
Searle, Miss.
Shea, James.
Shew, G. H. A.
Shephard, J. H.
Smith, C. N.
Strong, W. J.
Swatman, E.
Wade, Mrs.
Walsey, Mr. (M.D.)

Letters marked "Care of Post-Office, to be kept till called for."

Ackland, W. H.
Andrews, S. J.
Anson, Capt.
Angelo, H.
B. F.
Bailly, Harris.
Borillon, Mons. J.
Bruer, T. S. M.
Brown, Miss Mary.
Byford, H.
"Carlos."
C. G. C.
Coombs, J. W.
Crowlie, E. T.
Curtain, C.
DeBell, Geo.
Deseso Conte.
Disnysius, Haddens.
Evans, J.
Hancock, Mrs.
Hayward, Miss Isabella.
Hamill, James.
Hewett, Lt. W. T.
Hilton, Mrs. F. F.
Innis, G. R.
Jacob, S.
Jackson, W.
Kaiser, August.
Kark, Mrs. E.
Keating, R.
Kelly, F. J.
McFulton, Mrs. M.
Mann, Alex.
Matheson, Alex.
Martin, Mrs. C. N.
McWilliams, J.
Michael, G.
Miller, Mrs. Annie.
Moffat, Colonel.
Morton, M.
Paul, R. C. (Searcher-General.)
Perks, M. J.
Priscilla, R.
Prendergast, Mrs. C. L. T. F.
Reid, R.
Rendell, F. H.
Roe, Lt. R. J.
Rourke, G.
Schemidt, C.
Seecunder.
Sher Shah, Moonshe.
Silvestri, Signore E.
Smith Douglas.
Smith, W.
Snow, A. Wilson.
Thomson, John.
Usborne, W.
Wall, W. M.
Warde, Mrs.
Wight, C. P.
Wilkinson, W. T.
X. Y Z.

Letters marked "Care of Post-Office, to be kept till called for."

Sterling, William.
Stuart, F.
Strathmore, Miss W.
T. F.
Temple, Miss E.
Thompson, W.
Thomson, Geo.

Newspapers.

Buchanan, Baverly.
Thompson, John.
Wilkinson, W. T.
Wilson, J. H.

Registered Letters.

Christenson, C.
Cohen, S. F.
Elluera Bullo, Signor.
Gasper, C. G.
Manuel, Mrs. M.

E. C. GEORGE, Presy. Postmaster, Calcutta.

SEA AND FOREIGN MAILS.

For	Box closes at	Date.	Per Steamer.
		1880.	
Persian Gulf	6-30 P.M.	21st Aug.	From Bombay.
Madras, Ceylon, and the Intermediate Ports	6-30 ,,	23rd ,,	*Oulna.*
Madras and Ceylon	6-30 ,,	24th ,,	*Mongolia.*
Galle, Penang, Singapore, Hong-Kong, and Shanghai; also *vid* Hong-Kong for Yokohama; also for Australian colonies	6-30 ,,	24th ,,	From Bombay.
Foreign mails *vid* Bombay ...	6-30 ,,	25th ,,	From Bombay.*
Ditto book-post and pattern Packets	6-30 ,,	24th ,,	Ditto.
Rangoon, Moulmein, and Straits	6-30 ,,	19th ,,	*Rajpootana.*
Chittagong, Akyab, and Rangoon	6-30 ,,	20th ,,	*Commilla.*
Madras, Ceylon, Batavia, Singapore, and China ...	6-30 ,,	20th ,,	*Meinam.*
Foreign mail *vid* Bombay ...	6-30 ,,	18th ,,	From Bombay.†

* Also *vid* Aden mails for Zanzibar, Mozambique, Natal, and the Cape of Good Hope can be forwarded by this opportunity.

† Also *vid* Aden mails for Mauritius, Mahe (Seychelles), Mayotte, Nossi Be and Reunion can be forwarded by this opportunity.

N.B.—The letter-box will close at 6-30 P.M. precisely, after which hour foreign letters fully prepaid, and bearing an extra postage stamp of four annas on each cover, will be received up to 7 P.M.

E. C. GEORGE, Presy. Postmaster, Calcutta.
General Post Office, Calcutta, the 16th August 1880.

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagiruttee, Matabangah, and Jellinghee Rivers for the week ending Friday, 13th August 1880.

Names of Rivers.	Least depth of water. Ft.	In.	REMARKS.
BHAGIRUTTEE.			
Entrance below Joyrampore	12	0	
Thence to Noorpore Junction.	10	6	
Entrance below Chourasia	6	0	
Thence to Noorpore Junction, 6 miles.	16	0	
Thence to Jungipore, 9 miles	15	0	Lalkhawdiar.
From Jungipore to Berhampore, 47 miles.	19	0	Kadilpore.
From Berhampore to Cutwa, 50 miles.	21	6	Chandpara.
From Cutwa to Nuddea, 46 miles.	22	0	Khosalpore.
MATABANGAH.			
Entrance	19	6	
Thence to Tatarparah ...	18	6	Pauralpore.
From Tatarparah to Hât Bolia.	19	3	Bamoondee
From Hât Bolia to Boalmaree.	18	6	Mohespore
From Boalmaree to Alickdeah.	17	6	Moonsheegunge.
From Alickdeah to Kissengunge.	17	0	Mothoorapore.

JELLINGHEE AND BYRUB.	Ft.	In.	
Entrance of Jellinghee from the Ganges.	12	2	
Thence to Junction with the Byrub.	11	2	Jellinghee.
Entrance of Byrub from the Ganges.	22	6	
Thence to junction with the Jellinghee.	18	9	Islampore.
From junction of Byrub and Jellinghee to Teakatta.	20	6	Lalnuchur.
From Teakatta to Nuddea ..	18	0	Kishunghur.

Height of water on gauge at Berhampore, the 16th August 1880, above zero, 23 feet 2 inches.

T. BEATTY, C.E.,
Offg. Exe. Engr., Nuddea Rivers Divn.
BERHAMPORE, the 16th August 1880.

The Indian Law Reports.

Published under Authority of the Governor-General in Council.

THE Reports appear in monthly parts, published at soon as possible after the first of each month at Calcutta, Madras, Bombay, and Allahabad, and will comprise four series,—one for the Calcutta High Court, a second for the Madras High Court, a third for the Bombay High Court, and a fourth for the Allahabad High Court. The cases heard by the Privy Council on appeal from each High Court will be reported in the Series for that High Court. Cases heard by the Privy Council on appeal from Provinces in India not subject to any High Court will be reported in the Calcutta Series.

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,, ,, Allahabad Series ...	1	0
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,, Thacker, Vining and Co.;
,, Higginbotham and Co, Madras;
The Government Central Book Depôt, Bombay.
The Government Book Depôt, Allahabad.

Notes on Forestry.

BY C. F. AMERY.

Deputy Conservator, Forests, N.-W. Provinces.

THIS little work, published with the approval of the Government of India, treats of the general principles of forest management in all its branches, and is recommended not only to forest officers, but to all who are interested in the progress of forest management in this country.

May be obtained of Messrs. King, King & Co., Bombay, and of Messrs. Wyman & Co., Calcutta. Price, Rs. 3-8, or including postage, Rs. 4. Or of the publishers, Messrs. Trübner & Co., Ludgate Hill, London. Price five shillings.

New Criminal Procedure Code.

OFFICERS under the Bengal Government, who wish to have copies of the New Criminal Procedure Code *on sale*, are requested to apply to the Superintendent of Government Printing, Calcutta.

☞ The following publications are for sale at the Office of the Superintendent, Government Printing, No. 8, Hastings Street. No orders can be attended to unless accompanied by a remittance. When postage stamps are forwarded, one anna additional should be sent for every rupee's worth of stamps for discount in exchanging them for cash. Service labels are not received.

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" 20. Anchorage Buoys in Madras Roadstead.
" 21. Light-vessel near Krishna Shoal, Burma.
" 22. Additional information, Krishna Shoal Light-vessel and Light at Pooree.
" 23. Alteration of position of Chittagong Lights.
" 24. Night Signals shown by British Pilot Vessels in the English Channel.

Notices to Mariners issued during the year 1878. *Price, one anna each :—*

No. 1. Position of Middle Ground, Bombay.
" 2. Error in position of Krishna Shoal Light-vessel.
" 3. New Lights in Sunda Strait, &c.
" 4. Corrected position of Krishna Shoal Light-vessel.
" 5. Alteration of colour of Chittagong beacons, and intended alteration in Dolphin Rock Light, Bombay.
" 6. Alteration of Malwan Light.
" 7. Kintoan Light-vessel. Yang-tse-Kiang.
" 8. Burgess Rock off Hingie Island, Bassein River, Burma.
" 9. Fairway Buoy at False Point, Orissa.
" 10. (1) Intended Light and Fog Signal on Little Basses Rocks, Ceylon.
(2) Intended alteration in Great Basses Rocks Fog Signal.
" 11. Corrected positions of Zebayir Islands, Jebel Zukur, and the Hanish Islands, Red Sea.
" 12. Fog Signals and distinguishing marks for Light-vessels, River Hooghly.
" 13. Exhibition of Light on Little Basses Rocks, Ceylon.
" 14. Beacon on Choul Kadu Rock Bombay.
" 15. Shoal near Tumb Island (Jazirat Tanb), Persian Gulf.
" 16. Light at Batticaloa, Ceylon.
" 17. Upper Gasper Light-vessel, entrance to river Hooghly.
" 18. Red Lights on North Groin of Harbour Works, Madras.
" 19. Reported Shoal, N. N. E. of Bahrein, Persian Gulf.
" 20. Alteration of color of light at Klang Strait, Strait of Malacca—Salangore—Malay Coast.
" 21. Additional information concerning the reported Shoal, N. N. E. of Bahrein.
" 22. Deposit of stone, eastward of Harbour Works, Madras.
" 23. Reported Shoal. North-West of Cheduba Island.
" 24. Exhibition of blue lights and Maroons at Krishna Shoal Light-vessel.
" 25. Deposit of stone, eastward of Harbour Works, Madras (additional information).
" 26. Vessels prohibited from anchoring near the Submarine Telegraph Cable between Diamond Island and the Mainland.
" 27. Intended exhibition of a revolving Light a Vakalapudi, in the Godavery District.

Notices to Mariners issued during the year 1879. *Price, one anna each :—*

No. 1. Permanent moorings for Eastern Channel Light-vessel, entrance to Hooghly River.
" 2. Sunken danger in Mergui Archipelago.
" 3. Revolving Light at Vakalapudi, in the Godavery District.
" 4. Intended alteration in False Point Light.
" 5. Shifting of the entrances to Honore (Honwar) and Mangalore, on the Malabar Coast.
" 6. Fixed Light at Roji (Nowa Nugga) in the Gulf of Cutch.
" 7. Fixed Light at the entrance to Toona Creek in the Gulf of Cutch.
" 8. Fixed Light at Goapnath Point in the Gulf of Cambay.
" 9. Wreck marking vessels.
" 10. The alteration in the position and improvement of Poorce Port Light.
" 11. Shoal Coral Ground in Strait of Banka.
" 12. Delagoa Bay. Removal of Cockburn Light-vessel in bad weather.
" 13. (1) Alteration in position of Beacons and Leading Lights—Burnett River Entrance, Australia.
(2) Fixed Light on Flap Top Islet—Pioneer River—Rocky-Islets.
(3) Revolving Light on Low Isles—Trinity Bay.
(4) Leading Lights at Cook Town—Endeavour River Entrance—Cook Harbour.
" 14. Sunken dangers between Alguada Reef and Diamond Island—Bay of Bengal.
" 15. Flashing white Light on Puysegur Point—Zealand.
" 16. Dangerous Rocks, N. N. W. and S. E. of the southernmost of the Brothers Islands—Andaman Islands.
" 17. Australia—South Coast—Gulf of St. Vincent,
(1) Prohibited Anchorage near Telegraph Cable, Port Phillip.
(2) Buoys marking Battery Practice Range at Williams Town.
(3) Fixed and Flashing Light on North Reef.
" 18. Longitude of the Time Ball, Calcutta, and of Saugor Light-house, River Hooghly.
" 19. (1) Discontinuance of additional Light at Fourth Point—Sunda Strait—Java.
(2) Shoal in the Fairway to Batavia Road.
(3) Fixed Light on Meinder's Reef—Madura Strait
" 20. (1) Shoal ground westward of Durnford Point—South Coast of Africa.
(2) Distinguishing features marking the entrance to Tugela River.
(3) Ditto Entrance to Umhloti River.
" 21. Buoys of Carwar Harbour (Sedashigar).
" 22. (1) Alterations in Lights at St. Paul and St. Denis, Reunion Island.
(2) Harbour Light at St. Pierre.
" 23. Buoys off Carwar Harbour (Sedashigar).
" 24. Buoys and Beacons, Zanzibar Harbour.
" 25. Alteration of False Point Light—Coast of Orissa.
" 26. Red Buoy marking smooth-water anchorage off Porcaud, Alleppey.
" 27. Change in the Anchorage limits of the Port of Madras.
" 28. Intended discontinuance of light at El-weg (Sherm Wej-h), Red Sea.
" 29. Interval of intended exhibition of blue Lights and Rockets at False Point Light-house.
" 30. Replacing of the buoys at the entrance to Cochin Harbour, and extinguishing of Narrakel Light.
" 31. Range of visibility of the Light exhibited from Krishna Shoal Light-vessel.
" 32. Light at Batticaloa.
" 33. Black buoys laid down in Calicut Roadstead to mark the limits of foul ground.
" 34. Light at Batticaloa.
" 35. Replacing of the buoys off Carwar Harbour (Sedashigar).
" 36. Telegraph buoy, south of Aden.
" 37. Black buoy off Point Gordeware (Godavery).
" 38. Light at Batticaloa.
" 39. Exhibition of a leading Light in Suez Bay.
" 40. Madras Semaphore.
" 41. Black buoy off Point Gordoware (Godavery.)
" 42. Madras Semaphore.
" 43. Buoys at Calicut.

Notices to Mariners issued during the year 1880. *Price, one anna each:—*

No. 1. Prohibited anchorage near the telegraph cables in Zanzibar Harbour.
„ 2. Discontinuance of Maroon Lights at Krishna Shoal Light-vessel.
„ 3. Exhibition of the new fixed Light at False Point.
„ 4. Extension of the period of exhibition of the "Intermediate" Light at the entrance to the Hooghly River.
„ 5. Alterations in the position and visibility of the Light exhibited from Fort Canning, Singapore.
„ 6. Alteration of position and elevation of the red Light at Cannanore.
„ 7. Discontinuance of the exhibition of maroons from the Light-vessels of the Hooghly River.

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RAJENDRA NATH MITRA,
Asst. Secy. to the Govt. of Bengal.

The 19th February 1878.

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The Calcutta Gazette.

WEDNESDAY, AUGUST 25, 1880.

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☞ Part IA is not sent to officers receiving the *Gazette of India*.

PART I.

Orders and Notifications by the Lieut.-Governor of Bengal, the High Court, Government Treasury, &c.

ORDERS BY THE LIEUT.-GOVERNOR OF BENGAL.

NOTIFICATION.

The 20th August 1880.—The following programme of the tour of His Honor the Lieutenant-Governor is published for general information in continuation of that previously notified :—

Leaves	Bankipore	22nd August.
Reaches	Gya	23nd ,,
Leaves	Gya	24th ,,
Reaches	Bankipore	24th ,,
Leaves	Bankipore	25th ,,
Reaches	Jungipore	26th ,,
Leaves	Jungipore	27th ,,
Reaches	Berhampore	27th ,,
Leaves	Berhampore	29th ,,
Reaches	Calcutta ...	30th ,,

E. R. HENRY,
Private Secretary.

No. 3855A.

GENERAL.—*The 12th August* 1880.—Moulvi Dilwar Hossein Ahmed, Deputy Magistrate and Deputy Collector, Chittagong, is allowed leave for two months, under section 4, Supplement F of the Civil Leave Code, with effect from the date on which he availed himself of it.

Baboo Girish Chandra Das is appointed to be a temporary Sub-Deputy Collector of the First Grade, with effect from the date he assumed charge of his duties in the Settlement Department in Chittagong.

The 14th August 1880.—Baboo Bhugwan Chunder Sen, Deputy Magistrate and Deputy Collector, Chumparun, is transferred to the Sudder Station of the Chittagong district.

The 18th August 1880.—Moulvi Mahomed Abdool Kadir, Deputy Magistrate and Deputy Collector, Pubna, is allowed leave for three months, under section 4, Supplement F of the Civil Leave Code, in extension of that granted to him under orders of the 25th June last.

The 19th August 1880.—Baboo Bunkoo Behary Buxee, Sub-Deputy Collector, Sonthal Pergunnahs, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code, with effect from the date on which he availed himself of it.

Mr. C. H. Swinden, Officiating Deputy Magistrate and Deputy Collector, in charge of the Sungoo Division of the district of the Chittagong Hill Tracts, is allowed leave for one month, under section 13, rule 2, Supplement F of the Civil Leave Code, with effect from the date on which he availed himself of it.

Baboo Ashootosh Gupta, Deputy Magistrate and Deputy Collector, Pubna, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code, with effect from such date as he may avail himself of it.

Mr. J. D Gael, Officiating Joint-Magistrate and Deputy Collector, Hazarebagh, is allowed furlough to Europe for one year, under section 23 of the Civil Leave Code, with effect from the date on which he availed himself of it.

Baboo Komul Narain Chuckerbutty, temporary Sub-Deputy Collector, Serampore, Hooghly, is transferred to Moheshrekha in Howrah.

The 20th August 1880.—Mr. J. Posford, B.C.S., reported his return from furlough on the 12th instant.

Mr. E. R. Middleton, Deputy Magistrate and Deputy Collector, Monghyr, is vested with the powers of a Collector under Act X (B.C.) of 1871.

Baboo Dwarka Nath Mookerjee, Officiating Deputy Magistrate and Deputy Collector, Tipperah, is vested with the powers of a Collector under Act X (B.C.) of 1871.

The 21st August 1880.—Colonel J. R. S. Henderson, 11th Madras Native Infantry, commanding at Dorunda, is vested, under section 28 of Act III of 1880, with powers to try breaches of rules made under section 25 of the said Act in the cantonment of Dorunda.

The 23rd August 1880.—Mr. S S. Jones, Assistant Commissioner in charge of the Rajmehal Division of the Sonthal Pergunnahs district, having resumed charge of his duties on the afternoon of the 3rd instant, the unexpired portion of the leave granted to him under orders of the 2nd June 1880, is cancelled.

Mr. A. W. Cosserat, Deputy Magistrate and Deputy Collector, Sonthal Pergunnahs, was in charge of the Rajmehal Division of that district from the forenoon of the 15th ultimo to the afternoon of the 3rd instant, *vice* Mr. S. S. Jones, on leave.

Baboo Luchmi Narain, Sub-divisional officer of Aurungabad, in Gya, is vested with the powers of a Collector under Act X of 1870, for the purpose of acquiring land required for public purposes.

POLICE.—*The 11th August* 1880.—Mr. A. H. James, District Superintendent of Police, Durbhunga, is allowed leave for two months, under the rules in Chapter VII of the Civil Leave Code, with effect from the 25th instant.

The 12th August 1880.—Mr. E. St. George Kaye, Assistant Superintendent of Police, 24-Pergunnahs, is appointed to act as District Superintendent of Police, Durbhunga, during the absence, on leave, of Mr. A. H. James, or until further orders.

The 18th August 1880.—Mr. G. D. Graham, Assistant Superintendent of Police, in charge of District Police, Sonthal Pergunnahs, is allowed leave for fourteen days, under the rules in Chapter VII of the Civil Leave Code, with effect from the 2nd proximo.

The 20th August 1880.—The orders of the 2nd instant, published in the *Calcutta Gazette* of the 11th idem, granting Baboo Gopal Hurry Mullick, Officiating Assistant Superintendent of Police, Jessore, leave for fifteen days, under the rules in Chapter VII of the Civil Leave Code, are cancelled.

ECCLESIASTICAL.—*The 20th August* 1880.—The Reverend John Vaughan, a Baptist Missionary of Pipli, in the district of Pooree, is authorized, under clause 5, section 5, of Act XV of 1872, to grant certificates of marriage between persons who are Native Christians.

REGISTRATION.—*The 29th June* 1880.—The First Moonsif of Bagdogra, in Rungpore, is appointed to have charge of the Sub-Registry Office at that place with retrospective effect from the 18th November last.

The 13th August 1880.—Mr. W. Rattray, Deputy Magistrate and Deputy Collector, is appointed to be an *ex-officio* Sub-Registrar of Rajmehal, *vice* Mr. C. H. Swinden, with effect from 1st July 1880.

Mr. S. S. Jones, Assistant Commissioner, Rajmehal, held temporary charge of the Sub-Registry Office from the 27th to the 30th June 1880, both days inclusive.

The 16th August 1880.—Baboo Uma Churn Banerjee, Deputy Magistrate and Deputy Collector, is appointed to be Sudder Sub-Registrar of Dinagepore, *vice* Mr. A. Burooah, with effect from the 15th July 1880.

EDUCATION.—*The 18th August* 1880.—Baboo Suresh Chunder Kaviraj, Head-master of the Motihari *zillah* school, is appointed to be Secretary to the District School Committee of Chumparun, *vice* Baboo Fateh Bahadoor, Deputy Inspector of Schools.

Mr. Stephen Ulfat Hossein, Officiating Deputy Magistrate and Deputy Collector, is appointed to be a member of the District School Committee of Chumparun, *vice* Munshi Mukhu Lal, deceased.

The 19th August 1880.—Baboo Srish Chunder Basu, Zemindar of Choa, is appointed to be a member of the District School Committee of Moorshedabad.

The 20th August 1880.—Mr. J. Eliot, M.A., Professor, Presidency College, and Meteorological Reporter to Government, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code, with effect from the 5th instant.

Mr A. Pedler, Professor, Presidency College, is appointed to act, in addition to his other duties, as Meteorological Reporter to Government during the absence, on leave, of Mr. J. Eliot, or until further orders.

The 21st August 1880.—Mr. A. Clarke Edwards, Professor, Presidency College, is appointed to act, until further orders, as Principal of the Rajshahye College, with effect from the 27th ultimo.

FORESTS.—*The 23rd August* 1880.—The services of Mr. L. G. Smith, Sub-Assistant Conservator of Forests, attached to the Darjeeling Division, are placed at the disposal of the Government of the Punjab.

MEDICAL.—*The 16th August* 1880.—The undermentioned gentlemen are appointed to be members of the Committee for the management of the Charitable Dispensary at Bishenpore, in the district of Bankoora :—

The Sub-Divisional Officer of Bishenpore, Vice-Chairman.
„ Moonsif of Bishenpore, *ex-officio*.
Baboo Abhoy Charan Sanyal, M.A., Head-master, Bishenpore H. C. English School.
„ Hikem Ram Kissore Sing Deb.
„ Kali Kumar Aikat.
„ Koylash Chundra Ghosh.
„ Krishna Chandra Dass.
„ Umesh Chandra Mitter.
„ Umesh Chandra Chowdhry, Member and Secretary.

The undermentioned gentlemen are appointed to be members of the Committee for the management of the Charitable Dispensary at Chyebassa, in the district of Singhboom :—

Raja Ram Chunder Deo Dhubal, of Dhulbhoom.
Thakoor Luchmi Narain Singh, of Kera.
Baboo Gunga Ram Singh, of Icha.
„ Runjeet Singh, of Dugui.

The 17th August 1880.—The undermentioned gentlemen are appointed to be members of the Committee for the management of the Charitable Dispensary at Kandi, in the district of Moorshedabad :—

Baboo Bepin Behary Mookerjie, M.A., B.L., Moonsif.
„ Gopi Kristo Singha, Zemindar.

The 19th August 1880.—Assistant Surgeon Onoocool Chunder Chatterjee is appointed temporarily to have charge of the Charitable Dispensary at Durbhunga, during the absence, on deputation, of Assistant Surgeon Kally Dass Bose, or until further orders.

The 21st August 1880.—Assistant Surgeon Obhoy Kumar Sen, in charge of the Rajmehal dispensary, assumed medical charge of the sub-division of Rajmehal on the 12th June 1879.

Assistant Surgeon Uma Churn Mitter, in charge of the Jehanabad Dispensary, assumed medical charge of the sub-division of Jehanabad on the 10th February 1879.

The 24th August 1880.—Assistant Surgeon Kanai Lall Mullick, a Supernumerary at the Presidency General Hospital, is allowed leave for six months, under section 17A of the Civil Leave Code.

MUNICIPAL.—*The 13th August* 1880.—The Lieutenant-Governor approves the election, by the Commissioners of the Sasseram Municipality, of Moonshee Thakur Pershad to be their Vice-Chairman.

The 14th August 1880.—The Lieutenant-Governor approves the election, by the Commissioners of the Arrah Municipality, of Mr. J. R. Hand, Deputy Magistrate and Deputy Collector, to be their Vice-Chairman, *vice* Mr. F. H. Barrow, transferred.

The undermentioned gentlemen are re-appointed to be Commissioners of the Nuddea Municipality :—

Baboo Juggobundhoo Banerjee.
„ Khetter Nath Bhattacharjee.
„ Pran Krishna Bhattacharjee.

The undermentioned gentlemen are appointed to be Commissioners of the Municipality of English Bazar, in the district of Maldah :—

Mr. M. F. Beamish, Assistant Superintendent of Police.
Baboo Sreenath Gupta, Officiating Deputy Magistrate and Deputy Collector.

ROAD CESS.—*The 20th August* 1880.—Baboo Hari Charan Chakravarti is re-appointed to be a member of the District Road Cess Committee of Dacca.

The 21st August 1880.—Mr. A. Stevens, Manager of the Singeswar Indigo Factory, is appointed to be a member of the Branch Road Cess Committee of Muddehpoora, in the district of Bhagulpore.

ERRATUM.—*The 19th August* 1880.—In the orders of the 17th May last, published at page 381 of Part I of the *Calcutta Gazette* of the 19th idem, regarding the appointment of Baboo Prosonno Kumar Surbadhikari, for "Baboo Prosonno Kumar Surbadhikari, Principal of the Sanskrit College, is appointed to be a Professor in the Presidency College," read "Baboo Prosonna Koomar Surbadhicari, Principal of the Sanskrit College, is appointed to officiate as Professor in the Presidency College."

The following notifications are republished from the *Assam Gazette* :—

No. 211.—*The 11th August* 1880.—Special leave of absence for six months, under section 31 of the Civil Leave Code, is granted to Mr. J. D. Anderson, C.S., Assistant Commissioner, with effect from the date on which he may avail himself of the same.

No. 212.—Mr. A. Porteous, C.S., Assistant-Commissioner, Kámrúp, is transferred to the district of Sylhet, and posted to the head-quarters station of that district.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

ROAD CESS NOTIFICATION.

DISTRICT OF MOZUFFERPORE.

The 18th August 1880.—It is notified, under section 75 of Act X (B.C.) of 1871 (the District Road Cess Act), that the Road Cess Committee of the district of Mozufferpore have, under section 74 of the Act, determined to levy the cess on lands under that Act for the cess year commencing from the 1st October 1880, at the following rate, being the maximum rate, and the said rate is published accordingly :—

Six pies, or two pice, on every rupee of the annual value of lands under Part II of the Act.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

ROAD CESS NOTIFICATION.

DISTRICT OF CHITTAGONG.

The 20th August 1880.—It is notified, under section 75, Act X (B.C.) of 1871 (the District Road Cess Act), that the Road Cess Committee of the district of Chittagong have, under section 74 of the Act, determined to levy road cess under that Act for the cess year commencing from 1st October 1880, at the following rate, being the maximum rate, and the said rate is published accordingly :—

Six pies, or two pice, on every rupee of the annual value of lands under Part II of the Act.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 18th August 1880.—In exercise of the power conferred on him by section 54, Act V (B.C.) of 1866, an Act to make better provision for the regulation of hackney carriages and palankeens in the town and suburbs of Calcutta, the Lieutenant-Governor is pleased to extend, from the 1st October 1880, the provisions of the said Act to the tract included within the municipal limits of the town of Bhuddessur, in the district of Hooghly.

2. Under section 2 of the Act it is further notified that the sub-divisional officer of Serampore, for the time being, shall be the registering and controlling officer under the Act within the limits specified above.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 21st August 1880.—In the exercise of the powers conferred on him by section 78, Act V (B.C.) of 1876, and in compliance with the recommendation of the Commissioners of the Municipality of Motiharee, made at a meeting, the Lieutenant-Governor sanctions the imposition, by the Commissioners, under section 122 of the Act, from 1st October 1880, of a tax on carriages, horses, and other animals mentioned in the third schedule annexed to the Act, at rates not exceeding those specified in the said schedule.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTICE.

The 23rd August 1880.—Notice is hereby given, under paragraph 2, section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor intends to vest in the Commissioners of the Bettia Municipality, in the district of Chumparun, the charitable dispensary situated within that municipality, the said dispensary not being private property nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTICE.

The 23rd August 1880.—Notice is hereby given, under paragraph 2, section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor of Bengal intends to vest in the Commissioners of the Jagdispore Municipality, in the district of Shahabad, the charitable dispensary situated within that municipality, the said dispensary not being private property nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTICE.

The 23rd August 1880.—Notice is hereby given, under paragraph 2, section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor of Bengal intends to vest in the Commissioners of the Arrah Municipality the charitable dispensary situated within that municipality, the said dispensary not being private property nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 23rd August 1880.—It is hereby notified, under section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor of Bengal vests in the Commissioners of the Patna Municipality the charitable dispensary situated within that municipality, the said dispensary not being private property nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 23rd August 1880.—It is hereby notified, under section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor of Bengal vests in the Commissioners of the Municipality of Barh, in the district of Patna, the charitable dispensary situated within that municipality, the said dispensary not being private property nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 23rd August 1880.—It is hereby notified, under section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor of Bengal vests in the Commissioners of the Municipality of Sasseram, in the district of Shahabad, the charitable dispensary situated within that municipality, the said dispensary not being private property nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 23rd August 1880.—It is hereby notified, under section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor of Bengal intends to vest in the Commissioners of the Municipality of Roscrah, in the district of Durbhunga, the charitable dispensary situated within that municipality, the said dispensary not being private property nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 23rd August 1880.—It is hereby notified, under section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor of Bengal vests in the Commissioners of the Municipality of Sewan, in the district of Saran, the charitable dispensary situated within that municipality, the said dispensary not being private property nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 23rd August 1880.—It is hereby notified, under section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor of Bengal vests in the Commissioners of the Motihari Municipality the charitable dispensary situated within that municipality, the said dispensary not being private property nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 12th August 1880.—It is hereby notified, under section 19 of the Indian Forest Act (Act VII of 1878), that the following tracts of land in the Darjeeling district, which, in notification of the 18th October 1879, under section 4 of that Act, it was proposed to constitute reserved forests, shall, from the 1st September next, be "Reserved Forests" under the said Act.

District.	Pergunnah or other sub-division.	No.	Name of forest.	BOUNDARIES.
Darjeeling ...	Hill Territory ...	1	Mansring (an addition to the Sukna-Tista Forest).	*North.*—The ridge separating the valley of the Mahanadi from that of the Reyang *East.*—The Mana Jhora. *West.*—The east boundary of the Mahalderam tea estate, being a demarcated line, and a stream tributary to the Mana Jhora.
Ditto ...	Ditto ...	2	Babookhola ...	*North.*—A demarcated line along the ridge separating the valley of the Mahanadi from that of the Reyang. *East.*—The west boundary of the Mahalderam tea estate, being a demarcated line, then a stream tributary to the Mahanadi river. *South.*—A demarcated line separating the forest from Captain E. T. Fitzgerald's land, and passing from the Mahanadi river in a south-west direction to the Buffoopanee, then the Buffoopanee to its junction with the Mahanadi. *West.*—The Mahanadi river, then a stream to the south-east boundary line of the Majua tea estate (Mr. W. C. Muller's block), then the demarcated boundary of that estate to its north-west corner, then a stream running into the Mahanadi river, then that river, then a demarcated line running north-east to the Buffoopanee and separating the forest from Jamun sing's land, then the Buffoopanee, then a demarcated line to the old military road.
Ditto ...	Terai sub-division, pergunnah Hatti-gheesa.	3	Tookria Jhar ...	*North.*—A demarcated line from the edge of the plateau south of Dangy Jote to the Kemchi nadi, where it forms the boundary of the Hoodoobhita Jote. *East.*—The Kemchi nadi, then a demarcated line separating the forests from jotes Mahmed Daorhux and Soobul. *South.*—A demarcated line separating the forest from jotes Daugur-bhita, Charla, Munjoy, Huldur, Doolall Dass and Gundagole. *West.*—A demarcated line separating the forest from jotes Bujaroo, Futeh, Dowlut, Gour Singh, Ramdhun, Prosadee, Chamroo and Bougy.
Ditto ...	Terai sub-division, pergunnah Hatighessa.	4	Moolta (an addition to the Dalka Jhar Reserve).	*North.*—A demarcated line from the Jibhodar nadi, south of Jhabra Jote to the Forest Reserve boundary. *East.*—The Forest Reserve, then the Dalka nadi, then a demarcated line separating it from jotes Sham Lall (2) and Raghoo, then the Lalla nadi to its junction with the Jibhodar. *West.*—The Jibhodar nadi to its junction with the west branch of the Moolta nadi, then a demarcated line separating the forest from the Jhakooadura and Omee Jotes, then the Jibhodar nadi.
Ditto ...	Terai sub-division, pergunnah Patturghatta.	5	Rishabari, Major Wardroper's and Kanoo Choudry's Bhita Jotes (additions to the Dalka Jhar Reserve).	On all sides Government Forest Reserve.
Ditto ...	Ditto ..	6	Beng-dubi (an addition to the Dalka Jhar reserve).	*North.*—Forest reserve. *East.*—A demarcated line following the bed of the old Balasun river and skirting jotes Bownee Bhita (20) and Dhemal, then a demarcated line south of the last named jote and west of jote Tarabari, then again a line following the bed of the old Balasun river and skirting jotes Bownee Bhita (21) and (22). *South.*—A demarcated line from the old Balasun river to the Hurtia river, separating the forest from jotes Hemlall Powa, Barobhita, Dhuniram, Beng-doobee and Byrauti Saul. *West.*—The Forest Reserve.
Ditto ...	Ditto ...	7	Shilbhita Jote (an addition to the Sukna-Tista Forest).	On all sides Government Forest Reserve.
Ditto ...	Terai sub-division, pergunnah Hatighessa.	8	Nipania (an addition to the Mechi Forest).	*North.*—The Loharjarhi Forest Reserve, then a stream leaving the reserve at its southernmost point, then a line running eastwards to the Aolia Manjha nadi. *East.*—The Aolia Manjha nadi, then a line skirting the Nipania tea estate. *South.*—A demarcated line to the Raja Pouri nadi, then that stream, then a demarcated line to the new Mechi river. *West.*—The Mechi Forest Reserve.
Ditto ...	Ditto ...	9	Gurubadi (an addition to the Mechi Forest Reserve).	*North.*—The Mechi Forest Reserve. *East.*—A demarcated line following the bed of the new Mechi river. *South.*—A demarcated line to the old Mechi river separating the forest from Jote Soorjbur. *West.*—The Nepal frontier.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 16th August 1880.—The following rule, passed by the Lieutenant-Governor under the provisions of section 41 of the Indian Forest Act, having received the sanction of the Governor-General in Council, is hereby published for general information. It will take effect in respect of the forest tracts of the Sunderbuns, both reserved and protected, as described in the schedules attached to the following notifications :—

Reserved forests,—notification of 23rd January 1879.
Protected forests,—notification of 7th December 1878.
Protected forests,—notification of 24th February 1879.

Any person who desires to transport any forest produce through the Sunderbuns forests, or through any part of them, or along any of the water-channels intersecting or skirting them, shall take out a pass at some one of the revenue stations, a list of which will be published from time to time in the *Calcutta Gazette;* and he shall further produce such pass when called upon to do so by any forest or police officer, and return such pass at any one of the said stations on passing out of the boundary of the forests. The fee, if any, payable for such passes will from time to time be fixed by the Conservator of Forests and notified in the *Calcutta Gazette.* The following is a list of the revenue stations actually open :—

1. Lower Bhola.
2. Upper Bhola.
3. Pussur.
4. Khulna.
5. Bhudder.
6. Sheepsah.
7. Koyrah.
8. Cabaduk.
9. Isreepore (Eshamuttee).
10. Bussuntpore.
11. Roymungul.
12. Mutlah.
13. Bogee.
14. Saterbog.
15. Tangra khall.
16. Samukpatha.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 17th August 1880.—The following revised rules passed by the Lieutenant-Governor under sections 31 and 41 of the Indian Forest Act (VII of 1878), having received the sanction of the Governor-General in Council, are hereby published for general information, in supersession of the notification of 13th January 1880 published in the *Calcutta Gazette* of the 14th idem. They will take effect in the protected forest tracts of the Sunderbuns described in the schedule annexed to the notifications of the 7th December 1878 and 24th February 1879 (published in the *Calcutta Gazette* of 11th December 1878 and 26th February 1879), and will come into force from the date of their publication :—

Rule I.—No trees, timber, or any other forest produce shall be cut, sawn, gathered, or removed from within the boundaries of the Sunderbuns protected forests without prepayment in full of the charges due thereon at the rates following :—

(1) For every maund of sundri timber, one anna.
(2) For every maund of any other forest produce, one-fourth of an anna.

These, or such other charges as may from time to time be fixed under this rule, will also be levied on timber and other forest produce which may be exported from lands leased under the rules for the lease of waste lands in the Sunderbuns.

Rule II.—Any person desiring to enter the Sunderbuns protected forests for the purpose of cutting, sawing, converting, gathering, or removing trees, timber or any other forest produce, shall take out a permit or license for the produce which he proposes to remove. The said permit will be granted only on prepayment of the prescribed charges by the officer in charge of the Sunderbuns Forest Division, or by any of his subordinates duly authorized to receive payment and to issue permits.

Rule III.—The holder of a permit or license for the cutting, sawing, conversion, gathering, or removal of any forest produce within the boundaries of the Sunderbuns protected forests, shall produce the said permit or license when called upon to do so by any forest or police officer, and shall further be bound, on leaving the Sunderbuns protected forests, to return the said permit or license to one of the forest officers in charge of the revenue stations, a list of which will be notified from time to time in the *Calcutta Gazette.*

Rule IV.—Any forest produce in transit within, or passing out of, the Sunderbuns Protected Forests, and any such produce found in any water-channel skirting or leading from the said forests, when there is reason to believe that any thing is payable to the Government in respect of such produce, may be stopped and examined by any forest or police officer.

The following is a list of the revenue stations referred to in Rule III of the above rules :—

1. Lower Bhola.
2. Upper „
3. Pussur.
4. Khulna.
5. Bhudder.
6. Shupsah.
7. Koyrah.
8. Cobaduk.
9. Isreepore (Eshamuttee).
10. Bussuntpore.
11. Roymangal.
12. Rampura.
13. Mutlah.
14. Bogee.
15. Saterbog.
16. Tangara khal.
17. Samukpatha.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 16th August 1880.—In supersession of the notification dated the 5th July 1875, published in the *Calcutta Gazette* of the 7th idem, it is hereby notified for general information that the district of Tipperah will be transferred from the Dacca to the Chittagong Division from the 1st November 1880.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 12th August 1880.—A plan and estimate for a further extension of the jetty embankment between jetties Nos. 4 and 5, and for taking down import shed No. 1 and re-erecting it at No. 4 jetty, at a cost of Rs. 1,20,000, having been submitted by the Commissioners for making improvements in the port of Calcutta with their Vice-Chairman's letter No. 1182, of the 12th July 1880, the Lieutenant-Governor is pleased to sanction the project under section 35 of Act V (B.C.) of 1870.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 13th August 1880.—In continuation of the notification of the 18th August 1879, defining the limits of the Port of Calcutta, which was published at page 841 of the *Calcutta Gazette* of the 20th August 1879, the Lieutenant-Governor is pleased, with the sanction of the Government of India, to declare, in accordance with the provisions of sections 5 and 6 of the Indian Ports Act (XII of 1875), that high water-mark shall extend to 15·09 feet above the sill of the Kidderpore dock, that being the highest point reached by ordinary spring-tides in any season of the year.

2. On the Howrah side of the river this boundary has been defined and marked off by stone blocks fixed level with the river bank to mark the exact position of the 15·09 feet waterline, between the Port Commissioners' land at Sibpore on the south, and the southern boundary of the East Indian Railway Company's premises on the north, as shown on a plan submitted by the Commissioners.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

The 17th August 1880.—The following notification is published for general information.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

GOVERNMENT OF INDIA.—MARINE BRANCH—MILITARY DEPARTMENT.

NOTICE TO MARINERS.—(No. 9.)

RED SEA—GULF OF SUEZ.

Suez Bay—Lights at Port Ibraham.

Information has been received that the undermentioned lights are now exhibited at Port Ibraham, Suez Bay :—

1. Two floating lights are placed 897 yards seaward of the entrance of the harbour—*green* on the northern side of the channel, *red* on the southern side.
2. A fixed *green* light is shown from the extremity of the north mole head; a fixed *red* light from the extremity of the south mole head.

3. A fixed *white* light is shown from the extreme (western) end of the inner pier of the harbour.

NOTE.—The foregoing green and red lights mark the channel into the port.

Entering Port Ibraham—the green lights are left on the port hand, the red lights on the starboard hand, the vessel being steered for the white light on the inner pier.

4. Also, that it is intended, when the state of the sea prevents the exhibition of the floating lights, to show two lights, *green* and *red* placed vertically, from the eastern commencement of the inner pier. These lights kept in line with the white light at the extreme (or western) end of the pier will then indicate the channel.

Buoyage.

Also, that a buoy has been placed on each side of the channel to port Ibraham, 568 yards from the mole heads—the northern buoy in a line with the green lights, the southern buoy in a line with the red lights.

By direction of the Government of India,

A. DUNDAS TAYLOR, *Comdr. (late I N.),*
Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT, CALCUTTA, *the 7th August* 1880.

This Notice affects the following:—

BRITISH ADMIRALTY Charts Nos. 2523, 8*a*. 757, 233, and 734.
" " Sailing Directions, Red Sea Pilot, 1873, pages 23 and 36.
" " Light Lists for 1880.
INDIAN MARINE SURVEY Light List for 1880; also Taylor's Sailing Directory, Vol. I, page 27.

If this Notice is received on board ship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

[Third Publication.]

NOTIFICATION.

The 9th August 1880.—It is hereby notified that the Lieutenant-Governor has been pleased to declare the provisions of Chapter IV of the Indian Forest Act, 1878, to be applicable to all forest and waste lands in the Government estate of Khorda, in the district of Pooree, excepting such lands as have been confirmed as revenue-free or settled with cultivators or others, and such lands as shall, during the course of the revenue settlement now in progress or thereafter, be so settled.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 4th August 1880.—Plans and estimates, amounting to one lakh seven thousand nine hundred and fifty-two rupees (Rs. 1,07,952), for carrying out improvements on their tramway having been submitted by the Commissioners for making improvements in the Port of Calcutta with their Vice-Chairman's letter, No. 308, dated 22nd April 1880, and been approved by the Public Works Department of this Government, the Lieutenant-Governor sanctions the works under Section 35 of Act V (B.C.) of 1870.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 4th August 1880.—Under the provisions of section 9 of Act IV (B.C.) of 1880, the Lieutenant-Governor authorizes the Commissioners for making improvements in the Port of Calcutta to raise a loan of five lakhs of rupees (Rs. 5,00,000) to enable them to meet the cost of purchasing the Armenian Ghât site and the buildings thereon, as well as to carry out the works for the improvement of their tramway which have this day been sanctioned.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 4th February 1880.—The Lieutenant-Governor is pleased to publish for general information the following Order in Council, and the Regulations appended thereto, for preventing collisions at sea, which will come into force on the 1st September 1880.

H. J. REYNOLDS,
Secy. to the Govt. of Bengal.

At the Court at Osborne House, Isle of Wight, the 14th day of August 1879.

PRESENT:

THE QUEEN'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS by "The Merchant Shipping Act Amendment Act, 1862," it was enacted that on and after the first day of June one thousand eight hundred and sixty-three, or such later day as might be fixed for the purpose by Order in Council, the Regulations contained in the table marked C in the schedule to the said Act should come into operation and be of the same force as if they were enacted in the body of the said Act; but that Her Majesty might from time to time, on the joint recommendation of the Admiralty and the Board of Trade, by Order in Council, annul or modify any of the said Regulations, or make new Regulations in addition thereto or in substitution therefor; and that any alterations in, or additions to, such Regulations made in manner aforesaid should be of the same force as the Regulations in the said schedule:

And whereas by the same Act it was further provided that whenever it should be made to appear to Her Majesty that the Government of any foreign country was willing that the Regulations for preventing collisions contained in Table C in the schedule to the said Act, or such other Regulations for preventing collisions as are for the time being in force under the said Act, should apply to the ships of such country when beyond the limits of British jurisdiction, Her Majesty might, by Order in Council, direct that such Regulations should apply to the ships of the said foreign country, whether within British jurisdiction or not; and it was further provided by the said Act that whenever an Order in Council had been issued applying any Regulation made by, or in pursuance of, the said Act to the ships of any foreign country, such ships should in all cases arising in any British court, be deemed to be subject to such Regulation, and should, for the purpose of such Regulation, be treated as if they were British ships:

And whereas by an Order in Council made in pursuance of the said recited Act, and dated the ninth day of January one thousand eight hundred and sixty-three, Her Majesty was pleased to direct: First, that the Regulations contained in the schedule to the said Act should be modified by the substitution for such Regulations of certain Regulations appended to the said Order;

Secondly, that the said Regulations appended to the said Order should, on and after the first day of June one thousand eight hundred and sixty-three, apply to French ships, whether within British jurisdiction or not:

And whereas by several Orders in Council subsequently made, Her Majesty was pleased to direct that the Regulations appended to the said Order of the ninth of January one thousand eight hundred and sixty-three, should apply to ships of the countries specified in the said Orders, whether within British jurisdiction or not;

And whereas by Order in Council, dated the thirtieth day of July one thousand eight hundred and sixty-eight, Her Majesty, on the joint recommendation of the Admiralty and the Board of Trade, was pleased to make certain additions to the Regulations appended to the said first-recited Order in Council, for the purpose of explaining Articles 11 and 18 of the said Regulations, and of removing doubt and misapprehension concerning the effect of the said two Articles:

And whereas the Admiralty and the Board of Trade have jointly recommended to Her Majesty that the Regulations contained in the Order in Council dated the ninth day of January one thousand eight hundred and sixty-three, and the additions to the said Regulations contained in the said Order in Council of the thirtieth day of July one thousand eight hundred and sixty-eight, shall be annulled from the first day of September one thousand eight hundred and eighty, and that there shall be substituted for the said Regulations and additions respectively the new Regulations hereinafter set forth:

And whereas it has been made to appear to Her Majesty that the Governments of the several foreign countries mentioned in the second schedule hereto are respectively willing that the Regulations contained in the first schedule hereto shall apply to ships of the said countries respectively, whether within British jurisdiction or not:

Now therefore Her Majesty, by virtue of the powers vested in Her by the said recited Act, and by and with the advice of Her Privy Council, is pleased to direct—

First, that on and after the first day of September one thousand eight hundred and eighty, the Regulations appended to the said Order in Council of the ninth day of January one thousand eight hundred and sixty-three, and the additions to the said Regulations contained in the said Order in Council of the thirtieth day of July one thousand eight hundred and sixty-eight, shall be annulled, and that there shall be substituted for the said Regulations and additions respectively the new Regulations contained in the first schedule hereto.

Second, that the said Regulations contained in the said first schedule hereto shall, from and after the first day of September one thousand eight hundred and eighty, apply to ships of the countries mentioned in the said second schedule hereto, whether within British jurisdiction or not.

C. L. PEEL.

FIRST SCHEDULE.

REGULATIONS FOR PREVENTING COLLISIONS AT SEA.

Preliminary.

ART. 1. In the following rules every steam-ship which is under sail and not under steam is to be considered a sailing ship; and every steam-ship which is under steam, whether under sail or not, is to be considered a ship under steam.

Rules Concerning Lights.

ART. 2. The lights mentioned in the following Articles, numbered 3, 4, 5, 6, 7, 8, 9, 10, and 11, and no others, shall be carried in all weathers, from sunset to sunrise.

ART. 3. A sea-going steam-ship when under way shall carry—

(*a.*) On or in front of the foremast, at a height above the hull of not less than 20 feet and if the breadth of the ship exceeds 20 feet, then at a height above the hull not less than such breadth, a bright white light, so constructed as to show an uniform and unbroken light over an arc of the horizon of 20 points of the compass; so fixed as to throw the light 10 points on each side of the ship, viz. from right ahead to 2 points abaft the beam on either side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least five miles.

(*b.*) On the starboard side, a green light so constructed as to show an uniform and unbroken light over an arc of the horizon of 10 points of the compass; so fixed as to throw the light from right ahead to 2 points abaft the beam on the starboard side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least two miles.

(*c.*) On the port side, a red light, so constructed as to show an uniform and unbroken light over an arc of the horizon of 10 points of the compass; so fixed as to throw the light from right ahead to 2 points abaft the beam on the port side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least two miles.

(*d.*) The said green and red side lights shall be fitted with inboard screens projecting at least three feet forward from the light, so as to prevent these lights from being seen across the bow.

ART. 4. A steam-ship, when towing another ship, shall, in addition to her side lights carry two bright white lights in a vertical line one over the other, not less than three fees apart, so as to distinguish her from other steam-ships. Each of these lights shall be of the same construction and character, and shall be carried in the same position, as the white light which other steam-ships are required to carry.

ART. 5. A ship, whether a steam-ship or a sailing ship, when employed either in laying or in picking up a telegraph cable, or which from any accident is not under command, shall at night carry in the same position as the white light which steam-ships are required to carry, and, if a steam-ship, in place of that light, three red lights in globular lanterns, each not less than 10 inches in diameter, in a vertical line one over the other, not less than three feet apart: and shall by day carry in a vertical line one over the other, not less than three feet apart, in front of, but not lower than, her foremast head, three black balls or shapes, each two feet in diameter.

These shapes and lights are to be taken by approaching ships as signals that the ship using them is not under command, and cannot therefore get out of the way.

The above ships when not making any way through the water, shall not carry the side lights, but when making way shall carry them.

ART. 6. A sailing ship under way, or being towed, shall carry the same lights as are provided by Article 3 for a steam-ship under way, with the exception of the white light, which she shall never carry.

ART. 7. Whenever, as in the case of small vessels during bad weather, the green and red side lights cannot be fixed, these lights shall be kept on deck, on their respective sides of the vessel, ready for use: and shall, on the approach of or to other vessels, be exhibited on their respective sides in sufficient time to prevent collision, in such manner as to make them most visible, and so that the green light shall not be seen on the port side, nor the red light on the starboard side.

To make the use of these portable lights more certain and easy, the lanterns containing them shall each be painted outside with the colour of the light they respectively contain, and shall be provided with proper screens.

ART. 8. A ship, whether a steam-ship or a sailing ship, when at anchor, shall carry, where it can best be seen, but at a height not exceeding 20 feet above the hull, a white light, in a globular lantern of not less than eight inches in diameter, and so constructed as to show a clear uniform and unbroken light visible all round the horizon, at a distance of at least one mile.

ART. 9. A pilot vessel, when engaged on her station on pilotage duty, shall not carry the lights required for other vessels, but shall carry a white light at the mast-head visible all round the horizon, and shall also exhibit a flare-up light or flare-up lights at short intervals which shall never exceed fifteen minutes.

A pilot vessel, when not engaged on her station on pilotage duty, shall carry lights similar to those of other ships.

ART. 10. (*a*)—Open fishing boats and other open boats when under way shall not be obliged to carry the side lights required for other vessels; but every such boat shall in lieu thereof have ready at hand a lantern with a green glass on the one side and a red glass on the other side; and on the approach of or to other vessels such lantern shall be exhibited in sufficient time to prevent collision, so that the green light shall not be seen on the port side, nor the red light on the starboard side.

(*b*)—A fishing vessel and an open boat when at anchor shall exhibit a bright white light.

(*c*)—A fishing vessel when employed in drift net fishing, shall carry on one of her masts two red lights in a vertical line one over the other, not less than three feet apart.

(*d*)—A trawler at work shall carry on one of her masts two lights in a vertical line one over the other, not less than three feet apart, the upper light red and the lower green, and shall also either carry the side lights required for other vessels, or if the side lights cannot be carried, have ready at hand the coloured lights as provided in Article 7, or a lantern with a red and a green glass as described in paragraph (*a*) of this Article.

(*e*)—Fishing vessels and open boats shall not be prevented from using a flare-up in addition if they desire to do so.

(*f*)—The lights mentioned in this Article are substituted for those mentioned in the 12th, 13th, and 14th Articles of the Convention between France and England scheduled to the British Sea Fisheries Act, 1868.

(*g*)—All lights required by this Article, except side lights, shall be in globular lanterns so constructed as to show all round the horizon.

ART. 11. A ship which is being overtaken by another shall show from her stern to such last-mentioned ship a white light or a flare-up light.

Sound Signals for Fog, &c.

ART. 12. A steam-ship shall be provided with a steam whistle, or other efficient steam sound signal, so placed that the sound may not be intercepted by any obstructions, and with an efficient fog-horn to be sounded by bellows or other mechanical means, and also with an efficient bell. A sailing ship shall be provided with a similar fog-horn and bell.

In fog, mist, or falling snow, whether by day or night, the signals described in this Article shall be used as follows, that is to say—

(*a*)—A steam-ship under way shall make with her steam whistle, or other steam sound signal, at intervals of not more than two minutes, a prolonged blast.

(*b*)—A sailing ship under way shall make with her fog-horn, at intervals of not more than two minutes, when on the starboard tack one blast, when on the port tack two blasts in succession, and when with the wind abaft the beam three blasts in succession.

(*c*)—A steam-ship and a sailing ship when not under way shall, at intervals of not more than two minutes, ring the bell.

Speed of Ships to be moderate in Fog, &c.

ART. 13. Every ship, whether a sailing ship or steam-ship, shall in a fog, mist, or falling snow, go at a moderate speed.

Steering and Sailing Rules.

ART. 14. When two sailing ships are approaching one another, so as to involve risk of collision, one of them shall keep out of the way of the other as follows, viz :—

(*a*)—A ship which is running free shall keep out of the way of a ship which is close-hauled.

(*b*)—A ship which is close-hauled on the port tack shall keep out of the way of a ship which is close-hauled on the starboard tack.

(*c*)—When both are running free with the wind on different sides, the ship which has the wind on the port side shall keep out of the way of the other.

(*d*)—When both are running free with the wind on the same side, the ship which is to windward shall keep out of the way of the ship which is to leeward.

(*e*)—A ship which has the wind aft shall keep out of the way of the other ship.

ART. 15. If two ships under steam are meeting end on, or nearly end on, so as to involve risk of collision, each shall alter her course to starboard, so that each may pass on the port side of the other.

This Article only applies to cases where ships are meeting end on, or nearly end on, in such a manner as to involve risk of collision, and does not apply to two ships which must, if both keep on their respective courses, pass clear of each other.

The only cases to which it does apply are, when each of the two ships is end on, or nearly end on to the other, in other words, to cases in which by day each ship sees the mast of the other in a line, or nearly in a line, with her own and by night, to cases in which each ship is in such a position as to see both the side lights of the other.

It does not apply by day to cases in which a ship sees another ahead crossing her own course; or by night, to cases where the red light of one ship is opposed to the red light of the other, or where the green light of one ship is opposed to the green light of the other, or where a red light without a green light, or a green light without a red light is seen ahead, or where both green and red lights are seen anywhere but ahead.

ART. 16. If two ships under steam are crossing so as to involve risk of collision, the ship which has the other on her own starboard side shall keep out of the way of the other.

ART. 17. If two ships, one of which is a sailing ship and the other a steam-ship, are proceeding in such directions as to involve risk of collision, the steam-ship shall keep out of the way of the sailing ship.

ART. 18. Every steam-ship when approaching another ship, so as to involve risk of collision, shall slacken her speed, or stop and reverse if necessary.

ART. 19. In taking any course authorized or required by these Regulations a steam-ship under way may indicate that course to any other ship which she has in sight by the following signals on her steam whistle, viz:—

One short blast to mean—"I am directing my course to starboard."

Two short blasts to mean—"I am directing my course to port."

Three short blasts to mean—"I am going full speed astern."

The use of these signals is optional; but if they are used, the course of the ship must be in accordance with the signal made.

ART. 20. Notwithstanding anything contained in any preceding Article every ship, whether a sailing ship or steam-ship, overtaking any other, shall keep out of the way of the overtaken ship.

ART. 21. In narrow channels every steam-ship shall, when it is safe and practicable, keep to that side of the fair way or midchannel which lies on the starboard side of such ship.

ART. 22. Where by the above rules one of two ships is to keep out of the way the other shall keep her course.

ART. 23. In obeying and construing these rules due regard shall be had to all dangers of navigation, and to any special circumstances which may render a departure from the above rules necessary in order to avoid immediate danger.

No Ship under any circumstances to neglect proper precautions.

ART. 24. Nothing in these rules shall exonerate any ship, or the owner, or master, or crew thereof, from the consequences of any neglect to carry lights or signals, or of any neglect to keep a proper look-out, or of the neglect of any precaution which may be required by the ordinary practice of seamen, or by the special circumstances of the case.

Reservation of Rules for Harbours and Inland Navigation.

ART. 25. Nothing in these rules shall interfere with the operation of a special rule duly made by local authority relative to the navigation of any harbour, river, or inland navigation.

Special Lights for Squadrons and Convoys.

ART. 26. Nothing in these rules shall interfere with the operation of any special rules made by the Government of any nation with respect to additional station and signal lights for two or more ships of war, or for ships sailing under convoy.

SECOND SCHEDULE.

Austria-Hungary.	Italy.
Belgium.	Netherlands.
Chili.	Norway.
Denmark.	Portugal.
France.	Russia.
Germany.	Spain.
Great Britain.	Sweden.
Greece.	United States.

[Third Publication.]

The 6th August 1880.—The following notification of the Government of India is published in the *Calcutta Gazette* for general information.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

No. 141.

HOME, REVENUE, AND AGRICULTURAL DEPARTMENT.

EMIGRATION.

Simla, the 30th July 1880.

NOTIFICATION.

UNDER the provisions of Section 56 of the Indian Emigration Act (VII of 1871), the Governor-General in Council is pleased to direct the substitution of the following for Rules 23, 23A, and 23B, of the rules relating to emigration from the Port of Calcutta, published under the notification of the Government of India, No. 129, dated the 21st July 1877 :—

23. Of the total number of emigrants to be embarked on board each ship, the proportion of adult females shall not, except as provided in rule 25, be less than 40 to every 100 adult males.

C. GRANT,
Offg. Secy to the Govt. of India.

[Second Publication.]

DECLARATION.

The 12th August 1880.—Whereas it appears to the Lieutenant-Governor that land is required to be taken up by Government at the public expense for a public purpose, viz. for a post-office bungalow in the village of Karakdi, pergunnah Nasibshahi, district Faridpur, it is hereby declared that for the above purpose a piece of land measuring, more or less, 8½ cottahs of standard measurement, is required within the aforesaid village of Karakdi. It is bounded as follows :—

On the west by Nibaran Chang's residence,
On the east and north by the land belonging to Chintamani Bhattacharjea;
On the south by the land belonging to Mohonlal Bhadury and others.

This declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

JUDICIAL DEPARTMENT.

No. 3856A.

The 13th August 1880.—The undermentioned gentlemen are appointed to be Honorary Magistrates for the bench of Magistrates at the Sudder Station, in the district of Howrah, and are vested with the powers of a Magistrate of the Third Class :—

Mr. A. M. Britton, Managing Assistant, Shibpore Mills.
Baboo Biprodas Mookerjee, Government Pensioner.
„ Nobin Chunder Banerjea, Medical Practitioner and Municipal Commissioner.
„ Hurry Mohan Basu, Zemindar and Municipal Commissioner.
„ Ram Das Moitra, Pleader.
„ Radha Nath Haldar, Zemindar.

The 17th August 1880.—The undermentioned gentlemen are appointed to be Honorary Magistrates for the bench of Magistrates at the Sudder Station of the district of Pubna, and are vested with the powers of a Magistrate of the Third Class :—

Baboo Doorga Nath Bagchee, Pleader.
„ Gridharee Bose, Deputy Inspector of Schools.
„ Grish Chunder Roy, Pleader.
„ Obhoy Gobind Chowdhry, Zemindar.

The 18th August 1880.—Mr. J. Whitmore, Joint-Magistrate and Deputy Collector, Sarun, is vested with the power of hearing appeals from convictions by Magistrates of the Second and Third Classes.

The 21st August 1880.—Baboo Mohendra Nath Ghosh, L.L., Second Moonsif of Patuakhally, Backergunge, is appointed to act as a Moonsif in the district of Burdwan during the absence, on deputation, of Baboo Ram Gopal Chakee, or until further orders. Baboo Mohendra Nath Ghosh will be ordinarily stationed at Cutwa.

The 23rd August 1880.—Baboo Nobin Chunder Gangooly, Officiating 2nd Subordinate-Judge of Dacca, is posted temporarily to Furreedpore.

The 24th August 1880.—Baboo Annada Proshad Bagchi, B.L., is appointed to act as a Moonsif in the district of Backergunge during the absence, on leave, of Baboo Jogendro Nath Ghose, or until further orders. Baboo Annada Proshad Bagchi will be ordinarily stationed at Bhola.

LEAVE OF ABSENCE TO MOONSIFS.—*The 23rd August* 1880.—Baboo Jogendro Nath Ghose, a Moonsif in the district of Backergunge, has obtained leave of absence for one month and two days, under section 10, Supplement F of the Civil Leave Code, with effect from the 1st September 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 20th August 1880.—Under Section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Moonshee Nasiruddin authorising him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the police-station of Chagulniya, in the district of Noakholly.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 17th August 1880.—It is hereby notified under the provisions of Section 15 of Act V of 1861 that the villages of Deotulla, Bhygoorah, Karaitallah, Koichoichora, Talleshur, Sonbaria, Jaffurkhally, Amtalla, Bamna, Bolaibuniah, Golaghata, Katakhali, Lattabuniah and Borokalaliah, in the Perozepore Sub-Division in the district of Backergunge, being still in a very disturbed and dangerous state, owing to the existence of disputes regarding the possession of lands and collection of rents, and owing to the animosity between the rival parties, the Lieutenant-Governor has sanctioned from the 16th August 1880, the employment for a further period of one year, of a Special Police Force consisting of one Sub-Inspector, four Head-Constables and fifty Constables to be quartered at the said villages for the purpose of keeping the peace between the members of the family of the Bamna Chowdhuries and their rivals respecting the estate known as Joar Ramna Bamna.

2. The cost of the police force noted below will be assessed and levied from the inhabitants of the villages in proportion to their respective means :—

	Rs.	A.	P.
1 Sub-Inspector at Rs. 50	50	0	0
1 Head-Constable at Rs. 25	25	0	0
1 Ditto at Rs. 20	20	0	0
1 Ditto at Rs. 15	15	0	0
1 Ditto at Rs. 10	10	0	0
20 Constables at Rs. 9 each	180	0	0
30 Ditto at Rs. 8 „	240	0	0
Total ...	540	0	0
Pensionary charges at 2 As. per Rupee	67	8	0
Contingencies at ten per cent.	54	0	0
One Sub-Inspector's boat hire at Rs. 20	20	0	0
Hire of 2 Dâk boats at Rs. 25 each	50	0	0
Total ...	731	8	0
	×12		
Total for 12 months or one year ...	8,778	0	0
Clothing allowance of 54 men at Rs. 4 each	216	0	0
Repairs to Barracks	100	0	0
Grand Total ...	9,094	0	0

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 11th August 1880.—Under the provisions of Section 5 of the Indian Registration Act III of 1877, the Lieutenant-Governor sanctions the formation of a new registration sub-district, with head-quarters at thana Lohardugga, in the sub-division of Ranchi, in the district of Lohardugga, conterminous with the jurisdiction of the Moonsiff of Lohardugga, and comprising thanas Lohardugga, Palkot, Karambu, Barwe, Balumat, and Bira. The registration sub-district of Ranchi will henceforth be restricted to thanas Ranchi, Choreya, Basiya, Ladhwa, Silli, Tamur, and Torp. These changes will take effect from the 1st September 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 11th August 1880.—Under the provisions of Section 5 of the Indian Registration Act III of 1877, the Lieutenant-Governor directs that the registration sub-district of Gopalgunge, in the district of Sarun, be reconstituted with head-quarters at Gopalgunge, and comprising as formerly thanas Barouli (with pergunnah Murhul) and Baragaon belonging to the sub-district of Sewan. The sub-divisional officer of Gopalgunge will be *ex-officio* Sub-Registrar. This notification will take effect from the 15th August 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 10th August 1880.—In continuation of the Government notification of the 30th July 1879, it is hereby notified, under the provisions of section 15 of Act V of 1861, that in consequence of ill-feeling still existing between the adherents of Sreenarain Ghose and Rohimuddi Meah, son-in-law of Gogun Meah, at Singkhali and Aturkhali, in the Perozepore sub-division, in the district of Backergunge, and it being probable that if the police were withdrawn a breach of the peace would take place, the Lieutenant-Governor sanctions the retention, for a further period of one year from the 31st July 1880, of the special police force of one head-constable and four constables quartered at Singkhali, in the Perozepore sub-division, in the district of Backergunge.

2. The cost of the force noted below will, as before, be assessed and levied from the inhabitants of the village in proportion to their respective means :—

		Rs.	A.	P.
1 head-constable, 3rd grade, at Rs. 15 ...	...	15	0	0
2 constables, 2nd „ „ 8 each	...	16	0	0
2 ditto, 3rd „ „ 7 „ ...	...	14	0	0
Pensionary charges at 2 annas per rupee ...	...	5	10	0
Contingent charges at 10 per cent. ...	...	4	8	0
Head-constable's dingee hire at Rs. 8 per month	...	8	0	0
1 dâk boat	...	25	0	0
		88	2	0
		×	12	
Total	...	1,057	8	0
Clothing allowance of five men at Rs. 4 each	...	20	0	0
Repairs of barracks	..	20	0	0
Annual Total	...	1,097	8	0

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 6th August 1880.—It is hereby notified that the "Nicklee" moonsifee, in the district of Mymensing, shall hereafter be designated the "Haseinpur" moonsifee.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 6th August 1880.—Under section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Moonshi Abdur Rahman authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the police-stations of Chintaman, Nawabganj, Raniganj, and Habra, in the district of Dinagepore.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

PUBLIC WORKS DEPARTMENT,—BENGAL.

ESTABLISHMENT.

The 23rd *August* 1880.

No. 147.—*Promotion*:—Mr. J. C. White, Assistant Engineer, Second Grade, Second Calcutta Division, is promoted to Executive Engineer, Fourth Grade, (temporary rank), from the 12th July to the 3rd August 1880, both days inclusive.

No. 148.—*Notification.*—Baboo Kally Prosono Mookerjee, Assistant Engineer, Second Grade, Patna Division, passed in the Departmental Standard on the 17th August 1880.

The 24th August 1880.

No. 149.—*Leave of Absence.*—Mr. L. R. Roberts, Executive Engineer, First Grade, Burdwan Division, is allowed privilege leave for six weeks under Chapter VII, section 44, of the Civil Leave Code.

T. H. WICKES,
Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

IRRIGATION.

NOTIFICATION.—ESTABLISHMENT.

Dated the 19th August 1880.

No. 111.—*Posting.*—With reference to this Department, General Branch, Notification No. 128 of the 27th ultimo, Baboo Rajkissen Banerjee, Assistant Engineer, Second Grade, is posted to the South-Western Circle.

Dated the 21st August 1880.

No. 112.—*Leave.*—Mr. J. H. Apjohn, Executive Engineer, Second Grade, has been granted ten days' furlough by Her Majesty's Secretary of State for India, in extension of the furlough granted him by this Government in the orders marginally noted.

No. 30, dated 22nd January 1879.

IRRIGATION.

The 24th August 1880.

No. 113.—*Declaration.*—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense and for a public purpose, viz. to prevent the deposit of silt at the weir which crosses the river Sone from Dehri, in the district of Shahabad, to Baroon, in the district of Gya, it is hereby declared that, for

the above purpose, a piece of land is required, aggregating more or less an area of 3,866 acres 3 roods 7½ poles, equivalent to 6,186 beegahs 17 cottahs 10 dhoors, and extending for two miles on the south of the said anicut, and for 500 feet below the causeway on the Grand Trunk Road, and situate in the villages of Dehri, Pergunnah Sasseram, Camp Dehri, Bastipore, Narainpore, Kattar Kalan, Pergunnah Rhotas, in the district of Shahabad, and in Mouzahs Baroon, Khemdah, Dhamnikhajury and Majhowlly, Pergunnah Siris, in the district of Gya.

This declaration is made, under the provisions of section 6 of Act X of 1870, to all whom it may concern

C. TAYLOR,
Offg. Assistant Secretary
for Joint-Secy. to the Govt. of Bengal,
P. W. D., Irrigation Branch

[Sixth Publication.]

IRRIGATION.

DRAFT RULES PROPOSED FOR THE SONE CANALS UNDER ACT III (B.C.) OF 1876.

Dated the 20th July 1880.

No. 102.—*Notification.*—In exercise of the powers conferred on him by section 99 of Act III (B.C.) of 1876, the Hon'ble the Lieutenant-Governor is pleased to direct the publication of the following rules for the Sone Canals which it is proposed to substitute for the rules passed and published at pages 761 to 767, Part I of the *Calcutta Gazette* of the 23rd July 1879.

C. TAYLOR,
Offg. Asst. Secy., for Joint.-Secy.
to the Govt. of Bengal, P. W. Dept.,
Irrigation Branch.

RULES UNDER ACT III (B.C.) 1876.

1. The Collector, before awarding compensation under section 16, or for making a reference under section 17 of the Act, shall obtain the written opinion of the Superintending Canal Officer, which shall form part of the record of the proceedings.

2. Persons desirous of acquiring land for the construction of a village channel, or for having a village channel constructed by Canal Agency, shall prefer a written application to the Divisional Canal Officer, or to any other officer duly authorized by him to receive such application.

3. Ordinarily, no village channel shall exceed two miles in length from its head to the point of contact with the village boundary.

4. It shall be the duty of the Canal Officer to register all village channels after due notice has been given to the owner of his intention to do so; if the latterobjects, no water will be given.

5. No alteration among the shareholders will be recognized, unless the sanction of the Canal Officer has been first obtained.

6. Persons desirous of taking water from a registered village channel shall, previous to doing so, prefer a written application (Appendix A) to the Divisional Canal Officer, Sub-Divisional Canal Officer, or any subordinate duly authorized by the Divisional Canal Officer to receive such application; and no water shall be taken until after the receipt of a permit (Appendix B) from competent authority.

7. Water shall not be granted where, in the opinion of the Canal Officer, waste is likely to occur.

8. An application under Rule 6 shall, if granted, and unless otherwise specially agreed upon, be subject to the following conditions:—

(*a*)—That the water supplied shall not be used for other purposes than irrigation without the written consent of the Divisional or Sub-Divisional Canal Officer.

(*b*)—That the Sub-Divisional Canal Officer shall, in consultation with the applicants, appoint a headman (to be called a *Lambardar*), known, or ascertained to be, a substantial person possessed of property, to attend to their interests, to receive and carry out the orders of the Canal Officers, and to distribute the water among the shareholders in the village channel according to their shares.

(*c*)—That in any case where the Sub-Divisional Canal Officer cannot agree with the applicants in the appointment of a *Lambardar*, the Sub-Divisional Canal Officer shall make the appointment himself, subject to the approval of the Divisional Canal Officer.

9. The Divisional Canal Officer is empowered to pay to the *Lambardar* appointed under Rule 81, the fees detailed in the rule next following, subject to the condition of satisfactory performance of duty.

10. The allowance to the *Lambardar* for duties connected with the village channel such as arranging that it shall be kept in proper repair, reporting unauthorized irrigation, distributing the water to the shareholders, seeing that the outlet is closed according to the orders of the Sub-Divisional Canal Officer, and generally assisting the officers of the Irrigation Department, shall be half anna in the rupee on the amount of canal water-rates assessed on the lands irrigated from the village channel under his charge. The Divisional Canal Officer may retrench the whole or any part of the fees under this rule in the event of non-compliance with these conditions.

11. The Sub-Divisional Canal Officer may, by written order under section 76 (*a*), stop the supply to any village channel when he is satisfied, after inspection by himself or by one of his subordinates, that it is not maintained in proper repair; such order shall be recorded in the Sub-Divisional Office.

12. The Divisional Canal Officer may close the outlets in rotation as he may consider necessary. Such closures shall not extend beyond ten consecutive days, and shall be notified to the *Lambardars* of village channels. For longer closures the authority of the Superintending Canal Officer is required.

13. Nothing in the above rules shall be taken to affect the power of the Superintending or Divisional Canal Officer to stop the supply of water in case of pressing emergency.

14. The water-gauges on distributaries or other channels shall be held to give authoritative data for all calculations of discharge required to verify claims for remission of water-rate on account of loss of water.

15. Claims to remission of water-rates under section 76(*b*) shall only be admitted on proof of actual loss caused by the stoppage of supply. On proof of such loss, the Divisional Canal Officer may remit the whole or any portion of the rates. All applications for remission of water-rates shall be made in writing by the parties concerned, either in person, or through their headman, to the nearest Sub-Divisional Canal Officer, at least seven days prior to the cutting of the crop. On receipt of such application, the Sub-Divisional Canal Officer shall, after due local enquiry, forward the application with his remarks to the Divisional Canal Officer for decision.

16. Before awarding compensation under section 76(*c*), the Collector shall obtain the written opinion of the Divisional Canal Officer, and such opinion shall form part of the record of the proceedings.

17. Contracts between the Divisional Canal Officer on the part of Government, and private individuals, for the use of water as a motive power, or for any other purpose whatsoever, not included in the published schedule of rates, shall, if for any period not exceeding one year, require the previous sanction of the Superintending Canal Officer. If proposed for longer periods, such contracts shall be submitted for the sanction of the Lieutenant-Governor in the Irrigation Department.

18. Tanks may be filled with canal water without charge, and without reference to the area irrigated in any village, wherever water can be made available without injury to the cultivation dependent on any canal, under the following conditions:—

(*a.*)—No tank shall be so filled unless the water is to be exclusively used for domestic purposes or for watering cattle, or both.

(*b.*)—No tank shall be so filled from which irrigation is practised.

(*c.*)—No tank shall be so filled which, intercepting any line of drainage, is liable to overflow from accumulation of water derived from natural causes.

(*d.*)—No tank shall be so filled except on the written order of the Sub-Divisional Canal Officer issued on the written application of the parties concerned.

(*e.*)—No tank shall be so filled unless the village channel used to fill it shall be shown to the satisfaction of the Sub-Divisional Canal Officer to be in a sound condition when the application is made.

(*f.*)—The privilege herein accorded may, by written order of the Divisional Canal Officer, subject to revision by the Superintending Canal Officer, whose decision shall be final, be suspended for 12 months for breach of any of the above conditions.

19. Leases for terms of five years for the supply of water between the 25th June of one year and the 1st April of the following year will be given at the rates fixed in the Schedule, Rule 33, provided that land leased in any village forms one or more compact blocks, each of not less than 50 acres, defined by well-marked boundaries of such a nature as clearly to distinguish leased from the adjoining unleased lands, and to prevent the latter from being surreptitiously watered under cover of the lease.

20. Well-marked boundaries of the nature required by the foregoing rule generally exist. Village roads, bunds of *ahrahs*, village boundaries, and similar natural marks will be sufficient. If such do not exist, and it appears advisable to grant the lease, the villagers may, at the discretion of the Divisional Canal Officer, be required to make small bunds round the leased area, or mark its limits by the erection of cheap boundary marks, or cause to be carried out such arrangements as may suffice for the future identification of the leased area.

21. No restriction is placed on the description of crop to be grown under five-year leases, but no water will be given on these leases between the 1st of April and the 25th of June. The Superintending Canal Officer may relax this rule in the case of water being required for rice-seed beds.

22. If in the opinion of the Divisional Canal Officer it appears advisable to grant a lease for a block of less than 50 acres in area, he must refer the matter for the decision of the Superintending Canal Officer, at whose discretion the restriction as to area may be relaxed.

23. Present holders of three-year leases may at their option avail themselves of the terms offered to the holders of five-year leases, but without retrospective effect.

24. Leases for five years at the rates entered in Rule 33 may be given—(1) on the application of all the cultivators of the area proposed to be leased, on condition of their agreeing in such application to become jointly and severally responsible for the payment of all amounts due on account of water-rates; or (2) on the joint application of the cultivators and of some person hereinafter called the Contractor, who may agree to collect and pay to Government, under section 82 of Act III (B.C.) of 1876, all sums due under the agreement on account of water-rates. The agreement of villagers binding themselves jointly and severally will be in the form prescribed in Appendix C. The joint agreement of villagers and a water-rate Contractor shall be in the form prescribed in Appendix D. Every agreement under this rule must be signed by each applicant in the presence of at least one respectable witness.

25. Contractors shall be entitled to collect water-dues, at the rates given in schedule 4 attached to Rule 33, from the cultivators who have applied for the water supplied. Every due from a cultivator to the Contractor on account of water-rates shall be deemed to be a sum due to Government under sections 82 and 85 of Act III (B.C.) of 1876.

26. A Contractor (or in case there be more than one, each Contractor severally and jointly) shall be responsible for all sums payable on the agreement (Appendix D), except such sums as may be remitted by competent authority under the rules in force, and shall be entitled to a deduction of 5 per cent. for cost of collection.

27. No water shall be taken previous to the receipt of a permit (Appendix B) signed by the Divisional Canal Officer. When an agreement has been made for the collection of the rates by a Contractor, the Divisional Canal Officer shall under section 82 furnish such Contractor with a written authority to collect the amounts due by the cultivators according to a list furnished in the application, one copy of which is to be sent to the Collector.

28. Every Contractor shall nominate a headman, to be approved of by the Divisional Canal Officer, to perform the duties specified in Rule 10. Such headman or the contractor, according to the arrangement made at the time of contract, shall receive 5 per cent. on the assessment, but the Divisional Canal Officer may retrench the whole or any part of these fees if the duties are not properly performed.

29. All water-rates leviable under the above rules for five-years leases shall become due on the 31st December and 15th March in equal portions, and shall be paid within one month of such dates.

30. Under section 78 of the Act, the rates chargeable per acre for water supplied to the different description of crops up to 1st of April 1881, except in cases of three-year leases now in existence, will be as follow:—

SCHEDULE I.—*Existing rates.* (*Annual.*)

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER			Per
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I	Sugarcane	0 2 6	3 2 0	5 0 0	0 1 8	2 1 4	3 5 4	Crop.
II	Rice, vegetable, water-nuts, wheat, barley, cotton, tobacco, indigo, opium, garden and all crops not otherwise specified ...	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8	

NOTE.

1 Cottah = 1,361·25 square feet.
1 Beegah = 27,225·00 ditto.
1 Acre = 43,560·00 ditto.

31. On and after the 25th June 1881 the following rates will be charged on crop-leases for water supplied between the 25th June of one year and the 1st April of the following year:—

SCHEDULE II.—*Annual Leases.*

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Rice	0 1 6	1 14 0	3 0 0	0 1 0	1 4 0	2 0 0
	Bhadoi, except rice	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8
	Rabi	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8
	Sugarcane	0 2 6	3 2 0	5 0 0	0 1 8	2 1 4	3 5 4

Note.—If water is taken for sugarcane in the hot months, in addition, under Rule 32, the total charge will be as follows:—

	Rs. A. P.
Under annual leases per acre	0 0
During hot months " "	4 0 0
Total per acre ...	9 0 0

32. On and after the 1st April 1881 the following rates will be charged for water supplied to crops between the 1st April and 25th June of each year :—

SCHEDULE III.—*Special for hot months.*

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	For all crops	0 2 0	2 8 0	4 0 0	1 0 4	1 10 8	2 10 8

33. The following rates will be charged for water supplied to different crops between the 25th June and 1st April of each year on five-year leases :—

SCHEDULE IV.—*Five-years Leases.*

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	For all crops	0 1 0	1 4 0	2 0 0	0 0 8	0 13 4	1 5 4

Note.—If water is taken for sugarcane in the hot months, in addition, under Rule 32, the total charge will be as follows :—

	Rs. A. P.
Under five-years leases per acre	2 0 0
During hot months ,, ,, ...	4 0 0
Total per acre ...	6 0 0

34. The statements of the amounts demandable for water-rates levied under the rules in force shall be prepared under the supervision and signature of the Divisional Canal Officer in such form as shall from time to time be sanctioned by the Lieutenant-Governor.

35. All water-rates shall become due on the dates below stated, and shall be paid within one month of such dates :—

Water-rate on spring crops, wheat, barley, peas, poppy, &c. ...	15th March.
Water-rate on summer crops, cheena, &c.	15th July.
Water-rate on bhadoi crops, early rice, indian-corn, murwa, &c. ...	31st October.
Water-rate on annual and winter crops, sugarcane, aghani rice, jowar, &c.	31st December.

36. In the case of lands held in *bhaoli*, the water-rate shall be recoverable from both the cultivator and the person or persons in receipt of the *bhaoli* rents in the same proportion as the produce is divisible amongst them.

37. In the case of lands held in *bhaoli*, the zemindar shall sign jointly with the cultivators. (This rule only applies to the case of five-year leases.)

38. The area irrigated in any village shall be measured by an *Ameen* appointed for the purpose. The *Putwari* shall be present at the measurement, and shall at the time take a copy of the *khusrah* of the *Ameen*; if for any reason the *Putwari* is not present, the cost of preparing the copy will be charged against him. This copy shall be delivered to the *Putwari*, or, in his absence, to the *Lambardar*. Both the *Lambardar* and *Putwari* shall sign the *khusrah*.

39. When the measurement is completed, the *khusrah* shall be forwarded to the Sub-Divisional Canal Officer, who shall prepare the *khatiani* with all possible despatch. A copy of the *khatiani*, signed and sealed by the *Zilladar*, shall, as soon as it is prepared, be forwarded to the *Putwari*, who shall grant a receipt for the same. If the *Putwari* is not present, or declines to receive the *khatiani*, the Sub-Divisional Officer shall forward it direct to the Collector.

40. It shall be the duty of the *Putwari*, immediately on the completion of the measurement, to inform each ryot, on application, of the fields measured against him, and on receipt of the *khatiani* to supply each person charged with a *percha* showing the water-rates due. For these duties, and for attending the measurement and rendering such other reasonable assistance to the Canal Officer and Collector as may be required, an allowance of one quarter anna per rupee on the amount collected shall be made.

41. This allowance shall be paid to the *Putwari* by the Collector if he is satisfied that the work has been properly done.

42. The Canal Officer shall note on the *khatiani* whether the *Putwari* has given proper assistance during the measurement.

43. If a cultivator is dissatisfied with the entries made against him in the *khatiani*, whether as to the fact of the land having been charged "flow" instead of "lift" or as to the measurements and entries of classes of crops, he must lodge a complaint, either personally or through the *Lambardar* of his village channel, with the Divisional or Sub-Divisional Canal Officer within a month after the date of the demand being made on him.

44. The *Zilladar* shall submit his check measurements in a form (Appendix E) which shall be sent in for the inspection of the Divisional Canal Officer. The Sub-Divisional Canal Officer shall check the *Ameens'* measurements as often as he possibly can. If it be found that any *ameen* wilfully or frequently makes wrong measurements, he shall be punished by dismissal.

45. Collection of all water-rates shall be made by the Collector in accordance with the statement of demands furnished to him by the Divisional Canal Officer.

46. Objections to the demand addressed to the Collector, if preferred within one month after the demand has been made, shall, if remission be claimed on the score of short supply, or of any matter affecting the Irrigation Department, be referred for orders to the Divisional Canal Officer. The Collector shall have discretion to suspend collections by a written order in cases where (objections having been filed) it may seem advisable to do so.

47. Claims for remission, referred by the Collector and admitted by the Divisional Canal Officer, shall be reported by him for the sanction of the Superintending Canal Officer, except in cases where remissions are made on account of excess areas having been charged, or a wrong name entered in the *khatiani*.

48. If the Divisional Canal Officer reject the claim, an appeal may be made to the Superintending Canal Officer, provided that it is preferred within forty days from the issue of the order of the Divisional Canal Officer.

49. A remission statement, signed by the Superintending or Divisional Canal Officer, shall be sufficient authority for a refund by the Collector.

50. In special cases not otherwise provided in these rules, and in cases where water-rates are not recoverable owing to the absconding or bankruptcy of the defaulter, the Collector will obtain the sanction of the Commissioner of the Division to the remission of such sums as he may deem irrecoverable. The details of such remission shall be communicated at the close of each official year to the Divisional Canal Officer.

51. The Collector shall appoint a headman (to be called a *Tehsildar*), whose duty will be to collect and pay in, to the Collector or other duly authorized person, all water-rates leviable on the land irrigated.

52. The *Tehsildar* shall furnish security for the payment of all sums realized by him, the stamp and registration fees on security bonds being deducted from the percentage allowed, under the following rule.

53. The allowance to the *Tehsildars* of a village or villages for collecting the water-rates shall be fixed by the Collector, but the total amount to be paid in any one year to all the *Tehsildars* in a district shall not exceed half an anna in the rupee on the amounts actually paid in. If the *Tehsildar* shall satisfy the Collector that arrears have not accrued through any negligence on his part, it shall be at the option of the Collector to pay him the allowance on the whole or any part of such arrears.

54. If only a portion of a field be irrigated, the water-rate shall be chargeable on the whole field, unless such portion shall have been clearly demarcated, previous to the admission of the water, by a ridge not less than half a foot high.

55. When a portion of a field has been irrigated with canal water, and a portion with well or reservoir water, the whole field shall be liable for canal water-rate, unless a clearly distinguishable boundary exists between the two portions.

56. If well or reservoir water is conveyed in the same channel as canal water, the whole of the irrigation from that channel shall be liable to canal water-rate. The *Lambardar* will be held personally responsible that any breach of this rule or of Rules 54 and 55 is duly reported.

57. Irrigation from escape channels, when the supply is permanent, shall be governed by the same rules as irrigation from other parts of the canal.

58. Irrigation from such channels, when the supply is intermittent, may be allowed at such reduced rates as shall from time to time be fixed by the Lieutenant-Governor.

59. Persons using water without a written permit, or taking water at times prohibited by proper authority, shall be liable to a penalty not exceeding double water-rates on the area irrigated, and such charge shall be leviable at the time of report to the Collector.

60. The charge leviable for water suffered to run to waste on uncultivated lands shall be calculated at the highest rate specified in the schedule, on the area flooded; provided that in every such case the Divisional Canal Officer may impose a lower rate if he thinks fit. The *Lambardar* is to be held responsible for reporting such waste of water.

61. When the original crop sown in a field irrigated by canal water fails, and is ploughed up, and a fresh crop is sown in the same season, the water-rates shall be levied on the second crop.

62. No person shall, without the permission in writing of the Divisional or Sub-Divisional Canal Officer, pass, or cause any animal or vehicle to pass, on or across any of the works, banks, or channels of a canal or drainage work after he has been desired to desist therefrom, excepting by means of such bridges, fords, and ferries, and their approaches, as are provided by the Divisional Canal Officer.

63. No Canal Officer, unless specially exempted by the Lieutenant-Governor from the operation of this rule, shall have any interest in the distribution of water from any of the canals, or purchase or bid for any Government property sold thereon, either in his own name, or in the name of another, or jointly, or in shares with others.

APPENDIX A.

Application for Water.

No.

Mouzah

Pergunnah

Distributaries

Village channel

Name of lambardar

We the undersigned hereby apply for water from the abovementioned village channel for the areas below stated, and we engage to pay through the Tehsildar to the Collector or other person duly authorized to receive them the water-rates according to the published schedules, and we further agree to abide by all rules issued under the Canal Act.

Name of ryot.	Area more or less to be irrigated.	Crops to be grown.	Signature.

Signature of Lambardar,

Sectional Officer.

Date of 18

Received by me of 18

Forwarded of 18

Received sub-division office of 18

Permit ... { Refused of 18

APPENDIX B.

Permit of village to take water from distributaries village channel, for the undermentioned areas.

Area to be irrigated, more or less.	Crop to be grown.	Water-rate due.	Date of payment.

Signature of Canal Officer.

Date

To be retained by Officer issuing the Permit.

APPENDIX B.

Permit of village to take water from distributaries village channel, for the undermentioned areas.

Area to be irrigated, more or less.	Crop to be grown.	Water-rate due.	Date of payment.

To be retained by the Lambardar.

APPENDIX C.

Vernacular.

FORM of application by villagers for a five-years lease, Mouzah

Pergunnah distributary , names of applicant

We the undersigned inhabitants of Mouzah , Pergunnah hereby apply for water from the abovenamed distributary to be supplied from the 25th June, to the 1st of April of each year for five years to the areas given below, and we jointly and severally agree to pay rates as fixed in the schedule below, and undertake to pay each year the full amount calculated on the area applied for at such rates, subject to the provisions of Rules 15, 31, and 35.

VILLAGE	Areas.	Rate.	Amount.	Name.	Signature of cultivator.
	B. C D.	Rs. A P. 1 4 0 per beegha.	Rs. A. P.		

APPENDIX D.

Vernacular or

English and Vernacular.

Joint application of Villagers and a Contractor under section 82, Act V of 1876, for a five-years' lease.

Mouzah , Pergunnah

Distributary

Names of villagers

Name of Contractor

We the undersigned cultivators of Mouzah , Pergunnah , hereby apply for water from the abovenamed distributary to be supplied from the 25th June to the 1st of April of each year for five years to the areas named below, and we agree to pay rates as fixed in the schedule below, subject to the provisions of rules 15, 31, and 35.

I (contractor's name) agree to collect and pay to Government all sums payable on the application, and request under section 82 authority to collect these rates according to the certificate to be supplied me by the sub-divisional officer under section 35 of Act III of 1876, and I further agree to abide by all rules passed under the Canal Act.

VILLAGE.	Areas of fields.	Rate.	Amount.	Name.	Signature of Cultivator.

APPENDIX E.

Zilladar's Check Measurement Form.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
NAME OF PUCHNAH.	Name of village	Name of cultivator and his father	Field survey number.	Name of ameen who measured.	MEASUREMENT ACCORDING TO AMEEN.				CHECK MEASUREMENT.						REMARKS.
					Crop.	Flow	Lift	Water-rate.	Crop.	Flow.	Lift.	Water-rate.	Rs. A. P.	Rs. A. P.	

APPENDIX F.

Purcha or Slip Form.

Remarks regarding the individual to whom the purcha has been given	Water-rate.	Crop.	AREA AND KIND OF IRRIGATION		NUMBER OF FIELD		Date of issue of purcha.
			Flow	Lift	Number in the survey map.	Number of the khatiani.	

RAILWAY.

Darjeeling, the 17th August 1880.

No. 163.—*Notification.*—Mr. W. C. Boyce, Ferry Superintendent, Northern Bengal State Railway, returned on the forenoon of the 9th instant from the one month's privilege leave granted him in notification No. 162 of the 17th July 1880.

G. F. WILSON, *Lieut.*, R.E.,
Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

JAIL DEPARTMENT.

No. 7339, *dated the 19th August* 1880.—Dr. D. F. Barry, M.D., made over charge of the Julpigoree Jail to Baboo Umbica Churn Roy Chowdhery in the afternoon of the 31st July 1880.

No. 7404, *dated the 20th August* 1880.—Surgeon-Major C. J. J. Jackson made over medical charge of the Alipore and Russa Jails to Surgeon-Major Robert Harvey in the forenoon of the 15th August 1880.

R. BEADON, *Lieut.-Col.*,
Deputy Inspector-General of Jails, Bengal.

HIGH COURT NOTICES.

Circular Order issued by authority of the High Court of Judicature at Fort William in Bengal.

CIVIL.

No. 25, *dated the 29th June* 1880.

Circular Order No. 127 of the 12th December 1834, directing when and under what circumstances execution cases are to be struck off the file, and when to be revived, is cancelled.

No. 26, *dated the 15th July* 1880.

In continuation of circular order (Civil) No. 21, dated the 14th May 1880, the High Court of Judicature is pleased to circulate, for the information and guidance of all District Judges and their subordinates, the accompanying copies of two communications* from the Government of Bengal, from which it will appear that His Honor the Lieutenant-Governor has decided on the exclusive use of Nagri (or Kaithi) in the following portions of the Bhagulpore and Chota Nagpore Divisions :—

* No. 109T, dated 25th June 1880.
" 128T, dated 30th June 1880.

Bhagulpore Division.—In all districts except Maldah and the Sonthal Pergunnahs, from the 1st January 1881.

Chota Nagpore Division.—In the districts of Lohardugga, Hazareebagh, and in the district of Singhbhoom, with the exception of pergunnah Dholbhoom, from the 1st July 1881.

From A. MACKENZIE, ESQ., *Secretary to the Government of Bengal, General and Revenue Departments, to the Registrar of the High Court, Calcutta,—No.* 109T, *dated Darjeeling, the 25th June* 1880.

In continuation of Mr. Reynolds' letter No. 343, dated the 18th April 1880, on the subject of the character to be used in courts and offices in Behar, I am directed to state, for the information of the Hon'ble Judges of the High Court, that the Lieutenant-Governor has decided that Nagri (or Kaithi) shall be exclusively used from 1st January 1881 in all the districts of the Bhagulpore Division except Maldah and the Sonthal Pergunnahs, in the manner described in the Government Resolution of the 13th April 1880.

From A. MACKENZIE, ESQ., *Secretary to the Government of Bengal, General and Revenue Departments, to the Registrar of the High Court, Calcutta,—No.* 128T, *dated Darjeeling, the 30th June* 1880.

In continuation of my letter No. 109T, dated the 25th instant, I am directed to state, for the information of the Hon'ble Judges of the High Court, that the Lieutenant-Governor has decided that Nagri (or Kaithi) shall be exclusively used, from 1st July 1881, in all the courts and offices in the districts of Lohardugga, Hazareebagh, and in Singhbhoom, with the exception of pergunnah Dholbhoom.

No 27, dated the 23rd July 1880.

The Court is pleased to direct that in future no member of the Subordinate Judicial Service who has made a request to be transferred to another appointment shall be entitled to travelling allowance upon any transfer made in pursuance of such request, whether such transfer be to the district mentioned in such request or to any other district.

General letter No. 9, dated Calcutta, the 10th July 1880.

From—C. A. WILKINS, ESQ., Officiating Registrar,

To—All District Judges and Judicial Commissioners.

I AM directed to invite your attention to Rule 39 of the Rules dated 2nd May 1866, "for the qualification, admission and enrolment of Pleaders and Mookhtars in Mofussil Courts," and to point out that *Mookhtars* who were admitted to practise in accordance with its provisions, and who have not since passed the prescribed examination, have no authority to appear and practise in any but *Criminal Courts* It appears that in some districts these Mookhtars have been allowed to take out certificates authorizing them to practise in the Civil Courts as well.

2 I am, therefore, to request that you will be good enough to take such measures as will prevent any such practitioners from practising in any Civil Court in your district; and if any Mookhtar originally admitted under the rule above mentioned has been granted a renewed certificate for the current year without such restriction being specifically mentioned therein, that you will at once recall it, and grant a properly amended certificate in its place.

Sheriff's Office, the 28th July 1880.

NOTICE is hereby given that the Fifth Criminal Sessions of the year 1880 of the High Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, will be holden at the Court House, in the Town of Calcutta, on Wednesday, the First day of September next, at 11 o'clock in the forenoon, and so on from day to day until the said Sessions be over. And it is hereby proclaimed that all persons who will prosecute any of the prisoners to be brought up for trial at the said Sessions be present then and there to prosecute.

R. STEEL, *Sheriff.*

শরিফ আফিস, সন ১৮৮০ সাল ২৮ জুলাই।

সকলকে সমাচার দেওয়া যাইতেছে যে সুবে বাঙ্গালার কোর্ট উইলিয়ম দুর্গের অধীন শহর কলিকাতার ও অন্যান্য স্থানের ফৌজদারী বিচার নিষ্পত্তী জন্য আগামী সন ১৮৮০ সালের ১ সেপ্টেম্বর বুধবার বেলা ১১ ঘটিকার সময় এবং যে পর্য্যন্ত সেশিয়ানের কার্য্য শেষ না হয় প্রতিদিন উক্ত সময়ে কলিকাতার হাই কোর্টের আপন আদালত ঘরে সন ১৮৮০ সালের পঞ্চম ক্রিমিনেল সেশিয়ান বসিবেক এবং এতদ্দ্বারা প্রচার করা যাইতেছে যে, যে সকল ব্যক্তি কোন কয়েদির বিরুদ্ধে ফৌজদারী মিছিল করিবেক তাহারা উক্ত স্থানে উক্ত সময়ে হাজির থাকিয়া মোকদ্দমা করে ইতি।

আর, ষ্টীল শরিফ।

SMALL CAUSE COURT NOTICE.

UNDER section 14, Act XI of 1865, notice is hereby given that, subject to the orders of Government, the Judge of the Courts of Small Causes at Kooshtea and Chooadanga will hold his sittings in the months of September and October 1880, as below, except Sundays and holidays:—

From	1st to 8th	September 1880	... ... Kooshtea.
„	9th to 17th	„ „	... ... Chooadanga.
Again from	18th to 30th	„ „	... ... Kooshtea.
„	1st	October 1880	... ... „
„	2nd	„ „	... ... Chooadanga.

SYUD MUAZZAM HOSEIN, *Judge.*

CHOOADANGA SMALL CAUSE COURT, *the 17th August* 1880.

TREASURY NOTICES.

BABOO BUNKIM CHUNDER CHATTERJEE, Deputy Collector, was placed in charge of Hooghly Treasury from afternoon of 24th to forenoon of 28th July 1880, and was authorized to draw bills on other treasuries.

T. E. RAVENSHAW, *Commissioner.*

COMMISSIONER'S OFFICE, BURDWAN DIVISION, CHINSURAH, *the 18th August* 1880.

BABOO KHETTER MOHUN MOOKERJEE, Deputy Collector, has been placed in charge of Hooghly Treasury with effect from the 28th July 1880, and is authorized to draw bills on other treasuries.

T. E. RAVENSHAW, *Commissioner.*

COMMISSIONER'S OFFICE, BURDWAN DIVISION, CHINSURAH, *the 18th August* 1880.

COVENANTED DEPUTY COLLECTOR MR. H. F. MATHEWS has been placed in charge of the Gya Treasury, and is authorised to draw bills on other treasuries.

J. WARE EDGAR, *Officiating Commissioner.*

PATNA COMMISSIONER'S OFFICE, BANKIPORE, *the 19th August* 1880.

NOTIFICATIONS OF THE BOARD OF REVENUE.

No. 885B.

NOTICE is hereby given that the Ninth Sale of Opium, the provision of 1877-78 and 1878-79, will be held at the Government Opium Sale-room, No. 2, Bankshall-street, on Thursday, the 2nd September 1880, at 11 A.M., and will comprise 4,700 chests, viz.—

	Chests.
Behar Opium	2,350
Benares „	2,350
Total ...	4,700

2. The general conditions of the Sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 2nd December 1879, and published in the *Government* and *Exchange Gazettes*, or on personal application at the office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 7th and 17th September 1880 respectively, that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other public securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room will be received after 3-30 P.M. of Tuesday, the 7th September 1880, and no Bank of Bengal Receipts in full payment of lots will be accepted after 3-30 P.M. of Friday, the 17th September 1880.

4. In addition to the quantity above advertized for sale, the following quantities, more or less, of Behar and Benares Opium will be brought to sale in the present year about the dates specified below. The Board of Revenue, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so.

DATES.	Behar, about chests.	Benares, about chests.	Total, about chests.
On or about Monday, 4th October 1880 ...	2,350	2,350	4,700
Ditto Thursday, 4th November „ ...	2,350	2,350	4,700
Ditto Wednesday, 1st December „ ...	2,350	2,350	4,700
Total ...	7,050	7,050	14,100

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 27th July* 1880.

No. 996B.

NOTICE is hereby given that the Tenth Sale of Opium, the provision of 1877-78 and 1878-79, will be held at the Government Opium Sale-room, No. 2, Bankshall-street, on Wednesday, the 29th* September 1880, at 11 A.M., and will comprise 4,700 chests, viz.—

	Chests.
Behar Opium	2,350
Benares „	2,350
Total ...	4,700

Of the 2,350 chests of Benares Opium 271 are of a consistence of 75°. The usual consistence of Benares Opium is 70°. These 271 chests are numbered 17176 to 17446, and are marked with a red × on each end.

2. The general conditions of the sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 2nd December 1879, and published in the *Government* and *Exchange Gazettes*, or on personal application at the Office of the Board of Revenue.

3. The latest date for deposit will be the 5th October 1880, and the latest date for clearance will, owing to the intervention of the Doorga Pooja holidays, be the 21st October 1880—that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other public securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the Sale-room will be received after 3-30 P.M. of Tuesday, the 5th October 1880, and no Bank of Bengal Receipts in full payment of lots will be accepted after 3-30 P.M. of Thursday, the 21st October 1880.

4. The following table shows the quantity of Opium that will be brought to sale in the next twelve months. The Board of Revenue, however, reserve to themselves the right of altering dates should circumstances render it expedient to do so:—

DATES.	Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about Thursday, 4th November 1880 ...	2,350	2,350	4,700
Ditto Wednesday, 1st December „ ...	2,350	2,350	4,700
Early in January 1881 ...	2,350	2,350	4,700
„ February „ ...	2,350	2,350	4,700
„ March „ ...	2,350	2,350	4,700
„ April „ ...	2,350	2,350	4,700
„ May „ ...	The number of chests of each kind to be sold each month will be advertized hereafter.		4,700
„ June „ ...			4,700
„ July „ ...			4,700
„ August „ ...			4,700
„ September „ ...			4,700
„ October „ ...			4,700
Total ...	.....	.....	56,400

* This date has been changed from the 4th October 1880, as fixed in the general notification dated 2nd December 1879, on a representation from the merchants.

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L.P., FORT WILLIAM, *the 24th August* 1880.

No. 859B.

IT is hereby notified that out of the 3,000 chests of Benares opium of 1878-79 of 75° consistence, referred to in Clause 18 of the Board's general notification No. 1581B, dated 2nd December 1879, 271 chests will be sold at the sale on the 4th October next, together with 2,079 chests of Benares opium of 1877-78.

The remaining quantity of the 3,000 chests of Benares opium at 75° of 1878-79 will be sold as follows as a part of the fixed monthly number of 2,350 Benares chests:—

4th November 1880	500 chests.
1st December „	500 „
January 1881	500 „
February „	500 „
March „	500 „
April „	229 „

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 20th July* 1880.

Statement showing the Importation of Salt (private property) in bond and afloat on River Hooghly subject to Customs duty on the 15*th August* 1880.

	Government golahs.	Private golahs.	Afloat.	Total.
	Mds.	Mds.	Mds.	Mds.
Liverpool Punga	3,78,317	.....	5,06,168	8,84,485
French Kurkutch	20,528	.....	.....	20,528
Italian ditto	6,075	.....	.....	6,075
Bombay ditto	2,440	.....	39,868	42,308
Arabian and Persian Gulfs Kurkutch and Muscat Rock ...	3,34,781	.....	57,953	3,92,734
Cadiz Kurkutch	5,074	.....	.....	5,074
Total ...	7,47,215	.....	6,03,989	13,51,204

By order of the Board of Revenue, L. P.,

J. SCOBELL ARMSTRONG, *Offg. Collector of Customs.*

CUSTOM HOUSE, CALCUTTA, *the 24th August* 1880.

The Calcutta Gazette.

WEDNESDAY, AUGUST 25, 1880.

PART IA.

Orders and Notifications by the Government of India, &c.

[*Reprinted from the Gazette of India.*]

The following order, issued by the Government of India in the Military Secretary's Office, is republished for general information :—

NOTIFICATION.

Simla, the 11th August 1880.

Their Excellencies the Viceroy and the Marchioness of Ripon will hold a Drawing Room at Government House, Calcutta, next winter; date to be notified hereafter.

Ladies attending the Drawing Room will be expected to appear in full dress, but without trains.

The following orders, issued by the Government of India in the Home, Revenue, and Agricultural Department, are republished for general information :—

NOTIFICATIONS.—JUDICIAL.

Simla, the 11th August 1880.

No. 841.—Mr. Charles Sanderson, Solicitor to Government, has obtained leave of absence for four months under section 17A of the Civil Leave Code, with effect from the 8th September next, or from the subsequent date on which he may avail himself of the same.

No. 842.—Mr. Robert Leycester Upton is appointed to officiate as Solicitor to Government during the absence on leave of Mr. Charles Sanderson, or until further orders.

ECCLESIASTICAL.

The 13th August 1880.

No. 162.—*Appointment.*—The Reverend G. G. Gillan, M.A., Officiating Senior Chaplain, Church of Scotland, is confirmed in that appointment, with effect from the 29th March 1880, in succession to the Reverend J. M. Thomson, M.A., deceased.

The following order, issued by the Government of India in the Foreign Department, is republished for general information :—

NOTIFICATIONS—POLITICAL.

Simla, the 13th August 1880.

No. 2781*E.-P.*—The following extract from the *London Gazette*, dated Friday, July 9th, 1880, is republished for general information :—

At the Court at *Windsor*, the 28th day of *June* 1880.

PRESENT:

The QUEEN's Most Excellent Majesty.

Lord President.	Earl Granville.
Lord Chamberlain.	Mr. Gladstone.

Whereas by an Act passed in the 37th year of Her Majesty's reign, chapter 88, intituled "The Slave Trade Act, 1873," it was amongst other things provided that "where any Treaty in relation to the Slave Trade is made after the passing of that Act, by or on behalf of Her Majesty with any Foreign State, Her Majesty may, by Order in Council, direct that, as from such date, not being earlier than the date of the Treaty, as may be specified in the Order, such Treaty shall be 'deemed' to be an existing Slave Trade Treaty within the meaning of the Act;" and it was further provided that "thereupon (as from the said date, or, if no date is specified, as from the date of such Order)" all the provisions of the Act shall apply and be construed accordingly;

And whereas on the 29th day of March 1879 a Treaty or Convention was concluded between Her Majesty's Government and the Government of the German Empire, extending to the German Empire the provisions of the Treaty made on the 20th day of December 1841 between Great Britain, Austria, France, and Russia, for the suppression of the Slave Trade, in the following terms; that is to say :—

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, and His Majesty the German Emperor, King of Prussia, considering it desirable that the Treaty for the suppression of the Slave Trade concluded between Great Britain, Prussia, Austria, France, and Russia, at London, on the 20th December 1841, and ratified by all these powers, with the exception of France, should be so extended to the German Empire as to correspond with the present altered circumstances, their Majesties have appointed plenipotentiaries to conclude a Convention for that purpose, namely—

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland,—the Most Honourable Robert Arthur Talbot Gascoyne Cecil, Marquis of Salisbury, Viscount Cranborne, Baron Cecil, a Peer of the United Kingdom, a Knight of the Most Noble Order of the Garter, Member of Her Majesty's Most Honourable Privy Council, Her Majesty's Principal Secretary of State for Foreign Affairs;

And His Majesty the German Emperor, King of Prussia,—His Excellency George Count Münster, Marshal Hereditary of Hanover, &c., &c., &c., Ambassador Extraordinary and Plenipotentiary of His Imperial Majesty to Her Britannic Majesty;

Who, after having communicated to each other their respective full powers found in good and due form, have agreed as follows :—

ARTICLE I.

All the rights and obligations hitherto devolving on Prussia in virtue of the above-mentioned Treaty and the Annexes thereto shall, subject to certain modifications contained in Article II of this Convention, henceforth devolve on the German Empire, as if that Empire had been a Contracting Party to the said Treaty.

ARTICLE II.

In the place of the 11th and 12th paragraphs under Head V of the Instructions to Cruizers appended to the aforesaid Treaty as Annex B, the following stipulations shall be adopted :—

All German vessels which shall be detained on the stations of America or Africa by the cruizers of the other Contracting Parties shall be taken to Cuxhaven, and be delivered up by the authorities there to the jurisdiction of that German State to which the home port of the vessel belongs.

But if slaves shall be found on board any such German vessel at the time of her detention, the vessel shall, in the first instance, be sent to deposit the slaves at that port to which she would have been taken for adjudication if she had been sailing under the English flag. The vessel shall afterwards be sent to Cuxhaven, and shall be delivered up to the competent German jurisdiction as above stipulated.

NACHDEM Ihre Majestät die Königin des Vereinigten Königreichs von Grossbritannien und Irland, und Seine Majestät der Deutsche Kaiser, König von Preussen, es für wünschenswerth erachtet haben, dass der zwischen Grossbritannien, Preussen, Oesterreich, Frankreich und Russland am 20. Dezember 1841 zu London wegen Unterdrückung des Sklavenhandels abgeschlossene, und von allen diesen Mächten mit Ausnahme Frankreichs ratifizirte Vertrag den gegenwärtigen veränderten Verhältnissen entsprechend auf das Deutsche Reich ausgedehnt werde, so haben Allerhöchstdieselben behufs einer zu diesem Zwecke zu treffenden Uebereinkunft Bevollmächtigte ernannt, und zwar;—

Ihre Majestät die Königin des Vereinigten Königreichs von Grossbritannien und Irland, den sehr ehrenwerthen Robert Arthur Talbot Gascoyne Cecil, Marquis von Salisbury, Viscount Cranborne, Baron Cecil, Pair des Vereinigten Königreichs, Ritter des Höchstedlen Ordens vom Hosenband, mitglied Irer Majestät Höchstehrenwerthen Geheimen Raths, Allerhöchstihren Haupt Staatssecretair für die Auswärtigen Angelegenheiten;

Und Seine Majestät der Deutsche Kaiser, König von Preussen, Seine Excellenz Georg, Grafen zu Münster, Erblandmarschall von Hannover, &c., &c., &c., Allerhöchstseinen ausserordentlichen und bevollmächtigten Botschafter bei Ihrer Grossbritannischen Majestät;

Welche, nach gegenseitiger Mittheilung ihrein guter und gehöriger Form befundenen Vollmachten, über folgende Punkte übereingekommen sind :—

ARTIKEL I.

Alle aus dem obengedachten Vertrage und aus dessen Anlagen für Preussen herzuleitenden Rechte und Pflichten sollen vorbehaltlich gewisser im Artikel II der gegenwärtigen Uebereinkunft enthaltanen Abänderungen fortan auf das Deutsche Reich übergehen dergestalt, als ob Letzteres den erwähnten Vertrag unmittelbar mit abgeschlossen hätte.

ARTIKEL II.

An die Stelle des elften und zwölften Absatzes unter Nummer V der dem vorerwahnten Vertrage als Anlage B, angehängten Instruktion für die Kreuzer sollen folgende Abreden treten :—

Alle deutschen Schiffe, welche auf den Stationen von Amerika oder Afrika durch die Kreuzer der anderen vertragschliessenden Theile in Beschlag genommen werden sollten, sind nach Cuxhaven zu führen und durch die dortigen Behörden der Jurisdiktion desjenigen deutschen Staats zu überliefern, welchem der Heimathshafen des Schiffes angehört.

Wenn aber an Bord eines solchen deutschen Schiffes im Augenblick seiner Beschlagnahme Sklaven vorgefunden werden, so ist das Schiff zovörderst, um die Sklaven abzusetzen, in denjenigen Hafen zu führen, wohin es, wenn es unter Englischer Flagge gefahren wäre, geführt worden sein würde, um vor Gericht gestellt zu werden. Demnächt ist das Schiff nach Cuxhaven zu fuhren und der zuständigen deutschen Jurisdiktian, wie oben vereinbart, zu überliefern.

ARTICLE III.

The present Convention shall be ratified, and the ratifications exchanged at London as soon as possible after the Governments of Austria-Hungary and Russia, parties to the Treaty of the 20th December 1841, have signified their consent to the modifications of that Treaty, agreed to in the present Convention.

In witness whereof the Undersigned have signed the present Convention in Duplicate, and have affixed thereto their seals.

Done at London on the 29th day of March 1879.

(L.S.) SALISBURY.
(L.S.) MÜNSTER.

ARTIKEL III.

Die gegenwärtige Uebereinkunft soll ratifizirt werden und der Austausch der Ratifikationen soll, nachdem die Regierungen von Oesterreich-Ungarn und Russland als Betheiligte an dem Vertrage vom 20. Dezember 1841 ihre Zustimmung zu den in gegenwärtiger Uebereinkunft verabredeten Abänderungen jenes Vertrages erklärt haben werden, sobald als möglich in London stattfinden.

Zu Urkund dessen haben die Unterzeichneten die gegenwärtige Uebereinkunft in zwei Exemplaren vollzogen und ihr Siegel beigedrückt.

So geschehen zu London am 29ten März, 1879.

(L.S.) SALISBURY.
(L.S.) MÜNSTER.

And whereas it is expedient that the said Treaty or Convention shall be brought within the operation of the Slave Trade Act, 1873; now therefore Her Majesty, by virtue and in exercise of the powers in this behalf as aforesaid, is pleased by and with the advice of Her Privy Council to order, and it is hereby ordered as follows:—

The said Treaty or Convention hereinbefore recited shall, from the said 29th day of March 1879, being the day of the date thereof, be deemed to have been and to be an existing Slave Trade Treaty within the meaning of "The Slave Trade Act, 1873."

And the Lords Commissioners of Her Majesty's Treasury, the Right Honourable the Earl Granville, one of Her Majesty's Principal Secretaries of State, and the Lords Commissioners of the Admiralty, are to give the necessary directions herein as to them may respectively appertain.

C. L. PEEL.

The following orders, issued by the Government of India in the Finance and Commerce Department, are republished for general information:—

NOTIFICATIONS.

Simla, the 14th August 1880.

No. 2326.

Read—

Resolution by the Government of India in the Financial Department, No. 3556, dated 19th October 1877.

Resolution.—By this Resolution the Governor-General in Council prescribed measures for preventing legal-tender copper coin from circulating at a discount in British India, Mysore, and Berar.

In paragraph 5 His Excellency in Council directed that, if, notwithstanding the orders issued, legal-tender copper coin should, at any time or anywhere, circulate at a discount, the fact was to be immediately reported to the local Government, and by the local Government to the Government of India, "with full explanation of the causes of the phenomenon and of the measures taken to remedy the evil."

The Governor-General in Council now further directs that the report prescribed in paragraph 5 shall be made whenever legal-tender copper coin may be found to circulate at a premium. The causes of its doing so, and the measures adopted to neutralise them, must also be stated.

Order.—Ordered that this Resolution be published in the *Gazette of India*, and communicated to the several local Governments and Administrations, to the Comptroller-General, and the several Accountants-General, and Deputy Accountants-General in independent charge, and to the Mint Masters, Calcutta and Bombay.

No. 2329.—In exercise of the powers conferred by section 8 of the Indian Stamp Act, 1879, the Governor-General in Council has exempted from stamp duty agreements with Railway Companies or Administrations for the conveyance of goods and receipts given by such Companies or Administrations for fares for conveyance of passengers or goods, or both, or animals.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

The Calcutta Gazette.

WEDNESDAY, AUGUST 25, 1880.

PART II.

Advertisements.

[N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

PUBLIC WORKS DEPARTMENT.—BENGAL.

DISTRICT ROAD FUND.

NOTIFICATION No. 144.

The 23rd August 1880.

UNDER section 89 of Act X (B.C.) of 1871, the following annual accounts and reports, of the District Road Commitees of the 24-Pergunnahs, Nuddea, Jessore and Moorshedabad, of works done and in progress during the past cess year 1878-79, together with the remarks thereon of the Commissioner of the Presidency Division, are published for general information.

T. H. WICKES,
Asst. Secy. to the Govt. of Bengal in the Public Works Dept.

No. 91R, dated Alipore, the 20th January 1880.

From—W. S. WELLS, Esq., Magistrate and Chairman of the District Road Cess Committee, 24-Pergunnahs,

To—The Commissioner of the Presidency Division.

I HAVE the honor to submit the annual accounts as passed by the district committee, as well as a report of the work executed and in progress during the cess-year 1878-79, as prescribed by section 89 of the District Road Cess Act.

The gentlemen named in the margin were the members of the district road cess committee for the year under report. They were appointed in August 1877, under the provisions of section 49 of the Act. There were seven general meetings and two sub-committees held during the year, at each of which there was a quorum. The members were on the whole regular in attending the meetings, and took an interest in the matters brought before the committee, and on all points relating to the improvement of communications in the district. The members of the committee having completed their term of appointment, a new list of the members has recently been submitted to Government for approval.

The Committee and the numbers of meetings held.

1. The Magistrate of the district.
2. The Senior Covenanted Officer under the Magistrate.
3. The District Superintendent of Police.
4. The Executive Engineer, Public Works Department.
5. Raja Hurrendra Krishna Bahadoor.
6. Roy Ram Shunker Sen Bahadoor.
7. Baboo Isser Chunder Mitter.
8. „ Kally Churn Ghose
9. The Honorable Maharaja Nurrendra Krishna Bahadoor.
10. Prince Mohamed Ferrock Shah.
11. „ Nusseerudin Hyder
12. Coomar Kanti Chunder Sing.
13. Baboo Sham Churn Law.
14. Mr. R. Harvey.
15. Baboo Kally Koomar Rai Chowdry.
16. „ Debendro Koomar Rai Chowdry.
17. „ Anundo Chunder Ghose.
18. „ Nobin Chand Ghose
19. Mr. Cowasjee Edaljee.
20. Baboo Shama Churn Pottitundo.
21. Ray Mohun Lall Mittor.
22. Baboo Nundo Lall Gossie.
23. „ Gyanendra Coomar Roy Chowdry.
24. „ Jogendra Chunder Ghose.
25. „ Grisis Chunder Bose.
26. „ Hurry Chaitanno Ghose.
27. „ Radha Mohun Mundle.

Attendance at meetings of the District and Sub-divisional Branch Committees.—The following table shows the attendance of the members at the meetings of the district and the sub-divisional branch committees during the year under review.

Table of attendance at the Meetings.

1	2		3	4	5	6	7	8								9	10
	Number of members forming Committees.							Number of Members who attended only									
								One meeting.		Two Meetings.		Three meetings.		Four Meetings.			
DISTRICT AND SUB-DIVISIONAL COMMITTEES.	Official.	Non-official.	Number required to form quorum.	Number of meetings held.	Meeting at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Percentage of average attendance to whole Committee.	REMARKS.
Sudder	6	21	9	7	...	15	...	...	...	...	...	...	...	...	...	...	
Barripore	1	11	4	4	...	6	1	...	6	...	1	...	2	1	4	50	
Diamond Harbour ...	1	10	4	5	1	5	...	...	4	...	3	...	2	1	1	30	
Dum-Dum	2	4	2	3	...	4	...	2	4	2	4	2	3	...	...	94	
Barackpore	2	5	3	4	...	3	...	1	1	...	1	1	4	...	...	50	
Baraset	2	16	6	5	...	7	3	1	6	...	5	...	3	1	6	45	
Busseerhat	1	7	3	...	...	7	...	1	4	...	2	...	...	...	...	87·5	
Sathkhirah	6	9	5	5	...	8·8	2	...	...	...	5	1	1	...	...	58·6	

Branch Committees.—There are seven branch committees namely, one at each of the sub-divisions of Barripore, Diamond Harbour, Baraset, Barrackpore, Dum-Dum, Busseerhat and Sathkhirah. Of the gentlemen composing these branch committees the names of Baboo Debendra Coomar Rai Chowdry, Vice-Chairman at Barripore; Baboo Umbica Churn Mookerjee, Vice-Chairman, Barackpore; Baboo Baney Madhub Chuckerbutty, Vice-Chairman at Dum-Dum, and Baboo Anundo Chunder Ghose, a member at Barripore, may be mentioned as having shown zeal in their co-operation with the sub-divisional officers in carrying out village road works in their neighbourhood.

Income.—The total income of the year including the unexpended balance of the past year amounted to Rs. 1,43,257-15-6, as detailed below:—

	Rs.	A.	P.
Last year's unexpended balance	16,141	12	7
Land-cess	1,06,857	3	10
House-cess	5	12	0
Fines	.....		
Fees and forfeitures	1,448	10	10
Road-cess leviable otherwise than under the Act	181	12	6
Road tolls	18,180	8	0
Sale proceeds of produce	952	3	9
Miscellaneous receipts	1,860	0	0
Deposit	2,680	0	0
Total income ...	1,43,257	15	6

The decrease in the collection of land-cess as compared with that of the past year, is owing to less voluntary payments by the landholders, who, under a recent order of the Board of Revenue, are now required to pay four annas only, instead of one rupee formerly levied, by way of penalty on processes issued for the recovery of arrears. This relaxation of the penalty during the last two quarters of the year, has much interfered with the punctual realization of the cess, and caused the collections to fall short of the amount which was levied in the past year. The collection of house-cess is under suspension, as was reported last year, owing to the introduction of the License Tax Act; the receipts on this head have been reduced to an almost nominal amount during the year.

Expenditure.—There was a total expenditure of Rs. 1,29,807-6-9 during the year under the following heads:—

	Rs.	A.	P.
Collection and office establishment	4,970	4	8
Contingent charges	694	6	10
Original works	3,407	4	0
Repairs	97,746	6	9
Engineers establishment	19,707	2	6
Tools and plant	144	14	0
Pension	387	0	0
Refund of deposits	2,750	0	0
Total expenditure ...	1,29,807	6	9

The details of expenditure are given in form No. 6, Part II, of the annual accounts herewith submitted.

Sub-Committee's report on examination of the Annual Accounts.—The sub-committee appointed to examine and audit the accounts for the year, under section 88 of the Act, consisted of the Vice-Chairman and the following members :—

Baboo Debendra Coomar Rai Chowdry.
„ Nobin Chand Ghose.
„ Rakhal Dass Mookerjee.

They submitted to the committee the following report :—

" We, the sub-committee appointed to examine the accounts of the year ending 30th September 1879, beg to submit our report as follows :—

" We have compared the cash abstract book with cheque-foils, treasury pass-book and vouchers, and found them correct.

" We have compared the budget allotments with the actual outlay, and found the latter to be generally within the amounts allotted, except in few instances hereinafter noticed.

" We observe that in the expenditure on original works, Rs. 3,407-4 were actually expended, while the amount budgeted on that head was Rs. 19,000, thus showing a saving of Rs. 15,592-12.

" Under the head of repairs, the sum budgeted for the year amounted to Rs. 94,000, while that actually spent for the repair work came up to Rs. 97,746-6-9, or an excess expenditure of Rs. 3,746-6-9, which was met from the surplus saving of the original works

" It may not be out of place to mention here that the district committee have had to undertake the repairs of a large number of roads converging towards the metropolis, while the funds at their disposal are always inadequate to maintain them throughout in efficient condition. The consequence is that the greater portion of the income is laid out in repairs.

" The cess on lands was estimated on the receipt side of the budget at Rs. 1,08,000, but the actual realization amounted to Rs. 1,06,857-3-10, or Rs. 1,142-12-2 short of the estimated income.

" In all other heads the accounts are increased."

Of the original works undertaken this year the following are the most important :—

(1.) Construction of fourteen pipe-culverts on different roads in the district for the dischargeof rain-water which, in previous years, accumulated in the excavations on the sides of roads, and became injurious to the roads themselves and prejudicial to the health of the people residing in the neighbourhood.

(2.) Reconstruction of a bridge on the 9th mile of the Takee road in the place of an old dilapidated one, which had suddenly given way during the rise of water of the Jabuna in the last rainy season.

Repairs.—It will be seen from the statement submitted herewith, that Rs. 97,746-6-9 were spent on repairs. Out of this amount Rs. 55 294-9 were spent on the repairing of metalled roads; Rs. 25,079-3-2 on those of unmetalled roads, and Rs. 17,372-10-7 in the improvement and repairs of village roads.

The most important repair works were the following :—

(1.) The repairs of the Takee road throughout its length from 1st to the 25th mile. Several miles were thoroughly repaired with a coating of three inches of *new* jhama Khoa metal, as the old metal which had been for a long time stacked on the side of the road was much worn out and was found to be unfit for use for the new repairs.

(2.) The repairs of the Ghola bridge on the 2nd mile of the Takee road.—The northern wing walls of this old bridge came down during the rainy season of 1878, and have been rebuilt in a substantial manner on a better design.

(3.) Repairs of the Barripore road.—A coating of new metal has been put on this road throughout its length, and about 400 fruit-trees have been planted along its sides.

(4.) Repairs of Sonapore feeder-road with a new coating of stone metal.
(5.) Ditto to Amdanga road.
(6.) Ditto to Sathkhirah road.
(7.) Ditto to Khalakhally dák-road.
(8.) Ditto to the Baubariah bridge.
(9.) Ditto of two roads in the Sunderbun-lot, called Doriabad.
(10.) Ditto of the Gobindopore road.

Village Roads.

Diamond Harbour.—Rupees 3,200 were alloted for the improvement of village roads in this sub-division, under the superintendence of the branch road cess committee of the sub-division, and from this amount fifteen village roads and several footpaths were repaired and improved at an aggregate cost of Rs. 3,180. There was no voluntary contribution on the part of the public during the year under notice in this sub-division.

The provincial and district roads which intersect this sub-division are in good order.

Barripore.—Rupees 4,000 were sanctioned by the district committee for the improvement of village communications in this sub-division, and Rs. 3,817-8-1 were actually spent in improving fifteen village roads, and constructing five masonry culverts, and one bamboo bridge, in the rural portion of the sub-division outside the limits of the two municipalities which it contains. There are also three main district roads which traverse this sub-division. These are looked after and kept in repairs by the district committee. The superintendence and examination of the village road works in this sub-division were undertaken by the

Vice-Chairman of the branch committee, Baboo Debendra Coomar Rai Chowdhury, assisted by Baboos Annundo Chunder Ghose and Prassono Coomar Banerjee, two other members of the committee. Baboos Debendra Coomar Rai Chowdhury, and Annundo Chunder Ghose are also members of the district committee. Baboo Debendra Coomar's services are highly appreciated as a member of the branch committee as well as of the district committee. The sub-divisional officer reports that he was materially assisted in the work of the branch committee by the intelligence, zeal, and ability of Baboo Debendra Coomar, who takes a great deal of interest in road cess work.

Barrackpore.—A sum of Rs. 775, was allotted by the district committee for improvement and repairs of village roads of the rural portion of this cantonment sub-division, and the total amount was spent for the purpose during the year under report, in improving and repairing the village roads and pathways of almost all the villages in this sub-division. The sub-divisional officer speaks favorably of the Vice-Chairman, Umbica Churn Mookerjee.

Dum-Dum.—A sum of Rs. 600 was sanctioned by the district committee for repairs and construction of village roads and culverts of this sub-division, and the total allotment was spent on this account in improving and repairing the footpaths and culverts, in the rural portion of this cantonment sub-division. The members are reported by the Cantonment Magistrate to have displayed energy and zeal in carrying out the village road works. The sub-divisional officer recommends the metalling of the kutcha portion of the slaughter-house road, as well as the kutcha portion of the Nimta district road. The district committee have not, however, sufficient funds at their disposal to enable them to undertake these works at present.

Baraset.—Rupees 1,500 were allotted for improvement of village roads in this sub-division, and from this amount 18 roads were repaired and improved, at an aggregate cost of Rs. 1,185-5-3, viz. two were constructed and repaired by the direct supervision of the members of the sub-divisional branch committee, and the rest undertaken by the mundles and other head-men of the villages to which the roads appertain. The village punchayets were also made to form sub-committees for the superintendence of the work, and were held responsible for the money expended on the works. The sub-divisional officer reports that they have invariably done the work entrusted to them cheaply and well.

Besides the amount allotted by the district committee, the work done by the villagers themselves on various roads, in the shape of contributions, may be estimated at Rs. 525. The number of villages benefited by these works is said to be 80.

The sub-divisional officer recommends the transfer of the following roads to the district committee's charge, viz. Jagoolia road, Rajibpore road, and the Gourbunga road. The matter will be brought before the district committee for consideration at a future meeting.

Busseerhat.—Rs. 2,500 were allotted for the improvement of village roads in this sub-division, and 20 roads with culverts were improved and repaired at an aggregate cost of Rs. 1,728; the members are reported to have taken great interest in the execution of the works. Of the village roads that have been constructed and improved in this sub-division during the year under report, that from Husnabad to Takee, the sub-divisional officer reports, has saved a circuitous journey of about three miles by water. The total allotment for this sub-division could not be spent because of the rising of the Itchamutty river during the rains, which covered the low lands over which many village roads passed.

Sathkhirah.—An amount of Rs. 2,900 was allotted for the improvement and repairs of village roads in this sub-division during the year under report, and out of this amount 21 roads and footpaths have been improved and repaired, and 10 culverts constructed at places where the existing roads had become useless in consequence of gaps caused by water during the rains. A contribution of Rs. 50 each was received from the villagers of Sehara and Bhatsala for construction of their village roads, and an equal amount was allotted by the branch committee to carry on the works.

Superintendence of works.—The District Engineer under the road cess committee and his staff, consisting of one overseer and three sub-overseers, carried out and supervised as heretofore all the district works; the sub-divisional village road works are superintended chiefly by the sub-divisional officers assisted by the Vice-Chairman and members of the sub-divisional branch committees, and the sub inspectors of police-stations; but in the execution of works requiring professional skill they are assisted by the overseer and sub-overseers under the District Engineer.

Chairman of the District Committee.—Mr. W. M. Souttar was the Chairman during the first quarter of the year, and I succeeded him in the latter part of December, and was the Chairman of the district road cess committee for the rest of the year under report, with the exception of a short period towards the end of it, when Mr. T. E. Coxhead officiated for me during my absence on leave.

The Vice-Chairman of the District Committee.—Rai Ram Shunker Sen was the Vice-Chairman of the district road cess committee during the early part of the year, and Mr. P. Nolan relieved him of the charge when the former officer resigned the post and went away on sick-leave. Mr. Nolan was transferred to Cuttack in March, and Mr. W D. Blyth, the present Vice-Chairman, succeeded him and held the office for the rest of the year.

Sub-Divisional Officers who are ex-officio Chairmen of Branch Committees.—All the sub-divisional officers in the district exerted themselves in the execution of works undertaken for the improvement of village roads and communications in the district.

The District Engineer.—The District Engineer, Baboo Radhika Prosad Mookerjee, B C.E., who holds the rank of an Executive Engineer in the D.P. W., was in charge of the district works throughout the year, and has shown great intelligence, activity and energy in the discharge of his arduous duties. It requires great trouble and care to keep up such a network of pucka and kutcha roads as is in the 24-Pergunnahs on our comparatively limited income; and in this respect Baboo Radhica Prosad Mookerjee's intimate acquaintance with the district and its requirements is especially valuable.

Feelings of the people with regard to the Cess.—On this subject I have nothing to add to what was said last year.

Operations of the next year.—The following is a brief account of the proposed road-cess operations for the next cess-year.

Expected Income.—The income from all sources has been estimated as follows:—

	Rs.	A.	P.
Land-cess	1,08,000	0	0
Ditto on houses	.....		
Fines and fees	1,250	0	0
Other cesses	150	0	0
Road tolls	6,500	0	0
Sales of produce and stores	700	0	0
Contributions, &c.	4,450	0	0
Grant-in-aid from provincial reserve	9,650	0	0
Total ...	1,30,700	0	0
Estimated balance on 30th September 1879 ...	15,000	0	0
Grand Total ...	1,45,700	0	0

Proposed Expenditure.—The expenditure on original works has been put down at Rs. 17,650-0-0 against Rs. 19,000 in 1878-79, and in maintenance and repairs Rs. 95,800 has been estimated against Rs. 94,000 in 1878-79. The lastmentioned amount includes Rs. 15,000 which has been allotted for improvement of village roads and communications, and Rs. 4,000 has been put down for unforeseen works, which also includes Rs. 3,000 for relief purposes during the ensuing cess-year.

No. 6.—Part I.

24-PERGUNNAHS DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.
Balance on 1st October 1878	.....	16,141 12 7
RECEIPTS OF THE YEAR—		
Taxes, rates, and cesses—		
Cess on lands	1,06,857 3 10	
„ on houses	5 12 0	
„ on mines and railways	.....	
Total ...	1,06,862 15 10	
One per cent. road-cess	131 12 6	
Total Cesses ...	1,06,994 12 4	
Moturpha	.....	
Total Taxes, &c. ...	.....	1,06,994 12 4
Miscellaneous receipts—		
Tolls—		
Road tolls	13,180 8 0	
Canal or river tolls	.....	
Total Tolls ...	13,180 8 0	
Rent of serais and staging-bungalows	.....	
Fees and forfeitures	1,448 10 10	
Grants-in-aid from provincial services	.....	
Miscellaneous	2,812 3 9	
Total ...	.....	17,441 6 7
Suspense Account—		
Advances	.....	
Deposit	2,680 0 0	
Total Suspense Account ...	.....	2,680 0 0
Total of the year ...	.....	1,27,116 2 11
GRAND TOTAL ...	.....	1,43,257 15 6

	Rs. A. P.	Rs. A. P.
General Management—		
Clerks	3,945 2 11	
Servants	1,025 1 9	
Contingencies	694 6 10	
Printing at private presses	.....	
Total ...	.....	5,664 11 6
Toll collection—		
Establishment and contingencies of road tolls ...	.....	
Ditto ditto of canal road tolls ...	.....	
Total ...	.....	
Staging-Bungalows and serais—		
Establishment and contingencies	.....	
Petty constructions and repairs	.....	
Total ...	.....	
Miscellaneous	387 0 0	387 0 0
Public Works—		
Original works	3,407 4 0	
Repairs	97,746 6 9	
Establishment	19,707 2 6	
Tools and plant	144 14 0	
Total ...	.....	1,21,005 11 3
Contribution to provincial service	.....	
Suspense account—		
Advances	.....	
Deposit	2,750 0 0	
Total Suspense Account ...	.....	2,750 0 0
Total of the year ...	.....	1,29,807 6 9
Balance on 30th September 1879	.....	13,450 8 9
GRAND TOTAL ...	.....	1,43,257 15 6

Passed for rupees one lakh, twenty-nine thousand, eight hundred and seven, annas six, and pies nine only.

Rakhal Dass Mookerjee,
Debendro Kumar Roy Chowdry,
Nobin Chand Ghose,
} *Members of the Committee.*

W. D. BLYTH,
Vice-Chairman, Road Cess Committee,
24-Pergunnahs.

ALIPORE,
The 15th December 1879.

No. 6.—Part II.

24-PERGUNNAHS DISTRICT ROAD FUND.

Details of Income and Expenditure for the year 1878-79, *from the* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the Annual Account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs.	INCOME.	Rs. A. P.	Rs. A. P.
Taxes, rates, and cesses.	1,08,000	Cess on lands	1,06,857 3 10	
		Do. on houses (arrear)	5 12 0	
			1,06,862 15 10	
	190	One per cent road-cess	131 12 6	
		Road tolls.		1,06,994 12 4
Miscellaneous receipts.	1,700	Toll bar on Bakrahat road	1,700 0 0	
	500	Ditto Bollakhally ,, ...	500 0 0	
	170	Ditto Narainpore ,, ...	170 0 0	
	2,500	Ditto Culpee ,, ...	2,616 8 0	
	800	Ditto Bistopore ,, ...	850 0 0	
	700	Ditto Tackoorpookur ,, ...	702 0 0	
	1,000	Ditto Majeepara ,, ...	912 0 0	
	400	Ditto Badooria ,, ...	400 0 0	
	1,200	Mitterhat toll bar on Takee ,, ...	1,200 0 0	
	3,150	Dhurmotollah ditto ,, ...	3,200 0 0	
	650	Toll bar on Sookchur ,, ...	700 0 0	
	230	Ditto Bankipore and Ustee	230 0 0	
		Fees and forfeitures.	13,180 8 0	
		Rs. A. P.		
	675	Road-cess process fees 1,301 10 5		
		Searching fees 147 0 5		
			1,448 10 10	
		Miscellaneous.		
	735	Sale-proceeds of trees and fruits on the sides of district roads 424 3 0		
		Ditto fisheries on the road-side drains 528 0 9		
		From Baboo Mohiny Mohun Roy, donation for Doriabad village road 800 0 0		
		From Baboo Poroshooram Biswas, ditto for Govindpore village road 260 0 0		
		From Government, contribution for public works cess establishment 800 0 0		
			2,812 3 9	
		Deposits.		17,441 .6 7
Suspense Accounts.	.....	Troylooko Nath Biswas	20 0 0	
		Issur Chunder Banerjee	50 0 0	
		Poorna Chunder Bose	70 0 0	
		Pree Nath Dass	40 0 0	
		Deno Nath Chuckerbutty	150 0 0	
		Kaloo Halder	160 0 0	
		Mathoor Mohun Dass	130 0 0	
		Judhester Dutt	20 0 0	
		Kartic Chunder Dass	340 0 0	
		Ram Gopal Buxee	140 0 0	
		Nuffer Chunder Dass	60 0 0	
		Audyto and Nuffer Chunder Dass	50 0 0	
		Kaim Mundle	40 0 0	
		Troylooko Nath Mookerjee	210 0 0	
		Shoshee Bhoosun Ghosal	40 0 0	
		Tarruk Nath Mitter	40 0 0	
		Troyloko Nath Ghose	100 0 0	
		Tarruck Nath Roy	90 0 0	
		Shoshee Bhoosun Mookerjee	60 0 0	
		Bisso Nath Mookerjee	110 0 0	
		Tarruck Nath Biswas	190 0 0	
		Hem Chunder Mookerjee	80 0 0	
		Grish Chunder Ghose	90 0 0	
		Mohesh Chunder Chowdry and another	250 0 0	
		Nazir Mistree	160 0 0	2,680 0 0
		Total income ...	.....	1,27,116 2 11
		EXPENDITURE.		
		Valuation Department.		
General management	8,458	1 Head clerk, for five months, at Rs. 60 per month, and six months at Rs. 70 per month	720 0 0	
		1 2nd clerk for 11 months, at Rs. 30 per month ...	330 0 0	
		1 Buxee for ditto at ,, 20 each ditto	220 0 0	
		2 Clerks for ditto at ,, 25 each ditto	550 0 0	
		Mohurir for ditto at ,, 20 ditto (less savings)	219 0 0	
		1 duftry for 10 months and 14 days, at Rs. 6 and 11 days at Rs. 7	66 5 9	
		1 Orderly peon for ditto at ditto and 17 days at ditto ...	66 8 9	
		8 peons for serving processes for 12 months, at Rs. 8 each per month ... ... Rs. 768 0 0		
		1 ditto for 22 days at Rs. 8 per month... ,, 5 8 9	773 8 9	
		2 extra clerks for three months and five days, at Rs. 15 each	104 15 9	
		⅓ salary of a clerk, attached to Collectors' office for three months, at Rs. 7-5-3 and seven months at Rs. 8	85 15 9	
		Remuneration given to Collector's accountant	55 0 0	
		Carried over ...	3,191 6 9	

Sub-head of estimate.	Amount sanctioned as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			3,191 6 9	..
			EXPENDITURE—*continued.*				
General management—*continued.*			Local Fund establishment attached to Commissioner's and Accountant General's office, for the year ending 30th September 1878			190 4 5	
			Committee's Office.				
			1 Accountant for 11 months, at Rs. 70 per month			770 0 0	
			1 Clerk, for ditto at ,, 12-8 per month			137 8 0	
			Auditor's bonus			100 0 0	
			2 Orderly peons for 10 months and 14 days, at Rs. 6, and 17 days at Rs. 7 each per month ... ... ,,			133 1 6	
			Remuneration given to six sub-divisional clerks for performing the branch road cess committee work ... ... ,,			448 0 0	
			Total ...			4,970 4 8	
			Contingencies.				
	900		Stationery			299 5 6	
			Printing charges			209 10 7	
			Service labels and receipt stamps			88 0 0	
			2 Punkha-pullers for 7 months, at Rs. 4 each per month ...			56 0 0	
			1 Punkah-puller for 1 month and 22 days, at Rs. 4 ditto ...			6 14 9	
			Office furniture			7 9 3	
			Sundry charges			26 14 9	
			Total ...			694 6 10	
							5,664 11 6
Miscellaneous.	387		Pension of Mr. T. Campbell, late Superintendent, for 12 months, at Rs. 32-4 per month			387 0 0	387 0 0
			Original Works.				
Public Works.	15,000	...	Half the cost for constructing a bridge at Goburdanga ...	.....	.....	.....	
	1,700	...	Constructing 14 pipe-culverts on different roads in the district	1,596 0 0	1,618 3 6	1,618 3 6	
	1,800	6	Reconstruction of a bridge on the 9th mile Takee road	1,785 0 0	1,789 0 6	1,789 0 6	
			Total Original works ...		3,407 4 0	3,407 4 0	
			REPAIRS.				
			Class I, Metalled Roads.				
	1,000	1	Repairs to Goburdanga road			882 2 0	
	1,203	2	,, Kafellapore ,, ...			1,142 11 6	
	2,608	3	,, Ghoscpara ,, ...			2,589 8 0	
	2,000	4	,, Shodcpore ,, ...			1,920 8 6	
	3,392	5	,, Taokoorpooker,, ...			3,345 7 0	
	12,494	6	,, Takee road 1 to 25 miles			12,212 5 3	
	400	7	,, Itenda road (pucka portion)			387 13 3	
	2,500	8	,, Bistopore road			2,272 7 6	
	400	9	,, Nimta road (pucka portion)			389 15 3	
	50	10	,, Jadubpore road			49 14 0	
	2,048	11	,, Bansdhonee ,, ...			2,047 4 0	
	650	12	,, Gungarampore ,, ...			636 11 0	
	16,152	14	,, Barripore ,, ...			16,141 10 0	
	300	15	,, Kamalgatchee ,, ...			267 5 0	
	3,000	16	,, Sonarpore ,, ...			2,938 2 0	
	800	17	,, Chapahatty ,, ...			761 1 9	
	2,000	18	,, Barripore and Mutlah road			1,664 9 0	
	5,000	19	,, Culpee-road (pucka portion)			4,970 3 6	
	50	20	,, Hazeepore road			50 0 0	
	626	6	Ghola bridge on the 2nd mile Takee road			624 14 6	
			Class II.				
	1,000	21	Repairs to Chandooria road			996 7 0	
	1,000	22	,, Kullarocah ,, ...			1,000 0 0	
	2,000	23	,, Satkhira ,, ...			1,756 11 2	
	200	24	,, Takee road (Kutcha portion)			194 2 0	
	1,000	25	,, Itenda ditto ditto			1,035 13 9	
	100	26	,, Taraguina road			96 6 3	
	300	27	,, Badooria ,, ...			299 14 0	
			Carried over ...			60,673 15 2 3,407 4 0	6,051 11 6

Sub-head of estimate.	Amount sanctioned as per budget estimate.	Distinguishing number.	Particulars.	Amount.	Total.
	Rs.			Rs. A. P.	Rs. A. P.
Public works—*continued.*			Brought forward ...	3,407 4 0	6,051 11 6
				60,673 15 2	
			EXPENDITURE—*continued.*		
			REPAIRS—*continued.*		
284		28	Repairs to Hurwah road	274 3 3	
300		29	,, Prithiba road No. I ,, ...	294 6 9	
880		30	,, ditto ,, II ,, ...	866 8 0	
500		31	,, Majeespar ,, ...	501 1 0	
1,000		32	,, Kishnagore ,, ...	984 6 6	
400		33	,, Barasat ,, ...	391 8 6	
100		34	,, Old Grand Trunk,, ...	88 7 0	
200		35	,, Nimta road (kutcha portion)	189 5 6	
400		36	,, Bhangore road	400 0 0	
400		37	,, Nilgunge ,, ...	378 13 6	
250		38	,, Gurfa ,, ...	232 12 0	
100		39	,, Kawrapooker ,, ...	97 0 0	
800		40	,, Bakrahat ,, ...	779 14 6	
50		41	,, Raopore ,, ...	48 12 0	
50		42	,, Bawabi ,, ...	49 0 0	
100		43	,, Bibirhat ,, ...	75 0 0	
600		44	,, Bulkhally ,, ...	585 4 9	
500		45	,, Narainpore ,, ...	263 3 9	
50		46	,, Kalcapore ,, ...	47 8 0	
100		47	,, Daokin Barasat ,, ...	100 0 0	
300		48	,, Ustee ,, ...	260 9 6	
600		49	,, Fulta Burasee ,, ...	594 0 0	
1,200		50	,, Khalakhally dák ,, ...	1,176 4 0	
1,000		51	,, Hara ,, ...	999 14 6	
300		52	,, Kulpee road (kutcha portion) ...	297 1 9	
660		53	,, Ramnuggur road	648 7 6	
300		54	,, Nulwah ,, ...	295 10 6	
300		55	,, Chunfulli ,, ...	296 12 0	
			Class III, Roads unbridged and unmetalled.		
1,000		60	Repairs to Tobabarea road	985 14 6	
3,100		61	,, Amdanga ,, ...	3,039 5 9	
940		62	,, Shibrampore ,, ...	860 15 3	
2,500		63	,, Old Rajah's ,, ...	2,470 3 6	
500		65	,, Iswaripore ,, ...	495 15 0	
1,000		...	Petty works on different roads	657 13 8	
			Total ...	80,373 12 2	
			Village Roads.		
3,260		78	Repairing village road in the Sudder sub-division ...	3,191 5 3	
4,000		79	Ditto in Barripore ,, ...	3,817 8 1	
3,200		80	Ditto in Diamond Harbour ,, ...	3,180 0 0	
700		81	Ditto in Barrackpore ,, ...	774 12 0	
600		82	Ditto in Dum-Dum ,, ...	597 0 3	
1,500		83	Ditto in Barasat ,, ...	1,185 5 3	
2,500		84	Ditto in Busseerhat ,, ...	1,728 0 0	
2,900		85	Ditto in Sathkhirah ,, ...	2,898 11 9	
			Total ,,	17,372 10 7	
			Total Repairs ...	97,746 6 9	
			Establishment.		
19,746			Salary of the Executive Engineer, including contribution to Government for pension, for 12 months, and Rs. 832-8 per month	9,990 0 0	
			Ditto of one overseer for ditto at Rs. 80 960 0 0		
			less saving 5 0 0		
				955 0 0	
			Ditto one sub-overseer for ditto at Rs. 40 ditto ...	480 0 0	
			Ditto one ditto or ditto at ,, 35 ditto ...	420 0 0	
			Ditto one ditto for ditto at ,, 25 ditto ...	300 0 0	
			Ditto one accountant for ditto at ,, 80 ditto .	960 0 0	
			Ditto one clerk, for 11 months at Rs. 35 ditto ..	385 0 0	
			Ditto of a draftsman and estimator for 12 months at Rs. 40 per mensem	480 0 0	
			Ditto one duftry, for 11 months and 20 days at Rs. 8	93 2 6	
			Ditto two chaprasees, for ditto at Rs. 6 each ditto	132 0 0	
			Ditto one ditto for ditto at Rs. 6 66 0 0		
			less fine 1 0 0		
				65 0 0	
			Ditto one sweeper, for 12 months at Rs. 2 ditto ...	24 0 0	
			Travelling allowance of Executive Engineer for 12 months ...	3,000 0 0	
			Ditto of one overseer for September 1878 ..	40 0 0	
			Ditto of one ditto for 12 months, at Rs. 40 per mensem	480 0 0	
			Ditto one sub-overseer, for September 1878...	15 0 0	
			Ditto one ditto for 11 months, at Rs. 30 per mensem	330 0 0	
			Ditto two ditto for 12 months, at Rs. 15 each ditto	360 0 0	
				18,509 2 6	
			Carried over ...	1,01,153 10 9	6,051 11 6

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
Public works—concluded.		Brought forward	1,01,153 10 9	6,051 11 6
			18,509 2 6	
		EXPENDITURE—*continued.*		
		Establishment—continued.		
	19,746	Purchase of stationery	149 1 0	
		Ditto of postage stamps	110 2 6	
		Cost of printed forms	223 15 6	
		Advertisement charges	26 10 0	
		Wages of two punkha-pullers from 15th March to 31st August 1879, at Rs 4 each per month	44 0 0	
		Do. of one ditto from ditto to 24th July and for August 1879	21 4 6	
		Sundries	22 8 6	
		Rent of office building for 12 months	600 0 0	
			19,707 2 6	
		Tools and plant.		
	509	Purchase of 10 kuttaries at 12 annas each	7 8 0	
		,, of 2 hammers at 4 annas each	0 8 0	
		,, of 10 ditto small at 2 annas each	1 4 0	
		,, of 12 pickaxes at 13 annas, including cooly hire ...	10 12 0	
		,, of 12 do. at 12 annas each	9 0 0	
		,, of 1 drawing pen	5 0 0	
		,, of 1 German silver proportional compass	9 0 0	
		,, of 1 teak-wood table with drawers	60 0 0	
		,, of 4 belts for badges	3 0 0	
		Repairing office-clock	4 0 0	
		,, a route tent	3 0 0	
		,, 44 pickaxes at one anna each	2 12 0	
		,, 1 iron roller	6 0 0	
		,, office punkhas	0 6 6	
		,, certain tools in Baraset sub-division	0 14 6	
		,, 8 axes at 1 anna 6 pie each	0 12 0	
		,, 4 kuttaries at 2 annas each	0 8 0	
		,, 4 dahs	0 4 0	
		Carriage of tools and plant	20 5 0	
			144 14 0	1,21,005 11 6
		Deposits.		
Suspense Accounts.	.....	Nuffer Chunder Dass	350 0 0	
		Shib Chunder Neogee and another	170 0 0	
		Protab Chunder Bose and another	50 0 0	
		Banimadhub Bhtutarcharjee	25 0 0	
		Bissumbur Chuckerbutty	100 0 0	
		Kartic Chunder Dass	140 0 0	
		Sreenebas Hazra and another	250 0 0	
		Gorachand Mullick	50 0 0	
		Kumud Chundhub Bose	60 0 0	
		Gunesh Chunder Sircar	450 0 0	
		Kaloo Haldar	430 0 0	
		Posuputty Banerjee	250 0 0	
		Joynuddin Mistree	175 0 0	
		Kubbir Chunder Dass	80 0 0	
		Poornoo Chunder Bose	70 0 0	
		Boroda Prosad Mitter	100 0 0	
			.....	2,750 0 0
		Total expenditure ...	.....	1,29,807 6 9

ALIPORE,
The 15th December 1879.

W. D. BLYTH,
Vice-Chairman, Road Cess Committee.

Memorandum showing in detail the Actual Cash Balance on 30th September 1879.

Particulars.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
Balance of credit of 24-Pergunnahs District Road Fund in the treasury as per pass-book	13,450 8 8	
Imprest cash with the District Engineer	.	
Total ...	.....	13,450 8 9

Explanatory Memorandum to accompany the Road Cess Annual Accounts of the District of 24-Pergunnahs for the year 1878-79, under paragraph 14 of the Instructions from Government for the preparation of the Annual Accounts, conveyed in its Circular No. 8A, dated the 14th February 1878, of the Public Works Department.

As per budget head.	Increase or decrease.	EXPLANATION.
Receipts.		
Land-cess	Decrease	The decrease is owing to less voluntary payments by parties. The rate of process fee has of late been reduced from one rupee to four annas per process. Processes, however, have been issued for the realization of the arrear.
House cess	Ditto	The decrease is owing to the abolition of the cess,—*vide* Government Resolution No. 553A, dated 13th May 1879.
One per cent. Road Fund ...	Ditto	The decrease under this head was owing to resettlement of khasmehul lands on which, under the scope of the Board's order, No. 264A, dated the 14th May 1874, the cess can no longer be imposed. Hence the income under this head is susceptible to reduction every year.
Road tolls	Increase	The increase is owing to the fact that the district roads are almost all in good order. Consequently fair collections were made from the farmers of toll bars.
Fees and forfeiture	Ditto	The increase was owing to realization of greater amount of process and searching fees that was anticipated when the budget was framed.
Miscellaneous	Increase	The increase is attributable to the vigilance of the District Engineer in watching the sale of fruits and right of fishery, in consequence of which the sale-proceeds were greater than what had been provided for in the budget. Several contributions have also been received from private parties for road work, and from Government for road-cess establishment.
Expenditure.		
General management	Decrease	The decrease arises from saving of cost of certain "extra establishment for revising the valuation" included in the budget, but not incurred during the year, as well as to other savings of expenditure in office establishment.
Contingencies	Ditto	The decrease under this head is owing to the non-purchase of office furniture, for which money was provided for in the budget.
Original work	Ditto	The decrease is in consequence of the non-construction of the Goburdanga bridge which was provided for in the budget, as the promised contribution of half the cost had not been paid by the Goburdanga wards' estate. From the saving thus effected, other original works which were urgently necessary in other portions of the district that were undertaken, for which the Commissioner's sanction was obtained in a supplementary estimate.
Repairs	Increase and decrease ...	The difference of expenditure under several items, between the "amount sanctioned as per budget" and the amount "expended" is owing to revision of the budget allotment by the committee, according to the necessity of each work. Such transfer has always been found necessary by the committee to keep the roads in their charge in efficient order. For this transfer a supplementary estimate was made, and Commissioner's sanction obtained,—*vide* his No. 401R, dated the 4th September 1879.
Establishment	Decrease	The decrease is owing to savings effected in office establishment.
Tools and plant	Ditto	The decrease under this head was owing to non-purchase of any valuable stores during the year.

W. S. WELLS,
Chairman of the Road Cess Committee,
24-Pergunnahs.

The 16th August 1879.

Statement showing alterations since made in the allotment of the several works provided for in the Budget Estimate for the current year, sanctioned as per Government No. 553A, dated the 13th May 1879.

NAME OF WORKS.	Amount provided for in the budget estimate.	Amounts as since altered.	REMARKS.
Original Works.	Rs.	Rs.	These alterations which are due to transfer of allotments from one class of work to another, or from one work to another under the same class, have been made by the committee without affecting the total amount of the budget already sanctioned.
Constructing Goburdanga bridge	15,000	.....	
Ditto a wooden bridge on the 9th mile, Takee road ...	.....	1,800	
Ditto 14-pipe culverts on different roads in the district	.....	1,700	
REPAIRS.			
Metalled Roads.			
Road No. 2, Kopillepore road	1,000	1,203	
,, No. 3, Ghospara ,, ...	4,000	2,658	
,, No. 5, Thakoorpooker road	2,000	3,892	
,, No. 6, Takee road (E portion)	10,000	12,494	
,, No. 8, Bishtopore road	2,000	2,500	
,, No. 11, Russa and Bansdhanee	3,000	2,048	
,, No. 14, Barripore road	11,000	16,152	
Repairing Ghola bridge on the 2nd mile Takee road	.....	626	
Unmetalled Roads.			
Road No. 28, Hurrwah road	400	284	
,, No. 30, Prithiba road No. 2	1,000	880	
,, No. 38, Gooria road	300	250	
,, No. 53, Rammagore road	1,000	600	
,, No. 25, Itenda road (K portion)	1,200	1,020	
,, No. 61, Andanga road	2,500	3,100	
,, No. 62, Shibrampore road	800	940	
Village Roads.			
Sudder sub-divisions	3,000	3,260	
Barripore sub-division	1,800	4,000	
Total ...	59,800	58,987	

W. S. WELLS,
Chairman, Road Cess Committee.

The 13th August 1879.

No. 335RF, dated Kishnaghur, the 3rd February 1880.

From—W. V. G. TAYLER, Esq., Magistrate and Chairman, District Road Cess Committee, Nuddea,

To—The Commissioner of the Presidency Division.

I HAVE the honor to submit the accompanying annual account of the road works carried out in this district during the cess year ending 30th September last, with the following observations.

2. During the year under review the district committee worked satisfactorily on the whole. Altogether seven meetings were held by them. At one of these meetings the requisite quorum was not in attendance; the others were largely attended. The majority of the members took interest in their works, and among them Mr. Savi of Mohesgunge Factory, and Baboo Nuffur Chandra Pal Chowdhry of Natudah, deserve special notice. These gentlemen took much active part in the execution of work. The former undertook the annual renewals and repairs of the metalled road from Kishnaghur to Nuddea under his personal superintendence, and completed the works in an efficient and workmanlike manner, and the latter repaired the Ramnuggur and Manicknuggur road, which is over 18 miles in length, and in addition to this undertook the construction and repairs of some village roads in the Chooadangah and Meherpore sub-divisions. Baboos Mirtunjoy Rai, Jodu Nath Chatterjee, and Kartick Chandra Rai were entrusted with the task of auditing accounts and returns of the committee in conjunction with the Vice-Chairman. This duty was performed by them satisfactorily. Baboos Anundamoy Moitra, and Jodunath Khan, and the Executive Engineer of the Presidency Division attended only one meeting during the year; and Mollah Khodadad and Baboo Bhuputty Chatterjee have attended none since their appointment. Mr. G. Smith left the district during the year. Rai Jodunath, Rai Bahadoor, held the office of the Vice-Chairman till the middle of December 1878, when on his resigning the post, he was relieved by Mr. Gun. Both these gentlemen took their full share of the work. Baboo Tarinee Charan Chatterjee was appointed to be a member of this committee on the 16th December 1878, *vice* Rai Jodunath, Rai Bahadoor.

3. The branch road cess committee at Meherpore met four times during the year. At all of these meetings the requisite quorum was in attendance. Nearly all of the members took an active interest in their duties, and the Europeans specially were glad to undertake the supervision of works. The Chairman of this branch commitee has, in particular, recorded his obligations to the Vice-Charman, Mr. Patrick Smith, who attended these meetings at the cost of a good deal of personal inconvenience, and whose intimate knowledge of the whole sub-division was of the greatest use in disposing of the sum allotted for village communications. The other gentlemen who took conspicuous interest in the administration of the fund placed at the disposal of this committee, were Mr Macnaughten, Mr. F. G. Gibson, Mr H. A. Abbott, Baboo Jodu Nath Mozoomdar, and Baboo Brojo Coomar Mullick. In this sub-division, where much has yet to be done in the way of village improvements, it has, I am glad to notice, been the desire of the members of the branch committee to induce zemindars to regard grants from village road fund as supplementary to their own expenditure for the benefit of their estates; and in so doing they have hitherto been greatly assisted by the excellent example set by Mr. H. Sibbuld, who has now, I regret to say, left the district. It would perhaps be too much to expect that the present proprietor of the Sibbuldgunge should keep up the network of roads round the village, damaged as they have been by the floods in August last. But in many cases applicants for grants have promised to contribute an equal sum from their own pockets and this branch committee hope to extend the system further during the current year.

4. *Kooshtea Branch Committee.*—Many of the non-official members of this committee failed to attend meetings regularly during the year under report. Their Chairman writes that several meetings were called for, but three of them only were attended by requisite quorums. The average number of the members present at each of these meetings was 6 66 There were altogether fourteen members, of whom three did not attend any of the meetings held during the year, and four of them attended only one meeting. Many of them, however, took much active part in the performance of the work. Almost all of the village roads were constructed under their supervision, and some of the main roads also were repaired by them.

5. *Chooadangah Branch Committee.*—Mr. A. Hills held the office of the Vice-Chairman of this committee up to the 24th of June 1879, when, on his resigning the post, and his seat as member, on plea of inability to attend meetings, Baboo Shoshee Bhusan Bannerjee was nominated for the post of the Vice-Chairman, and Mr. Eddis was elected member in his place. But the Judge of the District having objected to Baboo Shoshee Bhusan Bannerjee's appointment as Vice-Chairman (he being the Moonsiff of Chooadangah), Baboo Moumohun Bannerjee was elected a member, and nominated for the post on the 15th September last. There were altogether four meetings during the year under report. Of these meetings one was not attended by a quorum. Almost every one of the members undertook the construction of a road. Mr. Sheriff, Baboos Nuffur Chandra Pal Chowdhry, Prosunno Chandra Rai, and Moonshee Naffir Ali Biswas were specially conspicuous in attending to repairs of roads in the vicinity of their residences. Baboo Nuffur Chandra Pal, and Moonshee Nuffer Ali Biswas, also supplemented the fund supplied to them by liberal contributions from their private funds. This branch committee on the whole, worked very satisfactorily.

6. *Ranaghat Branch Committee*—Held four meetings during the year, and all of the meetings were attended by requisite quorums. Of the eleven non-official members, five did not

attend meetings at all during the year. The repairs of some of the roads were entrusted to members Baboos Shibkrishna Rai, Kadernath Mookerjee, Sree Ram Chandra, Indro and Banee Madhub Mookerjee, and they took much interest in supervising and completing those works. Baboo Kadernath Mookerjee supplemented the grant made for roads entrusted to him by Rs. 102 from his private fund.

7. *Bongong Branch Committee*—Met thrice during the year. Their Chairman and Vice-Chairman, and Baboos Bhuban Mohan Rai Chowdhry, and Ram Chandra Bannerjee, members were present at all of the meetings. Baboo Mohendra Nath Rai attended the first meeting only. Baboo Modhu Sudden Bannerjee died after attending one meeting. In him the committee have lost a most valuable adviser who was thoroughly acquainted with the requirements of all parts of the sub-division. Baboo Bereshur Pauray did not attend meetings at all. The members generally took much active part in the performance of their works, and they stand very high in the estimation of their Chairman, who has in particular eluogized the Vice-Chairman for his zealous co-operation. In his report for the previous year the Chairman made some remarks which were construed to mean that the members had taken little interest that year in their duties. But from a paragraph in his last administration report, it is quite clear now, that by that remark he simply meant to say that most of the members knew little beyond the requirements of their immediate neighbourhood.

8. The accompanying statement A shows in figures the particulars regarding the attendance of members of both Sudder and branch committees.

9. In the first part of the year under review, the financial condition of the committee was very bad; and in the latter part, the district was visited by very unusually high floods, which damaged the existing roads and bridges on them and interfered with the committee's work in various ways. Some of the estimated original works were therefore not undertaken during the year, and some repairs could not be completed properly.

10. Instead of a *plus* balance of Rs. 9,900 as was estimated when the budget was prepared, the year opened with a *deficit* balance amounting to Rs. 4,970-13-11 in the shape of liability to contractors for work. This was partly due to short collections and partly to other causes which affected the revenue of the previous year.

11. The income for the year as per budget estimate was Rs. 96,267, but the actual revenue amounted to Rs. 1,05,476-10-5. The increase is chiefly due to Government grant obtained in the latter part of March 1879.

12. The revenue from the cess on lands was worse than the estimates by Rs. 1,544-6-3, because Rs. 170-12 2 only was received during the year from other districts for lands lying in this district, against an estimated receipt of Rs. 1,887. No explanation of the difference has as yet been received from the Collector's office.

13. Under the head "cess on houses" only Rs. 2-4, arrear of the previous year, was collected, against an estimated income of Rs. 10,700.

14. The short collection from Gopalnuggur toll bar was due to the late inundations. The balance has since been realized from the farmer.

15. Rs. 234-3-7 was derived from the "One per cent. Road Cess." This source of income escaped the notice of the committee when the budget for the year under report was prepared.

16. The collection under the head of "Miscellaneous" exceeded the estimate owing to inclusion of the sums realized by the sale of the properties of late Accountant, Beni Gopal Mookerjee, in that head.

17. Rs. 25,000 was sanctioned by Government during the year as grant-in-aid. Of this sum, Rs. 24,594-5-6 has appeared in the accompanying account, and the balance Rs. 405-10-6 has been excluded from it, in accordance with the instructions received from the Examiner of P. Works Accounts, Bengal, because an amount equal to that sum which was drawn in excess of the Government grant in the year 1872 was refunded during the year under review under instruction of the Examiner.

18. The amount shown against the sub-head "Advance" is owing to a mere adjustment of the advance account.

19. Rs. 6,512-0-6 treated as deposit, represents the contractor's security deposits and liabilities incurred for work. The latter is dealt with under this head of accounts in accordance with instruction of the Examiner.

20. The outlay provided in the main budget was Rs. 96,267, viz.—

	Rs.
Establishment on collection of revenue, including committee's office establishment	7,348
Contingent charges of the establishment	1,009
Original works	12,974
Repairs	60,972
Establishment on work	12,904
Contingent charges	910
Tools and plant	150
	96,267

A supplementary budget was subsequently prepared on receipt of the Government grant, and with your sanction some alterations in the allotments made in the first budget were also made in order to meet the actual requirements of the roads and bridges on them.

The amounts shown in the column of the accompanying annual account headed "Budget Estimate," represent the sums which were available for each work after all additions and alterations made in the budget estimate.

21. The expenditure for establishment on collection of revenue was less than estimate, chiefly because the whole amount provided for establishment for revising the valuation was not spent as the work was not done. Rs. 205-12-9 only was expended against an estimated outlay of Rs. 2,331.

22. The expenditure on original works was much below the estimate, chiefly owing to the fact that some of the principal works could not be undertaken at all, for the following reasons. When the budget was prepared and money allotted for them, it was anticipated that the year would open with a *plus* balance, amounting to Rs. 9,900, and thus funds would be available for them, but the actual state of affairs however, was contrary to expectation. Instead of a *plus* balance, the year opened with a *deficit* amounting to Rs. 4,790, and the income of the committee was further reduced by Rs. 10,700 by the non-collection of house-cess. The Government grant which improved the finance was received on the expiration of the brick-making season.

23. The expenditure on the repairs slightly exceeded the estimate owing to the late flood.

24. Establishment for eleven months only was paid during the year, because that for September of the previous year was paid within that month in consequence of the Doorga Pooja holidays having commenced before the end of that month. And there was some saving under the head of travelling allowance, owing to all works being stopped last year for a long time by the late flood. The decrease of expenditure under this head of establishment was due to the above circumstances.

25. The figures against the sub-head "Deposit," represent the liability for last year's work paid up during the year under report.

26. Form No. 6, part II, accompanies this report, and shows the details of all expenditure.

27. Rs. 8,408-9 was the total expenditure during the year on original works, of which the principal are the following :—

28. Masonry culvert of one opening of three feet span, has been constructed on the 11th mile of the Chagda and Bongong road, at a cost of Rs. 327-1-9. The estimated cost of this culvert was Rs. 312.

29. Rs. 951-8 has been spent on the construction of a timber bridge on masonry abutments, having two openings each of ten feet clear span. The estimated cost was Rs. 935. The excess is owing to interference caused by the late floods, during the construction of this work. The bridge has since been completed in accordance with the sanctioned plan.

30. Rs. 350-0-9 has been expended on the construction of a timber bridge on the Halsa and Doorgapore road. This work has not been completed owing to interruption caused by the last flood. The estimated outlay for the work was Rs. 540.

31. Two culverts have been built on the road from Allumdanga to Jamjami at a cost of Rs. 487-7-9. In the budget Rs. 850 was provided for these works in accordance with the information supplied by the Chairman of the Chooadanga branch committee, whose estimate was not correct.

32. The original works (marked C in the accompanying annual account) were not undertaken for reasons explained in paragraph 22 of this report.

33. Six village roads were undertaken in the Sudder. Of these five have been constructed at a cost of Rs. 430-9; and the remaining one, which was commenced in the Toongy village could not be completed owing to the late flood. Only Rs. 5-5-3 were spent on this.

34. Ten village roads have been constructed in the Kooshtea sub-division at a cost of Rs. 957-4.

35. In Meherpore the branch committee spent Rs. 779 on the construction of ten village roads, and besides these, some minor village communications were improved by the branch committee at an outlay of Rs. 611-6.

36. The Chooadanga branch committee spent Rs. 335 on the construction of new village roads.

37. In the Ranaghat sub-division the branch committee spent Rs. 1,000 on the construction of twelve new village roads.

38. The Bongong branch committee expended Rs. 1,201-10-9 on the construction of nine new village roads and some culverts on some of them.

39. Rs. 246-14 was expended by the committee on the survey of the proposed new roads from Khoksa bazar to Khoksa railway station, and from Khoksa station to Ajoodia on the river Pudma. This work was undertaken under special order of the Government. There was no provision in the budget for it.

40. During the year under report the committee spent Rs. 704-11-9 on arboriculture. Four nursery gardens have been established, and a large number of fruit-bearing trees have been planted on the sides of seven of the most important metalled roads. These plants are growing satisfactorily. The plants now in the nurseries will be fit for transplantation by the next rainy season.

41. Of the sum of Rs. 61,534-4-2 spent during the year under review on the repairs of the existing roads, Rs. 44,458-6-8 were spent on the annual renewals and maintenance

repairs of the feeders and other metalled roads in the district; and Rs. 17,075-13-6 only were expended on the maintenance of the several unmetalled communications and existing village roads. The works were executed satisfactorily in accordance with their detailed estimates.

42. For want of funds nothing has been provided for original works for the current year in the budget already sent up for sanction. Three new roads have, however, been undertaken in the distressed parts of the district as relief works, in accordance with your permission, conveyed in your No. 78PR., dated the 8th November last. Rs. 25,000 has been lately sanctioned by Government. There is, however, no chance of any portion of the fund being spent on original works other than those already undertaken, unless the Government sanctions some more money for the repairs of the damages caused by the late flood to the existing roads and bridges of the district. The repairs provided in the budget for the current year will be carried out with slight modifications, which have been rendered necessary by the effects of the last flood.

43. The Act is not as popular in the district as one would like to see it, and the dissatisfaction has somewhat increased of late. Even in ordinary years the funds of the committee scarcely suffice to keep up properly existing communications, and it is quite impossible therefore to construct new roads. This year the floods have done much damage to a very large number of existing roads; but as I have already separately reported, unless the Government will give a large extra grant, but little can be done in the way of repairs, and it must take some years before all the roads can be put into the same state they formerly were.

44. The work establishment has on the whole worked satisfactorily. The staff consists of a District Engineer (Baboo Dwarkanath Sircar), two overseers, five sub-overseers, with eight peons, there being one sub-overseer and five peons fewer than in previous year. The Chairman's establishment, too, has on the whole given satisfaction.

45. The District Engineer is an officer of considerable ability, and thoroughly understands his duties, which he performs with zeal and efficiency.

No. 405RF, dated Kishnaghur, the 26th February 1880.

From—W. H. M. GUN, ESQ., for Magistrate and Chairman, Nuddea,

To—The Commissioner of the Presidency Division.

IN reply to your No. 13PR, dated the 18th instant, paragraph 1, I have the honor to inform you that the Assistant Magistrate of Kooshtea explains that all the work there was for his branch committee to do, was done in the meetings held, as they had received a small sum to lay upon village roads. He adds that it would have been useless to call other meetings, when there was no money to dispose of. The Deputy Magistrate of Bongong also reports, that there was no business for a fourth meeting, so "it was deemed unnecessary to put non-resident members to the trouble and expense to attend a purely formal meeting." The attention of the officers concerned will be called to the requirements of the law.

2. In reference to paragraph 2 of your letter under reply, I beg to report that the amount expended on the improvement of village roads in each sub-division of the district has been shown distinctly in the annual accounts, details of which are given below:—

Constructing Village Roads.

	Rs.	A.	P.
Sudder sub-division	435	14	3
Kooshtea	957	4	0
Meherpore	1,390	6	0
Chooadanga	335	0	0
Ranaghat	1,000	0	0
Bongong	1,201	10	9
Total ...	5,320	3	0

Repairs of Village Roads.

	Rs.	A.	P.
Sudder sub-division	184	10	0
Kooshtea	440	0	0
Meherpore	270	0	0
Chooadanga	800	0	0
Ranaghat	250	0	0
Bongong	452	6	9
Total ...	2,397	0	9

No. 24PR, dated Alipore, the 6th March 1880.

Memo. by—J. MONRO, ESQ., Offg. Commissioner of the Presidency Division.

THE Chairman has been requested to see that in future the expenditure on the improvement of village roads is shown in one place, and by sub-divisions, as is done in the accounts of the other districts of this Division.

No. 6.—Part I.

NUDDEA DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.
Balance on 1st October 1878 ... Cash in hand ...	.....			—4,970	13	11	General management ... Clerks	3,452	0	2			
							Servants	906	0	10			
RECEIPTS OF THE YEAR.							Contingencies	835	4	2			
							Printing at private presses ...	.....			5,193	5	2
Taxes, rates, and cesses ... ... Cess on lands	70,342	9	9				Toll collection ... Establishment and contingencies of road tolls	.....					
Cess on mines and railways ...	.....						Establishment and contingencies of canal tolls ...	.....			.....		
Cess on houses	2	4	0										
One per cent. road-cess	234	3	7	70,579	1	4	Serais and staging bungalows ... ... Establishment and contingencies	285	8	0			
Miscellaneous Receipts.							Petty construction and repairs	351	4	3	636	12	3
Tolls ... Road tolls	2,007	0	0				Miscellaneous	.....			.....		
Canal and river tolls	.....			2,007	0	0	Public Works ... Original works	8,408	9	0			
							Repairs	61,799	7	11			
Rent of serais and staging bungalows	210	0	0				Establishment	12,052	8	11			
Fees and forfeitures	558	0	7				Tools and plant	142	15	6			
Grants-in-aid from provincial services	24,594	5	6								82,403	9	4
Miscellaneous	5,742	1	8	31,104	7	9	Contribution to provincial services	.....			.....		
Suspense account ... Advances	244	13	9				Suspense account ... Advances	361	8	9			
Deposits	6,512	0	6	6,756	14	3	Deposits	3,378	4	10	3,739	13	7
Total Receipts of the year ...	.....			1,10,447	7	4	Total outlay to be passed ...	.....			91,973	8	4
							Balance on 30th September 1879 ... ... Cash in hand	.....			13,503	1	1
GRAND TOTAL ...	.....			1,05,476	9	5	GRAND TOTAL ...	.....			1,05,476	9	5

W. H. M. GUN,

Vice-Chairman.

No. 6.—Part II.

NUDDEA DISTRICT ROAD FUND.

Details of Income and Expenditure for the year 1878-79 *from* 1*st October* 1878 *to* 30*th September* 1879 *to accompany the Annual Accounts for that year.*

Sub-head of estimate.	Amount as per budget.	Particulars.	Amount.	Total.
	Rs.	**Income.**	Rs. A. P.	Rs. A. P.
Tax, Rates, and Cesses.	71,837	Cess on lands	70,342 9 9	(a)
		Do. on houses	2 4 0	
		One per cent. road-cess	234 3 7	
		Road Tolls—		70,579 1 4
Miscellaneous Receipts.	2,530	Gopalnaghur toll bar	2,007 0 0	2,007 0 0
		Rents of staging-bungalow	210 0 0	
		Fees and forfeitures as Detailed below :—		
		Rs. A. P.		
		Stage carriage license 20 0 0		
		Tolobana and searching fees 538 0 7		
			558 0 7	
	25,000	Grants-in-aid from provincial services sanctioned in Bengal Government, Public Works Department's No. 275A, dated 27th February 1879 ... ... 25,000 0 0		
		Deduct amount refunded as per Bengal Government, Scarcity and Relief Department's Resolution dated 6th November 1874 ... ... 405 10 6		
			24,594 5 6	
		Miscellaneous.		
Suspense Account.	.....	Rent of fishery	114 15 9	
		Sale proceeds and rent of date trees	255 5 0	
		Amount recovered from Bani Gopal Mookerjee, late accountant ...	4,084 7 11	
General Management.	8,357	Sale proceeds of unserviceable stores	3 0 0	
		Ditto of forms	2 8 0	
		Government contribution for Public Works cess establishment ...	1,100 0 0	
		Rent of roadside lands	135 0 0	
		Amount recovered from the Magistrate on account of repairs to the Hanskhally ferry	78 13 0	
			5,762 1 8	31,104 7 9
		Advances	244 13 9	
		Deposits	6,512 0 6	
				6,756 14
		Total Income ...	.....	1,10,447 7 4
		Expenditure.		
		Clerks.		
		Collection Office.		
		Rs.		
		1 Head clerk for 7 months at Rs. 62 per month 434		
		1 Ditto for 4 „ at „ 64 „ 256	690 0 0	
		1 Clerk for 11 „ at „ 30 „	330 0 0	
		2 Do. for 11 „ and 5 days at Rs. 25 per month ...	554 7 5	
		3 Mohurrirs for 10 „ and 28 „ at „ 20 „ ...	893 2 3	
		3 Extra mohurris for 1 month at Rs. 10 per month	30 0 0	
		2 Ditto for 5 „ and 3 days at Rs. 20 per month	205 13 9	
		1 Buxee for 10 months and 13 days at Rs. 10 per month	104 5 5	
		1 Do for 3½ days at Rs. 12 per month	0 9 1	
		1 Extra clerk for 1 month at Rs. 30 per month	30 0 0	
		1 Do. for 1 „ at „ 25 „	25 0 0	
		Travelling charges of the head clerk	6 9 0	
			2,039 13 11	
		Committee's Office.		
		1 Accountant and head clerk for 11 months at Rs. 50 per month ...	550 0 0	
		1 Clerk for 10 months and 16 days at Rs. 20 per month	212 14 3	
			762 14 3	
		Carried over ...	3,396 13 2	.....

Sub-head of estimate.	Amount as per budget.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	3,395 13 2	.....
		EXPENDITURE—*contd.*		
		Treasury Establishment.		
		1 Clerk for 9 months at Rs. 6-4 per month	56 4 0	
		Total clerks ...	(5)3,452 0 2	
		SERVANTS.		
		Collection Office.		
General management—*concld.*	18	9 Peons for 11 months at Rs. 6 per month	594 0 0	
		1 Do. for 10 „ at „ 6 „	60 0 0	
		18 Extra peons for 19 days at Re. 6 per month	60 13 5	
		6 Ditto for 15 „ at „ 6 „	16 11 2	
		7 Ditto for 20 „ at „ 6 „	28 6 11	
		5 Ditto for 16 „ at „ 6 „	14 11 3	
		1 Ditto for 1 month and 8 days at Rs. 6 per month ...	7 8 8	
		1 Buxee for 12½ days at Rs. 13 per month	4 13 5	
		1 Sweeper for 11 months at Re. 1 per month	11 0 0	
			0 9	
		Committee's Office.		
		1 Peon for 11 months at Rs. 6 per month	66 0 0	
		1 Duftry for 11 „ at „ 3 „	33 3 0	
			99 0 0	
		Total Servants ...	906 0 0	
		Contingencies.		
		Country stationery	90 0 0	
		Wages of a punkha-puller	23 1 11	
		Price of ink	12 0 0	
		Labour for washing punkha fringes	0 2 6	
		Price of service stamps	40 0 0	
		Labour for opening stationery boxes	0 4 0	
		Premium for money order	2 14 0	
		Price of an almanac	0 4 0	
		Postage of bearing covers	0 2 0	
		Railway freight for stationery	6 4 0	
		Price of printed forms	253 8 9	
		Wages of a cooly for removing records	1 2 6	
		Price of kherwa cloth for binding khurcha books	10 8 0	
		Price of mats	1 4 0	
		Cart-hire for conveying stationery from Buggoolla to Kishnaghur	2 4 0	
		Making pigeon-hole to an almirah	2 0 0	
		Wages of a crier for proclaiming sale	0 11 0	
		Labour for binding books	14 8 0	
		Office-rent	350 0 0	
		Price of stationery	19 5 6	
			835 4 2	5,193 5 2
Staging bungalow and serais.	264	Establishment and contingencies—		
		Salary of dâk bungalow establishment	263 0 0	
		Municipal tax of Kishnaghur dâk bungalow	12 0 0	
		Ground rent of ditto ditto	10 8 0	
		Total Establishment, &c. ...	285 8 0	
	(v)	Petty constructions and repairs—		
		Repairs to Buggoolla dâk bungalow...	127 2 3	
		Ditto to Kishnaghur ditto	224 2 0	
		Total Petty Construction, &c. ...	351 4 3	
		Total Staging-bungalows ...	.....	636 12 3
		Carried over ...	.....	5,830 1 5

Sub-head of estimate.	Amount as per budget.	Distinguishing number.	Original Works.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			.....	5,830 1 5
				Rs.	Rs. A. P.		
Public works.	21,974 500	2	Re-constructing timber bridge on the Kooshtea and Saigamudia road	500			(c)
	342	12	Constructing a culvert on the Chagda and Bongong road—				
			Excavating foundation ...		5 6 9	5 6 9	
			Concreting		49 5 6	49 5 6	
			Pucca masonry		211 5 0	211 5 0	
			Soorkee plastering		15 10 0	15 10 0	
			Centering	342	10 0 0	10 0 0	
			Metalling		22 6 3	22 6 3	
			Earthwork		6 0 6	6 0 6	
			Temporary metalling ...		.....	.....	
			Bamboo railing		6 6 3	6 6 3	
			Turfing		0 9 6	0 9 6	
			Contingencies		.....	.....	
	1,800	18	Re-constructing a bridge over Gurkhal	1,800	.....	.....	(c)
	935	43	Re-constructing a timber bridge on the Coomercally and Simla road—				
			Excavating foundation ...		4 5 0	4 5 0	
			Concreting		108 8 0	108 8 0	
			Pucca masonry		339 9 3	339 9 3	
			Soorkee plastering	(d) 935	22 7 9	22 7 9	
			Teakwood work		388 4 3	388 14 3	
			Coal-tarring		7 6 0	7 6 0	
			Wrought-iron work ...		20 2 0	20 2 0	
			Earthwork		.....	.....	
			Turfing		.....	.....	
			Contingencies		59 14 9	59 14 9	
	800	55	Completion of Bydangy bridge on the Coomercally and Kanchadear road ...	1,502	.....	.....	(c)
	540	66	Constructing a timber bridge on the Halsa and Doorgapore road—				
			Excavating foundation ...		3 1 6	3 1 6	
			Concreting		74 11 3	74 11 3	
			Pucca masonry		83 14 6	83 14 6	
			Soorkee plastering	504	.....	.....	
			Teakwood work		163 5 6	163 5 6	
			Coal-tarring		.....	.....	
			Wrought-iron work ...		.....	.....	
			Earthwork		.....	.....	
			Turfing		.....	.....	
			Contingencies		25 0 0	25 0 0	
	250	115	Constructing a culvert on the Allumdanga and Jamjami road—				
			Excavating foundation ...		1 9 9	1 9 9	
			Concreting		46 6 3	46 6 3	
			Pucca masonry		133 2 0	133 2 0	
			Centering	250	5 0 0	5 0 0	
			Soorkee plastering ...		11 15 9	11 15 9	
			Earthwork		5 8 3	5 8 3	
			Contingencies		.....	.....	
	600	115	Constructing a bridge over Jamjami bheel—				
			Earthwork in foundation		5 1 9	5 1 9	
			Concreting		48 1 3	48 1 3	
			Pucca masonry	(e)	198 6 3	198 6 3	
			Soorkee plastering ...	600	14 2 0	14 2 0	
			Centering		7 0 0	7 0 0	
			Earthwork		11 2 6	11 2 6	
			Turfing		.....	.....	
			Contingencies		.....	.....	
	200	141	Constructing a culvert on the Chooadanga cutchery to railway station	200	.....	.....	(c)
	1,000	89	Constructing village roads in the sudder sub-division—				
			Earthwork on Bilpookuria road	(f) 170	175 0 6	175 0 6	
			Earthwork on Mira road...	72	68 14 6	68 14 6	
			Ditto on Chinchuria road	72	40 15 9	40 15 9	
			Earthwork on Pochachandpore road	(g) 89	81 10 9	81 10 9	
			Earthwork on Toongy road	130	5 5 3	5 5 3	
			Ditto on Bhaga ,,	71	63 15 6	63 15 6	
	1,000	90	Constructing village roads in Kooshtea sub division—				
			Khokea and Janypore road	175	175 0 0	175 0 0	
			Majhila road	100	100 0 0	100 0 0	
			Sarupdoho road	100	100 0 0	100 0 0	
			Allumpore ,, ...	40	40 0 0	40 0 0	
			Enatpore ,, ...	100	100 0 0	100 0 0	
			Sudderpore ,, ...	100	100 0 0	100 0 0	
			Chahatarpore road	104	104 4 0	104 4 0	
			Chahatujanpore road ...	50	50 0 0	50 0 0	
			Jearakul road	50	50 0 0	50 0 0	
			Modhupore road	130	130 0 0	130 0 0	
	1,000	91	Constructing village roads in Meherpore sub-division—				
			Durgapore and Bagson road		300 0 0	300 0 0	
			Harnia road		50 0 0	50 0 0	
			Patkabarria road		99 0 0	99 0 0	
			Carried over ...			3,951 15 6	5,830 1 5

Sub-head of estimate.	Amount sanctioned as per budget.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			3,951 15	5,830 1 5
			Original Works—continued.				
Public Works. *Continued.*	1,000	91	Constructing village roads in Meherpore sub-division—*continued.*	Rs.	Rs. A. P.		
			Rattanpore road	(*h*) 1,464	50 0 0	50 0 0	
			Vebapore ,, ...		20 0 0	20 0 0	
			Thonypore ,, ...		50 0 0	50 0 0	
			Kadipore ,, ...		15 0 0	15 0 0	
			Hogulberia ,, ...		45 0 0	45 0 0	
			Kaligunge ,, ...		100 0 0	100 0 0	
			Several village roads ...		611 6 0	611 6 0	
			Meherpore to Kola... ...		50 0 0	50 0 0	
	1,000	92	Constructing village roads in Chooadanga sub-division ...	(*i*) 1,000		338 0 0	
	1,000	93	Constructing village roads in Baughat sub-division—				
			Bolrgachee village road ...	1,000	20 0 0	20 0 0	
			Shoolooa road		10 0 0	10 0 0	
			Dattapoolia road		25 0 0	25 0 0	
			Hurripore		50 0 0	50 0 0	
			Horodham "Goneshpore road		20 0 0	20 0 0	
			Peerpore road		40 0 0	40 0 0	
			Debogram road and culvert		100 0 0	100 0 0	
			Rajbagan to Annoolia village road		20 0 0	20 0 0	
			Anoolia village road ...		25 0 0	25 0 0	
			Chagda to Dunchee road...		400 0 0	400 0 0	
			Hurringhatta to Aishpore road		200 0 0	200 0 0	
			Hurringhatta to Shuburnopore road		90 0 0	90 0 0	
	1,000	94	Constructing village roads in Bongong sub-division—				
			Fattapore village road ...	(*k*) 1,000	100 0 0	100 0 0	
			Disha ditto ...		20 0 0	20 0 0	
			Ulashi ditto ...		20 0 0	20 0 0	
			Bairumpore ditto ...		25 0 0	25 0 0	
			Kundipore ditto ...		15 0 0	15 0 0	
			Chalki and Potta village road		20 0 0	20 0 0	
			Barakpore village road ...		35 0 0	35 0 0	
			Chhoghoria ditto ...		20 0 0	20 0 0	
			Khallpore ditto ...		15 0 0	15 0 0	
			Dhurumpore ditto ...		12 0 0	12 0 0	
			Ghatpatila ditto ...		100 0 0	100 0 0	
			Bogola to Moheshpore village road		241 2 9	241 2 9	
			Darighatta bund village road		60 0 0	60 0 0	
			Baganchra to Kaiba village road		50 0 0	50 0 0	
			Gaighatta to Ichapore village road		15 0 0	15 0 0	
			Bongong village road ...		20 0 0	20 0 0	
			Chowberia ditto ...		8 0 0	8 0 0	
			Shamta ditto ...		50 0 0	50 0 0	
			Shonatonkati to Baganchra		20 0 0	20 0 0	
			Temporary establishment for supervising works ...		115 8 0	115 8 0	
			Constructing bridges ...		240 0 0	240 0 0	
			Surveying Khoksa road ...		(*l*) 246 14 0	246 14 0	
			Arboriculture on the Kotechandpore road		44 5 3	44 5 3	
			Constructing temporary bridge on the Calna road		(*m*) 26 15 0	26 15 0	
			Arboriculture on the Chagda and Bongong road		58 9 0	58 9 0	
			Arboriculture on Kishnaghur and Santipore road		42 4 0	42 4 0	
			Arboriculture on Kishnaghur nursery		37 7 9	37 7 9	
			Arboriculture on Nuddea road		46 15 9	46 15 9	
			Arboriculture on Chooadanga nursery		12 0 0	12 0 0	
			Arboriculture on Buggoolla road		17 0 0	17 0 0	
			Arboriculture on Chooadanga and Meherpore road		50 4 6	50 4 6	
	350		Salary of *mallies* for planting trees	324	296 3 6	296 3 6	
			Arboriculture in the Meherpore sub-division		99 10 0	99 10 0	
	657		Reserved to meet unforeseen demands		.....	.....	
	9,000		Construction of new roads and bridges		.....	.....	
			Total Original Works ...	.....	.....	3,408 9 0	
			Carried over ...			3,408 9 0	5,830 1 5

Sub-head of estimate.	Amount sanctioned as per budget.	Distinguishing number	Particulars	Amount.			Total		
	Rs			Rs	A	P	Rs	A	P
Public works—*continued*			Brought forward .	8,408	9	0	5,830	1	5
			Repairs						
	305	2	Repairing Kooshtea and Salgamudia road	311	1	0			
	8,006	5	Ditto Buggoolla and Kishnaghur road	7,084	9	3			
	5,135	6	Ditto Ranaghat and Santipore road	5,154	1	9			
	2,461	7	Ditto Kishnaghur and ditto .	2,470	8	0			
	1,867	8	Ditto Chooadanga and Meherpore road	1 366	2	9			
	1,019	9	Ditto Kishnaghur and Nuddea	1,007	1	9			
	454	10	Ditto Chooadanga and Jhenidah	444	10	6			
	25	11	Ditto Chooadanga bazar to kutcherry	25	6	6			
	(n)12,166	12	Ditto Chagda and Bongong ...	14,346	1	0			
	(n) 2,566								
	2,057	13	Ditto Kishnaghur and Kissengunge	2,060	15	8			
	398	14	Ditto Kooshtea and Dadapore road	411	9	6			
	7,324	15	Ditto Kishengunge and Baromasia	8,507	1	0			
	(n)1,197								
	170	3	Ditto Gorie to Coomercally road	166	13	3			
	750	16	Ditto Kishnaghur and Murah road	664	1	0			
	715	17	Ditto ditto and Ranaghat road	757	7	9			
	170	18	Ditto Santipore and Culna road	198	14	9			
	275	19	Ditto Buggoolla and Bagadanga road	129	12	6			
	388	20	Ditto ditto and Nonagunge	120	10	3			
	140	21	Ditto Ranaghat and Arrunghatta	140	0	0			
	460	22	Ditto Ramnaghur and Manikna ghur road	184	13	0			
	240	23	Ditto Lokenathpore and Kharagoda	226	2	3			
	535	24	Ditto Ramnuggur and Khalialpore	528	7	9			
	240	25	Ditto ditto and Peerpore road	219	6	6			
	110	26	Ditto Chooadanga and Damoorhuda road	110	0	0			
	340	27	Ditto Meherpore and Kurrimpore road . .	334	4	6			
	200	28	Ditto ditto and Gangny ..	287	11	3			
	125	29	Ditto Nundunpore and Teyhutta	.					(o)
	185	30	Ditto Kurrimpore and Sikarpore						(p)
	345	31	Ditto Taragonia and Pragpore	327	14	9			
	200	32	Ditto Kashubpore to Khagurbarria	75	12	0			
	80	33	Ditto Salgamudia to Hurrisunkura	104	6	6			
	770	35	Ditto Gopalnaghur and Chowgatcha road	638	12	3			
	280	36	Ditto Chowgatcha and Moheshpore	306	12	0			
	24	37	Ditto Moheshpore Thana road .	23	10	6			
	100	38	Ditto Katgura and Goatuli ..	101	9	0			
	150	39	Ditto Belgoria and Molnath road ...	159	10	3			
	200	40	Ditto Chandooria and Khantooria road . .	309	0	0			
	300	41	Ditto Sarsha and Baganchra road .	103	8	0			
	20	42	Ditto Bazitpore Ferry ghát ..						
	540	43	Ditto Coomercolly and Simla .. .	508	14	9			
	1,600	44	Ditto Kishnaghur and Meherpore road	1,472	13	3			
	335	45	Ditto Kishenkunge and Ramnaghur	279	7	0			
	396	46	Ditto Nischindpore and Hatboalia	387	5	0			
	200	47	Ditto Mandagary and Gopalpore	169	7	6			
	180	48	Ditto Chagda and Sookasgore road	180	0	0			
	828	49	Ditto Ranaghat and Jagooly	847	8	6			
	670	50	Ditto ditto and Gopalpore	674	9	9			
	155	51	Ditto Hansadu and Moheshpore road	155	15	9			
	380	52	Ditto Bagadanga and Mollahatty	382	11	9			
	420	53	Ditto ditto and Bagdah	280	0	6			
	101	54	Ditto Modunpore and Sookasgore road	101	0	0			
	260	55	Ditto Coomercally and Kunchadian road ...	324	5	3			
	250	56	Ditto Part of Kishnaghur and Kissengunge road	241	14	3			
	103	57	Ditto Ranaghat and Jugpore road	103	0	0			
	120	58	Ditto Dabogram and Kalligunge road	117	1	0			
	100	60	Ditto Arrunghatta and Birnaghur road	100	0	0			
	120	61	Ditto ditto and Dattapoolia	120	0	0			
	150	62	Ditto Meherpore and Nundunpore						(o)
	161	63	Ditto ditto and Plassipara	... .					(o)
	40	64	Ditto Teyhutta and Nottipotta	40	0	0			
	280	65	Ditto Barokhoda and Nawpara	.					(q)
	160	66	Ditto Halsa and Durgapore	169	5	6			
	103	67	Ditto Allumdanga and Katcheskatta	105	0	0			
	100	69	Ditto Chapra and Teyhutta	.....					(q)
	120	84	Ditto Bongong and Garrapotta	194	7	0			
	350	89	Ditto village roads in Sudder sub-division . .	184	10	0			
	350	90	Ditto ditto in Kooshtea ditto ..	440	0	0			
	350	91	Ditto ditto in Meherpore ditto	270	0	0			
	450	92	Ditto ditto in Chooadanga ditto	800	0	0			
	250	93	Ditto ditto in Ranaghat ditto .	250	0	0			
	500	94	Ditto ditto in Bongong ditto	452	6	9			
	60	95	Ditto Gaighatta and Ichapore road . .	60	0	0			
	100	105	Ditto Java and Banaberia	74	7	9			
	105	106	Ditto Kharagoda and Jhenidah road	105	0	0			
	30	107	Ditto Joyrampore and Joyrampore railway station .	30	0	0			
	60	108	Ditto Arnapara and Harrisunkura road	167	0	0			
	105	109	Ditto Bhaluka and Hirlabut road	86	2	3			
	240	114	Ditto Amla and Mirpore	206	5	3			
	170	115	Ditto Allumdanga and Jamjani road	154	10	9			
	230	116	Ditto Bongong and Ramnaghur	100	6	0			
	80	129	Ditto Kishnaghur and Dogatchia	69	11	9			
	(r)300	79	Ditto Mura and Plassipara	42	10	3			
	25	141	Ditto Chooadanga bazar	25	0	0			
	50	151	Ditto Peerpore to Gungeghat	50	0	0			
	40	154	Ditto Katcheskatta to Goldbari	40	0	0			
	50	155	Ditto Moonshegunge to Chooadanga road	50	0	0			
	(s) 35	156	Ditto Gholdar to Kajore road	35	0	0			
	50	157	Ditto Alhana to Jhenida	50	0	0			
	75	158	Ditto Kanaidanga to Natuda road	75	0	0			
	40	159	Ditto Goldarghat to Nischindpore road	40	0	0			
	40	160	Ditto Kolabari to Bhatalpore road .	40	0	0			
			Ditto damages done to the riverside road from Moonshegunge to Sumurdee by the late floods ...	109	0	0			(t)
			Hire of a boat engaged over Gurkhal .. .	24	0	0			(u)
			Compensation of land taken for Plassipara road	229	4	9			(x)
			Ditto for land taken for Poradah railway station road	35	15	0			(y)
			Total Repairs ...	61,799	7	11			
			Carried over ...	70,208	0	11	5,830	1	5

Sub-head of estimate.	Amount sanctioned as per budget.	Particulars.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	70,208 0 11	5,830 1 5
		Establishment on work.		
Public works—*concluded.*	4,800	1 District Engineer for 11 months, at Rs. 400	4,400 0 0	(w)
	2,400	2 Overseers for 11 months, at Rs 100 each	2,200 0 0	
		2 Sub-overseers for 1 month, at Rs. 50 each	100 0 0	
	1,825	2 Ditto for 10 months, at „ 35 „	700 0 0	
		4 Ditto for 1 month, at „ 32-8 each	130 0 0	
		5 Ditto for 10 months, at „ 25 „	750 0 0	
		1 Accountant and head clerk for 10 months and 26 days, at Rs. 40	434 13 6	
		1 Clerk for 10 months and 29 days, at Rs. 20	219 0 6	
		1 Draftsman for 10 months and 12 days, at Rs. 30	311 4 6	
		1 Ditto for 3 „ and 5 „ at „ 15	47 1 3	
		1 Duftry for 11 months, at Rs. 2	22 0 0	
		5 Peons for 10 „ at „ 6 each	300 0 0	
		10 Peons for 1 month, at „ 6 „	60 0 0	
	2,500	Travelling allowance of engineering establishment	2,045 11 9	
		Contingencies.		
	550	Colouring sign board	0 10 0	
		Floating ball	0 8 0	
		Lantern, one	0 12 0	
		Receipt stamps	25 8 0	
		Cooly-hire for sending flood report	0 4 6	
		Wages of a punkha-puller	30 8 0	
		Cooly-hire for carrying instrument box	0 8 0	
		Postage of bearing covers	14 5 0	
		Postage stamps	37 13 6	
		Stationery from bazar	9 0 0	
		Office box, one	4 0 0	
		One bag	0 2 0	
		Fees for money order	1 8 0	
		Binding books	5 7 0	
		Fees for testing securities	17 0 0	
		Boat-hire for taking soundings	0 2 0	
		Cooly-hire for clearing office	0 4 0	
		Locks	2 14 6	
		Publication charges	62 12 10	
		Stationery	111 14 7	
		Four umbrellas for chaprassis	1 8 0	
		Cart-hire for stationery...	2 7 0	
		Vinegar	1 8 0	
		Court-fee stamp and paper	0 2 3	
		String and cane for punkha	0 1 3	
		One tumbler	0 7 0	
		Do. jharu	0 1 0	
		Do. draftsman's stool	0 8 0	
			12,052 8 11	
		Tools and Plant.		
	150	Purchasing 8 tapes at Rs. 5-8 each	44 0 0	
		Ditto 1 almirah	25 0 0	
		Price of hinges	0 7 6	
		„ of a padlock	1 8 0	
		„ of a lever-punch	4 0 0	
		„ of a wooden pigeon-hole	15 0 0	
		Repairing almirah	10 0 0	
		Price of one box	8 0 0	
		„ of a rack	35 0 0	
		Total Tools and Plant ...	142 15 6	
				82,403 9 4
Suspense accounts.	.....	Advances	361 8 9	
		Deposits	3,378 4 10	
				3,739 13 7
		Total Expenditure ...	.....	91,973 8 4

W. H. M. GUN,
Vice-Chairman.

Memorandum showing in detail the actual Cash Balance on the 30th September 1879.

Particulars.	Amount. Rs. A. P.	Total Rs. A. P.
Balance at credit of Nuddea District Road Fund in the treasury as per Pass-book	25,776 3 1	
Less amount of cheques charged in accounts, but not paid from treasuries	12,415 15 6	
		13,360 3 7
Imprest with the District Engineer	14 0 0	
Ditto with overseers	128 13 6	142 13 6
Total ...	.....	13,503 1 1

Explanatory Notes.

PARTICULARS.	Total as per quarterly return.	Total as per annual return.	More.	Less.	REMARKS.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Repair works ...	61,682 12 2	61,799 7 11	116 11 9	.....	Rs. 148-8 on account of salary of dák bungalow establishment, which was included in the 1st and 2nd quarterly return under the head of repairs, has been transferred to "staging-bungalow and serais;" and according to the Examiner's instruction, Rs. 265-3-9 has been added to it from the establishment subordinate to public works.
					Detail.
					Rs. A. P.
					148 8 0
					116 11 9
					Total ... 265 3 9
Establishment ..	12,317 12 8	12,052 8 11	.....	265 3 9	Agreeably to the above remarks, Rs. 265-3-9 has been transferred from this head to the head of "repairs."
Contingencies ...	915 12 8	841 13 2	.. ..	73 15 6	Under the instruction received from the Examiner, Rs. 73-15-6 has been transferred to "tools and plant."
Tools and plant ...	69 0 0	142 15 6	73 15 6	... ..	In accordance with the above remarks, Rs. 73-15-6 has been added to it.
	3rd and 4th quarter				
Deposit	102 12 0	3,373 4 10	3,180 8 10	.....	Rs. 3,180-8-10, paid to contractors in 1st and 2nd quartor, on account of their last year's due, has been added to it.
Staging-bungalow and serais.	488 4 3	636 12 3	148 8 0	. .	Rs. 148-8 has been added to it from the head of repairs.
					Rs. 78-13, advanced to Magistrate of Nudden, on account of repairs of Hanskhally ferry, which was kept last year under the head of "advance, outstanding," has been recovered in cash and paid into treasury and credited to miscellaneous; and therefore it has been omitted from that head in the receipt side of Part I.

List of Liabilities.

Particulars.	Amount.
	Rs. A. P.
Chundranath Mullick	192 9 0
Ram Charan Biswas	2,502 1 0
Amir Mondal	120 0 0
Work establishment	192 8 0
Protap Chandra Chowdhury	100 0 0
Raj Chandra Dass	687 4 9
Shoyaram Roy	45 10 0
Kalla Chand Chakerverti	92 8 0
Dwarka Nath Turafdar	15 10 3
Arboriculture on several roads in the district	72 5 6
Chandy Charan Chatterjee	55 8 0
Total ...	4,076 0 6

W. H. M. GUN,
Vice-Chairman.

EXPLANATIONS.

(*a*)—The deficiency is due to short collections received from other districts on account of lands lying in this district, only Rs. 170-12-2 being received against an estimated receipt of Rs. 1,887. No explanation of the deficiencies has been received from the Collector's office.

(*b*)—Rs. 2,331 was estimated as cost of establishment for revising valuation. The work was not done, however, and only Rs. 205-12-9 was spent.

(*c*)—*Original works Nos. 2, 18, 55 and 141.*—When the budget was prepared and money allotted to these works, it was anticipated that the year would open with a *plus* balance amounting to Rs. 9,900, and thus funds would be available for them. But the actual state of affairs turned out quite contrary to expectation. Instead of a *plus* balance, the year opened with a *deficit*, amounting to Rs. 4,970, and the income of the committee was further reduced by Rs. 10,700 by the suspension of collection from the house-cess.

(*d*)—The excess is due to interference of the floods during the construction of the work; sanction will be applied for.

(*e*)—The entry in the budget was made in accordance with the information supplied by the branch committee. Their estimate was found to be much in excess of the actual requirement.

(*f*)—The difference is trifling, and does not require explanation.

(*g*)—The road could not be completed owing to the floods.

(*h*)—The original estimate for village roads in Meherpore was Rs. 1,000; but Rs. 464 was subsequently added to that amount, being transferred from Nundunpore to Teyhutta (Rs. 125), and Meherpore to Plassipara (Rs. 190), and Nundunpore to Meherpore (Rs. 150) roads,—*see* Commissioner's letters Nos. 61PR, and 65PR, dated 3rd September 1879 and 19th September 1879.

(*i*)—Rs. 1,000 was sanctioned for constructing village roads. But the branch committee distributed the sum of Rs. 335 to village roads and the balance to repairs of several minor and main roads, as per Commissioner's No. 24PR, dated 26th February 1879.

(*k*)—The branch committee has been called on to explain their excess expenditure over the estimate.

(*l*)—The road was surveyed under special orders of Government, No. 907C, dated 7th October 1878, though money was not provided for it in the budget.

(*m*)—Rs. 1,800 was allotted for the construction of Gurkhal bridge, which was not undertaken for reasons explained under the head (*c*). Only a temporary bamboo bridge was built over the gap in order to keep up the traffic.

(*n*)—In the column headed "Amount as per budget," the figures in antique indicate the amount of supplementary budget sanctioned by the Commissioner, as per his No. 51PR, dated 23rd July 1879.

(*o*)—Already explained under head (*h*).

(*p*)—The road was overflooded just after the commencement of the work, and no payments were made on account of it.

(*q*)—Barokhada, Nowpara, and Chaprah to Teyhutta. After subsequent enquiry it was found that the sums allotted to the roads were too small for thorough repair, and that no advantage would be derived by incurring the expenditure. The works were therefore not undertaken at all.

(*r*)—Rs. 200 was allotted to this road from the money reserved for repairs of several minor roads,—*see* Commissioner's No. 19PR, dated 11th February 1879.

(*s*)—The branch committee distributed the sum from the allotment placed at their disposal for constructing village roads to these roads as explained under the head (*j*).

(*t*)—The expenditure was incurred during the floods in order to save the riverside road from being cut away by the flood current. There was no time to obtain sanction.

(*u*)—A ferry-boat was engaged on the Gurkhal, which was not bridged.

(*v*)—Rs. 200 was at first allotted for the repairs of the dâk bungalows, but the amount being insufficient, it was supplemented by Rs. 180 from savings made from other works,—*see* Commissioner's No. 42PR, dated the 20th June 1879.

(*w*)—Payments for establishments were made for 11 months during the year, because the establishments for September of the previous year was paid within that month in consequence of the Doorga Poojah holidays in 1878 commencing before the end of September.

(*x*)—The actual expenditure has exceeded the budget allotment, owing to payments of Rs. 229-4-9 on account of compensation for land taken up for Mura and Plassipara road.

(*y*)—The provision for the compensation for land taken up for Poradah station road was made by special order of Government in the supplementary budget, sanctioned as per Commissioner's No. 51PR, of the 23rd July 1879, though no provision was made for it in the original budget.

In case of some repairs there have been some small differences between the budget grant and actual expenditure. The estimates show probable and approximate outlay. Endeavours are always made to keep the expenditure within the sanctioned amount; but in spite of all attempts, it has been found necessary, in some cases, to go beyond it. In many cases last year a slight additional expenditure was rendered necessary by the high floods.

W. H. M. GUN.

NUDDEA DISTRICT.

Explanatory Notes.

Particulars.	Total as per four quarterly returns.	Total as per annual return.	More.	Less.	REMARKS.
Receipts.					
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Miscellaneous	6,114 3 0	5,742 2 5	....	372 0 7	Rs. 372-0-7 has been transferred to the new heads "Staging Bungalow" and "Fees and Forfeitures," which was included in 1st and 2nd quarterly returns under the head of "Miscellaneous."
Third and Fourth quarters.					
Staging Bungalow ...	103 0 0	210 0 0	107 0 0	.....	Rs. 107 received in transfer from "Miscellaneous" in accordance with the above remarks.
Fees and forfeitures ...	293 0 0	558 0 7	265 0 7	.....	Rs. 265 0-7 has been added to it according to the remarks alluded to above.
Grants-in-aid	25,000 0 0	24,594 5 6	.....	405 10 6	Rs. 25,000 was sanctioned by Government during the year as grant-in-aid. Of this sum Rs. 24,594-5-6 has appeared in the annual account, and the balance (Rs. 405-10-6) has been excluded from it in accordance with the instruction received from the Examiner of Public Works Accounts, Bengal, because an amount equal to that sum, which was drawn in excess of the Government grant in the year 1872, was refunded during the year under review under instruction of the Examiner.
Expenditure.					
Repairs	61,682 12 2	61,534 4 2	....	148 8 0	Rs. 148-8 on account of salary of dák bungalow establishment and contingencies, which was included in the first and second quarterly returns under the head of "Repairs," has been transferred to "Staging Bungalow and Serais."
Staging Bungalow	488 4 3	636 12 3	148 8 0	.....	In accordance with the above remarks, Rs. 148-8 has been added to it.
Deposits	197 12 0	3,378 4 10	3,180 8 10	.....	In the old form of quarterly return liabilities to contractors were shown on the reverse (statement of total receipts, outlay, and balance of the quarter) under the head "Less balance at credit of deposit," instead of being shown in the expenditure side of the same. And instead of directly showing the expenditure only, the balance at the end of the quarter after all expenditure under this head was given. In the revised quarterly return form, which had been submitted from the third quarter, there is a head "Deposits" in the expenditure side, under which liabilities to contractors are charged. The Rs 3,180-8-10 was the expenditure under this head in the first and second quarters of the year, viz. in the first quarter Rs. 1,840-11-4 (Rs 4,110-5-10—1,840-11-4=Rs. 2,269-10-6, the balance at the end of the quarter), and in the second Rs. 1,339-13-6 (Rs. 2,269-10-6.—339-13-6=Rs. 929-13-0, the balance at the end of the quarter).
Advances	301 8 9	244 13 9	....	56 11 0	The amount shown against the sub-head "Advance" is owing to a mere adjustment of the advance account.

W. H. M. GUN,
For Magistrate and Chairman, Nuddea.

No. 98R, dated Jessore, the 19th January 1880.

From—E. H. RUDDOCK, ESQ., Magistrate and Chairman, District Road Cess Committee, Jessore,

To—The Commissioner of the Presidency Division.

I HAVE the honor to submit herewith the road fund annual report and accounts for the cess-year 1878-79, together with the requisite explanatory notes required under Government circular No. 8A, dated 4th February 1878.

2. The estimates of income and expenditure for the year under review were considered and passed by the district committee at a meeting held on the 19th August 1878. The receipts were estimated at Rs. 1,18,679 and the expenditure at Rs. 1,12,967. The actual receipts were Rs. 1,12,986, inclusive of the balance of the previous year. The actual expenditure amounted to Rs. 1,05,840. The details of the expenditure are given in Form No. 6, Part II of the annual accounts. All the important local works were carried out by the District Engineer, and the village roads and minor works by the branch committees, under the supervision of the Chairman and members.

3. The district committee met ten times (on three of which occasions there was no quorum,; three times at the beginning of the year to pass the annual accounts; four times in the middle to consider various estimates, sanction appointments in their establishment, and for the transaction of miscellaneous business, and three times towards the close to pass the budget-estimates for 1879-80 and to fix the cess-rates. With few exceptions, the non-official members took but little interest in the administration of the fund at their disposal.

4. The committee resolved, at a meeting held on the 6th September last, to levy the maximum rates of cess during the year to meet the estimate for expenditure passed at the previous meeting (19th July).

5. The accounts now submitted were laid before a meeting held on the 15th November 1879, when a sub-committee, consisting of the Vice-Chairman and three members, was appointed to examine them under section 82 of the Act. The report of the sub-committee was received at another meeting held on the 10th January 1880, and the accounts as now submitted were finally passed (*vide* report of the sub-committee herewith attached).

6. The result of the inspection made by Mr. F. Moore, Deputy Examiner, on the 26th May 1879, for the first half of the year, was considered satisfactory in regard to the accounts and books kept in the combined offices of the Chairman and District Engineer (*vide* copy of report herewith annexed, forwarded by the Examiner of Public Works Accounts, Bengal, with his memorandum No. 260D of the 30th May last).

7. The following is a brief description of the works carried out during the year.

8. Surface repairs have been executed on the following roads, viz:—

	Miles.
Jessore to Khajurah	8½
Jessore station roads, outside municipal limits	4
Taragunge to Narrail	13
Jessore to Salkea	17½
Singhea to Khoolna	27
Rajahât to Keshabpore	17½
Keshabpore to Trimohoni	6
Churamunkhali to Chowgatcha	10½
Chowgatcha to Kotechandpore	10½
Jessore to Kalligunge	16
Ghorakholly to Singhea	6¾
Narrail to Ghorakholly	8
Chowgatcha to Trimohoni	27¾
Kalligunge to Kharagoda	13½
Jhenidah to Magurah	16
Gopalpore to Narainpore	4½
Garakola to Soilcopa	3¾
Jhenidah to Kacharkote	14
Kalligunge to Jhenidah	8½
Polughât to Dodaria	9½
Magura to Benodepur	6
Khajura to Magurah	16¾
Benodepur to Singhea	14
Salkea to Nohatta	10
Nohatta to Mahomedpur	7
Benodepur to Mahomedpur	8
Sinduri to Bhowanipore	11
Dhulea to Bhowanipore	3½

9. Repairs to flanks and renewal of metal has been carried out on the following roads, viz:—

	Miles.
Jessore to Afra	10½
Singhea to Bausantea	2
Jessore to Kalligunge	12
Kalligunge to Khalispore	10
Jhenidah to Borai	12½
Station roads outside municipality	2

10. New metalling has been put down on the Jessore and Kalligunge road, for a distance of two miles and ten chains, on the 12th and 13th miles, and the embankment has been raised and widened on the following roads, viz :—

	Miles.
Kalligunge to Kharagoda	2¾
Ditto to Jhenidah	1¼
Polughât to Dodaria	1
Chowgatcha to Trimohoni	2¾
Jhenidah to Magura	1
Jessore to Khajura	1

11. *Khajura and Magura Road.*—Last year there remained 2½ miles of this road to complete as a low level road throughout. This work has now been finished.

12. *Maintenance of Bridges and Culverts.*—Fifty-seven culverts have been repaired on the following roads :—

	No.
Jessore and Kalligunge	11
Chowgatcha and Trimohoni	9
Jessore and Salkea	2
Ditto and Khajura	3
Polughât and Dodaria	2
Singhea and Khulna	1
Jhenidah and Kalligunge	5
Ditto and Borae	4
Kalligunge and Kharagoda	1
Jhenidah and Magurah	12
Gopalpore to Narainpore	1
Jhenidah to Kacharkole	1
Magura to Benodepur	5
Total ...	57

and the following new bridges and culverts have been constructed on the roads named below, viz :—

Chowgatcha to Trimohoni	3
Kalligunge to Kharagoda	3
Taragunge to Narrail { causeways	3
{ culvert	1
Jhenidah and Magura road	1
Ditto and Kalligunge	1
Total ...	12

Two masonry wing-walls have also been added to the up-stream side of the bridge at Kalligunge over the river Chitra.

13. *Inspection-bungalows* have been built during the year at Kalligunge, on the Jessore and Kalligunge road ; at Khedapora, on the Polughât and Dodaria road, and at Irudia, on the Taragunge and Narrail road.

14. *Bandal work* was constructed on both banks of the Muchikhali, near Kishtopore village, for a length of 600 feet, with a view to deepening the channel for boat traffic. The work proved successful, the channel having been deepened from 3 to 12 feet at a cost of Rs. 234-11-10.

15. *Arboriculture* —Three thousand four hundred cuttings from banian and pipul trees have been planted on the following roads, viz :—

	No.
Jessore and Kalligunge	1,400
Taragunge and Narrail	500
Jhenidah and Borae	1,000
Ditto to Magura	500

but many of these perished from the drought during the summer, and afterwards from the floods.

A nursery garden has also been established at the Sudder station, in which 3,525 indigenous fruit trees have been planted. This work was only taken up in July last.

16. *Setarampore khal bridge, on the Taragunge and Narrail road.*—This is to be an iron-girder, screw-pile bridge of three spans of 30 feet each. The greater part of the earthwork approaches has been completed, and the iron-work for the bridge has been delivered at site.

17. *Station roads.*—The sum of Rs. 1,100 was expended in repairs to station roads at Jhenidah, Magura, Narrail, Khoolna, and Bagirhat, and the work was carried out under the immediate supervision of the different sub-divisional officers.

18. *Village roads.*—The sum of Rs. 15,949 has been expended on village roads in the district, for which the following work has been done, viz.—

Sudder sub-division.—Five important roads, aggregating 17 miles, have been repaired and one masonry culvert of two-feet span constructed at a cost of Rs. 1,800.

Jhenidah sub-division.—Thirteen old roads have been repaired, and one new road and seven temporary bridges constructed at a cost of Rs. 2,112.

Magura sub-division.—Twenty-three old roads have been repaired, and three new ones constructed, as also four temporary bridges, at a cost of Rs. 2,000.

Narrail sub-division.—Twenty-one old roads have been repaired, and 26 new ones constructed, as also four temporary bridges, at a cost of Rs. 2,393.

Khoolna sub-division.—Sixteen old roads and 11 temporary bridges have been repaired ; five new roads and 58 temporary bridges have been constructed. The jungle has also been cleared for a portion of the towpath between Afra and Khulna. These works have cost Rs. 2,682.

Bagirhât sub-division.—Eleven old roads and 27 temporary bridges have been repaired, and 11 new roads and 7 bridges constructed, at a cost of Rs. 4,961.

19. In the budget-estimate a sum of Rs. 19,500 was allowed for village roads; the expenditure was, however, only Rs. 15,949. This was owing partly to not being able to expend the whole of the grant in the Khulna sub-division, and also being obliged to curtail the expenditure in other sub-divisions to make up the loss sustained in the income by the withdrawal of the cess on houses, consequent on the introduction of the license-tax. Most of the village roads have been personally inspected either by the sub-divisional officers or by some of the members.

20. I now proceed to state briefly the proposed road-cess operations for the ensuing year 1879-80, as required by Government circular No. 50, dated 23rd July 1873.

21. The expected income from cesses leviable under the Act and from other sources, is estimated at Rs. 1,04,609, of which sum it is proposed to expend Rs. 18,868 on original works, and Rs. 58,647 on maintenance and repairs. The sum last-mentioned includes Rs. 16,000 allotted to village roads.

22. The principal works for execution are the following :—

(*a*) The existing roads (which are exclusive of the station roads), 356 miles in length, will be repaired and kept in order.

(*b*) Three and a quarter miles of the Jessore and Kalligunge road will be raised and widened, and 2½ miles of old metalling will be thoroughly renewed.

(*c*) Three and a half miles of the Polughât and Dodaria road will be raised and widened, and a masonary culvert constructed of 4-feet span.

(*d*) Portions of metalling will be renewed on the following roads:—

Jessore to Afra.
Singhia to Bausontea.
Station road, beyond municipal limits.
Jessore to Kalligunge.
Kallygunge to Khalispore.
Jhenidah to Borae.

(*e*) The iron screw-pile bridge of 3 spans of 30 feet each, over the Setarampore khal, on the Taragunge and Narrail road, will be completed.

(*f*) The existing bridges and culverts in the different sub-divisions will be repaired to the extent of the budget allotments, aggregating Rs. 5,252.

(*g*) Three inspection bungalows will be built at Afra, Keshabpore, and Kotechandpore.

(*h*) New village roads will be constructed and the old ones kept in repair.

23. A statement is herewith appended, showing the meetings held by the district and branch committees for the cess-year 1878-79, as per form referred to in Bengal Government Resolution No. 395A, dated 15th May 1877, from which it will be seen that the percentage showing attendance of members has been, on the whole, fairly satisfactory.

24. All the sub-divisional officers in the district displayed great interest in the welfare of their respective sub-divisions by actively supervising the construction and repairs of the village roads situated therein; and the undermentioned gentlemen also deserve prominent notice for the active interest taken by them in the working of the road-cess operations.

Jhenidah sub-division.

Messrs. William, and R. F. Stevens.	Baboo Srinath Roy.
Mr. Alexander Sherriff.	,, Hurronath Chatterjee.

Babu Taruck Chunder Chatterjee.

Magura Sub-division.

Mr. C. Selly.	Mr. J. Oatts.
,, T. Slatter.	,, C Meares.
Baboo Jogendra Sunker Chakroburty.	Baboo Umesh Chunder Sunyal.

25. The sub-divisional officer of Jhenidah reports that "three meetings of the branch committee were held during the year. The sub-divisional officer as Chairman was of course present at each meeting, but of the members, Mr. R. F. Stevens attended two meetings; Srinath Roy one meeting; Hurronath Chatterjee one meeting; Kedarnath Buxi one meeting. The other members, viz. Mr. W. Sheriff, Taruck Nath Chatterjee, Chunder Kanto Roy, and Kessub Chunder Banerjee did not attend at all.

"But although they did not attend, Mr. W. Sherriff and Taruck Nath Chatterjee were most useful in superintending and carrying out the road works entrusted to them; and, as stated in paragraph 12 of my report, are deserving of mention. Baboos Chunder Kanto Roy and Kessub Chunder Banerjee took no part in the operations of the year. I would not recommend their removal, as their term of membership will expire in August; a better selection can then be made."

26. The sub-divisional officer of Magura reports that "six meetings were held during the year; the members of the branch road cess committee evinced great interest in the welfare of the roads entrusted to them, and they always shewed a marked zeal in attending the committees Mr. Selly was the Vice-Chairman of the branch road cess committee, and he often took an interest for all the works entrusted to him, and for.

general improvement. Baboo Sriram Gangooly, the canoongoe, had the accounts of the money, and he was always found willing in the execution of his work. Baboo Kally Prosono Mukerjee, the road cess sub-overseer attached to this sub-division, always evinced zeal and promptitude in executing orders, and proved himself to be useful. He rendered good service during the recent flood."

27. The sub-divisional officer of Narrail reports that "eight meetings of the branch committee were held during the year, at one of which only there was no quorum. Average number of members present at each meeting was 5, 25. Two members did not attend any of the meetings. All but Baboo Rai Churn Roy took interest in the work of committee, by either undertaking the construction or repairs of village roads or bridges, or superintending them when entrusted to village headmen." Baboo Borada Dass, sub-deputy collector and Vice-Chairman, inspected nearly three fourths of the village roads and bridges constructed or repaired during the year. The members also made suggestions for the consideration of the committee for the improvement of village communications; but, as might naturally be supposed, they took more interest in works by which they were personally benefited. I am sorry to report of no gentleman, European and native, who have rendered me special assistance in carrying out village road operations.

"The road-cess, as observed in previous reports, continues to enjoy the confidence of the people in general. The people have understood that the money advanced by them in the shape of road-cess is only spent for their good. The fact that during the sittings of the committee people from all parts of the sub-division flock in with petitions for improvements of their roads does simply prove that they have realized the importance of the cess."

28. The sub-divisional officer of Khulna reports that seven meetings of the branch committee were held during the year, in all of which there was a quorum, that the official members were present and attended most of the meetings. In regard to the non-official members, the Rev. G. C. Dutt and Baboo Borada Charran Sen have attended the meetings with more regularity, and have taken a greater interest in the works and shewn more energy than the others.

29. The sub-divisional officer of Bagirhat reports that eight meetings of the branch committee were held during the year, in one of which only, held on the 2nd August last, there was no quorum. In the others the average number of members present was seven, which shows a decided improvement on the attendance of the previous year. The members seem to have taken much interest in the work of the committee; some of them undertook the supervision of the construction and repairs to the village roads.

30. The Executive Enginer did not attend any of the road-cess meetings during the year under report, though notices were invariably sent to him. It was found during the year that notices of branch meetings were not always sent to him; this has now been rectified.

31. *Floods of* 1879.—The floods, which were about one foot above the average of the previous four years; and about 2½ feet below that of 1871, passed over the following roads:—

(1) Jessore and Kalligunge road, 15th and 16th miles.
(2) Chowgatcha to Trimohoni, portions of most of the miles between Chowgatcha and Jingargacha, a distance of 16 miles.
(3) Taragunge to Narrail, from 12th to 19th miles.
(4) Jessore to Salkea road, from 9th to 16th mile. Each mile was affected more or less.
(5) Salkea to Nohatta. Ditto ditto.
(6) Nohatta to Mohamedpur. Ditto ditto.
(7) Magura to Benodepur. Ditto ditto.
(8) Benodepur to Singhea. Ditto ditto.
(9) Benodepur to Mohamedpur. Ditto ditto.
(10) Ghorakhalli to Singhea. Ditto ditto.
(11) Khujura to Magorah. The whole of this low-level road, 20 miles in length, was submerged except about 3½ miles.
(12) Jhenidah and Magurah road: small portions of the 5th, 6th, 7th and 8th miles.

With the exception of the destruction of three temporary bridges on the Jhenidah and Magurah road, no other damage has occurred anywhere to the works. Every precaution, was taken by timely cuts by the road establishments to relieve the bridges.

32. The collections during the year have not averaged so good a percentage as usual, being only 96½ per cent as against 97¼ in the previous year. This is, however, sufficiently accounted for by the heavy floods which occurred in August and September, and which for some time placed in jeopardy both the aus and amun crops. I regret also to have to report that a discrepancy of Rs. 1,455 has been found out between the balance shown in the quarterly return ending 30th September 1879 and that obtained from the towji accounts. A most searching enquiry is being made into the accounts from the very commencement of the road-cess system, and about Rs. 850 have been already accounted for. The discrepancy has arisen partly through mistakes in entering the challans into the accounts, and partly through the negligence, if no stronger term is subsequently found to be necessary, of the road-cess nazirs and the towjid amlas. The fund will suffer no loss, inasmuch as the accounts that may be found on enquiry to have fallen short, and any misappropriation that may be proved, will be recovered either from the nazirs and amlas concerned or from the security of the former.

33. Mr. C. H. Burt, the District Engineer, continues both to deserve and to enjoy the full confidence of the committee, and he has been well supported by his engineering

establishment, among whom I would specially select for commendation Baboos Uma Churan Ghose and Panchcorry Banerjee the sub-overseers in charge—the former of the Sudder and Narrail sub-divisions, the latter of the Jhenidah sub-divisions. Also Baboo Woomesh Chunder Sen who superintended the execution of the two large masonry bridges on the Narrail road. I also agree with the remark of the sub-divisional officer of Magurah about Baboo Kali Prosono Mukerjee, the sub-overseer at Magurah. The office hands have also worked well, and the Accountant, Baboo Mohindro Chunder Sen, is deserving of special mention.

Sub-Committee report on examination of the Annual Account, under section 88 of the Act, dated 18th December 1879.

E. H. RUDDOCK, ESQ. ... ... *Chairman.*
R. J. F. STEVENS, ESQ ... ...
BABOO DAKINA PROSAD BOSE ... } *Members.*
„ JADOO NATH CHOWDARY ...

WE, the sub-committee appointed to examine the accounts of the district road fund for the cess-year 1878-79, beg to lay our report before the district road cess committee.

We have carefully compared the accounts of the whole year, month by month, with the quarterly returns and vouchers in full detail, and found them correct.

We have also compared the actual receipts and expenditure with the budget-estimate, and found that they, in most cases, approximate closely.

Rs. 6,532-1-5 have been expended in original works above the budget-estimate, which were transferred from under the head of "Repairs" with the sanction of the Commissioner.

Rs. 195-9-1 have been expended under the head of "Tools and Plant" above the budget-estimate, owing to the loss in bills of exchange and freight of bringing the Abyssinian tube-wells from England, which was not correctly provided in the budget and that excess expenditure has been covered from the saving of the contingencies.

On "Cess on Lands" Rs. 3,645-6-9 less than the amount estimated were collected. This was owing to the distress of the people in several parts of the district caused by inundation and high prices of food-grains.

Rs. 5,804 were estimated under the head of "House Cess" which was not realized according to Board's instructions, conveyed in their letter No. 7×4A, dated 18th October 1878. Only Rs. 245-12 were realized under this head out of the arrears of the previous year.

E. H. RUDDOCK, *Chairman*,
R. J. F. STEVENS,
JODOO NATH CHOWDARY, } *Members.*
DAKINA PROSAD BOSE,

APPENDIX A.

Abstract of particulars regarding Meetings of District and Branch Road Cess Committees for the cess year 1878-79.

Commissionership.	DISTRICT.	NUMBER OF MEMBERS FORMING COMMITTEE.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	NUMBER OF MEMBERS WHO ATTENDED ONLY—						Percentage of average attendance to whole Committee.
									ONE MEETING.		TWO MEETINGS.		THREE MEETINGS.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Presidency Division.	(a) Jessore District Committee ...	8	13	8	10	8	7	9	1	3	..	1	4	7	27
	(b) Jhenidah Branch Committee ...	1	8	3	3	1	2	3	...	3	..	1	1	...	22·4
	(c) Magurah Branch Committee ..	1	14	4	6	.....	9	1	...	3	...	3	1	4	60
	(d) Narrail Branch Committee ...	3	9	4	8	1	5	2	...	1	...	1	1	6	42
	(e) Khulna Branch Committee ..	4	9	4	7	.....	6·71	...	...	1	1	2	2	2	54
	(f) Bagirhat Branch Committee ..	3	11	5	8	1	7	1	...	1	...	4	3	5	50

(a) With few exceptions the non official members took but little interest in the administration of the fund at their disposal.
(b) The members were perhaps not very regular in their attendance, but many of them took an active interest in the construction and repairs of village roads.
(c) Attendance good: the members have worked well.
(d) Ditto fairly satisfactory.
(e) Ditto ditto
(f) Ditto ditto. Many of the members evinced an active interest by supervising the construction and repairs of village road works.

C. H. BURT,
District Engineer.

E. H. RUDDOCK,
Chairman.

LOCAL.

Report of an Inspection of the Office of the District Road Fund Committee, Jessore, made by Mr. F. Moore, Deputy Examiner of Public Works Accounts, Bengal, on the 26th May 1879.

(First-class district.)

E. H. RUDDOCK, ESQ., C.S., *Chairman.*

F. B. TAYLOR, ESQ., C.S., *Vice-Chairman.*

THE office was last inspected by me on the 15th April 1878.

2. Mr. Ruddock succeeded Mr. W. H Page, C.S., as Chairman, on the 16th January 1879. Mr. Taylor succeeded Mr. T. M. Kirkwood, C.S., as Vice-Chairman, on the 18th May 1878.

3. The branch committees continue to render their monthly accounts with punctuality; but the accounts are based on expenditure as exhibited by cheques cashed, and not as exhibited by cheques drawn and issued: in other words, cheques are not accounted for until they are cashed by the sub-treasuries. This is incorrect. In future all cheques should be entered in the accounts for the month during which they are issued, whether they be cashed or not.

4. A sub-committee was appointed, for the first time, for the audit of the accounts for the cess-year 1877-78, and the system of audit may now be considered complete and satisfactory.

5. As already mentioned last year, the statement of revenue assessed and realized is not kept up. All the other matters brought to notice in the last inspection report on the office have received careful attention, and the accounts and books are correct, complete, and in excellent order.

DISTRICT ENGINEER'S OFFICE.

6. Mr. C. H. Burt, C.E., continues as District Engineer.

7. The arrangements in connection with the work of the district remain unchanged. The accounts and books were carefully inspected and found to be satisfactory in all respects.

8. Baboo Mohind Chunder Sen, Head-Clerk and Accountant, performs the work of both the Vice-Chairman's and District Engineer's offices with care and ability.

F. MOORE,
Deputy Examiner, P. W. Accts., Bengal.

JESSORE,
The 26th May 1879.

No 259D, dated Fort William, the 30th May 1879.

Memo. by—F. R BOYCE, ESQ., Examiner of P. W. Accounts, Bengal.

COPY of the above forwarded to the Chairman of the District Road Fund Committee, Jessore, for information and guidance.

No. 48, dated Jhenidah, the 23rd February 1880

From—W. E. DEARE, ESQ., Deputy Magistrate, and Chairman of the Branch Road Cess Committee, Jhenidah,

To—The Magistrate and Chairman of the District Road Cess Committee, Jessore.

WITH reference to your No. 123R, of the 20th instant, I beg to submit the explanation required by the Commissioner. The fourth meeting was not held, because there was no business to place before the committee.

2. The sum placed at the disposal of the branch committee is small: during 1878-79 the amount was Rs. 2,000. The first meeting of the year, held on the 28th October 1878, distributed the whole amount.

3 The village roads in this sub-division extend over many miles of country, connecting distant places, and are in fact more main traffic lines than village roads. The small amount allowed is almost all disbursed at once in keeping existing lines in repair; and it is seldom the committee can spare even Rs. 300 for new works. The work to be done during the year is settled at the first meeting; the grant is distributed; and by the end of March the works undertaken are completed, and there is nothing more for the committee to do at the other three meetings.

4. During the year 1878-79 a second meeting was called for the 22nd May, but no one attended. A third meeting was called for the 3rd June: only two members and the Chairman were present. The business done was the selection of a representative member. There was no business needing the attention of a fourth meeting, and I did not consider it necessary to call the members together merely to show in the returns that four meetings were held as required by law.

No. 6—PART I.

JESSORE DISTRICT ROAD FUND.

Annual Account of Income and Expenditure, from 1st October 1878 to 30th September 1879.

	Rs.	A.	P.	Rs.	A.	P.
Balance—Cash in hand on 1st October 1878	.....			11,595	0	9
Receipts of the year.						
Taxes, Rates, and Cesses.						
Cesses—	Rs.	A.	P.			
On lands	98,851	12	3			
„ houses	245	12	0			
„ mines and railways ...	.....					
	99,097	8	3			
One per cent. road cess	424	1	9			
Total Cesses ...				99,521	10	0
Miscellaneous Receipts.						
Tolls—						
Road tolls	.....					
Ferry do	9	8	0			
Canal or river tolls	.....					
Total Tolls ...				9	8	0
Rents of serais and staging bungalows	.....					
Fees and forfeitures	667	8	9			
Grants-in-aid from provincial services	.....					
Miscellaneous	1,202	0	0			
				1,869	8	9
Suspense Accounts.						
Advances	3,621	2	0			
Deposits	.....					
				3,621	2	0
Total Receipts of the years ...	.....			1,05,021	12	9
Grand Total ...	.....			1,16,616	13	6

	Rs.	A.	P.	Rs.	A.	P.
General Management.						
Clerks	2,453	1	10			
Servants	918	10	3			
Contingencies	2,088	1	8			
Printing at private presses	193	10	0			
				5,653	7	9
Public Works.						
Original work	35,034	1	5			
Repairs	43,756	6	8			
Establishment	16,536	8	5			
Tools and plant	1,395	9	11			
				96,722	10	5
Contribution to Provincial Services	.....					
	.....					
Suspense Accounts.						
Advances	3,464	0	9			
Deposits	.....					
				3,464	0	9
Total outlay ...	.....			1,05,840	2	11
Balance at credit of the Fund on 30th September 1879 ...	.....			10,776	10	7
Grand Total ...	.....			1,16,616	13	6

Passed for Rupees (1,05,840-2-11)one hundred and five thousand eight hundred and forty, annas two, and pies eleven only.

R. J. F. Stevens,
Dakhina Prosad Roy, } *Members.*

C. H. Burt, C.E., *District Engineer.*

E. H. Ruddock, *for Vice-Chairman.*

E. H. Ruddock, *Chairman.*

No. 6.—Part II.

JESSORE DISTRICT ROAD FUND.

Details of Income and Expenditure for the year 1878-79, *from* 1st *October* 1878 *to* 30*th September* 1879, *to accompany the Annual Account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs.	**Receipts of the year.**	Rs. A. P.	Rs. A. P.
Taxes, rates, and cesses.	1,02,497	Cess on lands ... ... Rs. A. P. 98,851 12 3		
	.....	„ houses 245 12 0	99,097 8 3	
	490	One per cent. road-cess	424 1 9	99,521 10 0
Miscellaneous receipts.	.....	Tolls—		
		Ferry tolls. Arrear of rent from the Chougatcha ferry for the year 1875-76 realized from the defaulter Ram Charun Patni ...	9 8 0	
		Fees and Forfeitures.		
	5	Fine	1 8 0	
		Rs. A. P.		
		Peons talabana 480 7 0		
		Record searching fees 185 9 9	666 0 9	
			667 8 9	
		Miscellaneous.		
	957	Government contribution towards collection establishment 1,200 0 0		
		Sale of old kodalies 2 0 0	1,202 0 0	
				1,879 0 9
Suspense account.	.....	Advances as per annexed statement B	3,021 2 0	3,021 2 0
		Total Receipts ...	.....	1,05,021 12 9
		Clerks.		
General management.	4,000	1 Head clerk for 11 months, at Rs. 50-52 per month, including broken period 556 0 0		
		1 Second clerk for 11 months, at Rs. 30 per month, including broken period 329 1 9		
		1 Nazir for 11 months, Rs. 20 per month, including broken period 190 1 4		
		5 Mohurirs for 11 months, at Rs. 24, 22, and 20 each per month, including broken period 1,223 3 6		
		3 Extra clerks from 14th November 1878 to 13th December 1878, Rs. 20 each 59 2 6		
		2 Extra mohurirs in December 1878... ... ... } 72 8 9		
		3 Ditto in January 1879, at Rs. 15 per each ... }		
		Allowance to poddar for 3 months, at Rs. 8 per month ... 24 0 0	2,453 1 10	
		Servants.		
		15 Peons for 3 months, at Rs. 6 each, including broken period 256 12 6		
		12 Peons for 8 months, at Rs. 6 each, including broken period 571 13 9		
		15 Extra peons for 1 month, at Rs. 6 each 90 0 0	918 10 3	
		Collection Contingencies.		
	300	Country stationery 15 12 0		
		Stationery 123 14 3		
		Government printing forms 43 12 3		
		Ordinary postage stamps 107 11 0		
		Punkha-pullers' pay 27 8 0		
		Miscellaneous 55 14 6		
		Office-rent from 11th March 1870 to 31st August 1879, at Rs. 25 per month 141 14 11		
		516 6 11		
		Chairman's Office.		
	2,100	Stationery 304 11 9		
		Office-rent 385 0 0		
		Ordinary postage and receipt stamps 245 6 0		
		Miscellaneous 305 2 2		
		Punkha-pullers' wages 65 9 11		
		Vakeels' fees for conducting the case of Basonto Coomer Bose *vs.* Road Cess Department 145 12 11		
		1,571 10 9		
		Total Contingencies	2,088 1 8	
		Printing at Private Presses.		
		Printing forms	193 10 0	
		Total General Management ...	.....	5,853 7 9
		Carried over ...	.....	5,853 7 9

Sub-head of estimate.	Amount sanctioned as per budget estimate	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs		Brought forward			Rs. a. p. ...	Rs. a. p. 5,688 7 9
Public Works.			ORIGINAL WORKS.				
	1,500	26	Constructing a masonry bridge of two arches of 25 feet span each with a clear roadway of 18 feet over the Bashbitta khall on the 12th mile of Jessore and Narail road—				
			Earthwork in foundation ...	7,649	844 12 0	... ..	
			Ditto in approaches		297 7 9	85 14 0	
			Concrete		915 3 8	9 9 2	
			Masonry in foundation ...		1,727 11 6	..	
			Ditto in superstructure		8,083 0 0	272 7 8	
			Ditto in arching		808 13 4	303 1 4	
			Kutcha-pucca masonry ..		43 1 2	43 1 2	
			Cornice .. .		150 0 0	150 0 0	
			Caps in cut-water		6 0 0	6 0 0	
			Pointing		58 7 4	58 7 4	
			Fixing centre ...		50 0 0	50 0 0	
			Contingencies		226 11 5	81 5 11	
					7,711 4 2	1,358 14 7	
	700	..	Constructing causeways on the Jessore and Narail road .	735	673 5 11	673 5 11	
	90	.....	Planting cuttings in the Taragunge and Narail road, 2nd section	105	94 0 0	94 0 0	
	12,000	28	* Constructing a wrought-iron girder bridge of three spans of 30 feet each on screw-piles over the flood known as Sitarampore khall on the 18th mile of Jessore and Narail road—				
			Earthwork in approaches		1,904 6 5	1,904 6 5	
			Turfing	22,600	88 8 5	88 8 5	
			Bamboo piling		189 9 6	189 9 6	
			Iron-work, including painting		9,730 0 0	9,730 0 0	
			Contingencies		80 0 0	80 0 0	
					11,992 8 4	11,992 8 4	
	631		† Constructing an inspection bungalow at Jaindia on the same road .	777	770 8 8	770 8 8	
			Furniture for ditto .. .	100	129 8 2	129 8 2	
	906	15	Raising and widening the road from Pologhat to Dodaria—				
			Earthwork . .		786 4 9	786 4 9	
			Dressing slopes ..	3,982	52 8 0	52 8 0	
			Contingencies		60 0 0	60 0 0	
					898 12 9	898 12 9	
	469	15	‡ Constructing an inspection bungalow at Khedapara ..	469	475 2 5	475 2 5	
			Furniture for bungalow at Khedapara	100	110 7 2	110 7 2	
	1,867	30	Widening and raising the road from Kalligunge to Kharegoda	2,185	1,968 15 11	1,968 15 11	
	105	4	Planting cuttings on Jhenidah and Beral road .	105	89 8 0	89 8 0	
	6,700	5	Metalling 2 miles and 10 chittaks of Jessore and Kaligunge road—				
			Brick khoa	7,030	4,959 0 2	4,959 0 2	
			Spreading and consolidating		616 4 3	616 4 3	
			Rolling and edging .		186 8 0	186 8 0	
			Earthwork		400 11 4	400 11 4	
			Contingencies .. .		229 6 6	229 6 6	
					6,391 14 3	6,391 14 3	
	200	... ..	Planting cuttings on Jessore and Kalligunge road ..	210	163 4 3	163 4 3	
	650	.. ...	§ Constructing an inspection bungalow at Kalligunge	650	814 8 5	814 8 5	
			Furniture for ditto	100	143 4 11	143 4 11	
	2,915	23	For widening and raising Jhenidah and Kaligunge road and for adding wing-walls to Kalligunge bridge—				
			Earthwork	8,688	1,267 8 3	1,267 8 3	
			Turfing		277 11 5	277 11 5	
			Dressing slopes .. .		120 4 11	120 4 11	
			Earthwork in excavating foundation		30 8 0	30 8 0	
			Carried over ...		27,609 12 4	5,553 7 9	

* Sanctioned by Bengal Government No. 278C, dated 26th March 1879.
† Sanctioned by Bengal Government No. 1058C, dated 4th December 1878.
‡ Sanctioned by Bengal Government No 1058, dated 4th December 1878
§ Sanctioned by Bengal Government No. 1058, dated 4th December 1878.

Sub-head of estimate.	Amount sanctioned as per budget estimate.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			27,660 12 4	5,853 7 9
			ORIGINAL WORKS—*contined.*				
					Rs. A. P.		
Public works.			Wing walls to Kalligunge bridge—				
			Concrete		74 15 6	74 15 6	
			Masonry		628 0 11	628 0 11	
			Pointing		139 7 6	139 7 6	
			Pipe-culverts		183 12 9	183 12 9	
			Contingencies		174 11 0	174 11 0	
	2,257	17	For raising and widening the embankment on the 17th, 23rd, and 24th miles of the Chowgacha and Trimohany road ...	2,457	2,239 11 0	2,239 11 0	
	1,442	20	Widening and raising the 14th and 15th miles, Jhenidah and Magoora road	1,442	1,232 14 6	1,232 14 6	
	105	.....	Planting cuttings on 14th and 15th mile of Jenidah and Magoora road	105	110 6 0	110 6 0	
	2,500	40	* Constructing a fair weather Road from Khejura to Magoora—				
			Earthwork	1,1800	2,258 7 6	1,968 4 6	
			Turfing		286 1 9	.....	
			Dressing surface		275 13 0	0 0 3	
			Inspection bungalow ...		558 5 11	.....	
			Compensation for trees ...		4 0 0	.....	
			Contingencies		1,433 13 4	177 5 4	
	250		Bandal work at Muchikhali	261	284 11 10	284 11 10	
	200		Nursery gurdens for Jessore district	200	200 0 0	200 0 0	
			Total Original Works ...	.....	.....	.....	36,034 1 5
			REPAIRS.				
	900	24	Repairing road from Jessore to Khejura			913 9 3	
	2,000	.....	Ditto bridges and culverts on Jessore to Khejura roads ...			9 9 6	
	80	3	Ditto road outside of the Jessore municipality			80 0 0	
	90	.....	Ditto Chanchra to Muraly roads			89 13 3	
	2,300	26	Ditto from Tarigunge to Narail			2,430 2 1	
	490	25	Ditto from Jessore to Salkhea			514 0 0	
	.....	.....	Ditto bridges and culverts on Salkhea road			113 10 0	
	810	13	Ditto from Singhea to Khulna			836 4 0	
	.....	.....	Ditto bridges and culverts on do.			23 0 0	
	870	21	Ditto road from Rajahaut to Kessubpore			919 8 0	
	600	14	Ditto from Kessubpore to Trimohany			571 14 10	
	.....	.....	Ditto brides and culverts on Trimohany			12 0 0	
	525	22	Ditto road from Churamon Katee to Chowgatcha ...			549 8 0	
	.....	.....	Ditto bridges and culverts on Churamon Katee to Chowgatcha			25 0 0	
	525	12	Repairing road from Chowgatcha to Kotichampore			344 6 0	
	1,650	5	Ditto from Jessore to Kallygunge			1,650 3 0	
	.....	.....	Ditto bridges on Jessore to Kallygunge roads			579 14 0	
	500	44	Ditto road from Ghorakhally to Singhea			519 7 8	
	200	18	Ditto ,, Narail to Ghorakhally			194 14 0	
	3,000	17	Ditto ,, Chowgatcha to Trimohany			874 8 3	
	.....	.....	Ditto bridges on Chowgatcha to Trimohany roads			774 2 10	
	2,700	20	Ditto road from Jhenidah to Magoora			1,256 0 2	
	2,000	.....	Ditto bridges and culverts on Jhenidah to Magoora roads...			1,287 0 9	
	500	31	Ditto roads from Gopalpur to Naranpur			458 9 0	
	.....	.....	Ditto bridges and culverts on Gopalpur to Naranpur roads			95 10 0	
	1,200	4	Ditto road from Jhenidah to Boral			1,219 14 2	
	.....	.....	Ditto bridges and culverts on ditto			141 0 0	
	60	42	Ditto road from Gurakola to Sailcopa			61 8 0	
	370	27	Ditto ,, Jhenidah to Katcharkhole			392 13 9	
	.....	.....	Ditto bridges and culverts on ditto			44 8 0	
	1,500	2	Ditto road from Kalligunge to Khalispur			1,637 3 1	
	.....	.....	Ditto bridges and culverts on ditto			42 1 6	
	3,100	23	Ditto Jhenidah and Kalligunge road			435 10 4	
	.....	.....	Ditto bridges and culverts on ditto			566 3 6	
	1,500	15	Ditto road from Pedoghat to Dadaria			531 15 6	
	.....	.....	Ditto ditto bridges and culverts on ditto ...			349 14 8	
	1,500	1	Ditto road from Jessore to Afra			1,505 7 10	
	990	28	Ditto ditto Magoora to Benodpur			530 12 3	
	.....	.....	Ditto bridges on ditto ditto			301 8 5	
	1,950	40	Ditto road from Khejuria to Magoora			1,895 15 9	
	2,170	30	Ditto ,, from Kalligunge and Kharagoda			435 11 0	
	.....	.....	Ditto bridges and culverts on ditto			160 2 4	
	160	6	Ditto road from Singhea to Basantea			148 7 3	
			Establishment to store godown at Jessore			72 0 0	
			Ditto ditto ditto at Narail			79 8 0	
			Ditto ditto ditto at Jhenidah			72 0 0	
			Ditto ditto ditto at Magoora			6 0 0	
	105	48	Repairing road from Bhudsaipur to Dhulia			105 0 0	
	330	38	Ditto ditto ditto to Sinduria			330 0 0	
	420	29	Ditto ditto Singhea to Binodpur			420 0 0	
	160	43	Ditto ditto Mahamedpur to Benodpur			160 0 0	
	120	37	Ditto ditto ditto to Nohatta			120 0 0	
	300	36	Ditto ditto Salkhea to ditto			150 0 0	
						26,706 15 5	40,687 9 2

* Sanctioned by Bengal Government No. 1850, dated 28th February 1879.

Sub-head of estimate.	Amount sanctioned as per budget estimate.	Distinguishing number.	Particulars.		Amount.	Total.
					Rs. A. P.	Rs. A. P.
Public works—*continued.*			Brought forward ...		26,706 13 6	40,687 9 2
			Repairs.—*continued.*			
			Station Roads.	Rs. A. P.		
	1,100	7	Jhenidah	200 0 0		
		8	Magoora	200 0 0		
		9	Narail	200 0 0		
		10	Khulna	250 0 0		
		11	Bagirhat	250 0 0		
			Total Station Roads ...		1,100 0 0	
	2,804		Contingencies at 5 per cent.		.....	
			Village Roads.			
	19,704	58	Jessore	1,800 0 0		
		61	Jhenidah	2,112 0 0		
		62	Magoora	2,000 0 0		
		63	Narail	2,393 6 0		
		59	Khulnah	2,682 6 0		
		60	Bagirhat	4,961 11 3		
			Total Village Roads ...		15,949 7 3	
			Total Repairs ...		.....	43,756 6
			Establishment.			
	17,982		***Engineering Establishment.***			
			1 District Engineer's pay from 1st October 1878 to August 1879, for 11 months, at Rs. 800 per month	8,800 0 0	8,800 0 0	
			Lower Subordinates.			
			1 Sub-overseer from 1st October 1878 to 31st August 1879, for 11 months, at Rs. 100 per month	1,100 0 0		
			1 Sub-overseer from 1st October 1878 to 31st August 1879 for 11 months, at Rs. 50 per month	550 0 0		
			1 Sub-overseer from 1st October 1878 to 31st August 1879 for 11 months, at Rs. 50 per month	550 0 0		
			1 Sub-overseer from 4th March 1879 to 31st August 1879, at Rs. 50 per month	295 2 0		
			1 Surveyor from 1st October 1878 to 31st August 1879, at Rs. 35 per month	385 0 0	2,880 2 0	
			Office Establishment.			
			1 Accountant from 1st October 1878 to 31st August 1879, at Rs. 82 per month	902 0 0		
			1 Head clerk from 1st October 1878 to 31st August 1879, at Rs. 42 per month	462 0 0		
			1 Second clerk from 1st October 1878 to 31st August 1879, at Rs. 37 per month	407 0 0		
				Rs. A. P.		
			1 Third clerk from 1st October 1878 to 30th April 1879, at Rs. 30 per month ...	210 0 0		
			1 Clerk from 1st May 1879 to 31st August 1879, at Rs. 32 per month	128 0 0	338 0 0	
			1 Draftsman from 1st October 1878 to 31st August 1879 at Rs. 37 per month		407 0 0	
			1 Duftry from 1st October 1878 to 31st August 1879, at Rs. 8 per month		88 0 0	
				Rs. A. P.		
			4 Peons for 10 months, at Rs. 6 each ...	240 0 0		
			3 Peons for 1 month, at Rs. 6 each ...	18 0 0		
			1 Peon for 21 days, at Rs. 6 per month ...	4 1 0	262 1 0	
			1 Sweeper for 11 months, at Rs. 3 per month		33 0 0	
					2,899 1 0	
				Horse allowance.	Travelling allowances.	
				Rs. A. P.	Rs. A. P.	
			1 District Engineer from 1st October 1878 to 31st August 1879	.....	851 0 0	
			Lower Subordinates.			
			1 Sub-overseer	360 0 0	13 9 0	
			1 Ditto	300 0 0	20 4 1	
			1 Ditto	180 0 0	29 12 3	
			1 Sub-overseer from April 1879 to 31st August 1879	88 8 9	.....	
			1 Surveyor from 15th November 1878 to 31st May 1879	97 4 0	.....	
				1,025 12 9	914 9 4	1,940 6 1
			Carried over ...	.....	.....	10,519 9 1 84,443 15 10

Sub-head of estimate.	Amount sanctioned as per budget estimate.	Particulars.			Amount.	Total
	Rs.				Rs A. P.	Rs. A P.
		Brought forward ...			16,519 9 1	84,443 15 10
		ESTABLISHMENT—*continued.*				
Public Works—*concluded.*		Peon's bhatta with District Engineers on tour from 1st October 1878 to 31st August 1879 ... ... —			16 13 4	
	1,300	Total Establishment ...				16,536 8 5
		TOOLS AND PLANT.				
		OFFICE FURNITURE.				
		New Supplies.		Rs. A. P.		
		1 Office clock		7 0 0		
		1 Almirah		29 0 0		
					36 0 0	
		SURVEYING AND DRAWING INSTRUMENTS.				
		New Supplies.				
		6 Chesterman's tapes 50 feet each, at Rs. 6 each			36 0 0	
		Bollo Furniture.				
			Rs. A. P.	Rs A. P.		
		1 Chula	3 15 6			
		1 Camp table	3 12 0			
				7 11 6		
		1 Abyssinian tube-well		570 0 0		
		200 Kodalies		293 5 0		
		Repairs.				
		Painting bollo, repairing spelting, bollo, and cost of zinc sheets		377 13 5		
				1,348 13 11		
		Carriage.				
		Railway freight and carriage for bringing kodalies from Calcutta to Jessore ..		19 2 0		
		Boat-hire for bringing 8 cars from Magoora to Jessore ..		1 4 0		
		Carriage for bringing bollo furniture from Chagdah to Jessore		7 0 0		
		Carriage for kodalies from Jhenidah to Jessore		3 10 0		
		Ditto from Chagdah to ditto .		4 0 0		
		Carriage for furniture for inspection bungalows from Chagdah to Jessore ..		4 8 0		
		Carriage for bringing Abyssinian tube-well from Chagdah to Jessore		31 0 0		
		Carriage for tools		3 4 0		
		Carriage for bringing certain furniture from Chagdah .		1 0 0		
		Total Carriage ...		74 13 0		
					1,323 9 11	
		Total Tools and Plant ...				1,323 9 11
Suspense Account	.....	Advances as per statement B annexed			3,464 0 9	
		Total Advance			.....	3,464 0 9
		Total Expenditure ...			.....	1,05,840 2 11

Memorandum showing in detail the actual Cash Balance on the 30th September 1879.

	Rs. A. P.	Rs. A. P.
Balance at credit of the Jessore district road fund as per treasury pass-book	12,272 6 0	
Less amount of cheques charged on accounts, but not yet paid	2,245 11 5	
		10,026 10 7
Imprest cash in hands of District Engineers and others, viz:—		
C. H. Burt, Esq., C.E., District Engineer ...	300 0 0	
Baboo Uma Charun Ghose, Sub-Overseer, Jessore	200 0 0	
,, Punch Coury Banerjee, Sub-Overseer, Jhenida	150 0 0	
,, Kally Prosono Mookerjee, Sub-Overseer, Magoora	100 0 0	
		750 0 0
Net balance as per road-cess account on 30th September 1879		10,776 10 7

C. H BURT, C.E., *District Engineer.*

E. H. RUDDOCK, *for Vice-Chairman.*

E. H. RUDDOCK, *Chairman.*

Form No. 6.—Part II.

JESSORE DISTRICT ROAD FUND.

Detail of Suspense Account for the cess-year 1878-79 *(vide circular No.* 647*D, dated* 19*th November* 1879, *from the Examiner of Public Works Accounts, Bengal).*

	Suspense Account.	Rs. A. P.	Rs. A. P.		Amount adjusted.	Rs A. P.	Rs. A. P.
1st October 1878 ...	To balance brought forward from last year's annual account	.....	261 15 6	30th December 1878...	Carriage of Raneegunge pipes ...	11 0 0	
2nd October 1878 ...	To amount paid to the Managing Agent, Equitable Coal Co., on account of cost of coal supplied to this department...	889 5 0			Cost of coir	17 10 6	28 10 6
				30th January 1879 ...	Sale of coal	4 14 0	4 14 0
			889 5 0	28th February 1879...	Sale of coal	8 2 0	
10th November 1878...	To amount paid to the Sub-Engineer, Public Works Department, on account of cost of panel and venetian doors for the proposed inspection bungalows	261 0 0			Carriage of doors for the inspection bungalows	2 6 6	
19th November 1878 ...	Paid to Bissonath Mistry for making doors for the inspection bungalows...	63 8 0			750 maunds coal issued to Kalligunge and Khalispur road	304 11 0	
.....	Purchase of coir from Jessore Jail for beddings for the bungalows ...	17 10 6			560 maunds coal issued to Jhenidah and Borai road	227 8 0	
			342 2 6				542 11 6
20th December 1878 ...	To amount paid to the Managing Agent, Equitable Coal Co., on account of cost of coal	1,475 0 6		31st March 1879 ...	4,292 maunds coal issued to metalling Jessore and Kalligunge road ...	1,743 10 0	
... .	To amount paid to the Managing Agent, Equitable Coal Co., on account of cost of coal	157 10 0			420 maunds coal issued to Jessore to Afra road	170 10 0	
					420 maunds coal issued to Jessore to Kalligunge road	170 10 0	
			1,632 10 6		50 maunds coal issued to Jhenida and Borai road	20 5 0	
1st April 1879 ...	To amount paid to the Managing Agent, Equitable Coal Co., on account of cost of coal	441 9 6			80 maunds coal issued to Kalligunge and Khalispur road	32 8 0	
24th April 1879 ...	To amount paid to the Managing Agent, Equitable Coal Co., on account of cost of coal	93 7 0			Cost of panel doors, &c., supplied to inspection bungalows	324 8 0	
					Cost of teak planks supplied from stock for furniture for inspection bungalow	40 0 0	
			535 0 6				2,502 3 0
25th September 1879 ...	Paid balance hire of boats arrived from Calcutta in conveying coal ...	13 12 0		30th April 1879 ...	1,000 maunds 33 seers coal issued to Jessore and Kallgunge road ...	406 9 6	
30th September 1879 ...	Paid balance hire of boats arrived from Calcutta in conveying coal ...	13 0 0			335 maunds coal issued to Jhenida and Kalligunge road	136 1 6	
.....	Amount expended by the Sub-divisional Officer at Bagirhat for clearing jail tank	38 2 3					542 11 0
					Total Adjustment ...	.....	3,621 2 0
			64 14 3	30th September 1879...	By balance still remaining unadjusted as detailed on the back	.....	104 14 3
	Total Suspense Account ...		3,726 0 3		Total Suspense Account ...		3,726 0 3

	Rs. A. P.	Rs. A. P.
By balance paid on account of balance hire of coal boats to be adjusted hereafter	26 12 0	
By amount cost of four teak planks in store ...	40 0 0	
By amount expended by the Sub-divisional Officer at Bagirhat for clearing jail tank	38 2 3	
	.....	104 14 3
Total balance of Suspense Account ...		104 14 3

C. H. BURT, C.E., *District Engineer.* E. H. RUDDOCK, *for Vice-Chairman.* E. H. RUDDOCK, *Chairman.*

Explanatory Note to accompany the Road Cess Annual Accounts of the district of Jessore for the cess-year 1878-79, *under paragraph* 14 *of the Instructions from Government for the preparation of the annual accounts, circulated with Government No.* 8A, *dated 4th February* 1878, *of the Public Works Department.*

	Sanctioned as per budget estimate.	Receipts as per annual account.	Excess.	Deficiency.	Explanation.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Cess on lands	1,02,497 0 0	98,851 13 3	.....	3,645 3 9	(1) See Deputy Collector's letter No. 70R, dated 12th November 1879. Copy herewith annexed.
2. Cess on houses	5,804 0 0	245 19 0	.....	5,558 4 0	(2) The deficiency has arisen from the cess on houses being abolished on the introduction of the license-tax.
3. Road cess leviable otherwise than under District Road Cess Act	496 0 0	424 1 9	.....	65 14 3	(3) See O, Deputy Collector's letter of explanation, No. 1137G, dated 24th December 1879. Copy is herewith annexed.
4. Fine	5 0 0	1 8 0	.....	3 8 0	
5. Miscellaneous	957 0 0	1,868 0 0	911 0 0	.....	(5) The increase is due to the contribution from Government on account of share of collection establishment.

Explanatory Note to accompany the Road Cess Annual Accounts of the district of Jessore for the cess-year 1878-79, *under paragraph* 14 *of the Instructions from Government for the preparation of the annual accounts circulated with Government No.* 8A, *dated 4th February* 1878, *of the Public Works Department.*

Sub-head.	Sanctioned as per budget-estimate.	Expenditure as per annual account.	Excess.	Deficiency or saving.	Explanations.
General Management.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Collection establishment ...	4,000 0 0	3,371 12 1	.....	628 3 11	1. This saving is due to the establishment having been paid for only 11 months. The extra month in the year was disbursed in advance, as shown in accounts for 1877-78.
Collection contingencies ...	300 0 0	516 6 11	216 6 11	.....	2. This increase is due to the extra charge for office-rent, the office having been removed from the Government to a private building.
Committee contingencies...	2,100 0 0	1,871 16 9 193 10 0 1,765 4 9*	.....	334 11 3	3. This decrease is due to the saving effected in the purchase of office stationery and printed forms.
Original work	28,502 0 0	35,084 1 6	6,582 1 5	.....	4. The Commissioner's sanction was obtained for the transfer of various sums amounting to Rs. 6,985 from under the head of "Repairs" to "Original works." This amount, added to the budget allotment, shows a saving of Rs. 453 on the different estimates.
Repairs	58,883 0 0	43,756 8 8	.....	15,126 9 4	5. Do. do. do. Rs. 6,985 has been transferred from "Repairs" to "Original works." If this amount is therefore deducted from the budget allotment, there will be a saving of Rs. 8,142, which has been effected in the item of village roads, and also from several estimates for repair works.
Engineering establishment	17,982 0 0	16,536 8 5	.....	1,445 7 7	6. This saving is due to the establishment having been paid only for 11 months as explained above.
Tools and plant	1,800 0 0	1,895 9 11	195 9 11	.....	7. This increase is due principally to the freight on Abyssinian tube-wells and loss on bills of exchange for do.; repair to shaft of pug-mill, and freight on tools and plant, not provided for in the budget estimate.

* Miscellaneous P. form.

C. H. BURT, C.E., *District Engineer.* E. H. RUDDOCK, *Chairman.*

No. 70R, dated Jessore, the 12th December 1879.

From—BABOO JODU NATH CHOWDRY, Deputy Collector, in charge of Road Cess Department, Jessore,

To—The Chairman of the District Road Cess Committee, Jessore.

WITH reference to your letter No. 50R, dated the 9th instant, I have the honor to inform you that the cause of deficiency of collection of Rs. 3,645-3-9 is that, at the latter end of the year high prices of food-grains ruled throughout the district, and several parts of the district were flooded, which caused great distress among the people, and the proprietors generally complained that they could not realize their rents and road, cess and public work cess from the ryots.

Sub-Committee's Report on Examination of the Annual Account, under Section 88 of the Act, Dated 18th December 1879.

E. H. RUDDOCK, ESQ., *Chairman, for Vice-Chairman.*
MR. R. J. F. STEVENS,
BABOO DOKHINA PROSAD BOSE,
,, JODU NATH CHOWDRY, } *Members.*

WE the sub-committee appointed to examine the accounts of the district road fund for the cess-year 1878-79, beg to lay our report before the district road cess committee.

We have carefully compared the accounts of the whole year month by month with the quarterly returns and vouchers in full detail and found them correct.

We have also compared the actual receipts and expenditure with the budget-estimate, and found that they in most cases approximate closely.

Rs. 6,532-1-5 have been expended in "Original works" above the budget-estimate, which were transferred from under the head of "Repairs" with the sanction of the Commissioner.

Rs. 195-9-1 have been expended under the head of "Tools and plant" above the budget-estimate, owing to the loss in bill of exchange and freight of bringing the Abyssinian tube-wells from England, which was not correctly provided in the budget, and that excess expenditure has been covered from the saving of the contingencies.

"On Cess on Lands" Rs. 3,645-6-9 less than the amount estimated were collected. This was owing to the distress of the people in several parts of the district caused by inundation and high prices of food-grains.

Rs. 5,804 were estimated under the head of "House cess" which was not realized according to Board's instruction conveyed in their letter, No. 784A, dated 18th October 1878. Only Rs. 245-12 were realized under this head out of the arrears of the previous year.

E. H. RUDDOCK,
for Vice-Chairman.

No. 1137G, dated Jessore, the 24th December 1879.

From—C. M. W. BRETT, ESQ., Covenanted Deputy Collector in charge,

To—The Chairman of the District Road Cess Committee, Jessore.

IN reply to your No. 51R, of the 9th instant, enquiring why the actual receipts under head of one per cent. road cess during 1878-79 have fallen short of the estimated amount under that head by Rs. 65-14-3, I have the honor to inform you that in consequence of fresh settlement of certain estates, remission of land revenue of some, and default of some other estates, the receipts of the last year on which the budget-estimate was based were less than those of the previous year.

No. 27, dated Berhampore, the 19th January 1880.

From—H. MOSLEY, ESQ., Chairman of the Moorshedabad District Road Cess Committee,

To—The Commissioner of the Presidency Division.

I HAVE the honor to submit, under section 89 of the Road Cess Act, the following annual report on the operation of the Moorshedabad district road fund during the past year, from 1st October 1878 to 30th September 1879.

2. The estimate of income and expenditure for the year under report was passed by the committee at a meeting held on the 28th August 1878. The receipts, including the balance of previous year, were estimated at Rs. 97,422, and the expenditure at Rs. 92,955. The actual receipts were Rs. 1,00,730-6-11, inclusive of the balance of the

previous year, and the actual expenditure amounted to Rs. 96,693-11-8. The details of the actual receipts mentioned above are as follows :—

	Rs.	A.	P.
Unexpended balance of previous year	16,850	1	5
Cess on lands	74,482	11	3
Do. on houses	142	13	6
One per cent. road-cess	412	15	8
Receipts from dâk bungalow	210	8	0
Fees and forfeitures	170	8	10
Miscellaneous	1,090	12	10
Recovery of advance by cash and work done ...	7,357	15	5
Deposit	50	0	0
Total ...	1,00,768	6	11
Deduct ferry tolls received in excess which had to be refunded	38	0	0
Actual Receipts ...	1,00,730	6	11

And the details of the actual expenditure are as noted below—

Establishment and contingencies for general management	4,045	2	6
Maintenance of dâk bungalow	165	7	0
Original works	3,887	7	6
Repairs	70,772	10	8
Executive establishment	11,578	6	9
Tools and plant	894	9	3
Advances made	5,850	0	0
Actual Expenditure ...	96,693	11	8

3. The committee resolved, at a meeting held on the 26th October 1878, to levy the maximum rates of cess during the year

4. The main roads of the district are 47 in number and 647¾ miles in length, for the maintenance and construction of which, the repairs of the southern drainage cut, village roads, and other district works, Rs. 83,272 were originally allotted; Rs. 56,020 being the estimated cost of repairing and maintaining the main roads and bridges; Rs. 15,000 being allotted to village roads; and Rs. 400 being sanctioned for tools and plant, the remainder, Rs. 11,852, being for work establishment. In addition to the above, Rs. 170 were allotted for the Berhampore dâk bungalow.

5. The original works constructed during the year were 11 culverts varying from 2 feet up to 9-feet span, at a cost of Rs. 3,780-15-1, and an inspection hut on the Barromassia road, at a cost of Rs. 415-4-6. Besides these, 339,226 bricks were manufactured at a cost of Rs. 1,430-15-11 for the construction of bridges and culverts which will be taken in hand next year.

6. Of the 47 roads, 46 were more or less repaired, and the cost incurred amounted to Rs. 54,727-8-2. The Berhampore dâk bungalow was also kept up by the committee at a cost of Rs. 165-7-0 up to the month of June 1879, when, by the order of Government, the charge and the maintenance of it was made over to the Executive Engineer, Nuddea Rivers Division.

7. Almost all the roads on the eastern and northern parts of the district have suffered very considerably from the high floods that we had this year of the Jellinghee, Bhoyrub, Bhagiruttee, and Ganges.

8 A sum of Rs. 15,000 was originally allotted for the repairs of the village roads during the year, being 15·4 per cent. on the estimated income of the year, and of this Rs. 14,286-3-3 were spent as follows, partly through the agency of the branch committees, and partly through private parties and other members of the district committee :—

	Rs.	A.	P.
Expenditure on village roads under Sudder and Lalbagh sub-division	4,907	9	3
Expenditure on village roads under Kandee branch committee	1,986	11	0
Ditto ditto Choa ditto ...	2,810	5	0
Ditto ditto Jungipore ditto ...	1,909	0	3
Ditto ditto Rampore Hât ditto ...	2,672	9	9
Total ...	14,286	3	3

9. A greatly increased interest was shown during the year under review by the local members of branch commitees—zemindars, planters, and others—in the expenditure of the allotments for village roads, over 95 per cent. of the whole allotment having been expended during the year, against 87 per cent. of the same allotment during the previous year. The Choa branch committee still stands foremost in the interest taken in these allotments owing to the number of European planters in the eastern part of the district; but a very greatly increased interest was also shown by the other branch committees. The district committee found that the large sum of Rs. 15,000 was the utmost they could afford to allot for village roads, having due regard at the same time to the interests of the other main roads of the district. The general distribution of the allotments for village roads and their expenditure are believed to have given general satisfaction to the villagers concerned, and, as a result of the working of the Road Cess Act, is beginning to be more appreciated in the more remote parts of the district.

53 village roads were raised and repaired in the Sudder and Lalbagh sub-division.
16 ditto under Kandee branch committee.
29 ditto do. Choa ditto.
19 ditto do. Jungipore ditto.
28 ditto do. Rampore Hât ditto.

10. In the collection of road cess no improvement is observable, chiefly owing to the arrears from the estates in the Court of Wards and to some revenue-free estates. The percentage of collection to demand (90·67) is below the mark.

11. At some of the meetings difficulty was experienced in securing the attendance of non-official members who live at a distance from head-quarters, but those who live in or about the head-quarters take a great deal of interest in the working of the Road Cess Act.

12. The table A annexed herewith shows the number of meetings held, and the particulars of the attendance of members of district and branch committees during the year under review.

13. The accounts for the year 1878-79 have been examined and audited by a sub-committee consisting of the Vice-Chairman and three members appointed under section 88 of the Road Cess Act to examine them.

14. The District Engineer performed his work to the satisfaction of the committee, and the establishment under him appears to have worked well with the exception of two men. Baboo Haran Chunder Chatterjee, overseer, failed completely to give satisfaction in the discharge of his duties, and his services were dispensed with, when he accepted an appointment under the Collector of the Midnapore district. Baboo Radha Nath Sen works well, but requires to be closely looked after.

15. At a meeting held on the 12th July 1879, an estimate was prepared for the coming year in which the total income, including the estimated balance, was set down at Rs. 80,712 and the expenditure Rs. 80,712 also. Rs. 6,600 and Rs. 41,738 were allotted, being estimated cost of constructing and repairing main roads and bridges, Rs. 15,000 being allotted for the village roads, and Rs. 5,801 being sanctioned for planting trees and special survey establishment.

16. However, since this budget was framed, the damage done by the late floods to certain roads in the north and east of the district, as also the transfer of Rampore Hât sub-division from this district, and receipt of Burwa thana from the Beerbhoom district, will necessitate an entire revision of the budget which is now under preparation.

Abstract of Particulars regarding Meetings of Sudder and Branch Committees for the cess-year 1878-79.

District.	Name of Committee.	Number of members forming committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meeting.	Number of members who did not attend any meeting.	Number of members who attended only						Percentage of average attendance to whole committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Moorshedabad.	District Committee	9	23	11	9	3	8	13	1	4	...	2	1	1	25·
	Branch Committees.														
	Jungipore branch committee	2	6	3	5	5	2·6	3	...	2	...	...	1	2	32·5
	Kandee ditto ...	1	13	5	2	2	2·5	11	...	1	...	2	...	...	17·85
	Choa ditto* ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Rampore Hât ditto ..	4	10	5	3	2	3·5	7	1	1	...	1	2	2	25.

* No information has been received even after urgent reminders.

H. MOSLEY,
Chairman.

No. 6—Part I.

MOORSHEDABAD DISTRICT ROAD FUND.

Annual Accounts of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.
Balance on 1st October 1878	.....	16,850 1 5
Receipts of the year.		
Taxes, rates, and cesses ... ... Cess on lands	74,482 11 3	
„ on mines, railways, &c. ...	.....	
„ on houses	142 13 6	
	74,625 8 9	
One per cent. road-cess	412 15 8	75,038 8 5
Receipts from tolls ... Road tolls	.....	
Ferry „	—38 0 0	
Canal or river tolls ...	.....	—38 0 0
Rents of serais and staging bungalows	210 8 0	
Fees and forfeitures	170 8 10	
Grants-in-aid from provincial services	.....	
Miscellaneous	1,090 12 10	1,471 13 8
Suspense accounts ... Advances	7,357 15 5	
Deposits	50 0 0	7,407 15 5
Total receipts of the year ...	.....	83,880 5 6
GRAND TOTAL ...	.....	1,00,730 6 11

	Rs. A. P.	Rs. A. P.
General management ... Clerks	2,771 13 0	
Servants	661 14 8	
Contingencies	499 4 7	
Printing at private presses ...	112 2 3	
		4,045 2 6
Serais and staging bungalows ... Establishment and contingencies ...	165 7 0	
Petty construction and repairs ...	.....	
		165 7 0
Public works ... Original works	3,887 7 6	
Repairs	70,772 10 8	
Establisment	11,578 6 9	
Tools and plant	394 9 3	
		86,633 2 2
Contribution to provincial services ... ... „	.....	.....
Suspense accounts .. Advances	5,850 0 0	
Deposits	.....	
		5,850 0 0
Total outlay to be passed ...	.....	96,693 11 8
Balance on 30th September 1879 ...	.....	4,036 11 3
GRAND TOTAL ...	.....	1,00,730 6 11

T. BEATTY,
Vice-Chairman.

No. 6.—Part II.

MOORSHEDABAD DISTRICT ROAD FUND.

Details of Income and Expenditure for the year 1878-79 *from* 1*st October* 1878 *to* 30*th September* 1879 *to accompany the annual accounts for that year.*

Sub-heads of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
		INCOME.	Rs. A. P.	Rs. A. P.
Taxes, rates and cesses.	78,500	Cess on lands	74,482 11 3	
		Ditto houses	142 13 6	
			74,625 8 9	
	622	One per cent. road-cess	412 15 8	
				75,038 8 5
		Receipts from Tolls.		
Miscellaneous Receipts.	.....	Ferry toll	—38 0 0	—38 0 0
		Rents of Serais and Staging-bungalows.		
	200	Receipts from Berhampore dák bungalow	210 8 0	
		Fees and Forfeitures. Rs. A. P.		
	100	Copying fees 16 15 8		
		Peons' fees 151 15 7		
		Fines imposed on moharirs 1 8 0		
		Ditto on work people 0 2 0		
			170 8 10	
		Miscellaneous		
	200	Sale-proceeds of trees and fruits grown on the sides of roads 50 6 3		
		Sale-proceeds of fishes in the side drains of district roads, &c. 40 6 7		
		Contribution of the cost of joint establishment for collecting road and public works cesses 1,000 0 0		
			1,090 12 10	1,471 13 8
		Advances.		
Suspense Accounts.	.....	Cash recovery from District Engineer	0 0 5	
		Ditto ditto the Chairman of Jungepore Branch Committee ...	1,055 7 6	
		Rs. A. P.		
		Ditto ditto sub-divisional officers of Lalbagh ... 622 7 6		
		By work done by ditto ditto ... 869 11 0		
			1,492 2 6	
		Ditto ditto Chairman of Choa Branch Committee	2,810 5 0	
		Rs. A. P.		
		Ditto ditto Vice-Chairman of Kandee Branch Committee 1,952 4 9		
		By cash recovery from ditto ditto 47 11 3		
			2,000 0 0	7,357 15 5
		Deposit.		
		Deposited by Domon Chundra Ghohu	50 0 0	50 0 0
		Total Income ...	.....	83,980 5 6
		EXPENDITURE.		
		Road Cess Deputy Collector's Office. Rs. A. P.		
General Management.	720	1 Head clerk for 7 months and 4 days at Rs. 59, and 3 months and 27 days at Rs. 60 per mensem ... 645 11 10		
		Deduct on account of fines, &c. 5 12 10		
			639 15 0	
	360	1 Clerk at Rs. 30 for 11 months	330 0 0	
	660	2 Clerks at ,, 25 each for ditto 550 0 0		
		Deduct on account of fines, &c. 7 8 3		
			542 7 9	
	360	2 Moharirs at Rs. 15 each for 11 months 330 0 0		
		Deduct on account of fines, &c. 8 3 8		
			321 12 4	
	180	Temporary clerks	151 15 11	
	,,	1 Nazir at Rs. 15 for 7 months and 23 days	116 2 1	
	,,	Extra establishment for hist time	21 0 0	
	86	Establishment charges for Commissioner's and Accountant-General's offices	43 7 11	
		Chairman and Vice-Chairman's Office.		
	600	1 Clerk and accountant at Rs. 55 for 11 months	605 0 0	
		Total Clerks ...	2,771 13 0	
		Road Cess Deputy Collector's Office.		
	72	1 Duftry at Rs. 6 for 11 months	66 0 0	
		Peons	533 14 8	
		Vice-Chairman and Chairman's Office.		
	60	Peon	66 0 0	
		Total Servants ...	661 14 8	
		Contingencies.		
	200	Road Cess Deputy Collector's Office—		
		Wages of punkha-puller	22 9 3	
		Ink, of sorts	6 13 0	
		Thread and gum	2 7 0	
		Binding books	6 12 0	
		Pencils	0 3 0	
		Papers, of sorts	11 12 0	
		Service labels	20 0 0	
		Quills and nibs	2 0 0	
		Premium for transfer receipts	1 4 0	
		Tape	0 6 0	
		Miscellaneous	11 0 7	
		Carried over ...	85 2 10	
			3,433 1 1	

Sub-heads of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the current year.	Amount.	Total.
						Rs. A. P.	Rs. A. P.
					Brought forward ...	3,433 11 8	
						85 2 10	
			EXPENDITURE—*continued.*				
			Contingencies—concluded.				
General Management—*concld.*	150		Vice-Chairman's Office—				
			Papers, of sorts			12 7 0	
			Quills, nibs, and pencils			1 14 3	
			Service labels			20 0 0	
			Receipt stamps			25 0 0	
			Thread			0 6 6	
			Postage of bearing covers			0 10 6	
			Binding books			1 12 0	
			Tape			0 13 0	
			Ink			1 0 0	
			Miscellaneous			2 3 6	
	252		House-rent and municipal tax for Road Cess Office			270 0 0	
			Charges for publication of annual report and accounts in the *Calcutta Gazette*			77 15 0	
			Total Contingencies ...			499 4 7	
Printing charges	60		*Printing at private presses.*				
			Cost of printed forms used by the Road Cess Deputy Collector's Office			101 12 9	
			Ditto Ditto used by the Vice-Chairman's Office			10 5 6	
			Total Printing Charges ...			112 2 3	
			Total General Management ...			.....	4,045 2 6
Serais and Staging bungalows.	170		Salary of Berhampore dák bungalow establishment			117 0 0	
			Other expenditure on account of ditto			48 7 0	
							165 7 0
Public Works	587	2	*Original work.*	Rs.	Rs. A. P.		
			Constructing culvert on 8th mile of Jellingee road—				
			Excavation for foundation	7	9 10 0	9 10 0	
			Puces masonry in ditto	279	255 9 3	255 9 3	
			Ditto in superstructure	565	514 9 7	514 9 7	
			Soorkee plastering	34	55 0 6	55 0 6	
			Brick-on-edge floor	146	146 9 6	146 9 6	
			Contingencies	51	51 13 3	51 13 3	
			Total ...	1,082	1,033 4 1	1,033 4 1	
			Deduct materials kept at site last year and used up this year	.....	.....	572 12 6	
			Net expenditure of this year	.....	.....	460 7 7	
	...	3	Re-building a culvert on the 18th mile of Jellingee road—				
			Excavation on foundation ...	4	20 0 9	.....	
			Puces masonry	505	590 7 3	.....	
			Brick-on-edge floor	85	85 2 6	.....	
			Soorkee plaster	35	50 11 9	.....	
			Contingencies ...	36	72 7 6	.....	
			Materials at site	.....	.....	—140 14 0	
			Total ...	755	823 13 9	—140 14 0	
	396	4	Constructing 3 culverts on Kandee road—				
			Excavation for foundation...	3	2 11 9	2 11 9	
			Puces masonry	330	270 0 5	270 0 5	
			Brick-on-edge floor	24	24 14 1	24 14 1	
			Soorkee plaster	21	15 15 6	15 15 6	
			Contingencies	18	4 6 9	4 6 9	
			Materials at site	.....	62 9 2	62 9 2	
			Total ...	396	380 9 6	380 9 6	
	411	4	Manufacturing bricks on Kandee road—				
			Moulding	84	79 4 6	79 4 6	
			Clamping	30	23 0 0	23 0 0	
			Unloading	15	13 5 9	13 5 9	
			Coal	240	191 12 3	191 12 3	
			Firewood	13	10 4 9	10 4 9	
			General charges	30	28 9 6	28 9 6	
			Total ...	411	346 4 9	346 4 9	
	...	4	Constructing a bridge of 2 spans at Khursa on the Kandee road—				
			Earthwork	14	15 0 9	.....	
			Puces masonry	1,995	1,898 15 3	.....	
			Soorkee plaster	85	43 8 6	.....	
			Brick-on-edge floor	256	257 0 6	.....	
			Compensation for lands ...	.....	39 0 5	.....	
			Contingencies	116	164 7 0	.....	
			Materials at site	.....	537 2 7	—188 7 5	
			Total ...	2,438	2,954 3 0	—188 7 5	
			Carried over ...	.....	.....	858 0 7	4,210 9 6

Sub-heads of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of the current year.	Amount.	Total.
						Rs. A. P.	Rs. A. P.
			Brought forward ...			858 0 7	4,210 9 6
Public Works—*continued.*			EXPENDITURE—*continued.*				
			Original work—continued.	Rs.	Rs. A. P.		
	11	25	Constructing 2 culverts on Baromassia and Jellinghee road—				
			Earthwork	6	31 8 9		
			Pucca masonry	648	664 8 9		
			Brick-on-edge floor	64	16 15 3		
			Soorkee plaster	32	17 1 6		
			Contingencies	36	83 2 0		
			Materials at site	.....	—54 15 3	—669 4 11	
			Total ...	786	758 5 0	—669 4 11	
	238	5	Constructing 2 culverts on Moororee and Jungepore road—				
			Earthwork in foundation ...	2	2 12 0	2 12 0	
			Pucca masonry	106	127 0 1	127 0 1	
			Brick-on-edge floor	14	6 0 11	6 0 11	
			Soorkee plaster	14	4 7 6	4 7 6	
			Contingencies	12	.....	.....	
			Materials at site	.....	4 0 0	4 0 0	
			Total ...	238	144 4 6	144 4 6	
	...	6	Re-building a bridge of 3 spans at Reghoonathgunge on Moororee and Jungepore road				
			Masonry	2,353	2,217 2 11		
			Earthwork	17	33 4 6		
			Soorkee plaster	108	.....		
			Brick-on-edge floor	360	537 4 0		
			Contingencies	142	137 4 0		
			Materials at site	.....	—29 1 5	—755 2 4	
			Total ...	2,980	2,895 14 0	—755 2 4	
	729	10	Constructing 1 culvert at Latial on Baromassia road—				
			Excavation in foundation ...	8	7 14 6	7 14 6	
			Pucca masonry ditto ...	320	385 8 3	385 8 3	
			Ditto in superstructure	630	568 9 7	568 9 7	
			Soorkee plastering	46	52 7 3	52 7 3	
			Brick-on edge floor	103	208 7 1	208 7 1	
			Contingencies	60	33 2 3	33 2 3	
			Materials at site	.....	208 12 5	208 12 5	
			Total ...	1,257	1, 64 13 4	1,464 13 4	
			Deduct for charges manufacturing bricks shown last year			687 12 1	
			Net expenditure this year ...			777 1 3	
	405	10	Constructing inspection hut on Baromassia road	405	415 4 6	415 4 6	
			Total ...	405	415 4 6	415 4 6	
	163	22	Constructing 1 culvert on old Calcutta road	163	163 15 3	163 15 3	
			Total ...	163	163 15 3	163 15 3	
	516	46	Constructing 3 culverts at Ramporehât—				
			Earthwork in foundation ...	3	13 3 6	13 3 6	
			Pucca masonry	423	438 7 9	438 7 9	
			Brick-on-edge floor	38	47 2 0	47 2 0	
			Soorkee plaster	30	63 6 0	63 6 0	
			Contingencies	24	11 8 3	11 8 3	
			Materials at site	.....	.....	.....	
			Total ...	516	573 11 6	573 11 6	
	833	10	Manufacturing bricks on Baromassia road—				
			Moulding	168	301 15 9	301 15 9	
			Clamping	81	75 15 0	75 15 0	
			Unloading and sorting ...	90	46 5 6	46 5 6	
			Coal	490	886 15 1	886 15 1	
			Firewood	24	18 10 0	18 10 0	
			General charges	60	146 5 9	146 5 9	
			Total ...	833	1,476 3 1	1,476 3 1	
			Deduct transfer ...	.....	391 7 11	391 7 11	
			Total ...	833	1,084 11 2	1,084 11 2	
	918	33	Manufacturing bricks on Ramporehât and Narianpore road	918	.....	.....	
			Total ...	918	.....	.....	
			Carried over ...	.....	.....	2,592 9 6	4,210 9 6

Sub-heads of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.			Amount.	Total.
						Rs. A. P.	Rs. A. P.
			Brought forward ...			2,592 9 6	4,210 9 6
			EXPENDITURE—*continued.*				
Public Works—*continued*							
			Original work—concluded.				
	918	24	Constructing Tatoolia road—				
			Earthwork	No estimate had been prepared.	1,009 15 6		
			Dressing		38 6 3		
			Bamboo-piling		46 14 6		
			Turfing		70 9 9		
			Temporary bridge		1 8 0		
			Contingencies		112 0 0		
			Compensation for land ...		137 5 10	137 5 10	
			Total ...	.....	1,416 11 10	137 5 10	
	...	29	Constructing Badshahye road—				
			Surveying Badshahye road...	68	323 10 3		
			Earthwork	No estimate had been prepared.	31,144 3 2		
			Dressing		1,068 12 3		
			Turfing		908 15 7		
			Temporary bridges		549 1 0		
			Jungle cutting		416 14 4		
			Compensation for lands ...		1,378 6 6		
			Ditto for houses ...		39 10 0		
			Contingencies		2,462 0 10		
			Materials at site		5,463 8 11	—5 5 2	
			Total ...	.....	43,782 4 9	—5 5 2	
	...	28	Constructing Patkabaree road—				
			Surveying the road	90	215 12 6		
			Earthwork	No estimate had been prepared.	12,934 0 11		
			Turfing		848 12 9		
			Dressing		2,054 3 8		
			Jungle cutting		79 2 6		
			Temporary bridges		497 15 3		
			Petty repairs		88 0 0		
			Through planters		9,434 2 7		
			Bridges		6,849 12 9		
			Compensation for land ...		2,708 9 9		
			Contingencies		1,161 8 0		
			Materials at site		2,727 12 2	—48 0 0	
			Total ...	.....	40,190 2 10	—48 0 0	
	...	26	Erecting tal wood bridge over southern drainage cut ...	263	235 11 6	235 11 6	
			Total ...	263	235 11 6	235 11 6	
	...	38	Constructing a culvert on Patkabaree road	924	975 1 10	975 1 10	
			Total ...	924	975 1 10	975 1 10	
		5,195	Total Original Works ...	.....	.....	.....	3,887 7 6
			Repairs.				
	9,730	1	Repairing road from Berhampore to Bhogobangola and a branch to Jeagunge			9,503 3 6	
	603	9	Repairing road from south-east corner of Laldigee to Chowanpore			.....	
	1,111	45	Repairing Berhampore station	roads		1,605 10 0	
	2,091	46	Ditto Ramporehât	,,		2,498 14 0	
	1,705	2	Ditto Choonakhali to Jellinghee	road		2,089 13 11	
	312	3	Ditto Donigram to Ramporehât	,,		267 10 3	
	1,419	4	Ditto Radhagat to Kallee	,,		1,092 3 2	
	1,973	5	Ditto Jungepore to Mooraroa	,,		2,049 8 2	
	2,108	6	Ditto Atimgunge to Nalhatee	,,		2,134 8 3	
	2,888	7	Ditto Pooranadonree to Murcha	,,		3,031 7 6	
	90	8	Ditto Gorabazar to Manpurah	,,		146 11 0	
	725	9	Ditto Berhampore to Lokenathpore	,,		1,582 9 2	
	1,295	10	Ditto Islampore to Liteal	,,		1,290 8 4	
	95	11	Ditto Meapore to Sonatickree	,,		41 4 0	
	608	12	Ditto Palkur to Ramporehât	,,		442 13 2	
	2,301	13	Ditto Ramnuggur to Dhoolian	,,		2,025 6 0	
	2,642	14	Ditto Jeaguuge to Khamrah	,,		2,547 3 4	
	660	15	Ditto Dewanseral to Murcha	,,		665 11 0	
	90	16	Ditto ditto to Lalgola	,,		28 2 6	
	120	17	Ditto Beldanga to Moumpore	,,		88 14 6	
	228	18	Ditto Baroshdanga to Lalbagh	,,		219 2 9	
	27	19	Ditto Punchanund to Chaltcah	,,		23 3 0	
	385	20	Ditto Chandpore to Dhoolian	,,		36 13 0	
	311	21	Ditto Jungepore to Khamtah	,,		316 13 3	
	578	22	Ditto Peerpola to Bhapta	,,		444 7 0	
	690	25	Ditto Baromassia to Jellinghee	,,		717 14 3	
	342	26	Ditto Gowash to Domekoli	,,		123 14 3	
	450	27	Ditto Furreedpore to Damadiporah	,,		194 1 9	
	1,418	28	Ditto Gombazar to Patkabaree	,,		1,810 6 4	
	1,662	29	Ditto Jauir to Kullie	,,		1,457 7 8	
	893	30	Ditto Dahapara to Domgram	,,		1,059 0 6	
	315	31	Ditto Ramporehât to Narainpore	,,		309 3 9	
	1,255	32	Ditto ditto to Bhatopore	,,		683 10 1	
	1,024	33	Ditto Kutlamaree to Murcha	,,		966 15 11	
	165	34	Ditto Rajgaon to Bostal	,,		115 8 0	
	490	47	Ditto Ramporehât to Chillakandee	,,		339 3 0	
	801	48	Ditto Punchanund to Gobranallah	,,		875 1 11	
				Carried over ...		44,643 13 10	8,098 1 0

Sub-heads of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.		Amount.		Total.	
					Rs. A. P.		Rs. A. P.	
			Brought forward ...		44,643 13 10		8,098 1 0	
			EXPENDITURE—*continued.*					
			Repairs—continued.					
Public Works—*continued.*	2,055	49	Repairing Jogdharee to Pathorghatta khall road		1,706 11 5			
	2,377	50	Ditto Chandpore to Kankuriah ,, ...		2,214 1 10			
	822	51	Ditto Baromassia to Kutlamaree ,, ...		773 1 11			
	708	52	Ditto Bistopore to Khargram ,, ...		555 2 4			
	650	53	Ditto Paikur to Kankuriah ,, ...		265 14 0			
	550	54	Ditto Nashepore to Jangunge ,, ...		504 8 5			
	600	55	Ditto Porandarpore to Gowash ,, ...		759 9 8			
	770	56	Ditto Jeagunge to Doulutabad ,, ...		723 14 0			
	460	57	Ditto Furreedpore to Goohunporah ,, ...		561 15 6			
	2,577	59	Ditto Kandee to Saklepore ,, ...		1,958 11 3			
	4,750	35 & 40	Ditto Village roads under Sudder and Lalbagh sub divisions		4,907 9 3			
	2,000	36	Ditto Village roads under Kandee Branch Committee		1,986 11 0			
	2,250	37	Ditto ditto ditto Chon ditto ...		2,810 5 0			
	2,250	38	Ditto ditto ditto Jungepore ditto ...		2,250 0 0			
	3,750	39	Ditto ditto ditto Ramporehât ditto ...		2,963 9 0			
	1,167	28	Ditto Southern drainage out		1,126 8 0			
	.....	.....	Bunding up drain and bridge on account of flood		100 8 3			
			Total Repairs ...		.....		70,772 10 8	
			ESTABLISHMENT.					
			Engineer.					
				Rs. A. P.				
	5,400		1 District Engineer, at Rs. 450 for 12 months	5,400 0 0				
			Ditto arrears for July and August 1878, at Rs. 50	100 0 0				
					5,500 0 0			
			Upper Subordinate.					
	4,500		2 Overseers, at Rs. 100 each, for 12 months	2,400 0 0				
			1 Overseer, at ,, 100 for 11 ditto and 29 days ...	1,190 5 2				
			Travelling allowance of 2 overseers, at Rs. 25 each for 11 months	550 0 0				
			Travelling allowance of 1 overseer, at Rs. 25 for 9 months	225 0 0				
					4,365 5 2			
			Office Establishment.					
	600		1 Accountant, at Rs. 50, for 11 months	... ...				
	380		1 Clerk, at ,, 30, for 5 ditto and 25 days ...	174 10 3				
			Ditto at ,, 15, for 4 ditto ,, 20 ,, ...	69 10 9				
					550 0 0			
	300		1 Draftsman at ,, 25, for 10 months and 20 days ...	... ...				
	72		1 Duftry at ,, 6, for 11 ditto	... ...				
	122		2 Peons at ,, 5, each, for 11 months	... ...				
					244 5 5			
					286 1 11			
					66 0 0			
					110 0 0			
			Stationery.					
	300		Foolscap paper	30 5 6				
			Pencils	3 0 0				
			Sealing-wax	0 7 0				
			Nibs and magnum bonums	1 5 0				
			Knives and scratchers	2 6 6				
			Inkpots	0 10 0				
			Nib-holders	0 5 6				
			Serampore and blotting papers	9 0 0				
			Tape	0 4 0				
			Quills	3 12 0				
			Thread	0 12 0				
			Printing forms	226 4 0				
			Binding books	14 2 0				
					301 9 6			
			Contingencies.					
	300		Oil for treasure	15 12 0				
			Sweeper	2 10 0				
			Redink	1 8 0				
			Paste	0 12 0				
			Postage and postage stamps	42 14 6				
			Carriage of instruments	0 3 9				
			Repairing almirah	0 10 6				
			Printing badges	3 0 0				
			Carrying letters	9 3 9				
			Punkha-puller's wages	52 8 3				
			Ink for stamps	0 4 0				
			Padlock	0 8 6				
			Matches	0 1 0				
			Khorakhee	0 3 0				
			Agreement book	25 0 0				
			Candles	1 0 6				
			Office seal	1 0 0				
			Thread	0 1 0				
			Miscellaneous	0 6 0				
			Paid for municipal tax, &c.	21 3 0				
					185 0 9			
	11,353		Total Establishment		.....		11,378 6 9	
			TOOLS AND PLANT.					
			New Supplies.					
	400		12 Dhenkies	9 3 3				
			13 Crow bars	13 12 6				
			2 Wooden rubbers and 5 iron knives	0 9 0				
			3 Ditto beaters	0 3 0				
			1 Ferrah	2 11 0				
			10 Stone rollers	258 8 0				
			100 Kodalies	100 0 0				
					379 13 9			
			Carried over ...		.....		90,449 3 5	

Sub-heads of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
		Brought forward ...	379 13 9	90,449 2 5
		EXPENDITURE—*continued.*		
		TOOLS AND PLANT—*continued.* Rs. A. P.		
Public Works—*concluded.*	400	3 Dhenkies 0 12 6		
		1 Stone roller 6 5 3		
		2 Pickaxies 0 8 0	9 9 9	
		Carriage.		
		Brick moulds 0 12 0		
		Stone roller 2 13 0		
		Miscellaneous tools 1 8 9	5 1 9	
		Total Tools and Plant ...	.....	301 0 3
		Advances.		
Suspense Account.	929,5955	Sub-divisional Officer of Lalbagh	1,000 0 0	
		Chairman of Chou Branch Committee	2,850 0 0	
		Vice-Chairman of Kandee ditto	2,000 0 0	
		Total advances ...	.....	5,850 0 0
		Total Expenditure ...	.....	96,600 11 8

Memorandum showing in detail the actual Cash Balance on 30th September 1879.

Particulars.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
Cash in treasury as per pass-book	6,404 8 11	
Less amount of unpaid cheques	2,655 14 8	
		3,748 10 3
Add imprest with the District Engineer	.....	288 1 0
Balance as per cash-book ...	.....	4,036 11 3

MOORSHEDABAD DISTRICT ROAD FUND.

Explanatory Memorandum of the discrepancies of the receipts and expenditure, to accompany the annual accounts for the year 1878-79.

ITEMS.	Amount as per budget estimate.	Collection during the year.	Difference.	EXPLANATION.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Cess on lands	78,500 0 0	74,482 11 2	4,017 4 10	About Rs. 4,000 is due from estates under the Court of Wards. The balance will not be realized until the Government revenue due from these estates are fully paid in.
Cess on houses	2,800 0 0	142 13 6	2,657 2 6	The realization of cess on houses has been postponed on the introduction of the license tax.
Fines	100 0 0	...	100 0 0	No fine has been realized during the year.
Miscellaneous	200 0 0	1,090 12 10	890 12 10	The receipt of Rs. 1,000 on account of the proportion of the cost of joint establishment for collecting road and public work cesses was not estimated for in budget, hence the difference.
Establishment on collection	3,656 0 0	3,433 11 8	222 4 4	The decreased expenditure is chiefly owing to the salary of September 1879 being paid in October 1879. The appointment of a nazir at Rs. 15 was sanctioned by the committee, *vide* resolution No. 6 of meeting held on the 27th May 1879. The committee, at the meeting on the 28th October 1878, raised the pay of the Vice-Chairman's clerk by Rs. 5. An increase of Re 1 to the salary of the peon attached to the Vice-Chairman's office was sanctioned by the committee, *vide* resolution No. 7 of the meeting held on the 17th February 1879.
Constructing a culvert at Latial, on Baromassia road.	738 0 0	777 1 3	40 1 3	A sum of Rs. 207-13-4 was sanctioned in addition to budget allotment, *vide* proceedings of the meeting held on the 21st November 1879.
Constructing one inspection hut on Baromassia road.	405 0 0	415 4 6	10 4 6	The excess expenditure was approved by the meeting on 21st November 1879.
Constructing one culvert on old Calcutta road.	163 0 0	163 15 3	0 15 3	Ditto ditto.
Constructing three culverts at Rampore hât.	516 0 0	573 11 6	57 11 6	Ditto ditto.
Manufacturing bricks on Baromassia road.	833 0 0	1,084 11 2	251 11 2	Ditto ditto.
Manufacturing bricks on Ramporehât and Narsinpore road.	918 0 0	... ..	918 0 0	Bricks to the value of Rs. 749-10-9 were manufactured during the year, but transferred to other works.
Erecting a tal-wood bridge over southern drainage cut.	.....	235 11 6	235 11 6	A sum of Rs. 235 was sanctioned for this bridge by meeting on 27th May 1879.
Constructing a culvert on Patkabari road.	.....	975 1 10	975 1 10	Rs. 921 and Rs. 51-1-6 were sanctioned by the committee at their meetings held on the 27th May and 21st November 1879, respectively.
Berhampore station roads	1,111 0 0	1,605 10 0	494 10 0	A sum of Rs. 554-10 was sanctioned in addition to budget allotment, *vide* proceedings of meeting held on 21st November 1879.
Ramporehât road	2,091 0 0	2,468 14 0	377 14 0	This expenditure was approved, *vide* proceedings of meeting on 21st November 1879.
Choonakhali to Jellinghee road ...	1,705 0 0	2,099 13 11	394 13 11	Rs. 400 was sanctioned in addition to budget allotment, *vide* proceedings of meeting held on the 12th July 1879.
Radharghat to Kullee road ...	1,419 0 0	1,992 8 2	573 8 2	Rs. 300 and Rs. 236-8-2 were sanctioned in addition, *vide* proceedings of meetings held on the 12th July 1879, and 21st November 1879, respectively.
Jungypore to Moorarce road	1,972 0 0	2,048 8 2	76 8 2	Additional sum of Rs. 400 was granted, *vide* resolution No. 2 of meeting on 12th July 1879.
Azimgunge to Nalhati road ...	2,108 0 0	2,124 8 3	16 8 3	The excess expenditure was approved, *vide* proceedings of meeting on 21st November 1879.
Puranadamaree to Murcha road ...	2,838 0 0	3,031 7 6	193 7 6	Ditto ditto.
Gorabazar to Mankurah road ...	90 0 0	146 11 0	56 11 4	Ditto ditto.
Berhampore to Lokenathpore road ...	1,328 0 0	1,582 9 0	254 9 2	Rs. 250 and Rs. 4-9-2 were sanctioned in addition to budget allotment, *vide* proceedings of meetings held on 12th July and 21st November 1879.
Ramnagur to Dhoolian road	2,301 0 0	2,925 0 0	624 0 0	The excess expenditure was approved, vide proceedings of meeting on 21st November 1879.
Dewanserai to Murcha road	660 0 0	665 11 0	5 11 0	Ditto ditto.
Jungipore to Khamrah ,, ...	311 0 0	316 13 3	5 13 3	Ditto ditto.
Peertollah to Bhaptha ,, ...	378 0 0	444 7 0	66 7 0	Ditto ditto.
Baromassia to Jellinghee road ...	630 0 0	717 14 3	87 14 3	Ditto ditto.
Gorabazar to Patkabari road ...	1,416 0 0	1,810 6 4	393 6 4	Rs. 300 and Rs. 72-6-4 were sanctioned by the Committee in addition to budget allotments, *vide* proceedings of meetings on 12th July and 21st November 1879.
Dobaparah to Dowgram road ...	893 0 0	1,059 0 6	166 0 6	The excess expenditure was approved by the meeting on 21st November 1879.
Ramporehât Muraipore road ...	315 0 0	369 3 9	54 3 9	Ditto ditto.
Punchanund to Gobrahnullah road	801 0 0	876 1 11	74 1 11	A sum of Rs. 80 was sanctioned in addition to budget allotment, *vide* proceedings of meeting on 12th July 1879.
Purandarpore to Goas road	600 0 0	750 0 6	150 0 6	Rs. 150 and Rs. 0-0-6 were sanctioned in addition to budget allotment at meetings on 12th July and 21st November 1879, respectively.
Furreedpore to Godhunpara road ...	460 0 0	561 15 6	101 15 6	The excess expenditure was approved by meeting on 21st November 1879.
Village roads under Sudder and Lalbagh sub-divisions.	4,750 0 0	4,907 9 3	157 9 3	A further sum of Rs. 165 was sanctioned, *vide* resolution No. 9 of meeting on 27th May 1879.
Village roads under Choa Branch Committees.	2,250 0 0	2,810 5 0	560 5 0	A further sum of Rs. 600 was sanctioned, *vide* resolution No. 4 of meeting on 17th February 1879.
Bunding up drain and bridge on account of flood.	.....	100 8 3	100 8 3	This was done to prevent flood-water coming into the station.
District Engineer's salary	5,400 0 0	5,500 0 0	100 0 0	The increased amount of pay at Rs. 50 per mensem, sanctioned by the committee at the meeting held on 13th July 1878, for July and August, was paid in October 1878, hence it shows an excess expenditure to budget allotment.

T. BEATTY, *Vice-Chairman.*

Report by the members of the Moorshedabad District Road Cess Committee, appointed to examine the Road Cess Accounts under section 88 of the Road Cess Act.

WE the undersigned members of the district road cess committee appointed under section 88 of the Road Cess Act, to examine the annual accounts of the Vice-Chairman, for the road-cess year 1878-79, beg leave to report that we have examined the said accounts, and found them to be correct.

The statement of total outstandings due at the end of the cess-year 1878-79, and the general abstract showing the total value of materials at site of different works at the end of the cess-year, were also received by us, as recommended by the sub-committee appointed to examine the accounts of 1877-78.

J. W. STOCKS,
E. GALLOIS,
SHAMA CHURN BHUTTOR, } *Members.*
T. BEATTY, *Vice-Chairman.*

BERHAMPORE, *the 22nd December* 1879.

No. 15PR, dated Alipore, the 10th February 1880.

From—F. B. PEACOCK, Esq., Offg. Commissioner of the Presidency Division,
To—The Secretary to the Government of Bengal, in the Public Works Department.

I HAVE the honor to submit the annual accounts of income and expenditure of the road funds in the several districts of this Division for the past cess-year ending the 30th of September 1879, together with copies of administration reports received from the Chairman of the different road cess committees as noted in the margin.

24-Pergunnahs.
Letter No. 91R, dated 20th January 1880.
Nuddea.
" No. 335RF, dated 3rd February 1880.
Jessore.
" No. 98R, dated 19th January 1880.
Moorshedabad.
" No. 27, dated 19th January 1880.

2. The following statement shews the number of general meetings which were held during the year by the road cess committees in each district :—

Districts.	Number of meetings.
24-Pergunnahs	7
Nuddea	7
Jessore	10
Moorshedabad	9

3. In all the district accounts the balances at the close of the previous cess-year, as exhibited in the annual accounts published in the *Calcutta Gazette*, have been brought forward.

4. In all the district accounts, with the exception of those received from Nuddea, the totals furnished in the annual statements agree with the aggregate of the figures given in the four quarterly returns. The Chairman of the Nuddea district has been requested to submit an explanation of the discrepancies which were found to exist, and this will be forwarded in due course.

5. The following table shews the total cess, &c., realized and income available for expenditure in each district during the year under report as compared with the previous year :—

Districts.	Total receipts. 1877-78.	Total receipts. 1878-79.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
24-Pergunnahs	1,50,854 8 8	1,43,257 15 6	.....	10,096 9 2
Nuddea	84,054 7 9	1,05,476 10 5	21,422 2 8	.....
Jessore	1,21,627 3 4	1,16,616 13 6	.....	5,010 5 10
Moorshedabad	94,295 12 8	1,00,730 6 11	6,444 10 3	.....

6. The comparative decrease in the 24-Pergunnahs district is chiefly attributable to the large balance of Rs. 28,258-13-5, which remained in hand at the close of the year 1876-77, against Rs. 16,141-12-7 only at close of the year 1877-78.

7. The increase in the Nuddea district is due to the grant of Rs. 25,000 sanctioned by Government from the provincial fund in aid of the local fund.

8. The decrease in the Jessore district is chiefly attributable to short collections. It is reported that at the end of the year especially the price of food-grains ruled high throughout the district, several parts of which were then flooded, causing great distress among the people. The consequence was that there was a general complaint from landlords that they could not realize their rents and road and public works cesses from the ryots.

9. The increase in the Moorshedabad district is due to the fact that in the previous year the cess was levied at 1½ pice per rupee only, instead of at the rate of two pice, which has been levied in the year under report.

10. The following table shews the total expenditure incurred in each district during the year, and the financial condition of each of the funds at the close of the year :—

DISTRICTS.	Total income, including the balance from the last year.			Total expenditure.			Balance in hand at the close of the year.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
24-Pergunnahs	1,43,237	15	8	1,29,807	6	9	13,430	8	9
Nuddea	1,05,476	10	5	91,856	14	1	13,619	13	4
Jessore	1,16,816	13	6	1,05,840	2	11	10,776	10	7
Moorshedabad	1,00,730	6	11	96,693	11	8	4,036	11	3

11. A statement shewing particulars regarding the attendance of members at the meetings of district and branch road committees in the several districts of this division is appended.

12. *Working of the District Committee.*—The members of the district committee in the 24-Pergunnahs were on the whole regular in attending the meetings, and took an interest in the matters brought before them in all points relating to the improvement of communications in the district

13. In Nuddea the district committee worked generally satisfactorily during the year under review. Altogether seven meetings were held by them. At one the number requisite to form a quorum was not in attendance, but the others were largely attended. The majority of the members are stated to have taken interest in their work, as proved by their taking part in supervising the works executed in the district.

14. The district committee in Jessore met ten times as stated above : three at the beginning of the year, to pass the annual accounts ; four times in the middle, to consider various estimates, sanction appointments in their establishments, and for the transaction of miscellaneous business ; and three times towards the close, to pass the budget estimates for the cess-year 1879-80 and to fix the cess rates. With few exceptions, the non-official members are said to take but little interest in the administration of the fund at their disposal.

15. In Moorshedabad, difficulty was experienced at some of the meetings in securing the attendance of non-official members who live at a distance from head-quarters, but those who live in or about the head-quarters take a great deal of interest in the working of the Road Cess Act. I am afraid that more than this we cannot look for. Natives, as a rule, are opposed to much locomotion, and it is useless to expect them to travel long distances to attend meetings of this kind, in some of which at any rate they personally may not take interest.

16. *Working of the Branch Committee.*—There are seven branch committees in the 24-Pergunnahs, namely, one at each of the sub-divisions of Barripore, Diamond Harbour, Baraset, Barrackpore, Dum-Dum, Busseerhat, and Satkhira. Some only among the members of these branch committees have really co-operated with the sub-divisional officers in carrying out village road works in their neighbourhood.

17. The following memorandum shews the number of meetings held in the branch committees in the district of Nuddea :—

Bongong	...	...	...	...	3
Ranaghat	...	...	...	...	4
Chooadanga	...	...	...	...	4
Kooshtea	...	...	...	...	3
Meherpore	...	...	...	...	4

The number of meetings held by the branch committees at Bongong and Kooshtea falls short of the minimum number fixed by section 54 of Act X of 1871, and this was the case in the first-named in the year preceding that under report. Explanations have been called for from the Magistrate and Chairman as to why the requirements of the law were not complied with by these branch committees. Notwithstanding the small number of meetings generally held by them, the branch committees are stated to have taken much interest in supervising the works entrusted to them, in some instances supplementing the grant made for the roads entrusted to them from their private funds. The branch committee at Meherpore is specially referred to, and of those composing it Messrs. Patrick Smith, Magnaughten, Gibson, Abott, Baboos Jadu Nath Mozoomdar and Brojo Coomar Mullick are specially mentioned in connection with services rendered by them.

18. In Jessore the branch committee at Jhenidah met only thrice, and an explanation has been called for from the sub-divisional officer on the subject, as the same thing happened in 1877-78. The committee at Bagirhat and Narail met eight times each, while those at Magoorah and Khoolnah met six and seven times respectively. The members of these committees generally evinced an active interest in their duties by supervising the construction and repairs of village roads.

19. In Moorshedabad it is satisfactory to notice that a greatly increased interest was shown during the year under review by the local members of branch committes, zemindars, planters and others in the expenditure of the allotments for village roads. The Dhoa branch committee still stand foremost in this respect, but the improvement is noticeable in the other branch committees as well.

20. *Working of the Road Cess system.*—In 24-Pergunnahs, the Chairman writes that he has nothing to add to what was said last year on the subject, viz., that the

road cess is regarded as a tax which cannot be avoided, its redeeming feature being that the proceeds are spent in improving the communications and village roads of the district in which it is levied.

21. The Chairman of the road cess committee of Nuddea writes that the Act is not as popular in the district as one would like to see it, and the dissatisfaction has somewhat increased of late. Even in ordinary years the funds of the committee scarcely suffice to keep up properly existing communications, and it is quite impossible therefore to construct new roads. I must say I think this dissatisfaction, if it is at all general, which I am inclined to doubt, is rather unreasonable. The district is unusually well off in the matter of communications, and it is impossible with a limited income to go on keeping up not only a large number of existing roads, but also adding constantly fresh ones to them. I am altogether against the construction of new roads until a real necessity for them has been established. They not only run away with a great deal of money that might probably be better spent, but they are of course a continually recurring source of expense. It is far better, therefore, to keep useful existing roads in good order than to spend money on original works, until, as I said before, the necessity for them is imperative.

22. In Jessore, the Chairman reports that in those parts of the district where the road cess has been able to do anything, the people are very well contented with the work that is done; and even in those outlying parts, where very little has as yet been done, the people are keenly alive to the benefits of the system and anxious to secure their share of them.

The money granted for village roads has also been a decided boon in many places, and is thoroughly appreciated.

23. In Moorshedabad, it is stated that the distribution of the allotments for village roads and their expenditure is believed to have given general satisfaction to the villagers concerned, and the working of the Road Cess Act is beginning to be more appreciated in the more remote parts of the district.

24. *24-Pergunnahs.*—In the 24-Pergunnahs the receipts during the year under review, including the balance of the previous year, aggregated, as stated above, Rs. 1,43,257-15-6 as noted in the margin, against Rs. 1,59,354 8-8 in the previous year, showing a decrease of Rs. 16,096-9-2. The cause of this decrease has been already explained.

	Rs.	A.	P.
Balance on the 1st October 1879 ...	16,141	12	7
Cess on lands	1,06,857	3	10
,, ,, houses	5	12	0
One per cent. road-cess	131	12	6
Road tolls	13,160	8	0
Fines and forfeitures	1,448	10	10
Miscellaneous	2,812	3	9
Deposit	2,680	0	0
Total ...	1,43,257	15	6

25. The receipts from the cess on lands and houses amounted to Rs. 1,06,857-3-10 and Rs. 5-12 respectively, against Rs. 1,06,954-4 and Rs. 5,823-1 in the previous year, showing a decrease of Rs. 97-0-2 in the cess on lands and of Rs. 5,817-5-0 in the cess on houses. The decrease in the cess on lands being very small, does not call for any special notice. The decrease in the cess on houses was owing to the abolition of the cess, *vide* Government resolution No. 553A, dated 13th May 1879.

26. Of the total sum of Rs. 1,43,257-15-6 at the disposal of the committee, Rs. 25,371-14 or 17-7 per cent. were spent on establishments; Rs. 3,407-4 or 2·3 per cent. on original works; Rs. 97,746-6-9 or 68·2 per cent. on repairs; and Rs. 531-14. or ·3 under the heading of "Miscellaneous" and "Tools and Plant," as well as Rs. 2,750 kept in suspense account, leaving a balance of Rs. 13,450-8-9 at the close of the year.

27. Under the head of "Original Works" the following were the chief undertakings of the year:—

(1) The construction of 14 pipe culverts on different roads in the district for the discharge of rain-water, on which a sum of Rs. 1,618-3-6 was spent.

(2) Reconstruction of a bridge on the 9th mile of the Takee road in the place of an old and dilapidated one which had suddenly given way during the rise of water of the Jaboona in the last rainy season, at a cost of Rs. 1,789-0 6.

28. Of the sum of Rs. 97,746-6-9 expended under the head of "Repairs," the following call for notice:—

(1) Repairing the Barripore road throughout its length, at an outlay of Rs. 16,141-10.

(2) Repairs of the Takee road throughout its length from 1st to 25th mile, on which a sum of Rs. 12,212-5-3 was spent.

(3) Repairing the Culpee road, pucca portion, on which a sum of Rs. 4,970-3-6 was spent.

(4) Repairing the Tacoorpookoor road on which a sum of Rs. 3,345-7-0 was expended.

(5) Repairing the Sonarpore road with a new coating of stone metal at a cost of Rs. 2,938-20.

29. In the year under review Rs. 17,372-10-7 were expended for the improvement and repairs of village roads, against Rs. 12,917-14-11 in the previous year, showing an increase of Rs. 4,454-11-8. This increased expenditure indicates that the committee are fully alive to the importance of spending a fair amount of their income in the improvement of roads of this description.

30. I concur with the opinion expressed by the Chairman regarding the manner in which the District Engineer, Baboo Radhica Persaud Mookerjee, has conducted the duties of his office during the year under review. He not only possesses very considerable professional skill, but his energy is untiring, and his sole aim and object is to make the money placed at his disposal go as far as possible, and to have it spent to the best advantage.

31. *Nuddea.*—The receipts from the cess on lands and other sources of income amounted to Rs. 1,05,476-10-5 during the year under report, as noted in the margin, against Rs. 84,054-7-9, thus showing an increase of Rs. 21,422-2-8.

	Rs.	A.	P.
Balance in hand on the 1st October 1879.	4,070	13	8
Cess on lands	70,342	9	9
Ditto houses	2	4	0
One per cent. road-cess	234	3	7
Road tolls	2,007	0	0
Rents of serais and staging bungalows ...	210	0	0
Fees and forfeitures	558	0	7
Grant-in-aid from provincial fund ...	24,594	5	6
Miscellaneous	5,742	2	5
Advances	244	13	9
Deposit	6,512	0	6
	1,05,476	10	5

32. Of the net income at the disposal of the committee, Rs. 17,585-1-4, or 16·67 per cent. was spent on establishments; Rs. 8,40 8-9, or 7·97 per cent. on original work; Rs. 61,534-4-2 or 58·33 per cent. on repairs, and Rs. 705-12-3, or ·66 per cent. on staging bungalows and tools and plant, leaving a balance of Rs. 13,619-12-4 at the close of the year, and Rs. 3,623-2-7 being kept in suspense account.

33. Under the head of "Original Works" the following, which were executed during the year, were of the most importance :—

(1) Construction of a timber bridge on the Coomarkhally and Simla road, on which a sum of Rs. 951-3 was spent.

(2) Constructing a culvert on the Chagda and Bongong road, at an outlay of Rs. 327-1-9.

(3) Constructing a timber bridge on the Koksa and Doorgapore road, at a cost of Rs. 350-0-9.

34. Under the head of "Repairs," on account of which Rs. 61,534-4-2 were expended, the most important works were the following :—

(1) Repairs of the Chagdah and Bongong road, at an outlay of Rs. 14,346-1-.

(2) Repairs of the Kissengunge and Baromassia road, on which a sum of Rs. 8,597-1 was expended.

(3) Repairing the Bagjulla and Kishnaghur road at an outlay of Rs 7,684-0-3.

(4) Repairing the Ranaghat and Santipore road, on which a sum of Rs. 5,134-1-9 was spent.

(5) Repairing the Kishnaghur and Kishengunge road at an outlay of Rs. 2,660-15-8.

35. The Chairman has not stated in his report, nor has he clearly shown in the accounts forwarded by him, what amount has been actually spent on the improvement of village roads in each sub-division of his district. He has therefore been requested to supply this omission.

36. I see no reason to differ from the opinion expressed by the Chairman regarding the District Engineer, Baboo Dwarka Nath Sirkar's ability, and I know from what I saw of him when on tour in that district during the floods, that he is an officer of great energy and activity. I should say he was a thoroughly good man for the post he fills.

37. *Jessore.*—The receipts in this district from land cess and sources of income during he year under review amounted to Rs. 1,16,616-13-6, as noted in the margin, against Rs. 1,21,627-3-4 in the previous year, showing a decrease of Rs. 5,010-5-10. The cause of this decrease has already been explained above.

	Rs.	A.	P.
Balance in hand on the 1st October 1878 ...	11,595	0	9
Cess on lands	98,851	12	3
,, houses	245	12	0
One per cent. cess ...	424	1	6
Ferry tolls	9	8	0
Fees and forfeitures ...	1	8	0
Miscellaneous	1,868	0	9
Advances	3,021	2	0
Total ...	1,16,616	13	6

38. Of the total amount at the disposal of the committee, Rs. 22,190-0-2, or 19 per cent. was spent on establishments; Rs. 35,034-1-5, or 30 per cent. on original works; Rs. 43,756-6-8 or, 37·52 per cent. on repairs; and Rs. 1,395-9-11 or, 1·19 per cent. on tools and plant, leaving a balance of Rs. 10,776-10 7 at the close of the year and Rs. 3,464-0-9 kept in "suspense" account.

39. The most important undertakings during the year under the head of original works were the following :—

1. Construction of a masonry bridge of two arches of 25 feet-span each, with a roadway of 18 feet over the Bashbitta khal on the 12th mile of the Jessore and Narail road, on which a sum of Rs. 1,258-14-7 was spent.

2. The commencement of the construction of wrought-iron girder bridge of three spans of 30 feet each, on screw-piles over the flood known as Sitarampore khal, on the 18th mile of Jessore and Narail road, on which a sum of Rs. 11,992-8 was spent.

3. Metalling two miles and 10 chains of Jessore and Kalligunge road, on which a sum of Rs. 6,391-14-3 was expended.

4. Widening and raising Jhenidah and Kalligunge road, and adding wing-walls to Kalligunge, bridge on which a sum of Rs. 2,897-0-3 was spent.

5. Constructing a fair-weather road from Khajoora to Magoora, on which a sum of Rs. 11,796-9 was spent up to the end of the year.

40. Under the head of "Repairs" Rs. 43,756-6-8 were expended. The most important works were as follows:—

1. Repairing the road from Taragunge to Narail at an outlay of Rs. 2,430-2-1.
2. Repairs of the road from Jessore to Kalligunge at a cost of Rs. 1,640-3-0.
3. Repairing the road from Khajoora to Magoora, on which a sum of Rs. 1,605-15-9 was spent.
4. Repairing the road from Jessore to Afra at an outlay of Rs. 1,505-7-10.

41. A sum of Rs. 19,500 was provided for the repairs and improvement of the village roads. Of this amount Rs. 15,949-7-3 only have been expended during the year under report. The Chairman explains that this was owing partly to the branch committee at Khulna not being able to expend the whole of their grant, and also to the district committee being obliged to curtail the expenditure in other sub-divisions to make up the loss sustained in the income by the withdrawal of the cess on houses consequent on the introduction of the license tax.

42. Favorable mention is made of the active interest taken by all the sub-divisional officers in this district in supervising the construction and repairs of village roads, and of the co-operation and assistance which was afforded to the local officers by a number of European and native gentlemen. The names of these gentlemen have been mentioned in paragraph 55 of the Chairman's report.

43. I concur in the opinion recorded by the Chairman regarding the valuable services rendered by the District Engineer, Mr. Burt, whose work has always given me great satisfaction.

44. With reference to paragraph 32 of the Chairman's report, I have requested him to submit a special report on the discrepancy therein alluded to, between the balance shewn in the quarterly return ending 30th September 1879 and that obtained from the towjee accounts, which when received will be submitted to Government in due course.

45. *Moorshedabad.*—The receipts from all sources of income during the year under report, including the balance of the previous year, amounted to Rs. 1,00,730-6-11, as shewn in the margin, against Rs. 94,285-12-8 in the previous year, shewing an increase of Rs. 6,444-10-3. This result is attributable to the levy of maximum rates of cess during the year, against three-fourths rates in the previous year.

	Rs.	A.	P.
Balance in hand on the 1st October 1878	16,850	1	5
Cess on lands	74,482	11	3
Cess on houses	142	13	6
One per cent. cess	412	15	8
Ferry tolls	38	0	0
Rent of serais and staging bungalows ...	210	8	0
Fees and forfeitures	170	8	10
Miscellaneous	1,090	13	10
Advances	7,357	15	5
Deposits	80	0	0
Total ...	1,00,730	6	11

46. Of the total sum at the disposal of the committee, Rs. 15,623-9-3, or 15·5 per cent were spent on establishments; Rs. 3,887-7-6 or 3·85 per cent. on original works; Rs. 70,972-10-8 or 70·45 per cent. on repairs; Rs. 165-7-0 under the heading of miscellaneous; and Rs. 394-9-3 or ·39 per cent. on tools and plant, leaving a balance of Rs. 4,036-11-3 at the close of the year under report, and Rs. 5,850 was kept in suspense account.

47. Of original works on account of which Rs. 3,887-7-6 was spent during the year, the most important were the following :—

(1) Construction of a culvert at Latial on the Baromassia road, on which a sum of Rs. 777-1-3 was spent, constructing a culvert on the Patkabaree road at a cost of Rs. 975-1-10.

(2) Constructing culvert on the 8th mile of Jellinghee road, on which a sum of Rs. 460-7-7 was spent this year.

48. Under the head of repairs a sum of Rs. 70,972-10-8 was expended. The chief works were the following :—

(1) Repairing the road from Berhampore to Bhaggwangola, and a branch to Jeagunge, at an outlay of Rs. 9,503-3-6

(2) Repairing the road from Poornadewrie to Murcha, at a cost of Rs. 3,031-7-6.

(3) Repairing the road from Ramnuggur to Dhulian, on which a sum of Rs. 2,925-6-0 was spent.

49. In the budget estimate of 1878-79, Rs. 15,000 were provided for the improvement of village roads, against Rs. 10,000 in the previous year. Of this sum Rs. 14,286-3-3 was spent. It is satisfactory to observe that the importance of spending a fair amount of the year's income in this direction was duly observed in the year under report by the committee in this district.

50. I have had less opportunity of forming an opinion regarding the District Engineer, Baboo Soorjee Coomar Pundit, than I have of the other District Engineers in the Division; but the committee are satisfied with him, and I have no reason for supposing that he is otherwise than efficient.

Abstract of particulars regarding meetings of District and Branch Committees in the Presidency Division for the cess-year 1878-79.

Commissionership.	District.	Number of members forming committee.		Number required to form quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	Number of members who attended only						Percentage of average attendance to whole committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Presidency.	*24-Pergunnahs.*														
	Sudder	6*	21	9	7	.....	15	.....	...	6	2	5	1	6	57
	Branch Committees.														
	Baraset	2	16	6	5	.....	7	3	1	6	...	5	...	3	45
	Busseerhat	1	7	3	.....	.....	7	.....	1	4	...	2	...	...	87·5
	Satkhira	2	9	5	5	.....	6·8	2	...	...	...	5	1	1	58·6
	Dum-Dum	2	4	2	3	.....	4	.....	2	1	2	1	2	2	94
	Diamond Harbour ...	1	10	4	5	1	5	.....	...	4	...	3	...	2	50
	Barripore	1	11	4	4	.....	6	1	...	6	...	1	...	2	50
	Barrackpore	2	5	3	4	.....	3	.....	1	1	...	1	1	4	50
	Nuddea.														
	Sudder	4	18	8	7	1	6·57	4	1	2	1	1	1	12	29·55
	Branch Committees.														
	Kooshtea	1	13	5	3	.....	6·66	3	...	4	...	5	1	1	45
	Chooadanga	2	12	5	5	1	7	.....	2	7	1	7	1	3	50
	Meherpore	1	13	4	4	.....	5	3	...	4	...	4	...	1	38·46
	Ranaghat	1	11	4	4	.....	4	5	...	...	...	...	1	4	4
	Bongong	4	4	4	3	.....	4·6	2	1	1	...	...	2	2	58·3
	Jessore.														
	Sudder	8	18	8	10	3	7	9	1	3	...	1	4	7	27
	Branch Committees.														
	Jhenidah	1	8	3	3	1	3	3	..	3	...	1	1	...	22·4
	Magoorah	1	14	4	6	.....	9	1	...	3	...	3	1	4	60
	Narail	3	9	4	8	1	5	2	...	1	...	1	1	6	42
	Khoolna	4	9	4	7	.....	6·71	.....	...	1	1	2	2	3	54
	Bagirhat	3	11	5	3	1	7	1	...	1	...	4	3	3	50
	Moorshedabad.														
	Sudder	9	23	11	9	3	8	13	1	4	...	3	1	1	25
	Branch Committees.														
	Ramporehát	4	10	5	3	3	3·3	7	1	1	...	1	2	2	25
	Jungipore	3	6	3	3	3	2·6	3	...	2	...	...	1	2	32·5
	Choos	2	10	4	3	.....	3	4	7	2	...	3	...	...	35
	Kandee	1	13	5	3	3	2·3	11	...	1	...	3	...	...	17·65

* Three of these members left the district.

ALIPORE;
COMMR.'S OFFICE, PRESY. DIVN.,
Dated the February 1880.

J. MONRO,
Offg. Commissioner.

LAND SALE NOTICES.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Bhagulpore will be put up to sale at the Bhagulpore Collectorate on Tuesday, the 7th September 1880, corresponding with the 18th Bhaudon 1287, Fuslee.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidder above the upset price. The purchaser of these estates will be considered as the proprietors of the estate, and the entire proprietary right of Government in such estates will be transferred to him subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and the rights conferred by the settlement proceedings and the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estate.	Number in the district rent roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
			A. R. P.	Rs. A. P.	Rs. A. P.
	2566	Arazi Amanut Sircar, thannah Khanpore, pergunnah Colgong, situated in mouzah Khanpoor.	93 0 27	95 1 0	950 0 0
	.....	Ditto in mouzah Mukrundpoor	86 1 9	66 6 0	664 0 0
	.....	Ditto in mouzah Baskolah	23 0 17	25 3 0	250 0 0
	.....	Ditto in mouzah Dabipore	16 2 37	18 7 0	185 0 0
	.....	Ditto in mouzah Khurbunnah	2 3 22	1 6 0	13 0 0
	2601	Jagir Joomun Soobedar, thannah Shazadabad, pergunnah Bhagulpore, in mouzah Rasoolpore, Ekchari.	53 2 20	57 14 0	580 0 0
		Ditto in mouzah Bhoolsur Ekchari	55 3 20	55 12 0	560 0 0
	2604	Jagir Hunsraj Lusker and Mokim Lusker, thannah Khanpoor, pergunnah Colgong.	26 1 14	24 7 0	245 0 0
	4215	Amanut Sircar in mouzah Chuk Shah and Chuk Mohioodeinpoor, pergunnah Chyee.	6 1 34	3 3 0	20 0 0

Bhagulpore Collector's Office, the 7th June 1880. H. J. NEWBERY, Collector.

NOTICE is hereby given that the proprietary right of Government to the undermentioned plots of relinquished railway C class lands situate in the district of Beerbhoom will be put up to sale at the Beerbhoom Collectorate on Tuesday, the 28th September 1880, corresponding with 13th Assin 1287 B.S.

The purchasers will be subject to the following conditions of sale:—

1*st*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

2*nd*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up for sale at the risk of the defaulting purchaser, after issue of advertisement as in the case of original sale.

3*rd*.—The estate will be sold revenue free to the highest bidder above the upset price.

4*th*.—The purchaser shall not make any excavation on the land within 15 feet from the railway fencing.

Number in statement of Government estate.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Upset price.
			A. R. P.	Rs. A. P.
.....	23	Pergunnah Sabek, Mouzasur lot Cynthea, village Amoosh, zillah Beerbhoom ...	4 0 23	450 0 0

Beerbhoom Collectorate, the 19th July 1880. E. F. AINSLIE, Offg. Deputy Collector, for Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estate situate in the district of Gya, will be put up to sale at the Gya Collectorate on the 26th August 1880, corresponding with 12th Bhado 1287, Thursday.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessments prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estate.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			A. R. P.	Rs. A. P.	Rs. A. P.	
181	4343	Hurdeh, pergunnah Urwal	2 3 9	5 8 0	11 0 0	

RAM ANUGRAH NARAYAN SINGH, Deputy Collector in charge, for Collector on tour.

Gya Collectorate, the 22nd July 1880.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estate situate in the district of Burdwan will be put up to sale at Burdwan Collectorate on Tuesday, the 13th Assin 1287 (B S.) corresponding with 28th September 1880.

1*st*.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
			Acres. Poles.	Rs. A. P.	Rs. A. P.
72	8966	Bunbornkhan, Havilee	3 3	2 2 0	22 0 0

Burdwan Collectorate, the 30th June 1880. F. WYER, Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estates situated in the district of Furreedpore will be put up to sale at Furreedpore Collectorate on the 27th September 1880, corresponding with 12th Asheen 1287, B.S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidders above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estates to be again put up to sale at the risk of the defaulting purchasers after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number in the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			A. R. P.	Rs. A. P.	Rs. A. P.	
342	3772	Kismut Kha Marpara pergunnah Zangeerabad.	1 1 36	3 0 0	6 0 0	The sale will take effect from 1st April 1879.
343	3773	Ditto	0 1 12	1 0 0	2 0 0	Ditto.

Furreedpore Collectorate, the 24th June 1880. J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Noakholly will be put up to sale at the Noakholly Collectorate on 28th September 1880, Tuesday, corresponding with 13th Assin 1287, B.S. The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidder above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceeds Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estates to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price at twice the revenue.
			B. C. CH. A. R. P.	Rs. A. P.	Rs. A. P.
1	1561	4a. 18g. 2c. 10kt. share of Government in char Haqdi, pergunnah Dandra ..	234 9 9 - 77 2 2	203 6 2	406 12 4
2	1562	4a. 18g. 2c. 10kt. share of Government in char Hoozoori, pergunnah Dandra	103 14 1 - 46 0 30	103 6 5	206 12 10
3	1563	4a. 18g. 2c. 10kt. share of Government in char Madhuni, pergunnah Dandra .	203 8 3 - 67 0 38	134 3 7	268 7 2
4	1564	4a. 18g. 2c 10kt share of Government in char Badarpoor, pergunnah Dandra	103 11 3 - 63 3 36	124 13 6	249 11 0

E. V. WESTMACOTT, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Shahabad will be put up to public and unreserved sale at the Collector's office of that district on the 25th day of August 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 7th day of June 1880 :—

No. 694.—Mehal Indur Putty Girdhari Sinha, pergunnah Chowsa; recorded proprietors Isri Rai and Co.; sudder jumma, Rs. 614. The estate is a temporarily settled one, and will be sold for arrears of Government revenue amounting to Rs. 8-5-3.

No. 823.—Khorampore, pergunnah Chowsa; recorded proprietors Nak Chedi Roi and others; sudder jumma, Rs. 557. The estate is a temporarily settled one, and will be sold for arrears of Government revenue amounting to Rs. 84-11.

No. 1054.—Amaon, pergunnah Chainpore; recorded proprietors Makhan Lall and Co.; sudder jumma, Rs. 11,337-6-6½. The estate is a permanently settled one. Excepting the shares of proprietors as named below, with whom separate accounts have been opened under section 10, Act XI of 1859, and who pay their revenue separately, the share of Joogmandil Dass, an applicant under the above-named Act, and the shares of other proprietors, non-applicants as specified below, will be sold for arrears of Government revenue :—

Name of proprietor.	Share.	Sudder jumma.	Arrears due.
		Rs. A. P. K. M.	Rs. A. P.
Joogmandil Dass, an applicant under section 10 of Act XI of 1859	Three annas share of entire mehal	1,856 3 0 13 12½	189 3 9½
Other proprietors, non-applicants	Not separate	3,990 2 2 9 7½	63 13 8½

Names of mehals.	Share.	Sudder jumma.
	As. P. K.	Rs. A. P. K. M.
Amaon	3 0 0	3,125 11 11 0 0
Amaon proper	2 6 0	126 0 1 0 0
Dasonti	3 0 0	
Kharsanta	3 0 0	44 0 0 0 0
Koolharia	3 0 0	
Koohari	3 0 0	46 6 3 0 0
Jannerni	3 0 0	50 0 0 0 0
Sikanderpore	3 0 0	31 6 5 0 0
Maudonra	3 0 0	
Mohlan	3 0 0	95 3 2 8 15
Govind	3 0 0	
Rampore	3 0 0	
Semaria	3 0 0	43 14 9 15 0
Serai Dharhand	3 0 0	
Gangapore	3 0 0	24 0 0 0 0
Sahi Pahi	3 0 0	9 1 7 2 10
Soorhya	2 6 0	21 13 4 12 10
Bararhi	4 0 0	68 13 9 10 0
Sirri	4 0 0	154 2 1 10 0
Serai Dharhand	3 9 0	89 0 0 0 8½
Amaon	1 0 0	8 0 0 0 0
Pakrihar	2 0 0	1,417 2 3 10 0
Amoon	7 0 10	20 2 9 0 0
	2 0 0	1,417 2 10 0 0

No. 1391.—Mehal Bupur, pergunnah Chainpore, Mossamut Radha Koonar and Co.; sudder jumma, Rs. 14,486-15-9½. The estate is a permanently settled one, with the exception of 400 beeghas connected with mouzah Asaga, bearing a sudder jumma of Rs. 408-8-6-8, and 16-annas share of mouzah Mankota, bearing a sudder jumma of Rs. 306-2-1-11, the accounts whereof have been separated under section 11, Act XI of 1859, and 4-annas share of mouzah Baboorah, bearing sudder jumma of Rs. 168-4-3½, the revenue of which is taken separately under section 70, Act VII of 1876. The shares of other proprietors, bearing a sudder jumma of Rs. 13,604-0-10-1, will be sold for arrears of Government revenue amounting to Rs. 57-3-11½.

No. 2261.—Pachkoria *alias* Rajpore, pergunnah Sasseram; recorded proprietors Roi Mohan Lall and Rai Shyam Lall; sudder jumma, Rs. 640-12-10. The estate is a permanently settled one, and will be sold for arrears of Government revenue amounting to Rs. 261-3-10.

No. 2333.—Jaipore "Digar," pergunnah Sasseram; recorded proprietors Bisseshar Sinha and Co.; sudder jumma, Rs. 1,421-5-4. The estate is a permanently settled one, and will be put up to auction for arrears of Government revenue amounting to Rs. 1-3-5.

No. 2548.—Mehal Kasthe Khas and Admapore, pergunnah Sasseram; sudder jumma, Rs. 1,278-2-4½. The estate is a permanently settled one. With the exception of the shares of proprietors being applicants under section 70, Act VII of 1876, and other proprietors being non-applicants, the share of Dowarka Nath, applicant, for separation of share, being 4-annas in mouzah Kaithi Khas and Admapore attached to Kaithi, bearing a sudder jumma of Rs. 160, and will be sold for arrears of Government revenue amounting to Rs. 55-5-1½.

N.B.—The amount due from Dowarka Nath according to the vasilbakis, Rs. 111-3-6.

No. 3525.—Mehal Kaemnagar Mateara, pergunnah Arrah; Sheik Jaqiuddin and Co. recorded proprietors; sudder jumma, Rs. 513-7-10. The estate is a permanently settled one. Excepting the shares of other proprietors, the shares of proprietors as specified below, who have separated their accounts under section 10, Act XI of 1859, will be sold for arrears of revenue noted against each :—

Shares.	Sudder jumma.	Arrears due according to vasilbaki.
	Rs. A. P.	Rs. A. P.
5 Saham, 11 Kanwa	96 8 8½	4 12 6

No. 4106.—Mehal Jagdeorampore *alias* Dighi Doomaria, pergunnah Nanore; recorded proprietors Byjnath Sinha and Co.; sudder jumma, Rs. 890. The estate is a permanently settled one, and will be sold for arrears of Government revenue amounting to Rs. 265-2-4.

No. 4112.—Mehal Lothan Pipra Chanda, pergunnah Peero; recorded proprietors Mossamut Ahibaran Kooer, Mossamut Jalwand Kooer and Co.; sudder jumma, Rs. 2,520-4-5. The estate is a permanently settled one. Excepting the shares of proprietors with whom separate accounts have been opened, being 1 anna 10 pies 6 karant 18 masant, bearing a sudder jumma, Rs. 293-5-3½, the shares of other proprietors as specified below will be sold for arrears of Government revenue amounting to Rs. 328-2-4 :—

Share.					Sudder jumma.
As.	P.	K.	M.	D.	Rs. A. P.
14	1	13	1	10	2,226 15 1½

Shahabad Collectorate, the 10th July 1880.

P. NOLAN, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Gya will be put up to public and unreserved sale at the Collector's office of this district on the 6th September 1880, corresponding 17th Bhadow 1287, F S., Monday, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 7th June 1880.

Permanently-settled Estate.

Number of touji.	Name of pergunnah and mehal.	Name of proprietor.	Government revenue.	Amount of arrears for which the estate is sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
1298	Jankaba, pergunnah Kutumba.	Musumat Zamiran *alias* Bibee Cheemaloo, Moulvi Syud Abu Sabh, Musumat Bibee Saifan.	950 6 0	8 10 0	The entire estate is to be sold.
3007	Pakurdi Matohary Talogu, pergunnah Sherghatty.	Musumat Fazu Bibee	15,997 14 0	6 11 0	The separate share of Musumat Fazu Bibee, of which the Government revenue is Rs. 36-11-0, will be sold.
3331	Uthhu, pergunnah Seris.	Jaidev Singh self and manager of Bhubaneshor Pershad Singh, Bisheshesher Singh, Nund Kishore Singh, Jaiswar Singh, Bhorat Singh, Chuttur Bhuj Singh, Madho Singh, Deal Narain Singh, Hurri Hur Pershad Singh, Narain Pershadh Singh, self and manager of Rup Narain Singh, Raghu Nath Singh, Lal Bahadur Singh self and manager of Dip Narain Singh, Musumat Setut Koer, Lal Behary Singh, Ganga Bishun Singh, Sir Maharaja Joyprokash Singh, K.C.S.I., Churun Singh, Nirud Krishna Singh, Kashi Nath Singh self and manager of Rameshor Singh, Koer Deyal Singh, Ram Ruksh Singh, self and manager of Kali Singh, Devan Singh, Ram Sohai Singh, Kirpa Narain Singh, Din Deyal Singh, Birkishore Singh, Ram Bhurus Singh, Sakhi Chund, Bhawani Pershad, Bhikary Singh, Dhurmoo Singh, Isri Persad Singh, Mahadeo Singh self and guardian of Sheo Ratan Singh, Gopal Singh, Adit Narain Singh, Raju Singh, Hurparshad Singh, Ram Nath Singh, Ram Pershad Singh, Goorbux Singh.	3,617 2 0	121 6 0	Ijmal share, of which the Government revenue is Rs. 943-4, will be sold.
3345	Bholouin, &c., pergunnah Siris.	Abdoolkarim self and heir of Abdool Aziz, Mohummad Yoosoof, Mohummad Yakoob, Shah Jalaluddin self and manager of Shah Hamidduddin, Womesh Chunder Sirkar, Syed Abdool Hosein, Shak Kamal Ali, Moulvie Kamaroodin, Rungoo Saho self and manager of Sookun Saho, Akbar Hosein self and manager of Shah Abdool Hasein, Shak Mazhur Hosein, Mussamut Azaim, Mussamut Kadiran Shah, Mohmud Esah, Ramdhany Saho, brother and manager of Bhoja Saho, Shew Tuhol Saho, Sikhur Chund and Hosainee Saho.	009 1 0	21 0 0	Ijmal share, of which the Government revenue is Rs. 440-14, will be sold.
3830	Makhrah Khan Pokhraha, pergunnah Seris.	Mohummud Akbar Khan	555 12 0	11 9 0	The separate share of Mohummad Akbar Khan, of which the Government revenue is Rs. 142-10, will be sold.

E. J. BARTON, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Pubna will be put up to public and unreserved sale at the Collector's office of that district on the 22nd day of September 1880, corresponding with 7th day of Asvin 1287, B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 30th June 1880.

Number on touji.	Name of the mehal and pergunnah.	Names of Proprietors.	Sudder jumma.	Arrears for which the estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
161	Kismut Alukdia, pergunnah Shakhuni.	Official Trustee of Bengal on behalf of Mr. N. P. Pogose.	853 11 0 Road Fund 8 9 0	0 10 0	Entire mehal will be sold.
163	Newly accreted chur to kismut Tarof Soojanagur, pergunnah Mahamedshahee.	Bijoy Gobind Choudhury and others.	1,688 5 0 Road Fund 16 14 0	5 8 0	Separate accounts of this estate have been opened under Act XI of 1859. The share of Bijoy Gobind Choudhury, which bears a revenue of Rs. 745-15, including road fund, and which is in arrear, will be sold first. The other shares, which are not in arrear, will be exempted from sale.
184	Kismut Dantia Jahangirpur, pergunnah Dantia Jahangirpur.	Kali Pran Bhuttacherjea and others.	650 9 0	1 7 0	Separate accounts of this estate have been opened under Act XI of 1859. The share of Kali Pran Bhuttacherjea, guardian on behalf of Umesh Chunder Bhaduri, which bears a revenue of Rs. 24-8, and which is in arrear, will be sold first. The other shares, which are not in arrear, will be exempted from sale.

Pubna Collectorate, the 11th August 1880. W. CLAY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Nuddea will be put up to public and unreserved sale at the Collector's office of that district on the 23rd day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of June 1880.

Permanently-settled Estate.

No. 22.—Mehal Belgong, pergunnah Belgong; recorded proprietor Mandakini Dasi, Chandra Mohan Ghose, Shashadhar Ghose, Dijabar Ghose, Tara Chand Ghose himself and executor of Arunoday Ghose, Srinath Dwarka Nath, Bunwari Lal, and Nobin Chundra Ghose, Nistarini Dassya, mother and guardian of Kali Das Ghosh, Kali Bhushan, Kali Prasanna Ghose, minor Kistadhan Ghose, Surendra Nath Roy, Atal Behari Pal, Madan Mohan Pal, Bunoari Lal Pal, guardian of Umesh Chundor Pal, Mohes Chunder Pal, Umes Chunder Pal, Shasi Mani Dassya, guardian Braja Gopal Pal, minor, Madhu Mani Dassya, and Mathura Nath Pal, Sri Nath Pal, Shib Chunder Pal, themselves and guardian of Goona Mani Dassya, Serish Chunder Pal, Dhan Krishna Pal, Nalit Mohan Pal, and Hira Lal Pal and Kristna Behari Ghose; sudder jumma of the entire estate Rs. 6,054-3-8 and police Rs. 73-11-11, will be sold for recovery of Rs. 2-1-11 as arrears of revenue.

No. 403.—Dihi Woolasi, pergunnah Mulghur; recorded proprietor Annada Mayi Debya, mother and guardian of Hari Das Bandyopadhyay, minor Mongul Chunder Aush, Ramkulpa Aush, Sriman Chandra Mukerji, executor of Saudamini Debya and Srimun Chundra Mukerji himself and Dhanesh Chunder Mukerji, executors on behalf of Jugul Chunder Mukerji and Katyayani Debya, guardian of Hem Chunder Gangopadhyay, Monindra Chandra Ghose; bearing sudder jumma Rs. 19,467-13-4 and police Rs. 248-6-11. The share of Annada Mayi Debya, guardian and mother of Hari Das Bandyopadhya minor, Mongal Chandra and Ram Kalpa Aush and Sriman Chandra Mukerji, executor of Saudamini Debya and Sriman Chundra Mukerji himself and Dhanesh Chandra Mukerji executors of Jagat Chandra Mukerji and Katyayani Debya, guardian and mother of Hem Chundra Gangopadhyay, bearing a sudder jumma of Rs. 9,733-14-8 and police Rs. 124-3-6, will be sold for recovery of Rs. 213-11-1 as arrears of revenue. The share of Monindra Chandra Ghose, for which a separate account has been opened, will be exempted from sale.

No. 3231.—Mehal Santa, pergunnah Mahammadolja, registered proprietor Hamidan Nesa and Syedan Nesa, Khatun Meer Masudam Ali and Chandra Shikhar Chaudhuri, Beynaddin Mahammad and Khonkar Rahaman and Septamnesa Bibi and Fulsan Nesa Bibi, guardian and mother of Ebi Madish, bearing sudder jumma Rs. 553-2-10 will be sold for recovery of Rs. 1-1-1.

Nuddea Collectorate, the August 1880. W. G. TAYLER, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Maldah will be put up to public and unreserved sale at the Collector's office of that district on the 6th day of September 1880, corresponding with 22nd Bhadra 1287 B S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of June 1880.

Class	Touji No.	Name of mehal and pergunnah	Name of proprietor	Sudder jumma	Amount of arrears for which the estate will be sold.	REMARKS
				Rs. A. P.	Rs. A. P.	
First class	122	Jhinkra and others, pergunnah Hoojrapur	Moulvie Saiyad Musa, Saiyada Bibee, Moulvie Saiyad Abia, Bibee Khabira, mother of Moulvie Saiyad Abdool Puttah, Moulvie Saiyad Atar Rahaman, guardian on behalf of Saiyad Moulvie Abdool Salem, minor, and Saiyad Moulvie Atar Rahaman.	597 8 0	16 3 0	Will be sold for arrears of land revenue.
Ditto ...	162	Mahomedigunge, pergunge Hoojrapur.	Ditto ditto	756 13 0	76 14 0	
Ditto ...	237	Taraf Sreerampur, pergunnah Chandlee.	Ditto ditto	1,140 0 0	31 5 0	

Maldah Collectorate, the 21st July 1880. R. PORCH, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Sarun will be put up to public and unreserved sale at the Collector's office of that district on Friday, the 10th September 1880, corresponding with 21st Bhado 1287 (F S), for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 7th day of June 1880

CLASS I.—*Permanently-settled Estates.*

Serial number.	Touji number	Name of estate and pergunnah.	Name of proprietor	Government revenue of the entire estate.	Government revenue of the share which will be sold for arrears of revenue.	Arrears of revenue due from the estate.	REMARKS.
				Rs. A. P.	Rs. A. P.	Rs. A. P.	
1	877	Mehal Jhajhowa, pergunnah Baul	Mookt Nathpersad, *alias* Nonoo Babu	533 5 4	533 5 4	110 1 7	The entire estate will be sold
2	959	Mehal Kopa, pergunnah Baul	Hurpersad and others	907 0 3	580 3 4½	5 13 4½	The ijmali share of the estate will be sold, with the exception of two shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 366-12-10½
3	986	Mehal Mohamda, pergunnah Baul	Dharm Lal Sahoo and others	549 5 4	512 15 7	2 10 10	The ijmali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs 36-5-9.
4	995	Mehal Muddunpore, pergunnah Baul.	Gunga Bishoon Sing and others.	710 13 10½	710 13 10½	1 8 6½	The entire estate will be sold.
5	1135	Mehal Mookrara, pergunnah Baul.	Kundun Sing, Doorga-dyal Sing, and others.	614 12 6	585 15 0	1 2 5	The ijmali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs 28-13-6
6	1226	Mehal Pothowree, pergunnah Baul.	Luchmipersad	532 8 6½	532 8 6½	2 3 6½	The entire estate will be sold
7	950	Mehal Tajpore, pergunnah Baul	Ram Narain Sing and others.	1,280 0 0	1,280 0 0	2 6 0½	Ditto ditto.
8	1042	Mehal Bunara, Pasnowleegungun, pergunnah Bara	Bhugwan Dutt and Doorga Dutt	1,214 14 11½	1,214 14 11½	1 2 1½	Ditto ditto
9	1321	Mehal Mullopore, Sunbursa, pergunnah Bara.	Shew Sahai Sing ...	1,070 15 3½	1,021 15 3½	173 5 17	The ijmali share of the estate will be sold, with the exception of one share under partition, the sudder jumma of which is Rs. 49
10	1536	Mehal Murkunkhirodhur, pergunnah Bara.	Shaik Asadoola ..	657 1 0½	637 1 0½	21 1 7½	The entire estate will be sold
11	1367	Mehal Patelneekhi, Sarungpore, pergunnah Bara	Shew Sahai Sing	583 8 0½	447 6 5½	38 9 3½	The ijmali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs 121-2-1.
12	1510	Mehal Telkothu, pergunnah Bara	Sumrun Sing, Oojeir Lal Kishoonpersad, and others	960 0 0	937 9 2½	102 10 1	The ijmali share of the estate will be sold, with the exception of three shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs 22-6-9½
13	1701	Mehal Sagur, pergunnah Barai	Dilbux Narain ...	1,004 9 3½	1,004 9 3½	4 11 6½	The entire estate will be sold.
14	1815	Mehal Cheerand, pergunnah Cheerand.	Gunsadhur Sahoo, Tiluk Raoot, Bhup Narain Raoot, Gokal Bhugut, and others.	4,416 11 9½	653 7 9½	67 5 8½	The ijmali share of the estate will be sold, with the exception of 18 shares separated under section 10, Act XI of 1859 the sudder jumma of which is Rs 3,763-0-4½
15	1825	Mehal Rouza Moazumpore, pergunnah Cheerand.	Shaik Asadoola, Bebee Rohimun, Mookt Nathpersad, *alias* Poolana Babu and others.	1,281 1 0½	1,195 5 5½	66 12 10½	The ijmali share of the estate will be sold, with the exception of three shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 92-11-7
16	2092	Mehal Baraicha, pergunnah Dungsee.	Thacoor Dutt Sahi, Girdhare Lal, and others.	1,034 8 8½	274 13 6½	38 12 4½	The ijmali share of the estate will be sold, with the exception of nine shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs 760-6-2½
17	2380	Mehal Chap Sooderaun, pergunnah Goah	Ritoobun Sing, Koonja Rai Shew Sahai Rai Shewdyal Sing, and others	821 5 4	295 3 8½	24 13 2½	The ijmali share of the estate will be sold, with the exception of six shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs 530-1-7½.
18	3085	Mehal Manoopore, Munjhun, pergunnah Kusmer	Bohor Raoot	854 6 4½	854 6 4½	0 1 0½	The entire estate will be sold
19	3512	Mehal Moonga pergunnah Murbul	Rash Narain and Goodar Sing	826 10 11½	826 10 11½	0 4 4½	Ditto ditto
20	3696	Mehal Nurbun, pergunnah Nurbun	Burmdeo Narain Sing	750 6 0	750 6 0	11 1 1	Ditto ditto.
21	3805	Mehal Sarsand, pergunnah Putehlak.	Moonsoor Ahmed	880 5 4½	458 7 6	6 10 0	The share of Moonsoor Ahmed, separated under section 10, Act XI of 1859, will be sold, the sudder jumma of which is Rs. 458-7-6

Sarun Collectorate, the 7th August 1880 A. MCDONNELL, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Tipperah will be put up to public and unreserved sale at the Collector's Office of that district on the 15th day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of June 1880.

Towji number.	Number in register A.	Name of mehal.	Name and residence of the proprietor.	Hissa or share.	Government revenue.	Arrears.	Remarks.
				A. G. KC. KT.	Rs. A. P.	Rs. A. P.	
226	713	1 one-anna share of pergunnah Homnabad.	Kusaf Ali Chowdry, son of Ahamed Ali Chowdry, deceased, of Parchim Gaon, in pergunnah Homnabad, station Laksham.	4 13 1 1	1,067 2 3	.....	The accounts of these shares have been separated under section 10, Act XI of 1859, and Government revenue of these shares have been paid.
			Afrancssa Chowdrany, wife of Ahamed Ali Chowdry, deceased, of ditto ditto.	4 6 2 2	1,845 3 2	.....	
			Sreemati Faeznessa Chowdrany, daughter of Ahamed Ali Chowdry, deceased, of ditto ditto.	2 6 2 2	993 9 1	.....	
					4,825 14 6		
			Yakub Ali Chowdry, son of Ahamed Ali Chowdry, deceased, of ditto ditto.	11 6 2 2	1,987 2 2	100 0 0	This share will be put up to sale for arrears of revenue for kist June 1880.
				4 13 1 1			
			Total ...	16 annas.			

Faeznessa Chowdrany is the proprietress of 2g. 3kr. 3kt. of the said one-anna share of the estate, which is equal to 4a. 6g. 2kr. 3kt. share as entered in Register A, Part I; Afrancssa Chowdrany is the proprietress of 2g. 2kr. and 2g. 3kr. 2kt.—4g., on the whole 5g. 1kr. 2kt., which is equal to 4a. 6g. 2kr. 2kt. share as entered in the Registar A; and Kusaf Ali Chowdry is the proprietor of 5g. 3kr. 1kt., which is equal to 4a. 13g. 1kr. 1kt. as entered in the above register. These three shares aggregating in all 11a. 6g. 2kr. 2kt., the accounts of which have been separated under section 10 of Act XI of 1859, will not be sold. The remaining share 5g. 3kr. 1kt., the owner of which is Yakub Ali Chowdry, and which is equal to 4a. 13g. 1kr. 1kt. share of the said one anna of the estate as entered in Register A, will be put up to auction for arrears of revenue.

				A. G.		Rs. A. P. KT.	
489	1216	Jowar Mashikarah, pergunnah Bardakhat.	Parbuti Charan Nandi and others.	15 10	Sudder jumma, Rs. A. P. KT. 893 1 0 15	.....	This share will not be sold.
					Road Fund, 8 15 4 10		
					902 0 5 5		
					Sudder jumma,		
			Sreemati Ratan Mani, wife of Raghu Nath Sing, deceased, of Govindapore, pergunnah Bardakhat.	0 5	14 6 5 12½	2 11 1 12½	This share will be put up to sale for arrears of revenue for kist June 1880.
					Road Fund, 0 2 3 15		
					14 8 9 7½		
					Sudder jumma,		
			Nobin Chandra Sing as guardian of Sarut Chandra Sing, minor son of Raghu Nath Sing, of ditto ditto.	0 5	14 6 5 12½		
					Road Fund, 0 2 3 15		
					14 8 9 7½	2 11 1 12½	Ditto ditto.
			Total Sudder Jumma ...	.....	921 14 0 0		
			Total Road Fund ...	.....	9 4 0 0		
					931 2 0 0		

The 5p. or 5g. share of the above estate, whose owner is the said Nobin Chandra Sing as guardian of Sarat Chandra Sing, minor, and the other 5p. or 5g. share, whose owner is the said Sreemati Ratan Mani, wife of Raghu Nath Sing, deceased, the accounts of which have been separated under section 10 of Act XI of 1859, have fallen into arrears of revenue for Rs. 14-8-9 7½kt. and Rs. 14-8-9 7½kt., respectively, inclusive of road fund due for kist June 1880, will be put up to sale.

Tipperah Collectorate, the 3rd August 1880. F. JONES, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Chittagong will be put up to public and unreserved sale at the Collector's office of that district on the 20th day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 25th day of May 1880.

CLASS I.—*Permanently-settled Estates.*

Towjee No.	Names of estates.	Names of recorded proprietors.	Sudder jumma.	Amount for which the estate is to be sold.	Remarks.
			Rs. A. P.	Rs. A. P.	
51	Taraf Aley or Khan.	Shahamut Ali and others.	1,606 0 9	810 14 6	Separate accounts have been opened under Act XI of 1859. The share No. 2, of Asbar Ali Khan, bearing Rs. 811-6-3 revenue, on which the arrears have accrued, will be sold.
54	Taraf Anandiram Kanungoe.	Ananda Moyi and others.	849 6 9	164 4 1	Separate accounts have been opened under Act XI of 1859. Share No. 5, of Rash Chandra Roy and others, with a sudder jumma of Rs. 216-14-8, from which the arrears are due, will be sold.
1469	Taraf Komór Koolie.	Golam Gaoos.	1,015 13 0	190 8 2	Separate accounts have been opened under Act XI of 1859. The share of Golam Gaoos and others, with a revenue of Rs. 598-11-8, representing the remaining portion of the estate from which the arrears are due, will be put up to sale
2562	Taraf Rambhadra Kanungoe.	Bhairab Chandra and others.	918 15 7	61 9 5	Separate accounts have been opened under Act XI of 1859. Share No. 2, of Durga Charan and others, sudder jumma Rs 7-2-9; share No. 8, of Ram Ratna Sarma and others, sudder jumma Rs 35-4-4; share No. 18, of Nityaram Sen and others, sudder jumma 9 annas 7 pie; No. 27, of Hari Har Bhattacharjya and others, sudder jumma Rs. 5-15-6; No. 31, of Chandrabodoni, sudder jumma Rs 92-15-9; and the share of Bhairab Charan and others, with a sudder jumma of Rs. 74-11-3, representing the remaining portion of the estate, from which the arrears are due, will be sold.
2566	Kismut Ramdoyal.	Ali Hussen and others.	823 4 10	21 2 3	Separate accounts have been opened under Act XI of 1859. The share of Ali Hossen and others, with a revenue of Rs. 89-9-3 representing the remaining portion of the estate from which the arrears are due, will be sold.
3098	Taraf Shoorut Singh.	Mohesh Chandra Datta and others.	669 15 6	0 0 10	The entire estate will be put up to sale.
3894	Taraf Komor Aly Chowdry.	Amir Ali Khan and others.	510 4 2	47 13 10	Ditto ditto.
3880	Taraf Obedullah Shekh.	Ayamona Bibi and others.	678 7 0	53 15 3	Ditto ditto.
13407	Taluq Gouri Sanker Kanungoe.	Lalita Thakurani.	701 4 3	1,227 3 0	Ditto ditto.
23916	Taluq Obedullah and Shekh Bodyuz Zama and others.	Asalat Khan	963 11 3	116 7 10	Separate accounts have been opened for several shares under Act XI of 1859. The share of Asalat Khan and others, bearing sudder jumma Rs. 662-9-2, representing the remaining portion of the estate from which the arrears are due, will be sold.

Chittagong Collectorate, the 29th July 1880. A. MANSON, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Patna will be put up to public and unreserved sale at the Collector's office of that district on the 31st day of August 1880 (11th Bhado 1287 F. S.), for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 27th day of June 1880.

Number of towji.	Name of mehal and pergunnah.	Sudder jumma.	Names of proprietors.	Remarks.
		Rs. A. P.		
72	Deegha Busurg, pergunnah Phulwaree.	924 12 11	Rannoo Singh, Madho Singh, and others.	Out of sudder jumma Rs. 924-12-11, Rs. 732-8-1 are deducted on account of the shares of Hareshar Pershad, Shew Pershad and others, with whom separate accounts were opened under section 10, Act XI of 1859. The sudder jumma advertised for sale is Rs. 202-4-10, on account of the shares of Rannoo Singh, Madho Sing, Bisheshor Singh, Rangit Singh, Ram Saran Singh, Goorparshad Sahu Mahadeo Singh, Humel Singh, Kanhai Singh, Ram Saran Singh, Rup Lal Bhagat, Bhupnarain Bhagat, Baboo Gujadhar Persad Narain Singh, Shew Deyal Singh, Goman Singh (*Bai-bitwafa-daran* of share of Janki Ram) Goodri Raoot, Bhoosi Raoot, Ajodhaya Raoot, Heera Lal Raoot, himself and guardian of Doorga Charan Raoot, non-applicants, which will be sold for the arrears of Government revenue.
229	Nurendarpur Kharonnia, pergunnah Azimabad.	1,185 5 7	Phagoo Singh and others ...	Out of sudder jumma Rs. 1,185-5-7, Rs. 1,097-8-4 is deducted in respect of mouzah Mosullahpur, Sadigpore Jogi, Sukutpore, Lodi, Heeranundpur, Nurendarpur Kharonnia, Janardanpore, Hazratpore, Akhoria, Himmotpore Deora, and Nisf (8 annas) Kaliyapore, on account of the share of Banee Persad Sahoo *alias* Madho Lal Sahoo and others, applicants, with whom separate accounts were opened under section 10, Act XI of 1859. The sudder jumma advertised for sale is Rs. 87-13-3 in respect of 8 annas of Kalyanpore appertaining to the lot of the aforesaid Nurendarpore, Kharonnia, on account of the share of Phagoo Singh, non-applicants, which will be sold for the arrears of Government revenue only.
725	Erazi Jahangirpore Mogarpal, pergunnah Shahpore Manair.	15,231 1 11	Rasbehari Lal and others ...	Out of sudder jumma Rs. 15,231-1-11, Rs. 13,803-3-3 is deducted on account of the shares of Razuddin Hosain and others, with whom separate accounts were opened under section 10, Act XI of 1859, and Syed Ulfat Hossain, non-applicant. The sudder jumma advertised for sale is Rs. 1,427-14-8, on account of the share of Rasbehari Lal and Gouri Sankar, applicants, with whom separate accounts were opened under section 10, Act XI of 1859, which will be sold for the arrears of Government revenue only.
725	Erazi Jahangirpore Mogarpal, pergunnah Shahpore Manair.	15,231 1 11	Rasbehari Lal and others ...	Out of sudder jumma Rs. 15,231-1-11, Rs. 14,836-0-3 is deducted on account of the shares of Razuddin Hossain and others, with whom separate accounts were opened under section 10, Act XI of 1859, and Syed Ulfat Hossain, non-applicant. The sudder jumma advertised for sale is Rs. 395-1-8, on account of the shares of Nund Kumar Lal and Ram Kumar Lal, applicants, with whom separate accounts were opened under section 10, Act XI of 1859, which will be sold for the arrears of Government revenue.

Patna Collector's Office, the 19th July 1880. C. QUINN, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Moorshedabad will be put up to public and unreserved sale at the Collector's office of that district on the 13th September 1880, corresponding with 29th Bhadra 1287 for arrears of revenue due on the 28th June 1880.

Serial number.	Class.	Number of touji.	Name of mehal and pergunnah.	Name of Proprietor.	Sudder jumma.	Remarks.
					Rs. A. P.	
1	1st class	9	Kismut pergunnah Kashipur, pergunnah Kashipur.	Shyama Charan Batta, Radhaballabh Roy, Bhagabati Debya, Manager of Shatish Charan Bandapadhya, Sitta Kali Debya, Gopi Soondari Dasya, Protap Chandra Dass, Radha Charan Sen, Prosanna Chandra Roy, Joy Krishna Adhikari, Khetra Nath Bandapadhya, Jamoonadebi herself and guardian of Shyam Lall Roy, minor.	8,074 3 0	Excluding 12 annas 19 gandas and 6 kag share of the mehal for which separate accounts have been opened in the names of Shyama Charan Bhatta and others, the remaining 3 annas and 10 kag, bearing sudder jumma of Rs. 1,529-14-1, in the name of Radhaballabh Roy, will be only sold.
2	Ditto	65	Taraf Khasjana Koomirdaha, pergunnah Shamash Khani.	Ram Dass Sen, Ram Jeeban Bhattacharje and Mathoora Nath Chattapadhya, executors of estate of Poolin Behari Sen, Mati Lall Chattapadya, Shyama Soondari Debya, Tenkari Debya, Pria Nath Chattapadhya, and Biraj Mohini Debya.	1,203 4 5	Of this mehal, excluding 12 annas share in the name of Ram Dass Sen and others, the remaining 4 annas, bearing sudder jumma of Rs. 300-13-2, for which separate account has been opened in the name of Shyama Shoondari Debya, will be only sold.
3	Ditto	439	Kismut pergunnah Shamash Khani, pergunnah Shamash Khani.	Goorco Prosad Roy, Ganesh Lall Roy, Rajaram Roy, Nafar Dass Roy, Koonja Behari Chowdhuri, Haradhan Chattapadhya, Koomed Kaudni Debya herself and manager for her minor sons Gopiraman, Hrishikesh and Shooresh Chandra Chattapadhya, Indra Chandra Chattapadhya, Pran Krishna Bandapadhya, Pran Kali Chattapadhya, Radha Pyari Debya, Piaran Bibi herself and manager for Abdul Hakim and Hamajan Ali, minors, Godhan Mandle and Shaikh Mabarak Ali.	1,800 11 4	Of this mehal, excluding 5 annas 4 gandas and 3 kara share, for which separate accounts have been opened in the names of Nafar Dass Roy, Koonja Behari Chowdhury, and Indra Chandra Chattapadhya, the remaining 10 annas 15 gandas and 1 kara, bearing sudder jumma of Rs. 1,350-5-9, in the name of Ganesh Lall Roy, will be only sold.
4	Ditto	444	Kismut Monzah Syad Kooloottia, pergunnah Fatesing.	Mir Ata Hossain, Amor Ajij, Amrit Jahera Bibi, Syad Fazlal Karim, Mahamaa Syad Hossain, Syad Fazlal Azim.	1,014 12 8	Entire mehal will be sold.
5	Ditto	479	Kismut Taraf Sharsha, pergunnah Barbak Singh.	Chowdhuri Nyamatulla	945 9 6	Ditto ditto.

Moorshedabad Collectorate, the 29th July 1880. H. MOSLEY, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estate in the district of Jessore will be put up to public and unreserved sale at the Collector's office of that district on the 22nd day of September 1880 for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on 28th June 1880.

CLASS I.—*Permanently-settled Estates.*

Towjee No. 263, mehal mouzah Surafpore, pergunnah Shahosh; recorded proprietors Punchanand Bose and Gobind Chundra Roy and others; bearing a sudder jumma of Rs. 2,124-13-8. The two shares of Punchanand Bose and others, bearing a sudder jumma of Rs. 796-13-1¼, of which separate accounts have been opened, as there are no arrears due, will be exempted from sale. One share belonging to Gobind Chundra Roy and others, bearing a sudder jumma of Rs. 1,328-0-6¾, will be sold for recovery of arrears, Rs. 6-4-11.

Jessore Collectorate, the 9th August 1880. E. H. RUDDOCK, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Backergunge will be put up to public and unreserved sale at the Collector's office of that district on Saturday, the 25th September 1880, corresponding with 10th Assin 1287, B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realised in the same manner as arrears of revenue due on the 28th June 1880.

Class.	Number on touji.	Name of mehals.	Name of proprietors.	Government revenue.	Arrears due.	REMARKS.
					Rs. A. P.	
1st class	1983	Pergunnah Jahapur ...	Izmali share 12as. 1gd. 2kr. 2kt. 9gds. 6ch.; proprietors Dwarika Nath Datta and others.	Total jumma Rs. A. P. 858 11 10 Deduct jumma of 3as. 18gds. 1kr. 10gds. 10ch. share for which a separate account has been opened, 208 14 6	4 3 2½	This izmali, 12as. 1gd. 2kr. 2kts. 9gds. 6ch. share, will be sold.
				644 13 4		
Ditto ...	3432	Pergunnah Shaista Nagar Rudra Narayan Das Taluq.	Kali Prasad Das Chowdhuri and others.	603 3 2½	37 0 1½	The entire mehal will be sold.
Ditto ...	3846	Pergunnah Silimabad, share 12½gds.	Izmali share 9gds. 60tils; proprietors Pratap Chandra Roy Chowdhuri and others.	Total jumma 8,082 3 5 Deduct jumma of 3gds. 20 tils share for which a separate account has been opened, 920 8 10½	79 10 10	This izmali, 9gds. 60 tils share, will be sold.
				2,761 10 6½		
Ditto ...	4546	Pergunnah Kasimpur Shohelapati Char Padda, *alias* Ramjanpur.	Mir Mawazzam Hossen Chowdhuri and others.	4,914 0 0	1,314 0 0	The proprietary right of the settlement-holders in this mehal will be sold.
Ditto ...	3872	Pergunnah Bozongomedpur, Taluq Ranchs Ram Basu, share 8as.	Jamilunnessa Khatun and others.	1,550 5 3	23 1 0	The entire mehal will be sold.
Ditto ...	1918	Tappah Haveli Solimabad, share ½ anna.	Share 11gds. 3krs. 2kts 5 tils under separate account; proprietors Chandra Kanta Mukhopadhya and others.	1,959 3 11 Deduct the jumma of the other izmali share under separate account amounting to 1,887 4 6	Total jumma up to kist March 1880, 14 1 8 Ditto ditto June 1880, 8 8 6	This 11gds. 3krs. 2kts. 5 tils share was sold on the 26th June 1880, and the purchaser, after paying the earnest money, did not pay the remainder, therefore the mehal will be again sold.
				71 15 5	22 10 2	
Ditto ...	1097	Pergunnah Khanjahahadurnagar, Taluq Fateh Mahomed.	Mahamed Rashed *alias* Kalumeah and others.	738 3 9	126 13 0½	The entire mehal will be sold.

Backergunge Collectorate, the 30th July 1880. J. C. VEASEY, Officiating Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Mymensingh will be put up to public and unreserved sale at the Collector's office of that district on the 20th September 1880, Monday, corresponding with 5th of Assin 1287, B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th June 1880

Number on towji.	Names of mehals and pergunnahs.	Names of proprietors.	Government revenue of estates.	Amount of arrears for which the estate is to be sold.
	First Class Mehals settled in perpetuity.		Rs. A. P.	Rs. A. P.
6129	Taluq Krishna Ram Dutta, toppe Hazradi, ijmali share hissa 13as. 10g., exclusive of that separated under Act XI of 1859.	Shiva Sundari Dassya and others	1,354 8 0	60 2 0
.....	Ditto ditto hissa 2ans. 10gs., that is, separated under Act XI of 1859.	Ram Kishore Gangopadhya	250 13 0	.....
			1,605 5 0	
6179	Joar Jugut Chur mouzah Alabpur &c., toppe Kuri Khai, in pergunnah Baroda Khyat, ijmali hissa 3ans. 13g. 1k. 1kt., exclusive of that separated under Act XI of 1859.	Dundubhi Dassya and others	172 14 0	8 2 0
.....	Ditto ditto hissa 2as., that is, separated under Act XI of 1859.	Jugat Tara Dassya	94 5 0	.....
.....	Ditto ditto ditto	Harkishore Andhikári	94 5 0	.....
.....	Ditto ditto hissa 2as. ditto ditto ...	Shoshi Kumar Ghose	94 5 0	.....
.....	Ditto ditto „ 2as. 13g. 1k. 1kt. ditto ...	Hari Kishore Roy Chowdhury	125 12 0	.....
	Ditto ditto „ 3ans. ditto ditto ...	Nabo Kishore, Ram Kishore, Hur Kishore Shaha, &c.	141 8 0	.....
.....	Ditto ditto „ 13gs. 1k. kt., ditto ...	Brajendra Kumar Roy Chowdhury	31 7 0	.....
			754 8 0	.....
	Second Class Mehals.			
4935	Chur mokábela Jailkhana, pergunnah Alapsingh, ijmali share hissa 3as. 6g. 2k. 1kt. 2dti., exclusive of that separated under Act XI of 1859.	Hara Sundari Debya Chowdhurani	514 12 0	57 5 0
.....	Ditto hissa 4as. 2g. 0k. 2kt. 2dti., that is, separated under Act XI of 1859.	Raja Surja Kanta Acharjia Chowdhury	635 11 0	158 0 0
.....	Ditto hissa 13g. 1k. 1kt. ditto ditto	Dina Moi Debya Chowdhurani	106 1 0	.....
.....	Ditto ditto ditto ditto	Prossona Narayan Acharjia Chowdhury	103 1 0	.....
.....	Ditto ditto ditto ditto	Aumirta Narayan Acharjia Chowdhury	103 1 0	.....
.....	Ditto hissa 4as. 1g. 1k. ditto ditto	Guru Churn Chakravarty, manager, in part of minor Juggot Kishore Acharjia.	628 8 0	.....
.....	Ditto „ 4s. 1kt. 2kt. 1dti. ditto	Jagut Moi Debya Chowdhurani	34 6 0	.....
.....	Ditto ditto ditto ditto	Hurrendra Narayan Acharjia Chowdhury ...	34 6 0	.....
.....	Ditto ditto ditto ditto	Jugendra Narayan Acharjia Chowdhury ...	34 6 0	.....
.....	Ditto hissa 9g. 3k. 2kt. 2dti. ditto	Ishan Chandra Acharjia Chowdhury	76 13 0	.....
.....	Ditto „ 13g. 1k. 1kt. ditto ditto	Hara Sundari Debya Chowdhurani	103 1 0	.....
.....	Ditto „ 3g. 1k. 1kt. ditto ditto	Kedar Kishore Acharjia Chowdhury	25 13 0	.....
.....	Ditto „ 3g. 1k. 1kt. ditto ditto	Bemola Debya Chowdhurani	25 13 0	.....
.....	Ditto „ 0g. 2k. 2kt. ditto	Jadab Kishore Acharjia Chowdhury	34 9 0	.....
			2,474 0 0	.....
6129	Chur Bahadurpur pergunnah Alapsingh	Kamal Moni Debya Chowdurani and Jadab Kishore Acharjia Chowdhury and others.	526 0 0	5 2 0

Mymensingh Collectorate, the 11th August 1880. N. S. ALEXANDER, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Midnapore will be put up to public and unreserved sale, and will be sold to the highest bidder on the 27th September 1880, corresponding with Bengali 12th Ashin 1287, and Amli 13th Ashin 1288, Monday, at the office of the Collector of that district, for arrears of revenue and other demands for kist, June, held in 1880, which, by the Acts and Regulations in force, are to be realized as arrears of revenue due on 28th June 1880.

Consecutive No.	No. of A register.	Toujee No.	Names of mehals and pergunnahs.	Names of proprietors.	Sudder jumma.	Arrears for which the estate is to be sold.
					Rs. A. P.	Rs. A. P.
1	74	45	Mouzah Amalpur, pergunnah Khundar,	Ramdhan Roy, Ram Gopal Roy, Kalidas Roy, Ramcomar Naskar, Manager under the Court of Wards of the estate of Baboo Radhagobinda Pal minor, Sreemotya Nittomoni Dasi, Giri Dhari and Romanath Mohapatra,	1,356 2 10	
				Sreemotee Sarnomoni Dasi, wife of Mohendra Narain Ghose, and Prem Chand Masanta.		
				Exclusive of the joint share of Ramdhan Roy, Ram Gopal Roy, Kalidas Roy, Ram Coomar Naskar, manager of	1,017 2 2	
				the minor under the court of wards of Baboo Radha Gobind Pal, Sreemotya Nittomoni Dasi, Giridhari and Romanath Mohapatra, and Sreemotee Sarnomoni Dasi, wife of Mohendra Narain Ghose, which has separate account, and which will not be sold.		
				The remaining share of Prem Chand Masanta, which has separate account, and will be sold for arrears of Government revenue,	339 0 8	26 9 8
2	230	1357	Kantapal, pergunnah Kharagpur.	Kunjabehari Roy, Srinath Charan Pal, Ramkristo De, Darikanath Pal, Khetra Mohan Pal, Prangobinda Nag, Gancndra Coomar, Jotendro Coomar, Rolendra Coomar, Nagendra Coomar, Jagendra Coomar, and Goonendra	1,030 0 0 Inclusive of Road Fund.	1 5 7
				Coomar Nag, minors under the Court of Wards, manager Baboo Darikanath Mal.		
3	232	144	Mouzah Bali Batee, pergunnah Kharagpur.	Najiban Nesa Bibi, Bhaktaram Bhua, Amizoodden Ahmed, Rooknoroodden Ahmed, Srecpati Bhattacharjee, Romapati Bhattacharjee, Mokhoda Debi, Bindoobidawasi Debi, herself and mother and guardian of the minor Manmathanath Bhattacharjee and Karali Charan Bhua.	834 13 0	6 7 0
4	412	271	Barbasi, pergunnah Khandar.	Lakhi Charan Satpati, Gulok Chander Datta, Manikram Pal, Brojomohan Mohapatra, Gangaram and Ghadiram De, Sreemotya Adarmoni Debya, Raghunath Mohapatra, Lochman Prosad, and Sitalprosad Das Mohapatra,	19,166 13 1	44 13 1
				Naraharimarik, Sreemotya Peary Moni Dasi, wife of Guruprosad Mozumdar, Bhuban Chunder Banerjee, Gangaram Mytee, Saroop-narain Imtee, Matangini Dasi, mother and guardian of Tarakanath and Bholanath Mytee; Khoyrutally, Sham Route, Akhoynarain Jana, Sreemotya Sarnomoni, Nobin Chunder Nag, Akhoram Bera, Ramkristo Chakraburty, Ram Mohan Mytee, Becharam Acharjya, Madhu Sudan Mana, Sreemotee Josodamoni, Bambhamoni Tilottomamoni, Lal Mohan, Indronarain and Bhuban Mohan Malkaph, Radha Charan Saw, Radhamohan and Indranarain Pal.		
5	896	506	Chhuckchhara, pergunnah Kedarkindu.	Mohendra Nath Masanta, Indro Nath Masanta, Upendra Nath and Gopendra Nath Masanta, Peary Mohan Masanta and Prem Chand Masanta.	961 12 0	
				Exclusive of the joint share of Mohendra Nath Masanta, Indranath Masanta, Upendra Nath Masanta, Gopendra-	641 2 1	
				nath Masanta and Peary Mohan, Masanta, which has separate accounts, and which will not be sold.		
				The remaining share of Premchand Masanta, which has separate account, and which will be sold for arrears of Government revenue,	320 9 4	33 9 8
6	1268	691	Harijahma, pergunnah Kasijorah.	Hiraram Das, Sreemotee Haripria Dei, wife of Jaggarnath Das; Sreemotya Gopinee Dei, mother and guardian of Ramnarain Mytee and Sreenarain Mytee, minors; Saroop-narain Das, father and guardian of Takurdas Das, minor,	3,137 7 4 Inclusive of police charges.	
				Mothur Mohan Mytee, Ramtanu Mytee, Rajnarain Das, Adoita Chander De, Saroop Mohun Masanta, Mohendranath, Debendranath, Jogendranath, and Upendranath De.		
				Exclusive of the share of Mohendranath, Debendranath, Jogendranath and Upendranath De, which has separate account, and which will not be sold.	834 8 5 Inclusive of police charges.	
				The remaining joint share of Hiraram Das, Sreemotee Haripria Dei, wife of Jaggennath Das; Sreemotya, Gopini Dei, mother and guardian of Ramnarain Mytee and Sree-narain Mytee, minors, Saroopnarain Das, father and	2,303 3 11 Inclusive of police charges.	1,332 1 0
				guardian of Takoordas Das minor; Mathurmohan Mytee, Ramtanoo Mytee, Rajnarain Das, Adoita Chandra De, and Saroopmohan Masanta, which has separate account, and which will be sold for arrears of Government revenue.		
7	1761	978	Lutoya, pergunnah Julkspur.	Brajudas Panja, Radhagobinda Panja, Jagobandhu Panja, Shasikhikhar Panja, Bolstab Das Panja, Bolkunta Nath Jana, Prem Chand Masanto, Akhoy Narain Das.	859 11 8	23 10 9
8	2047	1124	Nankarbajaspti, pergunnah Majnamoota.	Brojanath Roymohasoy, manager of Purna Chander Mitter minor, Sreemotee Haripria Debi, widow of late Kuarnarain Roy, Sreemotee Anandomoi Debi, widow of late Gojendra Narain Roy; Sreemotee Digambari Debi, mother	2,133 5 4	
				of Lakhinarain Bondopadhya, Sreemotee Adarmoni Debya, Raghoo Nath Das, Proharaj Mohapatra, Seetanath Das Mohapatra, Sree-motya Isarimoni Debya, Paromanando Bardhan, Nando Gopal Bordhan, Seetal Prosad Roy Mohasaya, Soodhakristo Roy Mohasaya, Sreemotya Prasannomoi Dasi, mother of Jotish Chander Basu, Ramnidhi Kundu, Ramanando Kundu, Mohendra Nath Kundu and Sreemotee Digambari Dasi, wife of Pitamber De.		
				Exclusive of the share of Ramnidhi Kundu, Ramanando Kundu and Mohendra Nath Kundu, which has separate account, and which will not be sold.	703 12 5	
				Ditto ditto of Sreemotee Digambari Dasi, wife of Pitambar De, ditto ditto.	314 8 1	
				The remaining joint share of Brojo Nath Roy Mohasaya, manager of Purna Chander Mitter, minor, Sreemotee	1,085 0 10	81 13 2
				Haripria Debi, widow of late Kuarnarain Roy, Sreemotee Anandomoi Debi, widow of late Gojendra Narain Roy, Sreemotee Digambari Debi, mother of Lakhi Narain Bandopadhya, Sreemotya Adarmoni Debya, Raghunath Das, Proharaj Mohapatra, Seetanath Das Moha-patra, Sreemotya Isarimoni Debya, Paromanando Bardhan, Nando Gopal Bardhan, Seetal Prosad Roy Mohasaya, Soodhakristo Roy Mohasaya and Prasannomoi Dasi, mother of Jotish Chander Basu, which has separate account, and will be sold for arrears of Govern-ment revenue.		
9	2495	1366	Saharda, pergunnah Subong.	Gadadhar Dhara, Prankristo Roy, Lall Mohon Roy, Jogo-mohun Roy, Durgaprosad Roy, Ananda Lal Roy, Sree-moty Sachi Dasia, and Sreemotya Haromoni Dasi.	1,917 7 8	6 9 0
10	2618	1393	Simulya, pergunnah Bhuamoota.	Sreemotee Brohmamoi, guardian of her adopted son Upendra Lall Roy minor, Sreemotya Sattolchoma and Ananda Lall Roy.	700 9 8	0 4 0
11	2736	1508	Bhorroi, pergunnah Datun-bhore.	Ramanando Kundu, Soondar Narain Sarangi, Panchanan Sarangi, Sreemotya Motramoni Debya, Mohendranath Kundu and Ramnidhi Kundu.	1,361 1 8	0 6 2
12	2853	1600	Agar, pergunnah Chunderkona.	Nobokristo Mokhopadhya, Poreshnath Sukal, manager of Manmath Nath, Girijanath and Jotendro Nath Roy Chowdry, minors.	10,984 10 4 Including police charges.	
				Exclusive of the share of Poreshnath Sukal, manager of Manmathanath, Girijanath, and Satendra Nath Roy Chowdry, minors, which has separate account, and will not be sold.	752 9 8 Including police charges.	
				The remaining share of Nobokristo Mukhopadhya, which has separate account, and will be sold for arrears of Government revenue.	10,232 1 8 Including police charges.	93 3 11

The 19th August 1880.

F. W. BADCOCK, for Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Mozufferpore will be put up to public and unreserved sale at the Collector's office of that district on the 31st August 1880, corresponding with 11th Bhado 1287, Fusly, for arrears of Government revenue due on the 7th day of June 1880.

Serial number.	Towji number.	Names of estates.	Names of proprietors.	Government revenue of entire estate.	Government revenue of the estate to be sold.	Arrears of revenue due from the estate.
				Rs. A. P.	Rs. A. P.	Rs. A. P.
1	931	Birsahi, pergunnah Buhree	Raja Sewrajnundun Singh, &c. ...	503 0 1	503 0 1	0 1 9½
2	2310	Bithowlee, pergunnah Kissara ...	Syud Lootfalli Khan	1,201 12 10	1,128 8 0	25 12 11
3	5574	Bulra Krishu, pergunnah Kissara	Ramdoolary Koer	613 6 4	204 9 0	24 9 0
4	5574	Ditto, ditto ...	Ram Koer	613 6 4	9 15 0	0 2 0
5	5574	Ditto, ditto .	Kishun Pershad	613 6 4	6 13 6	2 1 6
6	5574	Ditto, ditto ...	Gujraj Sahai	613 6 4	91 13 4	51 8 1
7	6867	Bassarhputty, pergunnah Ruttee .	Juswont Rai, &c.	936 2 1	656 2 1	5 3 0
8	11937	Dearah Behrampur, pergunnah Asseemabad.	Jugun Loll and others	1,763 0 0	1,763 0 0	448 7 4

Mozufferpore Collectorate, the 22nd July 1880. F. F. HANDLEY, Offg. Collector.

NOTICE is hereby given, under section 6 of Act XI of 1859, that the following mehals will be sold for arrears of revenue due on the 28th June 1880, at public auction at the Noakholly Collector's Office on Tuesday, the 28th September 1880, corresponding with 13th Aswin 1287, B.S., to the highest bidder.

Permanently-settled Estate.

No. 203.—Three annas share of pergunnah Dandra; recorded proprietors Aboo Eusoof, Mahamed Israil, Aboo Mahamed Obedoollah, Chandra Nath Gupta Chaudhory, Shorfunnessa Chaudrine, self and guardian of Aboo Nosole Mahamed Ishaq minor, Kazi Lutful Haq, self and guardian of Mahmooda Khatoon minor, Ram Kumar Sen, Radha Mohan Ray and Mohim Chandra Bandopadhya. Government revenue Rs. 2,444-4-10, inclusive of Rs. 24 on account of Improvement Fund. Of this one anna share, of which a separate account has been opened in the name of Mohim Chundra Bandopadhya, Government revenue Rs. 152-12-4, inclusive of Rs. 1-8 on account of Improvement Fund, will be sold for arrears of revenue Rs. 4-3, inclusive of one anna on account of Improvement Fund.

Noakholly Collector's Office, the 7th August 1880. E. V. WESTMACOTT, Offg. Collector.

Statement of the Affairs of the Bank of Bengal for the week ending 17th August 1880.

LIABILITIES.		Rs.	A.	P.
Capital paid up		2,00,00,000	0	0
Reserve Fund		22,89,015	0	0
Public Deposits at Head Office	Rs. 1,29,65,385 5 4	3,27,94,136	3	4
Ditto at Branches ...	„ 1,98,28,750 14 0			
Other Deposits at Head Office and Branches ...		2,80,74,629	12	10
Bank Post Bills, &c.		5,08,475	7	4
Sundries		10,96,194	2	1
Rupees ...		8,47,63,050	9	7

ASSETS.		Rs.	A.	P.
Government Securities		1,40,65,671	0	0
Loans on Government Securities, &c., at Head Office and Branches		63,88,472	3	7
Accounts of credit on Government Securities, &c., at Head Office and Branches ...		57,82,902	13	3
Bills discounted and purchased at Head Office and Branches		1,71,81,878	9	9
Balances with other Banks		3,50,281	6	8
Bullion		57,673	9	2
Dead Stock		10,55,549	0	10
Stamps		9,041	14	0
Sundries		4,89,267	3	8
		4,53,30,787	12	11
Cash and Currency Notes at Head Office ...	Rs. 1,55,75,297 15 1	3,94,32,312	12	8
Cash and Currency Notes at Branches ...	„ 2,38,57,014 13 7			
Rupees ...		8,47,63,050	9	7

By order of the Directors.

BANK OF BENGAL, CALCUTTA, the 19th August 1880.

J. GORDON, Chief Accnt. & Dy. Secy.

(273—1)

R. HARDIE, Secretary and Treasurer

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

THE following revision of the schedule of charges on goods landed at the jetties having been approved by His Honor the Lieutenant-Governor of Bengal, is now published for general information, in accordance with the provisions of Section 65, Act V (B.C.) of 1870, and will come into force from 1st September 1880.

PRESENT SCHEDULE.					PROPOSED SCHEDULE.				
Item No.	DESCRIPTION OF GOODS.	Landing charge.	Removal charge.	Wharf rent.	Item No.	DESCRIPTION OF GOODS.	Landing charge.	Removal charge.	Wharf rent.
		Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.
223	Piece-goods	0 5 0	0 3 0	2 0 0	223	Piece-goods, per bale or case not exceeding 20 cubic feet.	0 5 0	0 3 0	2 0 0
	Nil	.....	.....	.....	223½	Ditto, in bales or cases exceeding 20 cubic feet.	Measurement rates.		
	Timber, square, per ton of 50 cubic feet.	2 0 0	1 0 0	4 0 0	291	Timber, square, per ton of 50 cubic feet.	1 8 0	1 0 0	4 0 0
292	Ditto scantlings and planks, per ton.	2 8 0	1 4 0	5 0 0	292	Ditto scantlings and planks, per ton of 50 cubic feet.	1 8 0	1 0 0	4 0 0
303	Twist or yarn, per bale .	0 5 0	0 3 0	2 0 0	303	Twist or yarn, in bales not exceeding 20 cubic feet	0 5 0	0 3 0	2 0 0
	Nil	.....	.....	.....	303½	Ditto ditto in bales exceeding 20 cubic feet.	Measurement rates.		

The 16th August 1880.

(275—1)

By order of the Commissioners, G. H. SIMMONS, Secretary.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V (B.C.) OF 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to import warehouse.	Number, mark, and description.	Consignees.	Ships.
1880.			
August 10	8 Packages, B D in a diamond, bottom F M ...	Order ...	S. S. Discoverer.
„ 10	1 Case, B & M in a diamond	Ditto ...	Ditto.
„ 10	1 Case, C C C in cross, bottom H S K & Co. ...	Ditto ...	Ditto.
„ 10	8 Bales, C T in a triangle, bottom C	Ditto ...	Ditto.
„ 10	4 Cases, D D or no mark	Ditto ...	Ditto.
„ 10	2 Bales, D D L M in a diamond, outside W C S K	Ditto ...	Ditto.
„ 10	1 Case, E O K in a diamond	Ditto ...	Ditto.
„ 10	1 Bale, G S H in a diamond ...	Ditto ...	Ditto.
„ 10	14 Packages, H M N L in a cross, bottom H S K & Co.	Ditto ...	Ditto.
„ 10	2 Packages, H J B in a diamond	Ditto ...	Ditto.
„ 10	1 Case, H, bottom C	Ditto ...	Ditto.
„ 10	200 Cases, H or no mark	Ditto ...	Ditto.
„ 10	4 Cases, H B & Co. in a diamond	Ditto ...	Ditto.
„ 10	3 Cases, K M P in a diamond	Ditto ...	Ditto.
„ 10	7 Packages, L M S L in a diamond, outside W C S K	Ditto ...	Ditto.
„ 10	1 Bale, R B in a diamond	Ditto ...	Ditto.
„ 10	1 Case, S K C in a diamond, bottom C	Ditto ...	Ditto.
„ 10	3 Cases, S C K in a diamond, bottom C ...	Ditto ...	Ditto.
„ 10	1 Bale, S L B D in a diamond, outside W C S K...	Ditto ...	Ditto.
„ 10	3 Packages, W in a diamond	Ditto ...	Ditto.
„ 10	5 Packages, 603 in a diamond, bottom W L ...	Ditto ...	Ditto.
„ 10	1 Cask, 544 in a diamond, bottom W L ...	Ditto ...	Ditto.
„ 10	17 Packages, X in circle	Ditto ...	Ditto.
„ 10	1 Parcel, addressed	Messrs. Kerr, Turruck & Co.	Ditto.
„ 10	1 Channel iron, J O, bottom G or no mark ...	Order ...	Ditto.
„ 11	4 Casks, B N R	Ditto ...	Ship Plassey.
„ 11	1 Cask, F M	Ditto ...	Ditto.
„ 11	1 Cask, K N in a diamond or N N in a diamond ...	Ditto ...	Ditto.
„ 11	3 Casks, P C N & B in a diamond	Ditto ...	Ditto.
„ 11	1 Cask, P C N & Co. in a diamond	Ditto ...	Ditto.
„ 11	1 Cask, S K C & Co. in a diamond	Ditto ...	Ditto.
„ 11	2 Cases, A & F	Ditto ...	S. S. Duke of Sutherland.
„ 11	8 Cases, 298 in a diamond, outside A B & Co. ...	Ditto ...	Ditto.
„ 11	1 Case, 968 in a diamond, top E, bottom R ...	Ditto ...	Ditto.
„ 11	3 Cases, G D K	Ditto ...	Ditto.
„ 11	1 Case, J R B, Colombo, Ceylon	Ditto ...	Ditto.
„ 11	1 Case, 587 in a diamond, top J L M	Ditto ...	Ditto.
„ 11	16 Bundles, L S G D in cross	Ditto ...	Ditto.
„ 11	1 Case, M in a diamond, bottom O	Ditto ...	Ditto.
„ 11	2 Cases, M in a diamond, top C	Ditto ...	Ditto.
„ 11	2 Cases, M in a diamond	Ditto ...	Ditto.
„ 11	3 Packages, M A Y in a diamond	Ditto ...	Ditto.
„ 11	1 Bundle, no mark or L S G D in cross ...	Ditto ...	Ditto.
„ 11	2 Bags, no mark	Ditto ...	Ditto.
„ 11	5 Cases, S J 321 in a diamond, bottom L ...	Ditto ...	Ditto.
„ 11	2 Cases, S C & Co.	Ditto ...	Ditto.
„ 11	1 Case, S W M, bottom D	Ditto ...	Ditto.
„ 11	1 Case, 476 in a diamond, top T S	Ditto ...	Ditto.
„ 11	1 Case, B & M in a diamond	Ditto ...	Ditto.
„ 11	8 Cases, 483 in a diamond, top C & Co... ...	Ditto ...	Ditto.
„ 11	1 Case, addressed	R. G. Wake, Bengal Coal Company, Coolaiah Collieries, Giridhi, India, Chord Line, East Indian Railway.	Ditto.
„ 11	2 Cases, 109 in a diamond, outside W C & Co. ...	Order ...	Ditto.
„ 11	1 Case, 161 in a diamond, outside W C & Co. ...	Ditto ...	Ditto.
„ 11	1 Parcel, addressed	Messrs. Hurry Doss Dutt & Co.	Ditto.
„ 11	73 Bars iron, C P or no mark	Order ...	Ditto.
„ 11	2 Bundles hoop iron, S B or no mark	Ditto ...	Ditto.
„ 11	3 Cases, W M	Ditto ...	S. S. Chyebassa.
„ 12	1 Cask, M & Co. in a diamond	Ditto ...	Ship Eastern Monarch.
„ 12	112 Packages, B in a diamond, bottom D N D ...	Ditto ...	Ditto.
„ 12	2 Cases, 439 in a diamond, top C & Co. ...	Ditto ...	Ditto.
„ 12	1 Case, 433 in a diamond, top C & Co.	Ditto ...	Ditto.
„ 12	3 Cases, E M in a diamond, top C & Co. ...	Ditto ...	Ditto.

Date of removal to import warehouse.	Number, mark, and description.	Consignee.	Ships.
1880.			
Aug. 12	37 Cases, E J M	Order ...	Ship Eastern Monarch.
,, 12	160 Boxes, H in a diamond	Ditto ...	Ditto.
,, 12	2 Casks, 1525 in a diamond, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 12	21 Cases, I and S in a triangle, bottom C and B ...	Ditto ...	Ditto.
,, 12	27 Bars round iron, 1 red or no mark	Ditto ...	Ditto.
,, 12	7 Iron plates, no mark, or T	Ditto ...	Ditto.
,, 12	2 Casks, M M, 24 in a diamond	Ditto ...	Ditto.
,, 12	4 Bales, N N M, bottom H S K & Co.	Ditto ...	Ditto.
,, 12	3 Crates, N N M, 423 in a diamond	Ditto ...	Ditto.
,, 12	160 Kegs paint, N N M, bottom H S K & Co ...	Ditto ...	Ditto.
,, 12	1440 Cakes and 4 pieces spelter, H in a diamond ...	Ditto ...	Ditto.
,, 12	1 Cake spelter, L	Ditto ...	Ditto.
,, 12	5724 Cakes and 42 pieces spelter, B	Ditto ...	Ditto.
,, 12	4 Pieces spelter, B, or E S	Ditto ...	Ditto.
,, 12	3777 Cakes, 21 bags, and 197 pieces spelter, marked Lion	Ditto ...	Ditto.
,, 12	2 Packages, 120 in a diamond, outside W C & Co....	Ditto ...	Ditto.
,, 12	1272 Drainage pipes, B	Ditto ...	Ditto.
,, 11	1 Case, B and M	Ditto ...	S. S. Australia.
,, 11	1 Bale Gunoputtee	Ditto ...	Ditto.
,, 11	7 Cases, H B, bottom B	Ditto ...	Ditto.
,, 11	3 Cases, H C B, 515 in a diamond	Ditto ...	Ditto.
,, 11	1 Case, H B, bottom L C	Ditto ...	Ditto.
,, 11	1 Case, J E B	Ditto ...	Ditto.
,, 11	1 Case, J B & Co. in a diamond	Ditto ...	Ditto.
,, 11	3 Cases, J B F in a diamond	Ditto ...	Ditto.
,, 11	2 Bales, J N D, 595 in a diamond, bottom W ...	Ditto ...	Ditto.
,, 11	2 Cases, addressed	C. A. Lane, Esq., British India Tea Company, Dibrughur, Assam, care of Messrs. Balmer, Lawrie & Co.	Ditto.
,, 11	2 Cases, R B R in a diamond	Order ...	Ditto.
,, 11	1 Cask, S J, 600 in a diamond	Ditto ...	Ditto.
,, 11	1 Case, 1 in double triangle	Ditto ...	Ditto.
,, 11	5 Cases, 23 in double triangle	Ditto ...	Ditto.
,, 11	1 Case, W E J in a diamond, outside L S & Co. ...	Ditto ...	Ditto.

CALCUTTA, the 21st August 1880. (280—1) G. H. SIMMONS, for Vice-Chairman.

Treasure Trove.

IT is hereby notified, under section 5 of the Indian Treasure Trove Act VI of 1878, that on the 2nd August 1880, treasure consisting of pons, valued at Rs. 3,468-0-6, was found in the premises of the bungalow belonging to Thavasi Muthu Nadar of Porayar, in the village of Vallam, Tanjore taluq, Tanjore district, Madras Presidency.

2. All persons claiming the treasure, or any part thereof, are required to appear personally or by agent before the Collector of Tanjore at his office on the 19th January 1881, in order to the matter being enquired into and determined in accordance with the provisions of the Act.

FORSTER WEBSTER, Collector.

TANJORE COLLECTOR'S OFFICE,
Vallam, the 12th August 1880.

For Sale.

At Narora, near Rajghat, Bull's Dredgers for well-sinking, &c., of the following kinds.

Description.	Number.	Size.	Price.	REMARKS.
			Rs.	
Bull's dredger ..	30	1½ cubic feet	40	These have been used, but are in good condition.
Ditto ...	126	2½ ditto	65	
Ditto ...	9	6 ditto	120	
Ditto ...	50	1½ ditto	75	Quite new.
Ditto ...	24	2½ ditto	105	

Apply to Mr. Edward J. Jones, Executive Engineer Narora Division, L. G. Canal, Narora, *vid* Rajghat, Oudh & Rohilkhund Railway Station.

W. JEFFREYS, *Lieut.-Col.*, R.E.,
Supdg. Engr., 4th Circle, I. W., N. W. P.
Aligarh, the 24th September 1879.

Notice.

1. Tenders are invited for the supply of 3,640,660 semi-vetrified or jhama bricks for soling the road, 26 miles in length, from Belda to Contai, in the Midnapur district, and for 5,14,800 cubic feet of broken jhama for metalling the same.

2. The work may be divided into three sections, and tenders will be received for each separately or collectively.

3. Tenders will be received up to the 15th of September, and must be in the form which will be supplied on payment of a fee of 8 annas.

4. The sum of Rs. 500 as earnest money must accompany the tenders for each section, which will be returned in the event of any tender not being accepted.

5. Further particulars can be obtained from the District Engineer's Office, Midnapur.

R. MCKENNIE, C.E., District Engineer.
The 14th July 1880. (210—6)

Notice.

ON the 30th August 1880 offers will be received in the Office of the undersigned for the lease of mica mines situated in the Koderma (Government) estate, district Hazaribagh.

A description of the mines and the area included in the lease can be obtained at the Office of the Deputy Magistrate of Pachamba (Giridi), from which place Kodarma is about 50 miles distant. The tenders should state the amount and period for which the lease will be taken. On the basis of these offers settlement will be made with one or other of the persons tendering.

W. L. SAMUELLS, Offg. Dy. Commr.
Hazaribagh, the 18th August 1880.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount retransferred to India, and outstanding in the Books of the Bank of Bengal on the 31st July 1880.

PARTICULARS.	3½ per cent. Loan of 1853-54.	4 PER CENT. LOANS								4½ PER CENT. LOANS				Transfer Loan of 1879, seven Shillings Sterling per cent. Portion.	5 per cent. Debenture for 15 years, repayable June 1883.	5 per cent. Loan of 1856-57.	5½ per cent. Loan of 1859-60.	Total amount.
		of 1824-25.	of 1828-29.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	of 1870.	of 1871.	of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.					
Balance of 15th July 1880 ...	54,100	38,506	2,346	15,46,880	30,90,600	2,50,19,400	1,11,55,400	1,85,10,100	3,09,86,500	47,75,400	4,43,000	98,50,000	8,70,07,500	1,01,700	34,36,000	65,800	1,40,200	19,62,23,432
ADD—																		
Amount enfaced at Madras between 16th and 31st July 1880 ...	...	.....	.....	.....	.....	6,000	.....	7,500	.....	.....	.....	.....	1,00,000	.....	.....	.....	.....	1,13,500
Ditto at Bombay between 16th and 31st July 1880 ...	...	.....	.....	.....	.....	10,600	.....	.....	.....	.....	.....	.....	2,000	.....	.....	.....	.....	12,600
Ditto at Calcutta between 16th and 31st July 1880 ...	...	.....	.....	.....	2,500	6,800	.....	1,05,500	50,0 0	22,000	1,500	10,300	36,100	.....	.....	.....	.....	2,34,700
TOTAL ...	54,100	38,506	2,346	15,46,880	30,93,100	2,50,43,800	1,11,55,400	1,86,23,100	3,10,36,500	47,97,400	4,44,500	98,60,300	8,71,45,600	1,01,700	34,36,000	65,800	1,40,200	19,65,84,232
DEDUCT—																		
Amount written off in the London Registers	...	.....	.....	.....	.....	4,42,800	82,800	2,47,100	2,28,800	2,000	1,000	1,41,500	7,67,200	.....	.....	.....	7,000	19,19,700
Balance on 31st July 1880 ...	54,100	38,506	2,346	15,46,880	30,93,100	2,46,00,000	1,10,72,600	1,83,76,000	3,08,03,200	47,95,400	4,43,500	97,18,800	8,63,78,400	1,01,700	34,36,000	65,800	1,33,200	19,46,64,532

NOTE.—From 9th June 1867 to 31st May 1880—Enfaced from India 3,877 lakhs, retransferred from London 3,273 lakhs.

,,	1st June	,,	,,	15th	June	,,	,,	,,	34	,,	,,	,,	13 ,,
,,	16th ,,	,,	,,	30th	,,	,,	,,	,,	4	,,	,,	,,	9 ,,
,,	1st July	,,	,,	15th	July	,,	,,	,,	3	,,	,,	,,	9 ,,
,,	16th ,,	,,	,,	31st	,,	,,	,,	,,	3	,,	,,	,,	19 ,,
									3,921				3,323 ,,
									3,323				
								Balance against India	598	,,			

PUBLIC DEBT OFFICE, BANK OF BENGAL,
CALCUTTA, the 19th August 1880.

R. HARDIE,
Secretary and Treasurer.

(278—1)

MAPS OF THE SURVEY OF INDIA,

Published at the Offices of the Surveyor-General of India, Calcutta, and Dehra Dún, for the Quarter ending 30th June 1880.

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Do. " 49, " 9	Do.	1 12	2 0
Do. " 49, " 11	Do.	1 12	2 0
Do. " 49, " 12	Do.	1 12	2 0
Scale 2 *Inches* = 1 *Mile.*			
Guzerat, Sheet No. 6, Section 2	Double Elephant.	1 12	2 0
Do. " 7, " 1	Do.	1 8	1 12
Do. " 7, " 2	Do.	1 4	1 8
Do. " 7, " 3	Do.	1 12	2 0
Scale 1 *Inch* = 1 *Mile.*			
Guzerat, Sheet No. 25	Double Elephant.	1 12	2 0
Do. " 27	Do.	1 12	2 0
Kattywar, Sheet No. 53	Do.	1 12	2 0

* Published and available at the Surveyor-General's Office, Dehra Dún.

SURVEYOR-GENERAL'S OFFICE,
Calcutta, the 24th July 1880.

J. O. N. JAMES,
Assistant Surveyor-General.

Bhopal State Railway.

SEALED tenders are invited on a schedule of rates for the construction of the above railway to join the city of Bhopal with the G. I. P. Railway at Itarsi station. The conditions of contract, specification, and drawings can be seen at the Office of the Engineer-in-Chief at Pachmarhi Central Provinces, where forms of tender and all other necessary information can be obtained.

The work will be divided into four sections as under :—

I.—Itarsi to river Nerbudda.
II.—Nerbudda bridge.
III.—The ghat incline.
IV.—From head of ghat incline to Bhopal.

The Government of India (with whom the acceptance of tenders rests) do not bind themselves to accept the lowest or any tender, nor to give to any contractor more than one section of the work.

The tenders are required by the 15th September next.

The following sums must accompany tenders as earnest money to be returned on rejection of tenders, and to be forfeited in case of non-fulfilment of accepted tenders, viz.—

	Rs.
For section I	300
" " II	600
" " III	1,000
" " IV	700

H. T. GROCHEGAN, Engineer-in-Chief,
Bhopal State Railway.

Pachmarhi, dated 17th August 1880.

Notice.

THE public are hereby informed that the well-known Kartick Baruni Mela, which is held on the banks of the Dhaleshwari, near Munshigunge, in the Dacca district, will commence on the 16th November 1880 A.D., corresponding with the 2nd Ugrahayan 1287 B.S., and continue up to the 27th December 1880. Tradesmen, dealers, and others may buy and sell there during these six weeks.

T. E. COXHEAD, Magistrate of Dacca.

Government Cinchona Febrifuge.

THIS preparation is an efficient substitute for Quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates :—per four ounce tin, *Rs.* 4 *ans.* 8 ; per eight ounce tin, *Rs.* 8 *ans.* 8 ; per pound tin, *Rs.* 16 *ans.* 8. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates :—per four ounce tin, *Rs.* 5 *ans.* 8 ; per eight ounce tin, *Rs.* 10 *ans.* 8 ; per pound tin, *Rs.* 20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage eight annas per 4 and 8 oz. tins, and twelve annas per pound tin, in addition to the foregoing rates.

Dr. *Accountant-General, Bengal, and the Secretary to the Government of Bengal in the Revenue Department, on account of Municipal Loan Reserve Fund in account with Bank of Bengal.* Cr.

1879.		Rs. A. P.	Rs. A. P.	1879.		Rs. A. P.	Rs. A. P.
Feb. 24th	To cost of 6 per cent. municipal loan, Rs. 25,000, 1864, at Rs. 7 per cent. premium ...	38,970 13 4		Jan. 1st	By balance	3,810 4 1	3,810 4 1
	Commission at ¼ per cent. ..	67 6 10		,, 18th	Interest on 6 per cent. municipal loan for Rs. 6,36,500	19,095 0 0	
			27,038 4 2		Less commission at ¼ per cent.	47 11 10	
Mar. 20th	,, cost of two Calcutta 6 per cent. municipal debenture of 1870, Rs. 4,000, at 11 per cent. premium	4,492 10 8		,, 21st	Interest on 6 per cent. municipal loan, Rs. 500	15 0 0	19,047 4 2
	Commission at ¼ per cent. ..	11 8 8			Less commission at ¼ per cent.	0 0 7	
			4,503 14 4	Feb. 5th	72½ years' interest on 5-4 per cent., Rs. 2,12,200	4,244 0 0	14 15 5
,, 28th	,, cost of municipal debenture of 1864, for Rs. 15,500, at Rs. 6 per cent. premium	.....			Less commission at ¼ per cent.	10 9 9	
	,, cost of municipal debenture of 1866, for Rs. 5,000, at Rs. 8 per cent. premium	22,125 4 0		Mar. 12th	Interest on 6 per cent. municipal debenture of 1867, Rs. 1,54,500 ...	4,635 0 0	4,233 6 3
	Commission at ¼ per cent. ..	55 5 0			Less commission at ¼ per cent.	11 9 5	
			22,180 9 0	,, 19th	Cheque on the bank	.....	4,623 5 7
,, 29th	,, cost of municipal debenture of 1864, for Rs. 6,000, at 6 per cent. premium	.....		,, 31st	86½ years' interest on 4-4 per cent., Rs 8,500	170 0 0	1,10,000 0 0
	,, cost of municipal debenture of 1865, for Rs. 1,000, at 6½ per cent. premium	7,524 10 8			Less commission at ¼ per cent.	0 6 10	
	Commission at ¼ per cent. ...	18 13 0		April 26th	Received from the Officiating Secretary to the Municipal Corporation of Calcutta, interest on Rs. 1,10,000, as per his letter of 25th instant	.....	169 9 2
			7,543 7 8	May 1st	By 28½ years' interest on Rs. 7-4 per cent. Rs. 3,15,500	6,310 0 0	1,044 3 9
	,, cost of municipal debenture of 1864, Rs. 1,500, at 6 per cent. premium	1,612 0 0			Less commission at ¼ per cent	15 12 5	
	Commission	4 0 6					6,294 3 7
			1,616 0 6	June 6th	,, interest for one year on 6 per cent. municipal loan debenture for Rs. 9,000	540 0 0	
	,, cost of municipal debenture of 1867, Rs. 3,000, at 8 per cent premium	.....			Less commission at ¼ per cent.	1 5 7	538 10 5
	,, cost of municipal debenture of 1870, Rs. 8,000, at 10 per cent premium	12,171 5 4		,, 30th	,, 50½ years' interest on 6-4 per cent. loan Rs. 1,39,200	2,784 0 0	
	Commission	30 0 10			Less commission at ¼ per cent.	6 15 4	
			12,201 12 2				2,777 0 8
April 2nd	,, cost of 6 per cent. municipal debenture of 1865, Rs. 1,000, at 7 per cent. premium ...	.....		July 2nd	,, interest at 6 per cent. municipal debenture for Rs 7,50,500 for half year ending 30th June 1879	22,515 0 0	
	,, cost of 6 per cent. municipal debenture of 1865, Rs. 6,000, at 6-8 per cent. premium	7,565 2 9			Less commission at ¼ per cent.	56 4 8	22,458 11 4
	Commission	18 14 7		Aug. 1st	,, 73½ years' interest on 5-4 per cent. loan for Rs. 2,12,200 ..	4,244 0 0	
			7,584 1 4		Less commission at ¼ per cent.	10 9 9	4,233 6 3
,, 3rd	,, cost of 6 per cent. municipal debenture of 1865, Rs. 3,000, at 7-8 per cent. premium ...	.....		Sept. 3rd	,, interest on 6 per cent. municipal debenture of 1867 for Rs. 1,87,500	4,725 0 0	
	,, cost of 6 per cent. municipal debenture of 1864, Rs. 7,000, at 6-8 per cent. premium . ..	11,358 5 4			Less commission at ¼ per cent.	11 16 0	4,713 3 0
	Commission	28 6 4		,, 30th	,, 87½ years' interest on 4-4 per cent. loan, Rs. 8,500 . ..	170 0 0	
			11,386 11 8		Less commission at ¼ per cent.	0 6 10	169 9 2
,, 9th	,, cost of 6 per cent. debenture of 1864, Rs. 20,000, at 7-8 per cent. premium	21,826 10 8		Nov. 7th	,, 29½ years' interest on 7-4 per cent. loan, Rs. 3,15,500	6,310 0 0	
	Commission at ¼ per cent.	54 9 1			Less commission at ¼ per cent.	15 12 5	6,294 3 7
			21,881 3 9	,, 3rd	,, interest on 5 per cent. municipal debenture for Rs. 31,000	775 0 0	
	,, cost of 6 per cent. debenture of 1879, Rs. 500, at 10-8 per cent. premium.	560 10 8			Less commission at ¼ per cent.	1 15 0	773 1 0
	Commission at ¼ per cent. ..	1 6 5					
			562 1 1				
,, 21st	,, fee for renewing Government promissory note	.....	1 0 0				
May 15th	,, fee for renewing Government promissory note	.....	3 0 0				
,, 17th	,, cost of 6 per cent. municipal debenture of 1864, Rs. 10,000, at 6-8 per cent. premium	10,876 10 8					
	Commission at ¼ per cent. ...	27 3 1					
			10,903 13 9				
,, 29th	,, fee for renewing 6 per cent. municipal debenture	.....	1 0 0				
June 13th	,, fee for renewing 6 per cent municipal debenture	.....	18 0 0				
,, 17th	,, receipt stamp	.....	0 1 0				
July 4th	,, transfer to account of Municipal Corporation of Calcutta, general account	.....	24,836 11 7				
Aug. 27th	,, fee for renewing Government promissory notes	.....	4 0 0				
Sept. 3rd	,, receipt stamp	.....	0 1 0				
,, 20th	,, fee for renewing Government promissory notes	.....	4 0 0				
,, 23rd	,, fee for renewing Government promissory notes	.....	1 0 0				
,, 25th	,, receipt stamp	.....	0 2 0				
Dec. 29th	,, balance at credit	.....	38,924 3 5				
	Total ..	.....	1,91,195 2 5		Total ...	.....	1,91,195 2 5
				Dec. 29th	By balance	.....	38,924 3 5

E. E.,

BANK OF BENGAL, Depositors Department, the 29th December 1879. J. RUSSELL, Superintendent.

Statement of the Government Securities, &c., in custody of the Bank of Bengal on account of Accountant-General, Bengal, and the Secretary to the Government of Bengal in the Revenue Department, on account of Municipal Loan Reserve Fund.

Number of Notes.	What Loan.	Principal.
		Rs.
	4-4 per cent. of 1855-56	8,500
	5-4 ,, of 1842-43	1,30,700
	6-4 ,, of 1854-55	1,39,200
	7-4 ,, of 1865	47,000
	6 ,, municipal debenture of 1854	5,04,000
	6 ,, ,, ,, of 1863	71,000
	6 ,, ,, ,, of 1866	1,30,000
	6 ,, ,, ,, of 1870	34,000
	6 ,, ,, ,, of 1871	11,500
	6 ,, ,, ,, of 1867	1,57,500
	3 ,, ,, ,, of 1879	31,000
	Total	12,64,400

BANK OF BENGAL, CALCUTTA, the 30th December 1879. W. WESTLAND, Deputy Secretary and Treasurer.

PUBLISHED under Section 339 of Act IV (B.C.) of 1876.

(282—1) R. TURNBULL, Secretary to the Corporation of Calcutta.

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
153	O 70—73694	500	Ram Dhari Sahai.
154	„ 31—71640	50	Radha Madhub Burral.
	„ —71641	50	
	„ —71642	50	
155	„ 73—74211	1000	E. B. Goodall.
156	„ 80—85632	10	Nilrutton Mukerjee.
	„ 81—59894	10	
158	„ 61—22922 to —22940	20 each	Ashootosh Bhuttacharjee.
	„ 37—98612	5	
	„ —98613	5	
159	O 70—44005	500	The District Superintendent of Police, Furridpur.
160	„ —49673	500	Mathura Nath Maulik.
161	„ 67—08360	100	Lieut.-Col. H. Strong.
	„ 34—21585	100	
	„ —19166	100	
	„ —62740	100	
	L 71—42189	10	
	„ —42192	10	
	„ —42193	10	
	„ —42194	10	
165	O 68—67594	100	Jaynarain Misser.
166	„ 61—23300	20	E. G. Cuming.
168	O 68—63029	100	Borodapershad Mitter.
169	„ —68906	100	Ladley Mohan Singh.
170	„ —56540	100	Lal Behari Dey.
172	„ 81—33735	10	Kailas Chandra Dutt.
173	„ 70—89931	500	Beerupa Setty.
174	„ 31—70346	50	E. Badham.
	„ —74067	50	

Notes partially lost or destroyed.

169	„ 72—06048	1000	Protul Chundor Chatterjee.
170	L 88—91237	10	Ganeshi Lal.
	„ 75—70350	10	
171	O 55—32959	20	Nobin Krishna Bosu.
	„ 56—14023	20	
	„ 52—47673	10	
	L 54—08566	5	
172	O 79—21925	10	Jogendra Nath Ghose.
	„ 46—64584	5	
173	„ 77—08161	10	Rohim Bux.
174	„ 43—97491	10	Mungali Gazi.
175	L 56—84531	5	Jugbundun Lal.
176	O 17—61708	10	Hurnam Singh.
	„ —61710		
	„ —61711		
177	L 56—14482	5	Huri Churn Bhuttacharjee.
178	„ 35—68841	10	Huro Lal Das.
179	„ 92—55823	50	Biroo Nyak.
180	O 30—78618	50	Radha Gobind Mozoomdar.
181	„ 40— 5688	10	Mrs. J. T. Babonau.
182	„ 68—38609	100	Messrs. Jardine, Skinner & Co.
183	„ 36—72563	5	Mrs E. Pierson.
184	„ 36—57774	5	Chuni Lal Munoo Lal.
185	L 54—82002	5	Durga Pershad.
186	O 31—22598	50	Lieutenant-Colonel P. C Dalmahoy.
187	„ 20—91339	20	Chuttoo Lal.
	„ 4—75641	20	
	„ 2—66545	20	
	„ 9—17233	10	
188	„ 60—16129	100	Raj Mohan De.
	„ —64763	100	
189	„ 68—45117	100	Sitanath Shaha.
190	„ 67—83770	100	Mrs. S. E Jones.
	„ 58—77455	20	
	„ 59—87539	20	

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
191	O 49—00119	10	Sarut Chunder Roy.
192	„ —96738	10	Haran Chunder Chatterjee.
193	„ 30—91249	50	Suk Lal Singh.
	„ —82116	50	
194	„ 51—65387	10	Lekhai Ram.
195	„ 46—29386	10	J. W. W. Watsons.
196	„ 12—33193	10	Bunseelal Abeerchand Rai Bahadur.
197	„ 75—38492	10	Mooralidhur Johuri.
198	L 93—06273	50	Gopee Kant Roy.
199	O 61—03317	20	E W. Hart.
	„ 81—78329	10	
	„ 60—98716	20	
200	„ 77—92981	10	Akhoy Kumar Bosu.
103	„ 54—13718	10	Buldev Das Seetaram.
	„ —13717		
104	L 76—92099	10	Moti Ram Jha.
	„ —25963		
105	„ 12—53494	10	Messrs. Thacker Spink & Co.
	L 98—19486		
106	„ 48—85214	20	Jewah Mamoojee.
	„ —85215		
	„ 46—84335	20	
	„ —84307		
107	O 13—86307	10	Brother D. Swords, S.J.
	„ 8—64447		
108	„ 13—97787	10	Jaggur Nath Mahata.
	„ 17—63632		
	L 17—50565	5	
	„ —50566		
109	O 48—84202	10	Raj Kumar Sen.
	„ —84230		
110	„ 60—33243	20	Messrs. Shaw, Finlayson & Co.
	„ —33245		
111	L 27—67310	5	Radha Gobind Bysack.
	O 12—14976		
113	L 56—92393	5	Kristo Das Ghose.
	„ —92396		
112	L 75—56293	10	Inderjit, Jemadar.
	„ 87—46376		
114	O 6—51792	10	Prosanno Chunder Ghose.
	„ 8—16218		
115	L 17—83681	5	Kali Das Ghose.
	„ —83680		
116	O 26—99727	20	Hurry Das Bysack.
	„ 25—86246		
117	„ 54—75334	10	M. C. Mason.
	„ —75332		
118	„ 10—31845	10	Benuck Misser.
	„ —61112		
	„ 11—87645	10	
	„ —87648		
119	„ 44—29429	10	Doyal Chand Halder.
	„ —29430		

R. A. STERNDALE,
Assistant Commissioner of Paper Currency.

PAPER CURRENCY DEPARTMENT, the 23rd August 1880.

Forest Department, Bengal.

Sunderbuns Division.

NOTICE.

TWO pieces of teak timber are now lying at the Government Timber Depôt of Khulna Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt or at the office of the undersigned, and after paying salvage, &c., upon the logs, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. STRETTELL, Deputy Conservator of Forests, Sunderbuns Division

No 3, Hungerford Street, dated Calcutta, the 20th July 1880. (216—8)

Forest Department, Bengal.

Sunderbuns Division.

NOTICE.

ONE piece of teak timber is now lying at the Government Timber Depôt of Bhudder. Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt or at the office of the undersigned, and after paying salvage, &c., upon the log, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. STRETTELL, Deputy Conservator of Forests, Sunderbuns Division.

No. 3, Hungerford Street, Calcutta, the 23rd August 1880. (285—8)

Notice.

Oudh Forest Department.

BYRAMGHAT DEPOT.

ON THE OUDH AND ROHILKHUND RAILWAY.

FROM this date the prices of sál beams and scantlings supplied from this depôt will be as follows:—

BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot.
22 „ „ 2-12 „
23 „ „ 2-14 „
24 „ „ 3 „

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot.

SCANTLINGS.—From 12 to 20 feet, at Rs. 2-8 per c. ft.
Under 12 and over 7, at „ 2-4 „
Under 7 feet. at „ 2 „

The above prices are for ordinary building purposes.

For *Planking Sleepers*, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over at Rs. 2-4 per cubic foot, provided the scantlings are taken in fair proportion.

Second and Third Class Timber will be sold and price fixed by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator of Forests, Oudh Circle,
KANHYA LAL, in charge Byramghat Depôt.

The 22nd May 1879.

Hindu Family Annuity Fund.

THE following Resolutions, passed at the adjourned Special General Meeting of the Subscribers held on the 17th July 1880, is published for general information:—

"That an additional grant of Rs. 100 for payment to the Auditors of the Accounts of 1878-79 be sanctioned.

"That the other supplementary grants, viz. Rs. 70 under medical fees, Rs. 100 under printing charges, and Rs. 45 under miscellaneous charges, viz. Rs. 30 for stamps and Rs. 15 for contingencies, making the total supplementary grant for 1880-81 Rs. 315, as proposed by the Directors, be sanctioned."

RAMSHUNKER SEN, Chairman.
PEEONATH DUTT, Secretary. (281—1)

In the High Court of Judicature at Fort William in Bengal.

ORDINARY ORIGINAL CIVIL JURISDICTION.

In the matter of the Indian Companies Act, 1866, and of the Calcutta Jute Mills Company, Limited.

THE High Court of Judicature at Fort William in Bengal has, by an order dated the 26th day of July 1880, appointed Alexander Rankin McIntosh of Calcutta, a member of the firm of Messrs. A. R. McIntosh & Co., Merchants and Agents, to be the Official Liquidator of the above-named Company.

Dated this 18th day of August 1880.
R. BELCHAMBERS, Registrar.
Joseeline F. Watkins, Attorney. (277—2)

High Court of Judicature at Fort William in Bengal.

ORDINARY ORIGINAL CIVIL JURISDICTION.

The 8th day of July 1880 A.D.

In the matter of the Indian Companies Act, 1866, and of the Calcutta Jute Mills Company, Limited.

THE creditors of the abovenamed Company are required, on or before the seventh day of January next, to send their names and addresses, and the particulars of their debts or claims, and the names and addresses of their Attorneys, if any, to A. R. MacIntosh, of Messieurs A. R. Mackintosh and Company of Calcutta, Merchants and Agents, the Official Liquidators of the said Company, and if so required, by notice in writing from the said Official Liquidator, are by their Attorneys or Pleaders to come in and prove their said debts or claims at the High Court of Calcutta at such time as shall be specified in such notice, or, in default thereof, they will be excluded from the benefit of any distribution made before such debts are proved.

The twelfth day of February one thousand eight hundred and eighty-one, at eleven o'clock in the forenoon, at the Court House, is appointed for hearing and adjudicating upon the debts and claims.

R. BELCHAMBERS, Registrar.
Joseeline F. Watkins, Attorney. (241—6)

Notice.

TO be peremptorily sold pursuant to the decree of the High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction, dated the 1st day of September 1879, made in suit No. 526 of 1879 (wherein Jadoonath Ghose is plaintiff and Hafez Hossen Ali is defendant), by the Registrar of the said Court, at his sale-room in the Court-house on Saturday, the 11th day of September next, at the hour of 12 o'clock at noon, the following property of the defendant:—

All that one storied house and tiled hut, with the piece of land on part whereof the same are built standing, containing by estimation about 9 cottahs 14 chittacks and 14 square feet, situate at and being No. 9, Anthoney's Bagan Lane in Calcutta, and bounded on the north by the said Anthoney's Bagan Lane; on the west by a drain; on the south by Moonshee Nucksudally's ryotee land; and on the east partly by a lane and partly by the ryotee land of Bheekoo Sarang and of Moonshee Heerashollah.

The abstract of title and conditions of sale may be seen at the office of the said Registrar and of Baboo Abhaya Charan Ghose, at No. 12, Old Post Office Street on any day before the sale and will be produced at the sale.

R. BELCHAMBERS, Registrar.
ABHAYA CHARAN GHOSE, Plaintiff's Attorney.
Calcutta High Court, Original Side,
the 28th July 1880. (284—1)

Lost, Stolen, or Destroyed.

THE Government Promissory Note No. 060508, of the 4 per cent. of 1st May 1865 for Rs. 500, originally standing in the name of Besseshur Bose, and last endorsed to Monsah Churn Chutterjee, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in favour of the proprietor.

NOBIN CHAND HULDER, Howrah.
Care of Baboo GRICE CHUNDER CHATTERJEE,
(257—3) Pleader, Munsiff's Court.

LOST.—The Government Promissory Note No. 102273 of the 4 per cent. of 1865, for Rs. 1,000, originally standing in the name of Coomar Sen Goya Prosad, and last endorsed to Rakhal Chunder Dutt, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favor of the proprietor.

RAKHAL CHUNDER DUTT,
(276—3) 65, Mooktaram Baboo's Street.

Notification.

1. The Corporation of the Town of Calcutta are prepared, with the sanction of the Lieutenant-Governor of Bengal under the provisions of section 334 of Act IV (B.C.) of 1876, to receive tenders for a Debenture Loan of Rs. (2,50,000) two lakhs and fifty thousand on the security of the water-rate imposed and levied under the provisions of the said Act, to be expended in carrying out a scheme for increasing the water-supply of the town.

2. Debentures will be issued for the said amount bearing interest at the rate of 5 per cent. per annum, payable on the 1st April and 1st October of each year, and having a currency of 30 years.

3. The form of Debenture Bonds will be that given in the 7th Schedule of the aforesaid Act.

4. No Debentures will be issued for any less sum than Rs. 500, and above that amount Debentures will be issued only for even sums of Rs. 100.

5. Subscriptions will be received and receipts granted by the Bank of Bengal. Debentures will be issued as soon as possible in exchange for the Bank's receipts.

6. Tenders for the whole or any part of the above-named sum of Rs. (2,50,000) two lakhs and fifty thousand will be received by the Secretary to the Corporation up to noon of Saturday, the 4th of September.

7. Each tender must be addressed in the form annexed to this Notification and enclosed in a sealed cover superscribed "Tender for Municipal Loan of 1880."

8. The tenders will be opened at the Municipal Office on Saturday, the 4th of September, at 4 P.M., a minimum rate having first been fixed.

9. Parties tendering must pay into the Bank of Bengal to the credit of the Corporation a sum equal to 2 per cent. of the amount tendered, and forward the Bank's receipt with the tender.

10. If the tender be accepted, the deposit will be taken in part payment; but it will be forfeited if, after the acceptance of the tender, the allotment is not fully taken up on or before the 1st October 1880.

11. The deposit on tenders which may not be accepted will be returned on application.

12. In the case of two or more tenders at the same rate (being not below the minimum) a *pro rata* allotment will, if necessary, be made.

13. The rate stated in a tender must not contain any fraction of an anna; if a rate containing a fraction of an anna is inserted in any tender, such fraction will be struck out, and the tender treated as if the rate did not contain such fraction of an anna.

14. In order to avoid mistakes, a separate tender must be made at each rate tendered, and a separate deposit must accompany each tender. It is desirable that the tender, or at least the name of the person making the tender and the amount and rate tendered, should be written in English.

ROBERT TURNBULL,
Secretary to the Corporation.

Calcutta, 23*rd August* 1880.

FORM OF TENDER.

I hereby tender for Rs. of the Loan advertised in the Notification published in the *Calcutta Gazette*, dated the 25th August, and agree to pay for the same, subject to the conditions notified, at the rate of Rs. for every Rupees 100 allotted to me.

Fraction of an anna not allowed.

I enclose a deposit receipt of the Bank of Bengal, Calcutta, for Rs. and engage, if my offer be accepted, to pay to the account of the Corporation at the Bank of Bengal, Calcutta, the sum allotted to me on or before the 1st October 1880. (283—1)

PRAYAG NATH, B.L., intends to be admitted as a Vakeel of the High Court, Calcutta. (279—4)

KANAI LAL SIL, B.L., intends to apply for enrolment as a Vakeel of the High Court. (261—4)

Bank of Bengal.

NOTICE is hereby given that the Bank of Bengal and Public Debt Office will be closed on the following days:—

On Monday, the 4th October, on account of the Hindoo festival Mohalaya and from Friday, the 8th, to Tuesday, the 19th October (both days inclusive), on account of the Doorga and Luckhi Poojah holidays.

All Government acceptances falling due between the 8th and 19th October will be paid by the Bank on and after the 5th idem.

By order of the Directors,
R. HARDIE, Secretary and Treasurer.

CALCUTTA, the 19th August 1880. (272—2)

PROCEEDINGS at the Annual General Meeting of the Proprietors and Shareholders of the Bank of Bengal, held on Monday, the 16th August 1880, in terms of Section 49 of the Presidency Banks' Act, 1876.

Mr. G. F. Mewburn, President of the Board of Directors, in the chair.

The Chairman submitted the papers noted below* relative to the business for the year ended 30th June last.

On the motion of the Chairman, seconded by Mr. W. Alexander, the accounts for the year were unanimously passed and approved.

On the motion of the Chairman, seconded by Mr. F. J. Fergusson, Mr. F. Clarke was unanimously re-elected a Director.

On the motion of Mr. J. J. J. Keswick, seconded by Mr. W. Alexander, Mr. G. F. Mewburn was unanimously re-elected a Director.

On the motion of the Chairman, seconded by Mr. F. Clarke, Messrs. H. W. I. Wood and W. A. Browne were unanimously re-elected Auditors for the ensuing year, and their remuneration fixed at Rs. 2,500 for each audit, or Rs. 1,250 to each Auditor.

With a vote of thanks to the Chairman the meeting terminated.

(274—1) G. F. MEWBURN, Chairman.

* I.—Copy of the statement of the affairs of the Bank on 31st December 1879, transmitted to Government agreeably to Section 43, Act XI of 1876.
II.—Directors' Report for the half-year ended 31st December 1879 and the report of the Auditors.
III.—Copy of the statement of the affairs of the Bank on 30th June 1880, transmitted to Government agreeably to Section 43, Act XI of 1876.
IV.—Directors' Report for the half-year ended 30th June 1880 and the report of the Auditors.
V.—Statement of the profits for six months, viz. from 1st July to 31st December 1879.
VI.—Statement of the profits for six months, viz. from 1st January to 30th June 1880.
VII.—Statement of the whole profits for twelve months, viz. from 1st July 1879 to 30th June 1880.
VIII.—List of proprietors and shareholders.

INSOLVENT NOTICES.

Court for the Relief of Insolvent Debtors at Calcutta.

IN the matter of PANCHCOURY SHAW and BROJONAUTH SHAW, Insolvents.

On Tuesday, the 10th day of August, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of October next, and that the said Insolvent do then attend to be examined before the said Court.

Ghose and Bose, Attorneys.

IN the matter of SASOON EZEKIEL JUDAH, an Insolvent.

On Thursday, the 5th day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of October next, and that the said Insolvent do then attend to be examined before the said Court.

J. Hart, Attorney.

IN the matter of SHAIK HEBASTOLLAH, an Insolvent.

On Monday, the 9th day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Bolyechand Dutt, Attorney.

In the matter of CHATPE SIMON BIJOHN, an Insolvent.

On Tuesday, the 10th day of August instant it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

H. C. Chick, Attorney.

In the matter of GREGORY LUCAS, an Insolvent.

On Tuesday, the 10th day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 14th day of September next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

In the matter of TOYLUCKHONAUTH SHAW, an Insolvent.

On Wednesday, the 11th day of August instant, it was ordered that Saturday, the 2nd day of October next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day the said Insolvent be discharged personally as well as to his after-acquired property from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

T. B. Chatterjee, Attorney.

Chief Clerk's Office, the 17th day of August 1880.

In the matter of AUGUSTA WILHELMINA CHANNON, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 31st day of August instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

M. M. Zorab, Attorney.

In the matter of THOMAS SMITH, an Insolvent.

On Tuesday, the 17th day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of October next, and that the said Insolvent do then attend to be examined before the said Court.

C. F. Pittar, Attorney.

In the matter of BHOJONAUTH SAHA PODDAR, NILMOHUN SAHA PODDAR, BANEYMADHUB SAHA PODDAR, KOYLASH CHUNDER SAHA PODDAR, GOOROOCHURN SAHA PODDAR, and HURRY CHURN SAHA PODDAR, Insolvents.

On Tuesday, the 17th day of August instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 7th day of December next, and that the order made in this matter for the *ad interim* protection of the said Insolvents from arrest be enlarged to the said 7th day of December next, and that the said Insolvents do then attend to be examined before the said Court.

C. F. Pittar, Attorney.

In the matter of MOONSHAMOOD DOWLAH MOONSHIR MAHOMED HOSSAIN KHAN, an Insolvent.

On Tuesday, the 3rd day of August instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 7th day of December next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 7th day of December next, and that the said Insolvent do then attend to be examined before the said Court.

Barrow & Co., Attorneys.

In the matter of DOYAL CHAND SADOOIR, an Insolvent.

On Tuesday, the 3rd day of August instant, by an order of this Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic., Chapter XXI, as to all persons named in his schedule as creditors or claiming to be creditors respectively.

M. N. Bonnerjee, Attorney.

In the matter of the ASIATIC MARINE INSURANCE OFFICE, an Insolvent.

On Tuesday, the 3rd day of August instant, an account of the receipts and disbursements of the Official Assignee from the 1st day of June 1876 to the 31st day of July last was filed in the Office of the Chief Clerk, and it was ordered that Tuesday, the 14th day of September next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvent may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee.

In the matter of FREDERICK THOMAS STRAW, an Insolvent.

On Tuesday, the 3rd day of August instant, an account of the receipts and disbursements of the Official Assignee from the 1st day of February 1879 to the 31st day of July last was filed in the Office of the Chief Clerk, and it was ordered that Tuesday the 14th day of September next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvent may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee.

In the matter of BHOREMULL GONDKA, an Insolvent.

On Tuesday, the 3rd day of August instant, an account of the receipts and disbursements of the Official Assignee from the 1st day of July 1877 to the 31st day of July last was filed in the office of the Chief Clerk, and it was ordered that Tuesday, the 14th day of September next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvent may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee.

In the matter of WILLIAM HOPPE, an Insolvent.

On Tuesday, the 3rd day of August instant, an account of the receipts and disbursements of the Official Assignee from the 1st day of April 1869 to the 31st day of July last, was filed in the office of the Chief Clerk, and it was ordered that Tuesday, the 14th day of September next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvent may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee.

In the matter of MUNGUL CHUNDER RUCKIT and PROTAUB CHUNDER RUCKIT, Insolvents.

On Tuesday, the 3rd day of August instant, an account of the receipts and disbursements of the Official Assignee from the 1st day of April 1869 to the 31st day of July last was filed in the office of the Chief Clerk, and it was ordered that Tuesday, the 14th day of September next, be appointed for the further hearing of this matter for the purpose of making a dividend

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvents may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee.

In the matter of SUMBHOONATH DOSS and KRISTOLOLL DOSS, Insolvents.

On Tuesday, the 3rd day of August instant, an account of the receipts and disbursements of the Official Assignee from the 1st day of January 1878 to the 31st

day of July last was filed in the office of the Chief Clerk and it was ordered that Tuesday, the 14th day of September next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvents may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee.

In the matter of MURDOCK MACKENZIE, an Insolvent.

On Tuesday, the 3rd day of August instant, an account of the receipts and disbursements of the Official Assignee from the 1st day of April 1869 to the 31st day of July last, was filed in the Office of the Chief Clerk, and it was ordered that Tuesday, the 14th day of September next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvent may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee.

In the matter of JOHANNES AVDALL, an Insolvent.

On Tuesday, the 3rd day of August instant, an account of the receipts and disbursements of the Official Assignee from the 1st day of March 1878 to the 31st day of July last was filed in the Office of the Chief Clerk, and it was ordered that Tuesday, the 14th day of September next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvent may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing

A. B. Miller, Official Assignee.

In the matter of JOHN COWIE, an Insolvent.

On Tuesday, the 3rd day of August instant, an account of the receipts and disbursements of the Official Assignee from the 16th day of December 1879 to the 31st day of July last was filed in the Office of the Chief Clerk, and it was ordered that Tuesday, the 14th day of September next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvent may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee.

In the matter of ANDREW LOUIS BRIANT, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 31st day of August instant, at the hour of ten o'clock in the forenoon

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

C. A. Smith, Attorney.

Chief Clerk's Office, the 24th day of August 1880.

In the Court of the District Judge of Dinagepore.

In the matter of Badiani Bewah *alias* Reshom Bewa of Ramnagar, pergunnah Bijanagar, in the district of Dinagepore, an Insolvent.

NOTICE is hereby given, under section 354 of Act X of 1877, that the petition of the said Insolvent seeking the benefit of Chapter XX of the Civil Procedure Code, Act X of 1877, was filed in this Court on the 25th March 1880, and by an order of the 7th June 1880 the above petitioner was declared Insolvent, and the estate and effects of the said Insolvent were vested in the Receiver of this court, Baboo Gour Lal Chand.

L. B. B. KING, District Judge.

Dinagepore Judge's Court, the 14th August 1880.

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POSTAL NOTICES.

MEMORANDUM showing the hours at which the Mails are closed for despatch at the General Post Office, Calcutta, and the despatches made from the Branch Post Offices to General Post Office; also the hours of deliveries of Mails from the General Post Office and Branch Post Offices.

Hours at which Mails are closed at the General Post Office.

For	Letters at	Registered letters at	Hours up to which late letters are taken if fully pre-paid with an additional fee of 1 anna.
All stations on the East Indian Railway between Howrah and Burdwan, and on the Loop Line between Kanu junction and Ramporehát	5-30 A.M.(a.)	5 P.M.	
Howrah	6 ,, (a.)	5 ,,	
	8 ,,	5 ,,	
	2 P.M.(a.)	1-30 ,,	
All stations on the Eastern Bengal Railway, between Barrackpore and Goalundo	6-30 A.M.(a.)	5 ,,	
Sonapore, Barrupore, and Canning Town	8 ,,	5 ,,	
Dum-Dum and Baraset	7-45 ,,	5 ,,	
Ditto ditto Basirhat and Satkhera	6-30 P.M.	5 ,,	7 P.M.
All stations on the Northern Bengal State Railway, and offices in the Rajshahye, Bogra, Dinagepore, Rungpore, Julpigoree, and Darjeeling districts, and the Assam Province	12 NOON.	12 NOON.	
All stations on the East Indian Railway Loop Line and places situated in the Birbhum, Murshidabad, Santhal Pergunnahs, Maldah, Purneah, Bhagulpur, and Monghyr districts	4 P.M.	3-30 P.M.	
All stations on the Eastern Bengal Railway, and places in the Kishnaghar, Jessore, Furreedpore, Pabna, Burrisal, Dacca, Tipperah, Mymensing, Chittagong, Sylhet, and Cachar districts	6-30 ,,	5 ,,	7 P.M.
Diamond Harbour and Behala	6-30 ,,	5 ,,	7 ,,
All stations on the East Indian Railway Main and Chord Lines, and places in the districts of Bankura, Manbhoom, Hazaribagh, Ranchi, Singbhum, also in Behar, North-Western Provinces, Panjab, Sindh, Rajputana, Central Provinces, Bombay and Madras Presidencies	6-30 ,,	5 ,,	7 ,,
Uluberiah, and places in the districts of Midnapore, Balasore, Cuttack, Pooree, and in the Madras Presidency as far as Vizagapatam	6-30 ,,	5 ,,	7 ,,
Registered letters and parcels are received only on week days during the hours of	.....	11 A.M. to 5 P.M.	

(a.) No despatches are made on Sundays.

Note.—On Saturdays an extra despatch is made for Howrah, which is closed at 6-30 P.M.

Hours at which Mails are closed at the Sub-Offices of Calcutta.

Name of Sub-Office with its initial letters.	1st despatch.	2nd despatch.	3rd despatch.	4th despatch.	REMARKS.
	A. M.	A. M.	P. M.	P. M.	
Baug Bazar N.	7-30	10-10	2-30	6-25	On Sundays there are only two despatches from the Branch Post Office, viz. 3rd and 4th.
Beadon Square N. C.	8-5	10-25	2-45	6-40	
Simla N. H.	8-10	10-30	2-50	6-45	
Bow Bazar C.	8-20	10-40	3	6-55	
Bahaghatta H.	7-40	10	2-5	6-19	
Napit Bazar E. C.	8-15	10-35	2-40	6-45	
Dhurrumtolla W. C.	8-20	10-40	2-45	6-50	
Bhowanipore S.	7-50	10-10	2-30	6-20	
Wellesley Street S. C.	8-15	10-35	2-55	6-45	
Park Street P.	8-20	10-40	3	6-50	
Garden Reach W.	7-20	9-50	2-10	5-50	
Alipore A.	7-55	10-25	2-45	6-25	
Kidderpore S. W.	8-10	10-40	3	6-40	

Hours of deliveries from General Post Office and its Sub-Offices.

Names of Offices and their initial letters.	First delivery.	Second delivery.	Third delivery.	Fourth delivery.	REMARKS.
	A. M.	A. M.	P. M.	P. M.	
General Post Office ..	7	9	1	4	On Sundays there will only be one delivery at the time given in this table for the 2nd delivery
Bow Bazar C.	7-10	9-35	1-35	4	
Simla N. E.	7-20	9-45	1-45	4-10	
Beadon Square N. C.	7-30	10	2	4-20	
Baug Bazar N.	7-40	10-10	2-10	4-30	
Dhurrumtolla W. C.	7-10	9-30	1-30	4	
Napit Bazar E. C.	7-15	9-35	1-35	4-5	
Ballighatta E.	7-50	.....	2-10	4-40	
Park Street P.	7-15	9-30	1-30	4-5	
Wellesley St. S. C.	7-20	9-35	1-35	4-10	
Bhowanipore S.	7-45	9-55	1-55	4-35	
Kidderpore S. W.	7-20	9-45	1-45	4-10	
Alipore A.	7-55	10	2	4-25	
Garden Reach W.	8	10-25	2-25	5-50	

N.B.—These hours of delivery depend on the timely arrival of the mail trains.

E. C. GEORGE, Presidency Postmaster.

List of Unclaimed Letters lying in the Calcutta Post Office on the 24th August 1880.

Ainsworth, Mrs.
Ariss, Esq.
Allen, Master F.
Andrew, F.
Bartlett, H. H.
Bampton, Mrs.
Beecher, E.
Bennett, J. B.
Brown, S.
Carter, J. J.
Casters, T.
Carson, T.
Cartwright, Capt. C.
Canitz, H.
Cooke, William.
Chesnel, A.
Doucett, S. R.
DeCosta, J.
Delamy, J.
DeSilva, F.
Dick, G.
Dicks & Co.
Dickens, T.
Dissent, A. M.
Dixon, J.
Dick, H. P.
Dobson, G.
Douglas, R. H.
Dobson, E.
Douglas, C. A.
Dreberg, T.
Dudman, R. H.
DuBois, H. C.
D'Rozario, F.
D'Souza, S.
Fernandez, J. T.
Forbes, H.
Franco, C. G.
Fredrick, G.
Gay & Co.
Gonsalves, Mrs. V.
Gomes, J. T.
Greene, J.
Harrison, Mrs. Anny.
Heart, Mrs. M.
Hodson, R. G.
Jackson, Capt. (P. W. D.)
Jefferson, Mrs. L
Lima, A.
Long, Mrs. Thresa.
Michael, Master E. S.
Migh, R. H.
Montgomery, R.
Moore, E.
Oldham Brothers (Agents.)
Peters, Mrs.
Peters, Mrs. A.
Philips, Alfred.
Poorna Chunder Sing.
Rogers, Mrs. M.
Rogerson, Mrs. L.
Robert, La.
Robinson, J.
Rupert, Deck Emma.
Salonca, —
Sanderson, T.
Saxtor, Joseph.
Shew, G. H. A.
Shields, Mrs. Ann.
Simpson, K.
Smith, A M. O.
Smith, I. T.
Soull, Henry.
Stewart, Mrs.
Taverner, Messrs.
Wade, Mrs.
Walsey, Mr. (M.D)
Walfrum, Signr. E.
Walker, C.
Walter, C.
Wells, T. William.
Wight, W. G.
Woodburry, —
Young, I. M.

Letters marked "Care of Post-Office, to be kept till called for."

Aldley, Capt. J. W.
Andrews, S. J.
Anson, Capt.
B. F.
Bailly, Harris.
Blair, T.
Blackton, T. W.
Borillon, Mons. J.
Bruer, T. S. M.
Brown, Miss Mary.
Byford, H.
" Carlos."
Caller, Monsieur L.
C. G. C.
Coombs, J. W.
Crowlie, E. T.
Curtain, C.
Deseso Conte.
Disnysius, Haddens.
Evans, J.
Gomes, J.
Hancock, Mrs.
Hayward, Miss Isabella.
Hamill, James.
Howett, Lt. W. T.
Hopekirk, William.
Innis, G. R.
Jacob, S.
Jackson, W.
Kaiser, August.
Keating, R.
Kelly, F. J.
Mann, Alex.
Matheson, Alex.
Martin, Mrs. C. N.
Michael, G.
Miller, Mrs. Annie.
Morton, M.
Murdoch, Mrs. F.
Paul, R. C. (Searcher-General.)
Perks, M. J.
Priscilla, R.
Prendergast, Mrs. C. L. T. F.
Rae, William.
Reid, R.
Rendell, F. H.
Roe, Lt. R. J.
Rourke, G.
Schomidt, C.
Seecunder.
Sher Shah, Moonshe.
Silvestri, Signore E.
Smith Douglas.
Smith, W.
Snow, A. Wilson.
Sterling, William.
Stuart, F.
Strathmore, Miss W.
T. F.
Temple, Miss E.
Thompson, W.
Thomson, John.
Usborne, W.
Wall, W. M.
Warde, Mrs.
Wight, C. P.
Wilkinson, W. T.
Willie.
X. Y Z.

Newspapers.

Andrews, S. S.
Buchanan, Baverly.
Crowlie, E. T.
Donham, J. P.
Innis, G. R.
Prendergast, Mrs.
Rendill, F. H.
Thompson, John.
Wilson, J. H.

Registered Letters.

Dubus, E. E.
Gasper, C. G.
Kureem Alli, Sub-Surveyor.
Megam, Peter.
Pinto, J. A.
Warbett, Esq.
Young, E. A.

E. C. GEORGE, Presy. Postmaster, Calcutta.

SEA AND FOREIGN MAILS.

For	Box closes at	Date.	Per Steamer.
		1880.	
Persian Gulf	6-30 P.M	28th Aug.	From Bombay.
Madras, Ceylon, and the Intermediate Ports	6-30 „	30th „	*Madura*
Foreign mails *viâ* Bombay .	6-30 „	1st Sept.	From bombay.
Ditto book-post and pattern packets	6-30 „	31st Aug.	Ditto.
Rangoon, Moulmein, and Straits	6-30 „	26th „	*Simla.*
Chittagong, Akyab, Kyouk Phyoo, and Rangoon ..	6-30 „	27th „	*Mahratta.*
Foreign mails *viâ* Bombay ...	6-30 „	25th „	From Bombay.*

* Also *viâ* Aden mails for Zanzibar, Mozambique, Natal and the Cape of Good Hope can be forwarded by this opportunity.

N.B.—The letter-box will close at 6-30 P.M. precisely, after which hour foreign letters fully prepaid, and bearing an extra postage stamp of four annas on each cover, will be received up to 7 P.M.

E. C. GEORGE, Presy. Postmaster, Calcutta.
General Post Office, Calcutta, the 23rd August 1880.

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagiruttee, Matabangah, and Jellinghee Rivers for the week ending Friday, 20th August 1880.

Names of Rivers.	Least depth of water.		REMARKS.
BHAGIRUTTEE.	Ft.	In.	
Entrance below Joyrampore	8	0	
Thence to Noorpore Junction.	7	0	
Entrance below Nurainpore	7	0	
Thence to Noorpore Junction, 6 miles.	20	0	
Thence to Jungipore, 9 miles	18	0	Lalkhawdiar.
From Jungipore to Berhampore, 47 miles.	22	6	Lalbagh.
From Berhampore to Cutwa, 50 miles.	23	0	Nughur.
From Cutwa to Nuddea, 46 miles.	23	9	Khosalpore.

MATABANGAH.	Ft.	In.	
Entrance	21	6	
Thence to Tatarparah ...	19	0	Paurapore.
From Tatarparah to Hât Bolia.	20	9	Shampore.
From Hât Bolia to Boalmaree.	21	0	Mohespore.
From Boalmaree to Alickdeah.	20	0	Alickdeah.
From Alickdeah to Kissengunge.	19	0	Mothoorapore.

JELLINGHEE AND BYRUB.			
Entrance of Jellinghee from the Ganges.	14	2	
Thence to Junction with the Byrub.	13	2	Jellinghee.
Entrance of Byrub from the Ganges.	25	3	
Thence to junction with the Jellinghee.	20	0	Chuck.
From junction of Byrub and Jellinghee to Tenkatta.	22	9	Lalnughur.
From Teakatta to Nuddea...	19	6	Krishnughur.

Height of water on gauge at Berhampore, the 23rd August 1880, above zero, 23 feet 3½ inches.

T. BEATTY, C.E.,
Offg. Exe. Engr., Nuddea Rivers Divn.
BERHAMPORE, the 23rd August 1880.

List of Books for Sale

AT THE

LIBRARY OF THE ASIATIC SOCIETY OF BENGAL,

No. 57, PARK STREET, CALCUTTA,

AND OBTAINABLE FROM

THE SOCIETY'S LONDON AGENTS, MESSRS. TRUBNER & CO.

57 AND 59, LUDGATE HILL, LONDON, E. C.

BIBLIOTHECA INDICA.

Sanskrit Series.

	Rs.	A.
Chaitanya-chandrodaya, Nátaka, 3 fasci. ...	1	14
Srauta sútra, Asvaláyana, 11 fasci.... ...	6	14
——— Látyáyana, 9 fasci. ...	5	10
Sankara Vijaya, 3 fasci.... ...	1	14
Dasa Rúpa, 3 fasci.	1	14
Kaushitaki Bráhmanopanishad, 2 fasci. ...	1	4
Sánkhyasára, 1 fasci. ...	0	10
Lalitavistara, 6 fasci.	3	12
Taittiriya Bráhmaṇa, 24 fasci. ...	15	0
Taittiriya Saṅhitá, 31 fasci. ...	19	6
Taittiriya Áraṇyaka, 11 fasci. ...	6	14
Maitri Upanishad, 3 fasci. ...	1	14
Asvaláyana Grihya Sútra, 4 fasci. ...	2	8
Mimáńsá Darsana, 14 fasci. ...	8	12
Tándya Bráhmaṇa, 19 fasci. ...	11	14
Gopatha Bráhmaṇa, 2 fasci. ...	1	10
Atharvana Upanishads, 5 fasci. ...	3	2
Agni Puráṇa, 14 fasci.	8	12
Sáma Veda Saṅhitá, 37 fasci. ...	23	2
Gopála Tápaní, 1 fasci.	0	10
Nrisiṅha Tápaní, 3 fasci. ...	1	14
Chaturvarga Chintámani, 35 fasci. ...	21	14
Gobhiliya Grihya Sútra, 10 fasci. ...	6	4
Pingala Chhandah Sútra, 3 fasci. ...	1	14
Taittiriya Prátisákhiya, 3 fasci. ...	1	14
Prithiráj Rásu. By Chand Bardai, 4 fasci. ...	2	8
Rájatarangini	4	0
Mahábhárata. Vols. III and IV ...	40	0
Puráṇa Sangraha	1	0
Páli Grammar, 2 fasci. ...	1	4
Aitareya Aranyaka of the Rig Veda, 5 fasci. ...	3	2
Chhándogya Upanishad, English, 2 fasci. ...	1	4
Sánkhya Aphorisms, English, 2 fasci. ...	1	4
Sáhitya Darpaṇa, English, 4 fasci.... ...	2	8
Brahma Sútra, English	1	0
Kátantra, 6 fasci.	6	0
Kámandakiya Nítisára, 4 fasci. (Fas. 1, out of stock)	2	8
Bhámatí, 7 fasci.	4	6
Tabaqat i Nasiri, 10 fasci.	10	0
Aphorisms of Sandalyas, English, fasci. 1 ...	0	10
Vayu Purana, 2 fasci.	1	4

Arabic and Persian Series.

Dictionary of Arabic Technical Terms, 20 fasci., complete	25	0
Risálah-i-Shamsiyah. Appendix to ditto ...	1	4
Fihrist Túsi, 4 fasci.	3	0
Nukhbat-ul-Fikr	0	10
Futúh-ul-Shám, Wáqidí, 9 fasci.	5	10
Futúh-ul-Shám, Azadí, 4 fasci.	2	8
Maghází of Wáqidí, 5 fasci.	3	2
Isábah, 28 fasci., with Supplement	20	14
Táríkh-i-Fírúz Sháhí, 7 fasci.	4	6
Táríkh-i-Baihaqí, complete in 9 fasci. ...	5	15
Muntakhab-ut-Tawáríkh. Vols. I, II, and III, complete in 15 fasci..	9	6
Wís o Rámín, 5 fasci.	2	3
Iqbalnámah-i-Jahángírí; complete in 3 fasci. ...	1	14
Alamgírnámah, 13 fasci., with Index ...	8	2
Pádsháhnámah, 19 fasci., with Index ...	11	14
Muntakhab-ul-Lubáb; by Kháfí Khan, 19 fasci., with Index	12	12
Ain-i-Akbarí, Persian text, 4to., 22 fasci. ...	27	8
Ain-i-Akbarí; English translation by H. Blochmann, M.A. Vol. I.	12	4
Farhang-i-Rashidí, 14 fasci., complete ...	17	9
Nizámí's Khiradnamah-i-Iskandarí, 2 fasci., complete	2	0
Akbarnámah, 17 fasci. with Index	20	0
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No.

1. Rangoon River. By Navigating Lieutenant F. W. Jarrad, R.N., 1876.
2. Mergui Archipelago. Cancelled; superseded by Notice No. 8.
3. Junkseylon and adjacent Islands. Cancelled; superseded by Notice No. 16.
4. False Point Harbour. By Navigating Lieutenant G. C. Hammond, R.N., 1876.
5. Kyouk Phyou Harbour. By Navigating Lieutenant F. W. Jarrad, R.N., F.R.A.S., 1877.
6. Salween (Maulmain) River. By Navigating Lieutenant F. W. Jarrad, R.N., F.R.A.S., 1877.
7. Approaches to Point de Galle Harbour. By Commander A. D. Taylor, I.N., 1877.
8. Mergui Archipelago. Pages 7 to 10 of this Notice; superseded by Notice No. 18.
9. Indus Banks and Kurrachee. By Lieutenant A. W. Stiffe, I.N., and the Master Attendant of Kurrachee, 1877.
10. Pamban (Paumben) Pass. By Morris Chapman, I.N., 1878.
11. Andaman Islands. By Navigating Lieutenant J. Tully, R.N., 1878.
12. Jiddah Harbour. Red Sea. By Commander W. J. L. Wharton, R.N., H. M.'s Ship *Fawn*, 1878.
13. Red Sea. Navigation, Inshore passages. By Hydrographic Office, Admiralty London, 1878.

No.

14. Red Sea. By Hydrographic Office, Admiralty, London, 1878.
15. South Indian Ocean, Seychelle, Farquhar Islands, and Madagascar. By Commander W. J. L. Wharton, R.N., H. M.'s Ships *Shearwater* and *Fawn*, 1875-78.
16. Torres Strait and New Guinea, South-East Coast. By Officers of H. M.'s Ships employed on the Australian Station, 1878.
17. India, West Coast, Ratnagiri Rajapur Bay, and Viziadurg. By Navigating Lieutenant F. W. Jarrad, R.N., F.R.A.S., 1878.
18. Coast of Siam, including Junkseylon and adjacent Islands. By Commander A. D. Taylor, I.N., and A. deRichelieu, Siamese Navy, 1879.
19. Africa, East Coast, Pemba Island and adjacent coast. By Commander W. J. I. Wharton, R.N., H. M.'s Surveying Vessel *Fawn*, 1878.
20. India, West Coast, the coast from Kundari Island to Choul, and the harbours of Dabhol and Jaygad. By Navigating Lieutenant F. W. Jarrad, R.N., F.R.A.S., 1880.
21. Arabian Coast, Ras Matbakh. By Hydrographic Office, Admiralty, London, 1880.

NOTICES TO MARINERS.

Notices to Mariners issued during the year 1875. *Price, one anna each :—*

No. 1. Fixed Light on Green Island, Hong-Kong, China.
„ 2. Malwan Rock, Malwan.
„ 3. Fixed white light at Dwarka, Kattywar.
„ 4. Mooram Shulh Tivo Island, and Devil's Point, Gulf of Manaar.
„ 5. (1) Fixed light at Vizagapatam.
(2) Coral shoal off Caltura, Ceylon.
(3) Rock off Barberyn Island.
„ 6. Foundering of the Buoy Vessel *Mata Mata*, Rangoon.
„ 7. (1) Revolving Light near Acheen Head, Malacca Strait.
(2) Auxiliary Light to above.

Notices to Mariners issued during the year 1876. *Price, one anna each :—*

No. 1. Temporary discontinuance of Hope Island Light during repairs to Light-house column, Coromandel Coast.
„ 2. Exhibition of Hope Island Light, Coromandel Coast.
„ 3. Prohibited anchorage near the British Indian Sub-marine Telegraph Cable, Madras.
„ 4. (1) Pulo Brasse auxiliary Light, Malacca Strait.
(2) Island between Pulo Nias and Sumatra.
„ 5. Vessels trading to Reunion, Indian Ocean.
„ 6. Replacement of the Buoy on the western edge of Dolphin Shoal, Chittagong Coast.
„ 7. China Bakeer Light, Martaban Gulf.
(2) Intended exhibition of Light on the Oyster Reef.
„ 8. Fixed white Light and Verawal.
„ 9. Buoyage of Kyouk Phyou, British Burma.
„ 10. Fixed white Light at Bet or Boyt (Gulf or Cutch), Kattywar.
„ 11. Fixed white Light at Porbandar, Kattywar.
„ 12. (1) Displacement of the Buoy in Narakel Roadstead, Cochin.
(2) Buoy marking the smooth-water anchorage to the southward of Alipee (Aulapoláy), Travancore.
„ 13. (1) Intended Light on Pulo Pisang, Malacca Strait.
(2) Sunken reef in Siberoet Strait, Sumatra, West Coast.
„ 14. Deposit of stone mound at the end of the breakwater, Colombo, Ceylon.
„ 15. Period of exhibition of the *blue* Light during the South-west monsoon, from the Eastern Channel Light-vessel at the entrance to River Hooghly.
„ 16. Rock near west end of Pulo Brasse.
„ 17. (1) Beacon on two-fathom patch off Batticaloa Road, Ceylon.
(2) Suspension of Light at Vizagapatam.
„ 18. Direction for Kurrachee Harbour.
„ 19. Beacon on two fathom patch off Batticaloa Road, Ceylon.
„ 20. Fixed Light at Calingapatam Point, Coromandel Coast.

The following Notices to Mariners were issued during the year 1877. *Price, one anna each :—*

No. 1. Alteration in Manora Point Light, Kurrachee.
" 2. Dangers at Goa and Marmagao Roadsteads.
" 3. Existence of rocky patches, Beypore.
" 4. Pooree Port limits, Orissa Coast.
" 5. Extension of the Hajamri Mouth of the River Indus.
" 6. Red Lights at Port Victoria, Mahe, Seychelles.
" 7. Light at Port Berberah, Gulf of Aden.
" 8. Rock off Hingie Island, Bassein River.
" 9. Rock off Pegu Coast.
" 10. Coral Patch near Sultan Shoal, Singapore Strait.
" 11. "Intermediate" Light-ship, entrance to River Hooghly.
" 12. Position of Cochin Light-house.
" 13. Position of Raleigh Rock, and additional beacons, Bombay.
" 14. Buoy marking Gindurah Rock, Galle.
" 15. Alteration in Manora Point Light, Kurrachee; and discovery of a bank near Towak Island, Red Sea.
" 16. Dangerous rocks in Forrest Strait, Mergui Archipelago, and Richelieu Rock off Kopah Inlet.
" 17. Alteration in position of "Intermediate" Light-ship, entrance to River Hooghly.
" 18. Destruction of the Krishna Shoal Light-house.
" 19. Correct position of Santipilly Light-house.
" 20. Anchorage Buoys in Madras Roadstead.
" 21. Light-vessel near Krishna Shoal, Burma.
" 22. Additional information, Krishna Shoal Light-vessel and Light at Pooree.
" 23. Alteration of position of Chittagong Lights.
" 24. Night Signals shown by British Pilot Vessels in the English Channel.

Notices to Mariners issued during the year 1878. *Price, one anna each :—*

No. 1. Position of Middle Ground, Bombay.
" 2. Error in position of Krishna Shoal Light-vessel.
" 3. New Lights in Sunda Strait, &c.
" 4. Corrected position of Krishna Shoal Light-vessel.
" 5. Alteration of colour of Chittagong beacons, and intended alteration in Dolphin Rock Light, Bombay.
" 6. Alteration of Malwan Light.
" 7. Kintoan Light-vessel. Yang-tse-Kiang.
" 8. Burgess Rock off Hingie Island, Bassein River, Burma.
" 9. Fairway Buoy at False Point, Orissa.
" 10. (1) Intended Light and Fog Signal on Little Basses Rocks, Ceylon.
(2) Intended alteration in Great Basses Rocks Fog Signal.
" 11. Corrected positions of Zebayir Islands, Jebel Zukur, and the Hanish Islands, Red Sea.
" 12. Fog Signals and distinguishing marks for Light-vessels, River Hooghly.
" 13. Exhibition of Light on Little Basses Rocks, Ceylon.
" 14. Beacon on Choul Kadu Rock, Bombay.
" 15. Shoal near Tumb Island (Jazirat Tanb), Persian Gulf.
" 16. Light at Batticaloa, Ceylon.
" 17. Upper Gasper Light-vessel, entrance to river Hooghly.
" 18. Red Lights on North Groin of Harbour Works, Madras.
" 19. Reported Shoal, N. N. E. of Bahrein, Persian Gulf.
" 20. Alteration of color of light at Klang Strait, Strait of Malacca—Salangore—Malay Coast.
" 21. Additional information concerning the reported Shoal, N. N. E. of Bahrein.
" 22. Deposit of stone, eastward of Harbour Works, Madras.
" 23. Reported Shoal, North-West of Cheduba Island.
" 24. Exhibition of blue lights and Maroons at Krishna Shoal Light-vessel.
" 25. Deposit of stone, eastward of Harbour Works, Madras (additional information).
" 26. Vessels prohibited from anchoring near the Submarine Telegraph Cable between Diamond Island and the Mainland.
" 27. Intended exhibition of a revolving Light a Vakalapudi, in the Godavery District.

Notices to Mariners issued during the year 1879. *Price, one anna each :—*

No. 1. Permanent moorings for Eastern Channel Light-vessel, entrance to Hooghly River.
" 2. Sunken danger in Mergui Archipelago.
" 3. Revolving Light at Vakalapudi, in the Godavery District.
" 4. Intended alteration in False Point Light.
" 5. Shifting of the entrances to Honore (Honwar) and Mangaloro, on the Malabar Coast.
" 6. Fixed Light at Roji (Nowa Nugga) in the Gulf of Cutch.
" 7. Fixed Light at the entrance to Toona Creek in the Gulf of Cutch.
" 8. Fixed Light at Goapnath Point in the Gulf of Cambay.
" 9. Wreck marking vessels.
" 10. The alteration in the position and improvement of Pooree Port Light.
" 11. Shoal Coral Ground in Strait of Banka.
" 12. Delagoa Bay. Removal of Cockburn Light-vessel in bad weather.
" 13. (1) Alteration in position of Beacons and Leading Lights—Burnett River Entrance, Australia.
(2) Fixed Light on Flap Top Islet—Pioneer River—Rocky-Islets.
(3) Revolving Light on Low Isles—Trinity Bay.
(4) Leading Lights at Cook Town—Endeavour River Entrance—Cook Harbour.
" 14. Sunken dangers between Alguada Reef and Diamond Island—Bay of Bengal.
" 15. Flashing white Light on Puysegur Point—Zealand.
" 16. Dangerous Rocks, N. N. W. and S. E. of the southernmost of the Brothers Islands—Andaman Islands.
" 17. Australia—South Coast—Gulf of St. Vincent,
(1) Prohibited Anchorage near Telegraph Cable, Port Phillip.
(2) Buoys marking Battery Practice Range at Williams Town.
(3) Fixed and Flashing Light on North Reef.
" 18. Longitude of the Time Ball, Calcutta, and of Saugor Light-house, River Hooghly.
" 19. (1) Discontinuance of additional Light at Fourth Point—Sunda Strait—Java.
(2) Shoal in the Fairway to Batavia Road.
(3) Fixed Light on Meinder's Reef—Madura Strait
" 20. (1) Shoal ground westward of Durnford Point—South Coast of Africa.
(2) Distinguishing features marking the entrance to Tugela River.
(3) Ditto Entrance to Umhloti River.
" 21. Buoys of Carwar Harbour (Sedashigar).
" 22. (1) Alterations in Lights at St. Paul and St. Denis, Reunion Island.
(2) Harbour Light at St. Pierre.
" 23. Buoys off Carwar Harbour (Sedashigar).
" 24. Buoys and Beacons, Zanzibar Harbour.
" 25. Alteration of False Point Light—Coast of Orissa.
" 26. Red Buoy marking smooth-water anchorage off Porcaud, Alleppey.
" 27. Change in the Anchorage limits of the Port of Madras.
" 28. Intended discontinuance of light at El-weg (Sherm Wej-h), Red Sea.
" 29. Interval of intended exhibition of blue Lights and Rockets at False Point Light-house.
" 30. Replacing of the buoys at the entrance to Cochin Harbour, and extinguishing of Narrakel Light.
" 31. Range of visibility of the Light exhibited from Krishna Shoal Light-vessel.
" 32. Light at Batticaloa.
" 33. Black buoys laid down in Calicut Roadstead to mark the limits of foul ground.
" 34. Light at Batticaloa.
" 35. Replacing of the buoys off Carwar Harbour (Sedashigar).
" 36. Telegraph buoy, south of Aden.
" 37. Black buoy off Point Gordeware (Godavery).
" 38. Light at Batticaloa.
" 39. Exhibition of a leading Light in Suez Bay.
" 40. Madras Semaphore.
" 41. Black buoy off Point Gordeware (Godavery.)
" 42. Madras Semaphore.
" 43. Buoys at Calicut.

Notices to Mariners issued during the year 1880. *Price, one anna each:—*

No. 1. Prohibited anchorage near the telegraph cables, in Zanzibar Harbour.
,, 2. Discontinuance of Maroon Lights at Krishna Shoal Light-vessel.
,, 3. Exhibition of the new fixed Light at False Point.
,, 4. Extension of the period of exhibition of the "Intermediate" Light at the entrance to the Hooghly River.
,, 5. Alterations in the position and visibility of the Light exhibited from Fort Canning, Singapore.
,, 6. Alteration of position and elevation of the red Light at Cannanore.
,, 7. Discontinuance of the exhibition of maroons from the Light-vessels of the Hooghly River.

*** *The above rates are exclusive of mounting, colouring, packing and postage.*

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Remittances in postage stamps should be accompanied by an addition of one anna in the rupee on account of discount.

RAJENDRA NATH MITRA,
Asst. Secy. to the Govt. of Bengal.

The 19th February 1878.

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[REGISTERED No. 29.]

No. 35 of 1880.

The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 1, 1880.

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PART I.

Orders and Notifications by the Lieut.-Governor of Bengal, the High Court, Government Treasury, &c.

ORDERS BY THE LIEUT.-GOVERNOR OF BENGAL.

No. 3926A.

GENERAL.—*The 19th August* 1880.—Mr. H. F. Matthews, Officiating Joint-Magistrate and Deputy Collector, Gya, is allowed furlough for one year two months and three days, under section 21 of the Civil Leave Code, with effect from the 6th proximo, or from any subsequent date on which he may avail himself of it.

The 20th August 1880.—Koomar Rameshwara Sing, Assistant Magistrate and Collector, Sarun, is transferred to Durbhunga.

The 22nd August 1880.—Mr. C. J. S. Faulder, Officiating Joint-Magistrate and Deputy Collector, Sasseram, Shahabad, is transferred to Gya.

The 23rd August 1880.—Mr. F. H. Elphinstone, Deputy Magistrate and Deputy Collector, Durbhunga, is transferred to Chumparun.

Mr. B. Dè, Officiating Joint-Magistrate and Deputy Collector, Behar, Patna, is transferred to Shahabad, and is appointed to have charge of the Sasseram Division of that district.

Baboo Nobin Chunder Sen, Deputy Magistrate and Deputy Collector, Madaripore, Furreedpore, is transferred to Patna, and is appointed to have charge of the Behar division of that district.

Mr. H. Holmwood, Assistant Magistrate and Collector, Mozufferpore, is transferred to Sarun.

The 24th August 1880.—Mr. H. M. Tobin, Officiating Joint-Magistrate and Deputy Collector, in charge of the Sewan Division of the Sarun district, is vested with the powers of a Collector under Act X of 1870 for the purpose of acquiring lands required for public purposes in that district.

The 25th August 1880.—Baboo Mohendro Nath Gupta, Deputy Magistrate and Deputy Collector, employed on Settlement duty, Noabad Talooks, Chittagong, is appointed to have charge of the Settlement Office of Chittagong, during the absence, on leave, of Mr. H. J. H. Fasson, or until further orders.

Baboo Mohendro Nath Gupta is vested with the power of hearing appeals from orders passed by the Sub-Deputy Collectors, to transfer cases to subordinate files, and to conduct settlements of Noabad and lakhiraj lands.

The Right Hon'ble the Secretary of State for India has granted Mr. R. L. Maugles, C.S., Commissioner of the Presidency Division, an extension of furlough for three months.

Mr. J. T. Babonau, Officiating Deputy Magistrate and Deputy Collector, Gyebanda, Rungpore, is transferred to the Sudder station of that district.

Baboo Probhat Nath Roy, Deputy Magistrate and Deputy Collector, Rungpore, is appointed to have charge of the Gyebanda Division of that district.

Mr. E. V. Westmacott, Officiating Magistrate and Collector, Noakholly, is appointed to act, until further orders, in the First Grade of Magistrates and Collectors, with effect from the 9th instant, *vice* Mr. J. A. Hopkins.

Mr. J. Pratt, Officiating Magistrate and Collector, Purneah, is appointed to act, until further orders, in the Second Grade of Magistrates and Collectors, with effect from the 9th instant, *vice* Mr. E. V. Westmacott.

Mr. C. C. Stevens, Officiating Magistrate and Collector, Burdwan, is appointed to act, until further orders, in the First Grade of Magistrates and Collectors, with effect from the 11th instant, *vice* Mr. F. Wyer.

Baboo Saroda Prosad Chatterjee, Personal Assistant to the Commissioner of Bhagulpore, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code, with effect from the 9th instant.

Baboo Kalibar Mookerjee is appointed to act as a Deputy Magistrate and Deputy Collector, and as Personal Assistant to the Commissioner of Bhagulpore, during the absence, on leave, of Baboo Saroda Prosad Chatterjee, or until further orders, with effect from the 9th instant.

Mr E. J. Trevelyan, Barrister-at-Law, Secretary to the Board of Examiners for Pleaderships and Mooktearships, is allowed leave for six months from the 15th proximo, or such earlier date as he may avail himself of it.

Mr. H. T. Hyde, Barrister-at-Law, is appointed to act as Secretary to the Board of Examiners for Pleaderships and Mooktearships, during the absence, on leave, of Mr. E. J. Trevelyan, or until further orders.

The 26th August 1880.—Baboo Bhoobun Mohun Raha, Deputy Magistrate and Deputy Collector, Brahmunberiah, Tipperah, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code, with effect from any date after the 27th proximo, on which he may avail himself of it.

Moulvi Dilwar Hossain Ahmed, Deputy Magistrate and Deputy Collector, Chittagong, on leave, is transferred to Tipperah, and is appointed to have charge of the Brahmanberiah Division of that district, during the absence, on leave, of Baboo Bhoobun Mohun Raha, or until further orders.

The 30th August 1880.—In modification of the orders of the 11th May last, Mr. S. N. Banerjee is appointed temporarily to be a Sub-Deputy Collector of the second grade in Dinagepore, during the absence, on deputation, of Baboo Sita Nath Mookerjee, or until further orders.

Mr. H. P. Peterson, Sub-Divisional Officer, Goalundo, in the district of Furreedpore, is vested with the powers of a Collector under Act X of 1870 for the purpose of acquiring land required for public purposes in that sub-division.

The 31st August 1880.—Mr. J. D. Gael, C.S., reported his departure from India on furlough on the 13th instant.

Munshi Nundjee, Sub-Deputy Collector, Palamow, Lohardugga, is allowed leave for one month and fifteen days, under the rules in Chapter VII of the Civil Leave Code, with effect from the 1st October next, or any subsequent date on which he may avail himself of it.

Baboo Khagendro Nath Mitter, Officiating Deputy Magistrate and Deputy Collector, Dacca, is allowed leave for one month and twenty-five days, under section 13—2, Supplement F of the Civil Leave Code, with effect from the 15th proximo.

Mr. H. Farrer, Officiating Joint-Magistrate and Deputy Collector in charge of the Serajgunge division of the Pubna district, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code, with effect from the date on which he may be relieved.

Mr. E. M. Reily, Deputy Magistrate and Deputy Collector, Burdwan, is appointed to have charge of the Serajgunge division of the Pubna district, during the absence, on leave, of Mr. H. Farrer, or until further orders.

Mr. J. E. B. Jeffery, Officiating Magistrate and Collector of Furreedpore, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code, with effect from the 7th September 1880, or any subsequent date on which he may avail himself of it.

Mr. C. F. Magrath, Joint-Magistrate and Deputy Collector, Patna, is appointed to officiate as Magistrate and Collector of Furreedpore, during the absence, on leave, of Mr. J. E. B. Jeffery, or until further orders.

Baboo Tarini Churn Mitter, Deputy Magistrate and Deputy Collector in charge of the Mohesrekha division of the Howrah district, is allowed leave for fifteen days, under section 6, Supplement F of the Civil Leave Code, with effect from the 20th instant.

Baboo Kali Pada Mookerjee, Personal Assistant to the Commissioner of Burdwan, is allowed leave for two months, under the rules in Chapter VII of the Civil Leave Code, with effect from the 24th October next.

Baboo Chunder Seekur Banerjee, Deputy Magistrate and Deputy Collector, Patuakholly, Backergunge, is allowed leave for six months, under section 4, Supplement F of the Civil Leave Code.

Baboo Bhoobunnesur Singh, Deputy Magistrate and Deputy Collector, Durbhunga, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code, with effect from the date on which he may avail himself of it.

POLICE.—*The 24th August* 1880.—Moonshi Aulad Ali, Assistant Superintendent of Police, was transferred from Bhagulpore to Gya on the 28th July 1878.

The 31st August 1880.—Mr. J. T. Rivett-Carnac, Officiating Assistant Superintendent of Police, Midnapore, is allowed leave for 21 days, under section 13—2, Supplement F of the Civil Leave Code, with effect from the 5th instant.

ECCLESIASTICAL.—*The 24th August* 1880.—Baboo Koilash Chunder Mitter, a Missionary in Furreedpore, is authorized, under clause 5, section 5, Act XV of 1872, to grant certificates of marriage between persons who are Native Christians.

REGISTRATION.—*The 23rd August* 1880.—Baboo Jogesh Chunder Sanyal is appointed to be Rural Sub-Registrar of Phulbari, in the district of Dinagepore, *vice* Baboo Man Mohan Roy.

Baboo Mohesh Chander Sen, Deputy Magistrate and Deputy Collector, Bogra is appointed to be also Sub-Registrar of that station with retrospective effect from the 26th July 1880.

The 24th August 1880.—Baboo Bhoirub Chunder Chatterjee, Officiating Special Sub-Registrar of Jessore, having resumed charge of his duties on the forenoon of the 9th instant, the unexpired portion of the leave granted to him under the orders of the 11th May last, is cancelled.

EDUCATION.—*The 25th August* 1880.—Baboo Atal Behari Moitra is appointed to be Secretary to the District School Committee of Durbhunga, *vice* Baboo Peary Mohun Banerjee, transferred.

The 30th August 1880.—Mr. F. J. Rowe, M.A., is appointed to be a Professor in the Presidency College, with effect from the forenoon of the 24th July last.

CUSTOMS.—*The 26th August* 1880.—Mr. S. U. Phipps is appointed to be Assistant Collector of Customs, Calcutta, with effect from the 1st April last, in addition to his duties as Head Appraiser in the Calcutta Custom House.

MEDICAL.—*The 27th August* 1880.—The orders of the 29th July last, published in the *Calcutta Gazette* of the 4th August 1880, granting Assistant Surgeon Probode Chunder Bose, Deputy Superintendent of Vaccination, Sonthal Pergunnahs Circle, an extension of privilege leave for fifteen days, are cancelled.

MUNICIPAL.—*The 16th August* 1880.—The Lieutenant-Governor approves the election, by the Commissioners of the Bhuddesur Municipality, of Baboo Rajkissen Banerjee to be their Vice-Chairman for the year 1880-81.

The 19th August 1880.—Mr. H. A. D. Phillips, Officiating Joint-Magistrate and Deputy Collector of Burdwan, is appointed to be a Commissioner of the Municipality of Burdwan.

The 21st August 1880.—The Lieutenant-Governor approves the election, by the Commissioners of the Dinagepore Municipality, of Dr. U. C. Mookerjee, Officiating Civil Medical Officer, to be their Vice-Chairman, *vice* Mr. A. Burooah, resigned.

The Lieutenant-Governor approves the re-election, by the Commissioners of the Santipore Municipality, of Baboo Mohesh Chunder Roy to be their Vice-Chairman for the year 1880-81.

Baboo Mohendro Chunder Mitter, M.A., B.L., Pleader, Judge's Court, Hooghly, is appointed to be a Commissioner of the Hooghly and Chinsurah Municipality.

The 23rd August 1880.—Mr. A. H. Gantzer, District Engineer, is appointed to be a Commissioner of the Municipality of Hazaribagh.

The Lieutenant-Governor approves the election, by the Commissioners of the Hazaribagh Municipality, of Baboo Deno Nath Mookerjee to be their Vice-Chairman, *vice* Mr. J. D. Gael.

The undermentioned gentlemen are appointed to be Commissioners of the Kendraparah Municipality, in the district of Cuttack :—

The Inspector of Police,
The Officer in charge of No. 3 Sub-Division, Brahmini and Byturnee Division, P. W. D., } *ex-officio.*
Baboo Hurra Kisto Chowdhry, Zemindar.
" Kamoykhoy Nath Bandopadhia, Trader.
" Manderdhor Mahanty, Lakhrajdar.
" Mohonto Gobind Ramraj Das, Lakhrajdar.
" Sham Churn Chowdhry, Zemindar.

The undermentioned gentlemen are re-appointed to be Commissioners of the above Municipality :—

Baboo Boido Nath Roy.
„ Jadu Nath Roy, Mooktear.
„ Jaggernath Bhromorabar Roy.
Kaji Saikh Goribula.
Lalla Roghubar Ram.
Baboo Ram Gobind Jagdeb.
„ Trilochan Mohanty.

The undermentioned gentlemen are appointed to be Commissioners of the Municipality of Jajpore, in the district of Cuttack :—

Baboo Adhikari Lakhan Das, Merchant.
„ Brojonundo Das, Sheristadar, Moonsif's Court.
Munshi Dadur Bux, temporary Sub-Deputy Collector.
Baboo Jharaswar Banerjee, Mooktear.
„ Mohinee Mohun Mahapater, Pleader.
„ Sham Parri, Contractor.

The undermentioned gentlemen are re-appointed to be Commissioners of the above Municipality :—

Baboo Adet Prosad Roy.
„ Doyanidhi Panda.
„ Narhari Dobaye.
Baboo Purusotum Chawa.
„ Ram Lall Dutto.
„ Shib Prosad Doss.

The Lieutenant-Governor approves the election of Munshi Dadur Bux, temporary Sub-Deputy Collector, to be the Vice-Chairman of the above Municipality.

ROAD CESS.—*The 26th August* 1880.—The undermentioned gentlemen are re-appointed to be members of the Branch Road Cess Committee of Moonsheegunge in the district of Dacca :—

Baboo Nanda Kumar Ghosh. | Baboo Purna Chandra Roy.
Baboo Ram Kinkar Sen.

Baboo Dwarka Nath Gupta is appointed to be a member of the Branch Road Cess Committee of Moonsheegunge in the district of Dacca, *vice* Baboo Nobin Chandra Bose.

The 27th August 1880.—Baboo Gopal Chandra Basu, Sub-Engineer, Public Works Department, is appointed to be Vice-Chairman of the Branch Road Cess Committee of Perozepore, in the district of Backergunge, *vice* Baboo Ashutosh Mitra.

The 30th August 1880.—In supersession of all previous orders, the undermentioned gentlemen are appointed to be members of the District Road Cess Committee of Jessore :—

The Magistrate and Collector, Chairman,
„ Senior Covenanted Assistant Magistrate and Collector,
„ Deputy Collector in charge of the Road Cess Department,
„ Deputy Collector in charge of the License-tax Department, } *ex-officio.*
„ District Superintendent of Police,
„ Executive Engineer,
„ Civil Surgeon,
Mr. Thomas Brae (Junior), Zemindar, Babookhally.
„ J. Oates, Indigo-planter, Hazrapore.
„ G. Selby, Manager, Nohatta Indigo Concern.
„ W. Shirreff, Indigo-planter, Sindooree.
„ R. J. F. Stevens, Manager, Chachra Rajah's Estate, Jessore.
Koomar Pramatha Bhusana Deva Raya, Nuldanga.
Baboo Ashutosh Chuckerbutty, Talookdar, Bagirhat.
„ Bepin Behari Bose, Zemindar, Sreedhurpore.
„ Bonko Behari Banerjee, Zemindar, Altapool.
„ Dokhinaprosad Bose, Government Pleader, Jessore.
„ Kallee Churn Ghose, Manager, Narail Estate, Ghorakhally.
„ Khetter Gopal Banerjee, Manager, Morellgunge Estate.
„ Mohima Chunder Roy, Zemindar, Bagirhat.
„ Tarinee Churn Chowdry, Zemindar, Bogchur.

In supersession of all previous orders, the undermentioned gentlemen are appointed to be members of the Branch Road Cess Committee of Jhenidah, in the district of Jessore :—

The Sub-Divisional Officer, Chairman, } *ex-officio.*
The Executive Engineer, }
Mr. A. Shirreff, Indigo-planter, Jorada.
„ W. Shirreff, Indigo-planter, Sindooree.
Baboo Chunder Kant Roy, Zemindar, Horinakoond.
„ Kedar Nath Buxi, Zemindar, Mothoorapore, Vice-Chairman.
„ Kessub Chunder Banerjee, Zemindar, Maharajpore.
„ Sreenath Roy, Zemindar, Bhogobannagore.
„ Taruck Nath Chatterjee, Zemindar, Bhatoorea.

In supersession of all previous orders the undermentioned gentlemen are appointed to be members of the Branch Road Cess Committee of Magoora, in the district of Jessore.

The Sub-Divisional Officer, Chairman,
" Executive Engineer,
" Sub-Deputy Collector,
" Native Doctor,
} *ex-officio.*

Mr. Thomas Brae (Junior), Indigo-planter, Babookhally.
" C. H. Meares, Indigo-planter, Chowlea.
" J. H. Oates, Indigo-planter, Hazrapore.
" W. Savi, Indigo-planter, Chandpore.
" T. R. Slatter, Indigo-planter, Borai.
Baboo Bissessur Bhuttacharjee, Zemindar, Talkhoree.
" Chundernath Chuckerbutty, Pleader and Talookdar, Magoora.
" Jago Mohun Mozumdar, Jotedar, Magoora.
" Joynath Sen, Mooktear, Magoora.
" Nilcomul Sen, Zemindar, Atarakhada.
" Prosono Coomar Mitter, Mooktear and Gantidar, Magoora.
" Woomesh Chunder Sanyal, Head-master, Magoora.

In supersession of all previous orders, the undermentioned gentlemen are appointed to be members of the Branch Road Cess Committee of Narail, in the district of Jessore :—

The Sub-Divisional Officer, Chairman,
" Executive Engineer,
" Sub-Deputy Collector,
" Police Inspector,
} *ex-officio.*

Baboo Bepin Behary Bose, Jotedar, Sreedhurpore.
" Bussunto Coomar Dutta, Talookdar, Chanchori.
" Debendro Nath Bose, Zemindar, Sreedhurpore.
" Janokinath Singh, Naib, Nuldee.
" Kally Prosono Roy, Putnidar, Singhea.
" Kunjolall Mookerjee, Manager, Narail Estates.
" Peari Mohun Banerjee, Pleader, Narail.
" Radhakanto Banerjee, Sub-Manager, Narail Estates.
" Rojonikant Ghose, Pleader, Narail.

In supersession of all previous orders, the undermentioned gentlemen are appointed to be members of the Branch Road Cess Committee of Khoolnah, in the district of Jessore :—

The Sub-Divisional Officer, Chairman,
" Executive Engineer,
" Sub-Deputy Collector,
" Supervisor, Public Works Department,
} *ex-officio.*

Baboo Boroda Churn Sen, Kobiraj.
" Gobind Chunder Ghose, Talookdar.
Revd. Gogan Chunder Dutta, Missionary.
Baboo Parboty Churn Mozoomdar, Talookdar, Shenbatty.
" Pran Hurry Dass, Pleader.
" Preonath Mozoomdar, Talookdar.
" Preonath Sircar, Mooktear and Talookdar.
" Rukhini Coomar Pal, Pleader and Talookdar.
Hazie Sherazool Haq, Talookdar.

In supersession of all previous orders, the undermentioned gentlemen are appointed to be members of the Branch Road Cess Committee of Bagirhat, in the district of Jessore :—

The Sub-Divisional Officer, Chairman,
" Executive Engineer,
" Sub-Deputy Collector,
" Police Inspector,
" Native Doctor,
} *ex-officio.*

Baboo Ambica Churn Nag, Talookdar, Basabari.
" Amirto Lall Newgie, Zemindar.
" Anundo Lall Mookerjee, Zemindar, Moghea.
" Aushutosh Chuckerbertty, Zemindar, Basabari.
" Bhubun Mohun Roy, Zemindar, Bongong.
" Chunder Coomar Nag, Talookdar, Basabari.
" Jodonath Chuckerbertty, Zemindar.
" Khetter Gopal Banerjee, Manager, Morellgunge Estate.
" Komolakant Roy, Zemindar, Karapara.
" Madhub Chunder Roy, Zemindar.
" Mohima Chunder Roy, Zemindar, Moghea.
" Nokullessur Rai, Zemindar.
" Promoda Nath Mookerjee, Manager, Mansa.
" Rajendro Coomar Bose, Talookdar.
" Ram Lall Nag, Talookdar.
" Umesh Chunder Roy, Head-master, Kharasia School.

The following notifications are republished from the *Assam Gazette* :—

No. 214.—*The* 13*th August* 1880.—Privilege leave of absence for one month and twenty-one days, under section 13, Supplement F of the Civil Leave Code, is granted to Mr. C. A. Soppitt, Officiating Assistant Superintendent of Police, Darrang, with effect from the date on which he may avail himself of the same.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 25*th August* 1880.—It is hereby notified for general information, under section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor of Bengal vests in the Commissioners of the Monghyr Municipality the Charitable Dispensary situated within that municipality, the said dispensary not being private property nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 25*th August* 1880.—It is hereby notified for general information, under section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor of Bengal vests in the Commissioners of the Purneah Municipality the Charitable Dispensary situated within that municipality, the said dispensary not being private property nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 25*th August* 1880.—It is hereby notified for general information, under section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor of Bengal vests in the Commissioners of the Kishengunge Municipality the Charitable Dispensary situated within that municipality, the said dispensary not being private property nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 25*th August* 1880.—It is hereby notified for general information, under section 34, Act V (B.C.) of 1876, that the Lieutenant-Governor of Bengal vests in the Commissioners of the Deoghur Municipality the Charitable Dispensary situated within that municipality, the said dispensary not being private property nor being the property of any religious institution or society.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 26*th August* 1880.—In the exercise of the powers conferred on him by section 78, Act V (B.C.) of 1876, and in compliance with the recommendation of the Commissioners of the Municipality of Nattore, made at a meeting, the Lieutenant-Governor sanctions the imposition by the Commissioners, from the 1st October 1880, of a registration fee on all carts kept within that Municipality, at rates not exceeding those specified in section 134 of the said Act, and of half such fee on carts kept within two miles of the boundary of the town.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

ROAD CESS NOTIFICATION.

DISTRICT OF MANBHOOM.

The 27*th August* 1880.—It is notified, under section 75 of Act X (B.C.) of 1871 (the District Road Cess Act), that the Road Cess Committee of the district of Manbhoom have, under section 74 of the Act, determined to levy the cesses under that Act for the cess year commencing from the 1st October 1880, at the following rate, being the maximum rate, and the said rate is published accordingly :—

Six pies, or two pice, on every rupee of the annual value of lands under Part II, and on every rupee of the annual net profits of mines and quarries, &c., under Part III of the Act.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

The 30th August 1880.—The following Resolution of the Government of India, Finance and Commerce Department, No. 2326, dated 14th August 1880, regarding the circulation of copper coin at premium, is published for general information.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

No. 2326.

GOVERNMENT OF INDIA,—DEPARTMENT OF FINANCE AND COMMERCE.

ACCOUNTS AND FINANCE.

Simla, the 14th August 1880.

Read—

Resolution by the Government of India in the Financial Department, No. 3556, dated 19th October 1877.

RESOLUTION.—By this Resolution the Governor-General in Council prescribed measures for preventing legal-tender copper coin from circulating at a discount in British India, Mysore and Berar.

In paragraph 5 His Excellency in Council directed that, if, notwithstanding the orders issued, legal-tender copper coin should, at any time or anywhere, circulate at a discount, the fact was to be immediately reported to the Local Government, and, by the Local Government, to the Government of India, "with full explanation of the causes of the phenomenon and of the measures taken to remedy the evil."

The Governor-General in Council now further directs that the report prescribed in paragraph 5 shall be made whenever legal-tender copper coin may be found to circulate at a premium. The causes of its doing so and the measures adopted to neutralise them must also be stated.

Ordered, that this Resolution be published in the *Gazette of India*, and communicated to the several Local Governments and Administrations, to the Comptroller-General, and the several Accountants-General and Deputy Accountants-General in independent charge, and to the Mint Masters, Calcutta and Bombay.

[First Publication.]

NOTIFICATION.

Under Section 25 of the Chota Nagpore Tenures Act, II (B.C.) of 1869.

The 24th August 1880.—It is hereby notified that the registers of Bhuinhari and other tenures in the villages belonging to the marginally named pergunnahs of the Chota Nagpore Estate, Lohardugga district, prepared under the provisions of section 5 of Act II (B.C.) of 1869, having been finally revised and corrected in accordance with the decisions and orders of the Special Commissioner and the Commissioner of the Division under the aforesaid Act, have been confirmed by the Commissioner of the Division on the 13th August 1880.

Pergunnah	Rasia	...	17 villages.
,,	Doesa	...	14 ,,
,,	Ardhe	..	2 ,,
,,	Arngi	...	4 ,,
,,	Panari	...	10 ,,
,,	Korame	...	90 ,,
,,	Khukra	...	80 ,,

2. It is further declared, agreeably to the provisions of section 26 of the aforesaid Act, that the confirmation of the Commissioner of the Division notified above having thus been published, the registers shall be conclusive evidence of all matters recorded therein; and from and after this publication of the confirmation of the register relating to any village, no evidence shall be received that any lands in such village not mentioned in such register are of Bhuinhari or Manjhus tenure.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 28th August 1880.—The Lieutenant-Governor is pleased, under the provisions of section 4, Act VII (B.C.) of 1873, to sanction the following rule in modification of Rule 89 of the rules framed under the said Act:—

Exclusive of hospital space, gangways, ventilating hatches, space for crew and attendants, and—on boats—for rowing and baling out, properly sheltered deck space shall be provided on board steamers, flats, and boats at the rate of 10 superficial feet to each statute adult during the months of November, December, and January, and of 12 superficial feet for the rest of the year. Every infant also shall be allowed deck space in proportion of one-half of that which is prescribed for a statute adult.

The Lieutenant-Governor is also pleased, under the provisions of the above-named section, to sanction the cancellation of Rules 58 and 66 of the rules above referred to.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 12th August 1880.—It is hereby notified, under section 19 of the Indian Forest Act (Act VII of 1878), that the following tracts of land in the Darjeeling district, which, in notification of the 18th October 1879, under section 4 of that Act, it was proposed to constitute reserved forests, shall, from the 1st September next, be "Reserved Forests" under the said Act.

District.	Pergunnah or other sub-division.	No.	Name of forest.	Boundaries.
Darjeeling ...	Hill Territory ..	1	Manering (an addition to the Sukna-Tista Forest).	*North.*—The ridge separating the valley of the Mahanadi from that of the Reyang *East.*—The Mana Jhora. *West.*—The east boundary of the Mahalderam tea estate, being a demarcated line, and a stream tributary to the Mana Jhora.
Ditto ...	Ditto ...	2	Babookhola ...	*North.*—A demarcated line along the ridge separating the valley of the Mahanadi from that of the Reyang. *East.*—The west boundary of the Mahalderam tea estate, being a demarcated line, then a stream tributary to the Mahanadi river. *South.*—A demarcated line separating the forest from Captain E. T. Fitzgerald's land, and passing from the Mahanadi river in a south-west direction to the Buffoopanee, then the Buffoopanee to its junction with the Mahanadi. *West.*—The Mahanadi river, then a stream to the south-east boundary line of the Majna tea estate (Mr W. C. Muller's block), then the demarcated boundary of that estate to its north-west corner, then a stream running into the Mahanadi river, then that river, then a demarcated line running north-east to the Buffoopanee and separating the forest from Jamun Sing's land, then the Buffoopanee, then a demarcated line to the old military road.
Ditto ...	Terai sub-division, pergunnah Hatti-gheesa.	3	Tookria Jhar ...	*North.*—A demarcated line from the edge of the plateau south of Dangy Jote to the Kemchi nadi, where it forms the boundary of the Hoodoobhita Jote. *East.*—The Kemchi nadi, then a demarcated line separating the forests from jotes Mahmed Daorbux and Soobul. *South.*—A demarcated line separating the forest from jotes Daugur-bhita, Charla, Munjoy, Huldur, Doolail Dass and Gundagole. *West.*—A demarcated line separating the forest from jotes Bajaroo, Futeh, Dowlut, Gour Singh, Ramdhun, Prosadeo, Chamroo and Bongy.
Ditto	Terai sub-division, pergunnah Hatti-gheesa.	4	Moolta (an addition to the Dalka Jhar Reserve).	*North.*—A demarcated line from the Jibhodar nadi, south of Jhabra Jote to the Forest Reserve boundary. *East.*—The Forest Reserve, then the Dalka nadi, then a demarcated line separating it from jotes Sham Lall (2) and Raghoo, then the Lalfa nadi to its junction with the Jibhodar. *West.*—The Jibhodar nadi to its junction with the west branch of the Moolta nadi, then a demarcated line separating the forest from the Jhakocadura and Omee Jotes, then the Jibhodar nadi.
Ditto ...	Terai sub-division, pergunnah Patturghatta.	5	Rishabari, Major Wardroper's and Kanoo Choudry's Bhita Jotes (additions to the Dalka Jhar Reserve).	On all sides Government Forest Reserve.
Ditto ...	Ditto ...	6	Beng-dubi (an addition to the Dalka Jhar reserve).	*North.*—Forest reserve. *East.*—A demarcated line following the bed of the old Balasun river and skirting jotes Bownee Bhita (26) and Dhemal, then a demarcated line south of the last named jote and west of jote Tarabari, then again a line following the bed of the old Balasun river and skirting jotes Bownee Bhita (24) and (22). *South.*—A demarcated line from the old Balasun river to the Hurlia river, separating the forest from jotes Henglall Powa, Barobhita, Dhumram, Beng-doobee and Byranti Saul. *West.*—The Forest Reserve.
Ditto ...	Ditto ...	7	Shilibhita Jote (an addition to the Sukna-Tista Forest).	On all sides Government Forest Reserve
Ditto ...	Terai sub-division, pergunnah Hatti-gheesa.	8	Nipania (an addition to the Mechi Forest).	*North.*—The Lohargarhi Forest Reserve, then a stream leaving the reserve at its southernmost point, then a line running eastwards to the Aolia Manjha nadi. *East.*—The Aolia Manjha nadi, then a line skirting the Nipania tea estate. *South.*—A demarcated line to the Raja Pounri nadi, then that stream, then a demarcated line to the new Mechi river. *West.*—The Mechi Forest Reserve.
Ditto ...	Ditto ...	9	Gurabadi (an addition to the Mechi Forest Reserve).	*North.*—The Mechi Forest Reserve. *East.*—A demarcated line following the bed of the new Mechi river. *South.*—A demarcated line to the old Mechi river separating the forest from Jote Soorjbur. *West.*—The Nepal frontier.

A. Mackenzie,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 16th August 1880.—The following rule, passed by the Lieutenant-Governor under the provisions of section 41 of the Indian Forest Act, having received the sanction of the Governor-General in Council, is hereby published for general information. It will take effect in respect of the forest tracts of the Sunderbuns, both reserved and protected as described in the schedules attached to the following notifications :—

Reserved forests,—notification of 23rd January 1879.
Protected forests,—notification of 7th December 1878.
Protected forests,—notification of 24th February 1879.

Any person who desires to transport any forest produce through the Sunderbuns forests, or through any part of them, or along any of the water-channels intersecting or skirting them, shall take out a pass at some one of the revenue stations, a list of which will be published from time to time in the *Calcutta Gazette;* and he shall further produce such pass

when called upon to do so by any forest or police officer, and return such pass at any one of the said stations on passing out of the boundary of the forests. The fee, if any, payable for such passes will from time to time be fixed by the Conservator of Forests and notified in the *Calcutta Gazette*. The following is a list of the revenue stations actually open :—

1. Lower Bhola.
2. Upper Bhola.
3. Pussur.
4. Khulna.
5. Bhudder.
6. Sheepsah.
7. Koyrah.
8. Cabaduk.
9. Isrcepore (Eshamuttee).
10. Bussuntpore.
11. Roymungul.
12. Mutlah.
13. Bogee.
14. Saterbog.
15. Tangra khall.
16. Samukpatha.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication]

NOTIFICATION.

The 17th August 1880.—The following revised rules passed by the Lieutenant-Governor under sections 31 and 41 of the Indian Forest Act (VII of 1878), having received the sanction of the Governor-General in Council, are hereby published for general information, in supersession of the notification of 13th January 1880 published in the *Calcutta Gazette* of the 14th idem. They will take effect in the protected forest tracts of the Sunderbuns described in the schedule annexed to the notifications of the 7th December 1878 and 24th February 1879 (published in the *Calcutta Gazette* of 11th December 1878 and 26th February 1879), and will come into force from the date of their publication :—

Rule I.—No trees, timber, or any other forest produce shall be cut, sawn, gathered, or removed from within the boundaries of the Sunderbuns protected forests without prepayment in full of the charges due thereon at the rates following :—

(1) For every maund of sundri timber, one anna.

(2) For every maund of any other forest produce, one-fourth of an anna.

These, or such other charges as may from time to time be fixed under this rule, will also be levied on timber and other forest produce which may be exported from lands leased under the rules for the lease of waste lands in the Sunderbuns.

Rule II.—Any person desiring to enter the Sunderbuns protected forests for the purpose of cutting, sawing, converting, gathering, or removing trees, timber or any other forest produce, shall take out a permit or license for the produce which he proposes to remove. The said permit will be granted only on prepayment of the prescribed charges by the officer in charge of the Sunderbuns Forest Division, or by any of his subordinates duly authorized to receive payment and to issue permits.

Rule III.—The holder of a permit or license for the cutting, sawing, conversion, gathering, or removal of any forest produce within the boundaries of the Sunderbuns protected forests, shall produce the said permit or license when called upon to do so by any forest or police officer, and shall further be bound, on leaving the Sunderbuns protected forests, to return the said permit or license to one of the forest officers in charge of the revenue stations, a list of which will be notified from time to time in the *Calcutta Gazette*.

Rule IV.—Any forest produce in transit within, or passing out of, the Sunderbuns Protected Forests, and any such produce found in any water-channel skirting or leading from the said forests, when there is reason to believe that any thing is payable to the Government in respect of such produce, may be stopped and examined by any forest or police officer.

The following is a list of the revenue stations referred to in Rule III of the above rules :—

1. Lower Bhola.
2. Upper Bhola.
3. Pussur.
4. Khulna.
5. Bhudder.
6. Sheepsah.
7. Koyrah.
8. Cobaduk.
9. Isreepore (Eshamuttee).
10. Bussuntpore.
11. Roymungul.
12. Rampura.
13. Mutlah.
14. Bogee.
15. Saterbog.
16. Tangra khall.
17. Samukpatha.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 16th August 1880.—In supersession of the notification dated the 5th July 1875, published in the *Calcutta Gazette* of the 7th idem, it is hereby notified for general information that the district of Tipperah will be transferred from the Dacca to the Chittagong Division from the 1st November 1880.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 12th August 1880.—A plan and estimate for a further extension of the jetty embankment between jetties Nos. 4 and 5, and for taking down import shed No. 1 and re-erecting it at No 4 jetty, at a cost of Rs. 1,20,000, having been submitted by the Commissioners for making improvements in the Port of Calcutta with their Vice-Chairman's letter No. 1182 of the 12th July 1880, the Lieutenant-Governor is pleased to sanction the project under section 35 of Act V (B.C.) of 1870.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 13th August 1880.—In continuation of the notification of the 18th August 1879, defining the limits of the Port of Calcutta, which was published at page 841 of the *Calcutta Gazette* of the 20th August 1879, the Lieutenant-Governor is pleased, with the sanction of the Government of India, to declare, in accordance with the provisions of sections 5 and 6 of the Indian Ports Act (XII of 1875), that high water-mark shall extend to 15·09 feet above the sill of the Kidderpore dock, that being the highest point reached by ordinary spring-tides in any season of the year.

2. On the Howrah side of the river this boundary has been defined and marked off by stone blocks fixed level with the river bank to mark the exact position of the 15·09 feet waterline, between the Port Commissioners' land at Sibpore on the south, and the southern boundary of the East Indian Railway Company's premises on the north, as shown on a plan submitted by the Commissioners.

A. MACKENZIE,
Secy to the Govt. of Bengal.

[Third Publication.]

The 17th August 1880.—The following notification is published for general information

A. MACKENZIE,
Secy. to the Govt. of Bengal.

GOVERNMENT OF INDIA.—MARINE BRANCH—MILITARY DEPARTMENT.

NOTICE TO MARINERS.—(No. 9.)

RED SEA—GULF OF SUEZ.

Suez Bay—Lights at Port Ibraham.

Information has been received that the undermentioned lights are now exhibited at Port Ibraham, Suez Bay:—

1. Two floating lights are placed 897 yards seaward of the entrance of the harbour—*green* on the northern side of the channel, *red* on the southern side.
2. A fixed *green* light is shown from the extremity of the north mole head; a fixed *red* light from the extremity of the south mole head.
3. A fixed *white* light is shown from the extreme (western) end of the inner pier of the harbour.

NOTE.—The foregoing green and red lights mark the channel into the port.

Entering Port Ibraham—the green lights are left on the port hand, the red lights on the starboard hand, the vessel being steered for the white light on the inner pier.

4. Also, that it is intended, when the state of the sea prevents the exhibition of the floating lights, to show two lights, *green* and *red* placed vertically, from the eastern commencement of the inner pier. These lights kept in line with the white light at the extreme (or western) end of the pier will then indicate the channel.

Buoyage.

Also, that a buoy has been placed on each side of the channel to Port Ibraham, 568 yards from the mole heads—the northern buoy in a line with the green lights, the southern buoy in a line with the red lights.

By direction of the Government of India,
A. DUNDAS TAYLOR, *Comdr. (late I. N.),*
Superintendent, Marine Survey of India.
MARINE SURVEY DEPARTMENT, CALCUTTA, *the 7th August* 1880.

This Notice affects the following:—

BRITISH ADMIRALTY Charts Nos. 2523, 8*a*. 757, 238, and 734.
" " Sailing Directions, Red Sea Pilot, 1873, pages 23 and 36.
" " Light Lists for 1880.
INDIAN MARINE SURVEY Light List for 1880; also Taylor's Sailing Directory, Vol. 1, page 27.

If this Notice is received on board ship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

NOTIFICATION.

The 4th February 1880.—The Lieutenant-Governor is pleased to publish for general information the following Order in Council, and the Regulations appended thereto, for preventing collisions at sea, which will come into force on the 1st September 1880.

H. J. REYNOLDS,
Secy. to the Govt. of Bengal.

At the Court at Osborne House, Isle of Wight, the 14th day of August 1879.

PRESENT:

THE QUEEN'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS by "The Merchant Shipping Act Amendment Act, 1862," it was enacted that on and after the first day of June one thousand eight hundred and sixty-three, or such later day as might be fixed for the purpose by Order in Council, the Regulations contained in the table marked C in the schedule to the said Act should come into operation and be of the same force as if they were enacted in the body of the said Act; but that Her Majesty might from time to time, on the joint recommendation of the Admiralty and the Board of Trade, by Order in Council, annul or modify any of the said Regulations, or make new Regulations in addition thereto or in substitution therefor; and that any alterations in, or additions to, such Regulations made in manner aforesaid should be of the same force as the Regulations in the said schedule:

And whereas by the same Act it was further provided that whenever it should be made to appear to Her Majesty that the Government of any foreign country was willing that the Regulations for preventing collisions contained in Table C in the schedule to the said Act, or such other Regulations for preventing collisions as are for the time being in force under the said Act, should apply to the ships of such country when beyond the limits of British jurisdiction, Her Majesty might, by Order in Council, direct that such Regulations should apply to the ships of the said foreign country, whether within British jurisdiction or not; and it was further provided by the said Act that whenever an Order in Council had been issued applying any Regulation made by, or in pursuance of, the said Act to the ships of any foreign country, such ships should in all cases arising in any British court, be deemed to be subject to such Regulation, and should, for the purpose of such Regulation, be treated as if they were British ships:

And whereas by an Order in Council made in pursuance of the said recited Act, and dated the ninth day of January one thousand eight hundred and sixty-three, Her Majesty was pleased to direct: First, that the Regulations contained in the schedule to the said Act should be modified by the substitution for such Regulations of certain Regulations appended to the said Order;

Secondly, that the said Regulations appended to the said Order should, on and after the first day of June one thousand eight hundred and sixty-three, apply to French ships, whether within British jurisdiction or not:

And whereas by several Orders in Council subsequently made, Her Majesty was pleased to direct that the Regulations appended to the said Order of the ninth of January one thousand eight hundred and sixty-three, should apply to ships of the countries specified in the said Orders, whether within British jurisdiction or not:

And whereas by Order in Council, dated the thirtieth day of July one thousand eight hundred and sixty-eight, Her Majesty, on the joint recommendation of the Admiralty and the Board of Trade, was pleased to make certain additions to the Regulations appended to the said first-recited Order in Council, for the purpose of explaining Articles 11 and 13 of the said Regulations, and of removing doubt and misapprehension concerning the effect of the said two Articles:

And whereas the Admiralty and the Board of Trade have jointly recommended to Her Majesty that the Regulations contained in the Order in Council dated the ninth day of January one thousand eight hundred and sixty-three, and the additions to the said Regulations contained in the said Order in Council of the thirtieth day of July one thousand eight hundred and sixty-eight, shall be annulled from the first day of September one thousand eight hundred and eighty, and that there shall be substituted for the said Regulations and additions respectively the new Regulations hereinafter set forth:

And whereas it has been made to appear to Her Majesty that the Governments of the several foreign countries mentioned in the second schedule hereto are respectively willing that the Regulations contained in the first schedule hereto shall apply to ships of the said countries respectively, whether within British jurisdiction or not:

Now therefore Her Majesty, by virtue of the powers vested in Her by the said recited Act, and by and with the advice of Her Privy Council, is pleased to direct—

First, that on and after the first day of September one thousand eight hundred and eighty, the Regulations appended to the said Order in Council of the ninth day of January one thousand eight hundred and sixty-three, and the additions to the said Regulations contained in the said Order in Council of the thirtieth day of July one thousand eight hundred and sixty-eight, shall be annulled, and that there shall be substituted for the said Regulations and additions respectively the new Regulations contained in the first schedule hereto.

Second, that the said Regulations contained in the said first schedule hereto shall, from and after the first day of September one thousand eight hundred and eighty, apply to ships of the countries mentioned in the said second schedule hereto, whether within British jurisdiction or not.

C. L. PEEL.

FIRST SCHEDULE.

REGULATIONS FOR PREVENTING COLLISIONS AT SEA.

Preliminary.

ART. 1. In the following rules every steam-ship which is under sail and not under steam is to be considered a sailing ship; and every steam-ship which is under steam, whether under sail or not, is to be considered a ship under steam.

Rules Concerning Lights.

ART. 2. The lights mentioned in the following Articles, numbered 3, 4, 5, 6, 7, 8, 9, 10, and 11, and no others, shall be carried in all weathers, from sunset to sunrise.

ART. 3. A sea-going steam-ship when under way shall carry—

(*a.*) On or in front of the foremast, at a height above the hull of not less than 20 feet and if the breadth of the ship exceeds 20 feet, then at a height above the hull not less than such breadth, a bright white light, so constructed as to show an uniform and unbroken light over an arc of the horizon of 20 points of the compass; so fixed as to throw the light 10 points on each side of the ship, viz. from right ahead to 2 points abaft the beam on either side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least five miles.

(*b.*) On the starboard side, a green light so constructed as to show an uniform and unbroken light over an arc of the horizon of 10 points of the compass; so fixed as to throw the light from right ahead to 2 points abaft the beam on the starboard side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least two miles.

(*c.*) On the port side, a red light, so constructed as to show an uniform and unbroken light over an arc of the horizon of 10 points of the compass; so fixed as to throw the light from right ahead to 2 points abaft the beam on the port side; and of such a character as to be visible on a dark night, with a clear atmosphere, at a distance of at least two miles.

(*d.*) The said green and red side lights shall be fitted with inboard screens projecting at least three feet forward from the light, so as to prevent these lights from being seen across the bow.

ART. 4. A steam-ship, when towing another ship, shall, in addition to her side lights carry two bright white lights in a vertical line one over the other, not less than three feet apart, so as to distinguish her from other steam-ships. Each of these lights shall be of the same construction and character, and shall be carried in the same position, as the white light which other steam-ships are required to carry.

ART. 5. A ship, whether a steam-ship or a sailing ship, when employed either in laying or in picking up a telegraph cable, or which from any accident is not under command, shall at night carry in the same position as the white light which steam-ships are required to carry, and, if a steam-ship, in place of that light, three red lights in globular lanterns, each not less than 10 inches in diameter, in a vertical line one over the other, not less than three feet apart: and shall by day carry in a vertical line one over the other, not less than three feet apart, in front of, but not lower than, her foremast head, three black balls or shapes, each two feet in diameter.

These shapes and lights are to be taken by approaching ships as signals that the ship using them is not under command, and cannot therefore get out of the way.

The above ships when not making any way through the water, shall not carry the side lights, but when making way shall carry them.

ART. 6. A sailing ship under way, or being towed, shall carry the same lights as are provided by Article 3 for a steam-ship under way, with the exception of the white light, which she shall never carry.

ART. 7. Whenever, as in the case of small vessels during bad weather, the green and red side lights cannot be fixed, these lights shall be kept on deck, on their respective sides of the vessel, ready for use: and shall, on the approach of or to other vessels, be exhibited on their respective sides in sufficient time to prevent collision, in such manner as to make them most visible, and so that the green light shall not be seen on the port side, nor the red light on the starboard side.

To make the use of these portable lights more certain and easy, the lanterns containing them shall each be painted outside with the colour of the light they respectively contain, and shall be provided with proper screens.

ART. 8. A ship, whether a steam-ship or a sailing ship, when at anchor, shall carry, where it can best be seen, but at a height not exceeding 20 feet above the hull, a white light, in a globular lantern of not less than eight inches in diameter, and so constructed as to show a clear uniform and unbroken light visible all round the horizon, at a distance of at least one mile.

ART. 9. A pilot vessel, when engaged on her station on pilotage duty, shall not carry the lights required for other vessels, but shall carry a white light at the mast-head visible all round the horizon, and shall also exhibit a flare-up light or flare-up lights at short intervals which shall never exceed fifteen minutes.

A pilot vessel, when not engaged on her station on pilotage duty, shall carry lights similar to those of other ships.

ART. 10. (*a*)—Open fishing boats and other open boats when under way shall not be obliged to carry the side lights required for other vessels; but every such boat shall in lieu thereof have ready at hand a lantern with a green glass on the one side and a red glass on the other side; and on the approach of or to other vessels such lantern shall be exhibited in sufficient time to prevent collision, so that the green light shall not be seen on the port side, nor the red light on the starboard side.

(*b*)—A fishing vessel and an open boat when at anchor shall exhibit a bright white light.

(*c*)—A fishing vessel when employed in drift net fishing, shall carry on one of her masts two red lights in a vertical line one over the other, not less than three feet apart.

(*d*)—A trawler at work shall carry on one of her masts two lights in a vertical line one over the other, not less than three feet apart, the upper light red and the lower green, and shall also either carry the side lights required for other vessels, or if the side lights cannot be carried, have ready at hand the coloured lights as provided in Article 7, or a lantern with a red and a green glass as described in paragraph (*a*) of this Article.

(*e*)—Fishing vessels and open boats shall not be prevented from using a flare-up in addition if they desire to do so.

(*f*)—The lights mentioned in this Article are substituted for those mentioned in the 12th, 13th, and 14th Articles of the Convention between France and England scheduled to the British Sea Fisheries Act, 1868.

(*g*)—All lights required by this Article, except side lights, shall be in globular lanterns so constructed as to show all round the horizon.

ART. 11. A ship which is being overtaken by another shall show from her stern to such last-mentioned ship a white light or a flare-up light.

Sound Signals for Fog, &c.

ART. 12. A steam-ship shall be provided with a steam whistle, or other efficient steam sound signal, so placed that the sound may not be intercepted by any obstructions, and with an efficient fog-horn to be sounded by bellows or other mechanical means, and also with an efficient bell. A sailing ship shall be provided with a similar fog-horn and bell.

In fog, mist, or falling snow, whether by day or night, the signals described in this Article shall be used as follows, that is to say—

(*a*)—A steam-ship under way shall make with her steam whistle, or other steam sound signal, at intervals of not more than two minutes, a prolonged blast.

(*b*)—A sailing ship under way shall make with her fog-horn, at intervals of not more than two minutes, when on the starboard tack one blast, when on the port tack two blasts in succession, and when with the wind abaft the beam three blasts in succession.

(*c*)—A steam-ship and a sailing ship when not under way shall, at intervals of not more than two minutes, ring the bell.

Speed of Ships to be moderate in Fog, &c.

ART. 13. Every ship, whether a sailing ship or steam-ship, shall in a fog, mist, or falling snow, go at a moderate speed.

Steering and Sailing Rules.

ART. 14. When two sailing ships are approaching one another, so as to involve risk of collision, one of them shall keep out of the way of the other as follows, viz :—

(*a*)—A ship which is running free shall keep out of the way of a ship which is close-hauled.

(*b*)—A ship which is close-hauled on the port tack shall keep out of the way of a ship which is close-hauled on the starboard tack.

(*c*)—When both are running free with the wind on different sides, the ship which has the wind on the port side shall keep out of the way of the other.

(*d*)—When both are running free with the wind on the same side, the ship which is to windward shall keep out of the way of the ship which is to leeward.

(*e*)—A ship which has the wind aft shall keep out of the way of the other ship.

ART. 15. If two ships under steam are meeting end on, or nearly end on, so as to involve risk of collision, each shall alter her course to starboard, so that each may pass on the port side of the other.

This Article only applies to cases where ships are meeting end on, or nearly end on, in such a manner as to involve risk of collision, and does not apply to two ships which must, if both keep on their respective courses, pass clear of each other.

The only cases to which it does apply are, when each of the two ships is end on, or nearly end on to the other, in other words, to cases in which by day each ship sees the mast of the other in a line, or nearly in a line, with her own and by night, to cases in which each ship is in such a position as to see both the side lights of the other.

It does not apply by day to cases in which a ship sees another ahead crossing her own course; or by night, to cases where the red light of one ship is opposed to the red light of the other, or where the green light of one ship is opposed to the green light of the other, or where a red light without a green light, or a green light without a red light is seen ahead, or where both green and red lights are seen anywhere but ahead.

ART. 16. If two ships under steam are crossing so as to involve risk of collision, the ship which has the other on her own starboard side shall keep out of the way of the other.

ART. 17. If two ships, one of which is a sailing ship and the other a steam-ship, are proceeding in such directions as to involve risk of collision, the steam-ship shall keep out of the way of the sailing ship.

ART. 18. Every steam-ship when approaching another ship, so as to involve risk of collision, shall slacken her speed, or stop and reverse if necessary.

ART. 19. In taking any course authorized or required by these Regulations a steam-ship under way may indicate that course to any other ship which she has in sight by the following signals on her steam whistle, viz:—

One short blast to mean—"I am directing my course to starboard."

Two short blasts to mean—"I am directing my course to port."

Three short blasts to mean—"I am going full speed astern."

The use of these signals is optional; but if they are used, the course of the ship must be in accordance with the signal made.

ART. 20. Notwithstanding anything contained in any preceding Article every ship, whether a sailing ship or steam-ship, overtaking any other, shall keep out of the way of the overtaken ship.

ART. 21. In narrow channels every steam-ship shall, when it is safe and practicable, keep to that side of the fair way or midchannel which lies on the starboard side of such ship.

ART. 22. Where by the above rules one of two ships is to keep out of the way the other shall keep her course.

ART. 23. In obeying and construing these rules due regard shall be had to all dangers of navigation, and to any special circumstances which may render a departure from the above rules necessary in order to avoid immediate danger.

No Ship under any circumstances to neglect proper precautions.

ART. 24. Nothing in these rules shall exonerate any ship, or the owner, or master, or crew thereof, from the consequences of any neglect to carry lights or signals, or of any neglect to keep a proper look-out, or of the neglect of any precaution which may be required by the ordinary practice of seamen, or by the special circumstances of the case.

Reservation of Rules for Harbours and Inland Navigation.

ART. 25. Nothing in these rules shall interfere with the operation of a special rule duly made by local authority relative to the navigation of any harbour, river, or inland navigation.

Special Lights for Squadrons and Convoys.

ART. 26. Nothing in these rules shall interfere with the operation of any special rules made by the Government of any nation with respect to additional station and signal lights for two or more ships of war, or for ships sailing under convoy.

SECOND SCHEDULE.

Austria-Hungary.	Italy.
Belgium.	Netherlands.
Chili.	Norway.
Denmark.	Portugal.
France.	Russia.
Germany.	Spain.
Great Britain.	Sweden.
Greece.	United States.

[Third Publication.]

DECLARATION.

The 12th August 1880.—Whereas it appears to the Lieutenant-Governor that land is required to be taken up by Government at the public expense for a public purpose, viz. for a post-office bungalow in the village of Karakdi, pergunnah Nasibshahi, district Faridpur, it is hereby declared that for the above purpose a piece of land measuring, more or less, 8½ cottahs of standard measurement, is required within the aforesaid village of Karakdi. It is bounded as follows:—

On the west by Nibaran Chang's residence;
On the east and north by the land belonging to Chintamani Bhattacharjea;
On the south by the land belonging to Mohonlal Bhadury and others.

This declaration is made, under the provisions of section 6 of Act X of 1870, to all whom it may concern.

A. MACKENZIE,
Secy to the Govt. of Bengal.

JUDICIAL DEPARTMENT.

No. 3927A.

The 19th August 1880.—The Lieutenant-Governor accepts the resignation tendered by Baboo Ashutosh Mitra of his appointment of Honorary Magistrate of the Perozepore Bench in the district of Backergunge.

The undermentioned gentlemen are appointed to be Honorary Magistrates for the Perozepore Bench of Magistrates in the district of Backergunge, and are vested with the powers of a Magistrate of the Third Class.

Baboo Gopal Chunder Bose, Sub-Engineer of the Canal Department.
Baboo Bhagwan Chandra Sanyal, Sub-Inspector of Schools.

The 23rd August 1880.—Moulvi Abdool Rohman, Rural Sub-Registrar of Paroo, is appointed to be an Honorary Magistrate for the Bench of Magistrates at Paroo in the district of Mozufferpore, and is vested with the powers of a Magistrate of the Third Class.

The 25th August 1880.—Baboo Hurro Gobind Mookerjee, B.L., Moonsif of Bankoora, is appointed to be a Moonsif in the district of Burdwan. Baboo Hurro Gobind Mookerjee will be ordinarily stationed at Raneegunge.

Baboo Mohendro Nath Mitter, Officiating Moonsif of Alipore, in the district of the 24-Pergunnahs, is vested with the powers of a Small Cause Court Judge for the trial, in that moonsifee, of suits not exceeding Rs. 50 in value.

Baboo Bepin Behary Mookerjee, Deputy Magistrate and Deputy Collector, Manickgunge, Dacca, is vested with the power to try summarily the offences mentioned in section 222 of the Criminal Procedure Code.

The 26th August 1880.—Baboo Soorjee Coomar Sen, Deputy Magistrate and Deputy Collector, Jehanabad, Hooghly, is vested with the powers of a Magistrate of the First Class.

The 27th August 1880.—Baboo Mohendro Chunder Mozoomdar, Officiating Deputy Magistrate and Deputy Collector, Mymensing, is vested with the powers of a Magistrate of the Second Class.

Mr. K. J. Badshah, Assistant Magistrate and Collector, Dacca, is vested with the powers of a Magistrate of the Second Class.

The 30th August 1880.—Mr. J. C. Arbuthnot, Assistant Magistrate and Collector, Bhagulpore, is vested with the powers of a Magistrate of the Second Class.

LEAVE OF ABSENCE TO MOONSIFS.—*The 5th June* 1880.—Moulvi Noorool Hossein, Moonsif of Tajpore, in the district of Tirhoot, obtained leave of absence for 15 days under section 6, Supplement F of the Civil Leave Code, with effect from 21st May 1880.

The 28th August 1880.—Baboo Nilmadhub Samanto, Moonsif of Putneetollah, in the district of Dinagepore, having returned to duty on the afternoon of the 21st July 1880, the unexpired portion of the leave granted him on the 11th May 1880 is cancelled.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 30th August 1880.—Under section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Moulvi Abdul Halim authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the jurisdictions of the outpost of Raypura in the police station of Lakhimpore, and the police station of Ramgunge in the district of Noakholly.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal

[First Publication.]

NOTIFICATION.

The 30th August 1880.—Under section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Mir Furrakh Hossain, authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the jurisdiction of the police station of Nawabgunj, in the district of Dacca.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 31st August 1880.—Under paragraph II, Clause (*f*) of the Notification issued by the Government of India in the Home Department on the 6th March 1879, spears of all kinds are excluded from the operation of any prohibition and direction contained in the Indian Arms Act (XI) of 1878 so far as regards districts or parts of districts in Bengal which the local Government may declare to come within this exemption. In accordance with the provisions of the said clause of paragraph II of the Notification of the Government of India, all districts within the Lower Provinces of Bengal are hereby declared to come within this exemption.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 20th August 1880.—Under section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Moonshee Nasiruddin, authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the police station of Chagulniya, in the district of Noakholly.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 17th August 1880.—It is hereby notified under the provisions of section 15 of Act V of 1861 that the villages of Deotulla, Bhygoorah, Karaitallah, Koichoichora, Talleshur, Sonbaria, Jaffurkhally, Amtalla, Bamna, Bolaibuniah, Golaghata, Katakhali, Lattabuniah and Borokalaliah, in the Perozepore Sub-Division in the district of Backergunge, being still in a very disturbed and dangerous state, owing to the existence of disputes regarding the possession of lands and collection of rents, and owing to the animosity between the rival parties, the Lieutenant-Governor has sanctioned from the 16th August 1880, the employment for a further period of one year, of a Special Police Force consisting of one Sub-Inspector, four Head-Constables and fifty Constables to be quartered at the said villages for the purpose of keeping the peace between the members of the family of the Bamna Chowdhuries and their rivals respecting the estate known as Jooar Ramna Bamna.

2. The cost of the police force noted below will be assessed and levied from the inhabitants of the villages in proportion to their respective means :—

		Rs.	A.	P.
1 Sub-Inspector at Rs. 50		50	0	0
1 Head-Constable at Rs. 25		25	0	0
1 Ditto at Rs. 20		20	0	0
1 Ditto at Rs. 15		15	0	0
1 Ditto at Rs. 10		10	0	0
20 Constables at Rs. 9 each		180	0	0
30 Ditto at Rs. 8 „		240	0	0
Total ...		540	0	0
Pensionary charges at 2 As. per Rupee		67	8	0
Contingencies at ten per cent.		54	0	0
One Sub-Inspector's boat hire at Rs. 20		20	0	0
Hire of 2 Dâk boats at Rs. 25 each		50	0	0
Total ...		731	8	0
			×12	
Total for 12 months or one year ...		8,778	0	0
Clothing allowance of 54 men at Rs. 4 each		216	0	0
Repairs to Barracks		100	0	0
Grand Total ...		9,094	0	0

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 11th August 1880.—Under the provisions of section 5 of the Indian Registration Act III of 1877, the Lieutenant-Governor sanctions the formation of a new registration sub-district, with head-quarters at thana Lohardugga, in the sub-division of Ranchi, in the district of Lohardugga, conterminous with the jurisdiction of the Moonsiff of Lohardugga, and comprising thanas Lohardugga, Palkot, Karambu, Barwe, Balumat, and Bira. The registration sub-district of Ranchi will henceforth be restricted to thanas Ranchi, Choreya, Basiya, Ladhwa, Silli, Tamur, and Torp. These changes will take effect from the 1st September 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 11th August 1880.—Under the provisions of section 5 of the Indian Registration Act III of 1877, the Lieutenant-Governor directs that the registration sub-district of Gopalgunge, in the district of Sarun, be reconstituted with head-quarters at Gopalgunge, and comprising as formerly thanas Barouli (with pergunnah Murhul) and Baragaon belonging to the sub-district of Sewan. The sub-divisional officer of Gopalgunge will be *ex-officio* Sub-Registrar. This notification will take effect from the 15th August 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

PUBLIC WORKS DEPARTMENT,—BENGAL.

ESTABLISHMENT.

The 30th August 1880.

No. 151.—*Notifications*—Mr. W. B. Gwyther, Assistant Engineer, Second Grade, First Calcutta Division, passed the Lower Standard examination in Hindustani on the 2nd August 1880.

No. 152.—Mr. A. Horne, Assistant Engineer, Second Grade, Patna Division, passed in Colloquial Hindustani on the 3rd August 1880.

No. 153.—The following Notification of the Government of India, Public Works Department, is republished for information :—

"*No.* 285, *dated* 21*st August* 1880.—The following transfers are ordered :—

* * * * * * *

Mr. A. H. Mason, Assistant Engineer, Second Grade, from the North-Western Provinces and Oudh to Bengal.

Mr. A. T. Goodfellow, Assistant Engineer, First Grade, from Central India to Bengal."

No. 154.—*Leave of Absence.*—Mr. J. J. O'Flaherty, Executive Engineer, Third Grade, Patna Division, is allowed privilege leave for one month and twenty-six days, under section 44 of the Civil Leave Code.

No. 155.—*Appointment.*—Mr. J. C. G. Keddie, Executive Engineer, Fourth Grade, is appointed to officiate as Executive Engineer of the Patna Division, during the absence, on privilege leave, of Mr. J. J. O'Flaherty, or until further orders.

No. 156.—*Transfer.*—Mr. A. G. Bremner, Assistant Engineer, First Grade, is transferred temporarily, in the interests of the public service, from the Julpigoree to the Burdwan Division, to officiate as Executive Engineer of the latter division, during the absence, on privilege leave, of Mr. L. R. Roberts, or until further orders.

F. S. STANTON, *Lieut.-Coll.*, R.E.,
Offg. Secy. to the Govt. of Bengal,
in the P. W. Dept.

IRRIGATION.

Dated the 31st August 1880.

No. 114.—*Notification.*—In exercise of the powers conferred on him by section 99 of Act III (B.C.) of 1876, the Hon'ble the Lieutenant-Governor is pleased to pass the following rules for the Sone Canals in supersession of those now in force.

21st and 28th July, and 4th, 11th, 18th and 25th August 1880.

A draft of the rules was published, as provided in the aforesaid section of the said Act, in the *Calcutta Gazette* of the dates noted in the margin.

C. TAYLOR,
Offg. Asst. Secy., for Joint.-Secy.
to the Govt. of Bengal, P. W. Dept.,
Irrigation Branch.

RULES UNDER ACT III (B.C.) 1876.

1. The Collector, before awarding compensation under section 16, or for making a reference under section 17 of the Act, shall obtain the written opinion of the Superintending Canal Officer, which shall form part of the record of the proceedings.

2. Persons desirous of acquiring land for the construction of a village channel, or for having a village channel constructed by Canal Agency, shall prefer a written application to the Divisional Canal Officer, or to any other officer duly authorized by him to receive such application.

3. Ordinarily, no village channel shall exceed two miles in length from its head to the point of contact with the village boundary.

4. It shall be the duty of the Canal Officer to register all village channels after due notice has been given to the owner of his intention to do so; if the latterobjects, no water will be given.

5. No alteration among the shareholders will be recognized, unless the sanction of the Canal Officer has been first obtained.

6. Persons desirous of taking water from a registered village channel shall, previous to doing so, prefer a written application (Appendix A) to the Divisional Canal Officer, Sub-Divisional Canal Officer, or any subordinate duly authorized by the Divisional Canal Officer to receive such application; and no water shall be taken until after the receipt of a permit (Appendix B) from competent authority.

7. Water shall not be granted where, in the opinion of the Canal Officer, waste is likely to occur.

8. An application under Rule 6 shall, if granted, and unless otherwise specially agreed upon, be subject to the following conditions:—

(*a*)—That the water supplied shall not be used for other purposes than irrigation without the written consent of the Divisional or Sub-Divisional Canal Officer.

(*b*)—That the Sub-Divisional Canal Officer shall, in consultation with the applicants, appoint a headman (to be called a *Lambardar*), known, or ascertained to be, a substantial person possessed of property, to attend to their interests, to receive and carry out the orders of the Canal Officers, and to distribute the water among the shareholders in the village channel according to their shares.

(*c*)—That in any case where the Sub-Divisional Canal Officer cannot agree with the applicants in the appointment of a *Lambardar*, the Sub-Divisional Canal Officer shall make the appointment himself, subject to the approval of the Divisional Canal Officer.

9. The Divisional Canal Officer is empowered to pay to the *Lambardar* appointed under Rule 81, the fees detailed in the rule next following, subject to the condition of satisfactory performance of duty.

10. The allowance to the *Lambardar* for duties connected with the village channel such as arranging that it shall be kept in proper repair, reporting unauthorized irrigation, distributing the water to the shareholders, seeing that the outlet is closed according to the orders of the Sub-Divisional Canal Officer, and generally assisting the officers of the Irrigation Department, shall be half anna in the rupee on the amount of canal water-rates assessed on the lands irrigated from the village channel under his charge. The Divisional Canal Officer may retrench the whole or any part of the fees under this rule in the event of non-compliance with these conditions.

11. The Sub-Divisional Canal Officer may, by written order under section 76 (*a*), stop the supply to any village channel when he is satisfied, after inspection by himself or by one of his subordinates, that it is not maintained in proper repair; such order shall be recorded in the Sub-Divisional Office.

12. The Divisional Canal Officer may close the outlets in rotation as he may consider necessary. Such closures shall not extend beyond ten consecutive days, and shall be notified

to the *Lambardars* of village channels. For longer closures the authority of the Superintending Canal Officer is required.

13. Nothing in the above rules shall be taken to affect the power of the Superintending or Divisional Canal Officer to stop the supply of water in case of pressing emergency.

14. The water-gauges on distributaries or other channels shall be held to give authoritative data for all calculations of discharge required to verify claims for remission of water-rate on account of loss of water.

15. Claims to remission of water-rates under section 76(*b*) shall only be admitted on proof of actual loss caused by the stoppage of supply. On proof of such loss, the Divisional Canal Officer may remit the whole or any portion of the rates. All applications for remission of water-rates shall be made in writing by the parties concerned, either in person, or through their headman, to the nearest Sub-Divisional Canal Officer, at least seven days prior to the cutting of the crop. On receipt of such application, the Sub-Divisional Canal Officer shall, after due local enquiry, forward the application with his remarks to the Divisional Canal Officer for decision.

16. Before awarding compensation under section 76(*c*), the Collector shall obtain the written opinion of the Divisional Canal Officer, and such opinion shall form part of the record of the proceedings.

17. Contracts between the Divisional Canal Officer on the part of Government, and private individuals, for the use of water as a motive power, or for any other purpose whatsoever, not included in the published schedule of rates, shall, if for any period not exceeding one year, require the previous sanction of the Superintending Canal Officer. If proposed for longer periods, such contracts shall be submitted for the sanction of the Lieutenant-Governor in the Irrigation Department.

18. Tanks may be filled with canal water without charge, and without reference to the area irrigated in any village, wherever water can be made available without injury to the cultivation dependent on any canal, under the following conditions:—

(*a.*)—No tank shall be so filled unless the water is to be exclusively used for domestic purposes or for watering cattle, or both.

(*b.*)—No tank shall be so filled from which irrigation is practised.

(*c.*)—No tank shall be so filled which, intercepting any line of drainage, is liable to overflow from accumulation of water derived from natural causes.

(*d.*)—No tank shall be so filled except on the written order of the Sub-Divisional Canal Officer issued on the written application of the parties concerned.

(*e.*)—No tank shall be so filled unless the village channel used to fill it shall be shown to the satisfaction of the Sub-Divisional Canal Officer to be in a sound condition when the application is made.

(*f.*)—The privilege herein accorded may, by written order of the Divisional Canal Officer, subject to revision by the Superintending Canal Officer, whose decision shall be final, be suspended for 12 months for breach of any of the above conditions.

19. Leases for terms of five years for the supply of water between the 25th June of one year and the 1st April of the following year will be given at the rates fixed in the Schedule, Rule 33, provided that land leased in any village forms one or more compact blocks, each of not less than 50 acres, defined by well-marked boundaries of such a nature as clearly to distinguish leased from the adjoining unleased lands, and to prevent the latter from being surreptitiously watered under cover of the lease.

20. Well-marked boundaries of the nature required by the foregoing rule generally exist. Village roads, bunds of *ahrahs*, village boundaries, and similar natural marks will be sufficient. If such do not exist, and it appears advisable to grant the lease, the villagers may, at the discretion of the Divisional Canal Officer, be required to make small bunds round the leased area, or mark its limits by the erection of cheap boundary marks, or cause to be carried out such arrangements as may suffice for the future identification of the leased area.

21. No restriction is placed on the description of crop to be grown under five-year leases, but no water will be given on these leases between the 1st of April and the 25th of June. The Superintending Canal Officer may relax this rule in the case of water being required for rice-seed beds.

22. If in the opinion of the Divisional Canal Officer it appears advisable to grant a lease for a block of less than 50 acres in area, he must refer the matter for the decision of the Superintending Canal Officer, at whose discretion the restriction as to area may be relaxed.

23. Present holders of three-year leases may at their option avail themselves of the terms offered to the holders of five-year leases, but without retrospective effect.

24. Leases for five years at the rates entered in Rule 33 may be given—(1) on the application of all the cultivators of the area proposed to be leased, on condition of their agreeing in such application to become jointly and severally responsible for the payment of all amounts due on account of water-rates; or (2) on the joint application of the cultivators and of some

person hereinafter called the Contractor, who may agree to collect and pay to Government, under section 82 of Act III (B.C.) of 1876, all sums due under the agreement on account of water-rates. The agreement of villagers binding themselves jointly and severally will be in the form prescribed in Appendix C. The joint agreement of villagers and a water-rate Contractor shall be in the form prescribed in Appendix D. Every agreement under this rule must be signed by each applicant in the presence of at least one respectable witness.

25. Contractors shall be entitled to collect water-dues, at the rates given in schedule 4 attached to Rule 33, from the cultivators who have applied for the water supplied. Every due from a cultivator to the Contractor on account of water-rates shall be deemed to be a sum due to Government under sections 82 and 85 of Act III (B.C.) of 1876.

26. A Contractor (or in case there be more than one, each Contractor severally and jointly) shall be responsible for all sums payable on the agreement (Appendix D), except such sums as may be remitted by competent authority under the rules in force, and shall be entitled to a deduction of 5 per cent. for cost of collection.

27. No water shall be taken previous to the receipt of a permit (Appendix B) signed by the Divisional Canal Officer. When an agreement has been made for the collection of the rates by a Contractor, the Divisional Canal Officer shall under section 82 furnish such Contractor with a written authority to collect the amounts due by the cultivators according to a list furnished in the application, one copy of which is to be sent to the Collector.

28. Every Contractor shall nominate a headman, to be approved of by the Divisional Canal Officer, to perform the duties specified in Rule 10. Such headman or the contractor, according to the arrangement made at the time of contract, shall receive 5 per cent. on the assessment, but the Divisional Canal Officer may retrench the whole or any part of these fees if the duties are not properly performed.

29. All water-rates leviable under the above rules for five-years leases shall become due on the 31st December and 15th March in equal portions, and shall be paid within one month of such dates.

30. Under section 78 of the Act, the rates chargeable per acre for water supplied to the different description of crops up to 1st of April 1881, except in cases of three-year leases now in existence, will be as follow :—

SCHEDULE I.—*Existing rates.* (*Annual.*)

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER			Per
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
I	Sugarcane	0 2 6	3 2 0	5 0 0	0 1 8	2 1 4	3 5 4	Crop.
II	Rice, vegetable, water-nuts, wheat, barley, cotton, tobacco, indigo, opium, garden and all crops not otherwise specified ...	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8	

NOTE.

1 Cottah = 1,361·25 square feet.
1 Beegah = 27,225·00 ditto.
1 Acre = 43,560·00 ditto.

31. On and after the 25th June 1881 the following rates will be charged on crop-leases for water supplied between the 25th June of one year and the 1st April of the following year :—

SCHEDULE II.—*Annual Leases.*

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Rice	0 1 6	1 14 0	3 0 0	0 1 0	1 4 0	2 0 0
	Rhadoi, except rice	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8
	Rabi	0 1 3	1 9 0	2 8 0	0 0 10	1 0 8	1 10 8
	Sugarcane, ...	0 2 6	3 2 0	5 0 0	0 1 8	2 1 4	3 5 4

Note.—If water is taken for sugarcane in the hot months, in addition, under Rule 32, the total charge will be as follows :—

	Rs. A. P.
Under annual leases per acre	5 0 0
During hot months ,, ,, ...	4 0 0
Total per acre ...	9 0 0

32. On and after the 1st April 1881 the following rates will be charged for water supplied to crops between the 1st April and 25th June of each year :—

SCHEDULE III.—*Special for hot months.*

CLASS	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	For all crops	0 2 0	2 8 0	4 0 0	1 0 4	1 10 8	2 10 8

33. The following rates will be charged for water supplied to different crops between the 25th June and 1st April of each year on five-year leases :—

SCHEDULE IV.—*Five-years Leases.*

CLASS.	Nature of crop.	FLOW IRRIGATION PER			LIFT IRRIGATION PER		
		Cottah.	Beegah.	Acre.	Cottah.	Beegah.	Acre.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	For all crops	0 1 0	1 4 0	2 0 0	0 0 8	0 13 4	1 8 0

Note.—If water is taken for sugarcane in the hot months, in addition, under Rule 32, the total charge will be as follows :—

	Rs. A. P.
Under five-years leases per acre	2 0 0
During hot months ,, ,, ...	4 0 0
Total per acre ...	6 0 0

34. The statements of the amounts demandable for water-rates levied under the rules in force shall be prepared under the supervision and signature of the Divisional Canal Officer in such form as shall from time to time be sanctioned by the Lieutenant-Governor.

35. All water-rates shall become due on the dates below stated, and shall be paid within one month of such dates :—

Water-rate on spring crops, wheat, barley, peas, poppy, &c. ...	15th March.
Water-rate on summer crops, cheena, &c. ...	15th July.
Water-rate on bhadoi crops, early rice, indian-corn, murwa, &c. ...	31st October.
Water-rate on annual and winter crops, sugarcane, aghani rice, jowar, &c.	31st December.

36. In the case of lands held in *bhaoli*, the water-rate shall be recoverable from both the cultivator and the person or persons in receipt of the *bhaoli* rents in the same proportion as the produce is divisible amongst them.

37. In the case of lands held in *bhaoli*, the zemindar shall sign jointly with the cultivators. (This rule only applies to the case of five-year leases.)

38. The area irrigated in any village shall be measured by an *Ameen* appointed for the purpose The *Putwari* shall be present at the measurement, and shall at the time take a copy of the *khusrah* of the *Ameen*; if for any reason the *Putwari* is not present, the cost of preparing the copy will be charged against him. This copy shall be delivered to the *Putwari*, or, in his absence, to the *Lambardar*. Both the *Lambardar* and *Putwari* shall sign the *khusrah*.

39. When the measurement is completed, the *khusrah* shall be forwarded to the Sub-Divisional Canal Officer, who shall prepare the *khatiani* with all possible despatch. A copy of the *khatiani*, signed and sealed by the *Zilladar*, shall, as soon as it is prepared, be forwarded to the *Putwari*, who shall grant a receipt for the same. If the *Putwari* is not present, or declines to receive the *khatiani*, the Sub-Divisional Officer shall forward it direct to the Collector.

40. It shall be the duty of the *Putwari*, immediately on the completion of the measurement, to inform each ryot, on application, of the fields measured against him, and on receipt of the *khatiani* to supply each person charged with a *percha* showing the water-rates due. For these duties, and for attending the measurement and rendering such other reasonable assistance to the Canal Officer and Collector as may be required, an allowance of one quarter anna per rupee on the amount collected shall be made.

41. This allowance shall be paid to the *Putwari* by the Collector if he is satisfied that the work has been properly done.

42. The Canal Officer shall note on the *khatiani* whether the *Putwari* has given proper assistance during the measurement.

43. If a cultivator is dissatisfied with the entries made against him in the *khatiani*, whether as to the fact of the land having been charged "flow" instead of "lift" or as to the measurements and entries of classes of crops, he must lodge a complaint, either personally or through the *Lambardar* of his village channel, with the Divisional or Sub-Divisional Canal Officer within a month after the date of the demand being made on him.

44. The *Zilladar* shall submit his check measurements in a form (Appendix E) which shall be sent in for the inspection of the Divisional Canal Officer. The Sub-Divisional Canal Officer shall check the *Ameens'* measurements as often as he possibly can. If it be found that any *ameen* wilfully or frequently makes wrong measurements, he shall be punished by dismissal.

45. Collection of all water-rates shall be made by the Collector in accordance with the statement of demands furnished to him by the Divisional Canal Officer.

46. Objections to the demand addressed to the Collector, if preferred within one month after the demand has been made, shall, if remission be claimed on the score of short supply, or of any matter affecting the Irrigation Department, be referred for orders to the Divisional Canal Officer. The Collector shall have discretion to suspend collections by a written order in cases where (objections having been filed) it may seem advisable to do so.

47. Claims for remission, referred by the Collector and admitted by the Divisional Canal Officer, shall be reported by him for the sanction of the Superintending Canal Officer, except in cases where remissions are made on account of excess areas having been charged, or a wrong name entered in the *khatiani*.

48. If the Divisional Canal Officer reject the claim, an appeal may be made to the Superintending Canal Officer, provided that it is preferred within forty days from the issue of the order of the Divisional Canal Officer.

49. A remission statement, signed by the Superintending or Divisional Canal Officer, shall be sufficient authority for a refund by the Collector.

50. In special cases not otherwise provided in these rules, and in cases where water-rates are not recoverable owing to the absconding or bankruptcy of the defaulter, the Collector will obtain the sanction of the Commissioner of the Division to the remission of such sums as he may deem irrecoverable. The details of such remission shall be communicated at the close of each official year to the Divisional Canal Officer.

51. The Collector shall appoint a headman (to be called a *Tehsildar*), whose duty will be to collect and pay in, to the Collector or other duly authorized person, all water-rates leviable on the land irrigated.

52. The *Tehsildar* shall furnish security for the payment of all sums realized by him, the stamp and registration fees on security bonds being deducted from the percentage allowed, under the following rule.

53. The allowance to the *Tehsildars* of a village or villages for collecting the water-rates shall be fixed by the Collector, but the total amount to be paid in any one year to all the *Tehsildars* in a district shall not exceed half an anna in the rupee on the amounts actually paid in. If the *Tehsildar* shall satisfy the Collector that arrears have not accrued through any negligence on his part, it shall be at the option of the Collector to pay him the allowance on the whole or any part of such arrears.

54. If only a portion of a field be irrigated, the water-rate shall be chargeable on the whole field, unless such portion shall have been clearly demarcated, previous to the admission of the water, by a ridge not less than half a foot high.

55. When a portion of a field has been irrigated with canal water, and a portion with well or reservoir water, the whole field shall be liable for canal water-rate, unless a clearly distinguishable boundary exists between the two portions.

56. If well or reservoir water is conveyed in the same channel as canal water, the whole of the irrigation from that channel shall be liable to canal water-rate. The *Lambardar* will be held personally responsible that any breach of this rule or of Rules 54 and 55 is duly reported.

57. Irrigation from escape channels, when the supply is permanent, shall be governed by the same rules as irrigation from other parts of the canal.

58. Irrigation from such channels, when the supply is intermittent, may be allowed at such reduced rates as shall from time to time be fixed by the Lieutenant-Governor.

59. Persons using water without a written permit, or taking water at times prohibited by proper authority, shall be liable to a penalty not exceeding double water-rates on the area irrigated, and such charge shall be leviable at the time of report to the Collector.

60. The charge leviable for water suffered to run to waste on uncultivated lands shall be calculated at the highest rate specified in the schedule, on the area flooded; provided that in every such case the Divisional Canal Officer may impose a lower rate if he thinks fit. The *Lambardar* is to be held responsible for reporting such waste of water.

61. When the original crop sown in a field irrigated by canal water fails, and is ploughed up, and a fresh crop is sown in the same season, the water-rates shall be levied on the second crop.

62. No person shall, without the permission in writing of the Divisional or Sub-Divisional Canal Officer, pass, or cause any animal or vehicle to pass, on or across any of the works, banks, or channels of a canal or drainage work after he has been desired to desist therefrom, excepting by means of such bridges, fords, and ferries, and their approaches, as are provided by the Divisional Canal Officer.

63. No Canal Officer, unless specially exempted by the Lieutenant-Governor from the operation of this rule, shall have any interest in the distribution of water from any of the canals, or purchase or bid for any Government property sold thereon, either in his own name, or in the name of another, or jointly, or in shares with others.

No.

Mouzah

Pergunnah

Distributaries

Village channel

Name of lambardar

We the undersigned hereby apply for water from the abovementioned village channel for the areas below stated, and we engage to pay through the Tehsildar to the Collector or other person duly authorized to receive them the water-rates according to the published schedules, and we further agree to abide by all rules issued under the Canal Act.

Name of ryot.	Area more or less to be irrigated.	Crops to be grown.	Signature.

Signature of Lambardar,

Sectional Officer.

Date of 18

Received by me of 18

Forwarded of 18

Received sub-division office of 18

Permit ... { Refused of 18

APPENDIX B.

Permit village to take water from distributaries village channel, for the undermentioned areas.

Area to be irrigated, more or less	Crop to be grown.	Water-rate due	Date of payment.

Signature of Canal Officer.

Date

To be retained by Officer issuing the Permit.

APPENDIX B.

Permit of village to take water from distributaries village channel, for the undermentioned areas.

Area to be irrigated, more or less.	Crop to be grown	Water-rate due.	Date of payment.

To be retained by the Lambardar.

APPENDIX C.

Vernacular.

FORM of application by villagers for a five-years lease, Mouzah

Pergunnah distributary , names of applicant

We the undersigned inhabitants of Mouzah , Pergunnah hereby apply for water from the abovenamed distributary to be supplied from the 25th June, to the 1st of April of each year for five years to the areas given below, and we jointly and severally agree to pay rates as fixed in the schedule below, and undertake to pay each year the full amount calculated on the area applied for at such rates, subject to the provisions of Rules 15, 31, and 35.

VILLAGE.	Areas.	Rate.	Amount.	Name.	Signature of cultivator.
	B. C. D.	Rs. A P. 1 4 0 per beegha.	Rs. A. P.		

APPENDIX D.

Vernacular or
English and Vernacular.

Joint application of Villagers and a Contractor under section 82, *Act V of* 1876, *for a five-years' lease.*

Mouzah , Pergunnah

Distributary

Names of villagers

Name of Contractor

We the undersigned cultivators of Mouzah , Pergunnah , hereby apply for water from the abovenamed distributary to be supplied from the 25th June to the 1st of April of each year for five years to the areas named below, and we agree to pay rates as fixed in the schedule below, subject to the provisions of rules 15, 31, and 35.

I (contractor's name) agree to collect and pay to Government all sums payable on the application, and request under section 82 authority to collect these rates according to the certificate to be supplied me by the sub-divisional officer under section 85 of Act III of 1876, and I further agree to abide by all rules passed under the Canal Act.

VILLAGE.	Areas of fields.	Rate.	Amount.	Name.	Signature of Cultivator.

APPENDIX E.

Zilladar's Check Measurement Form.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Name of Pergunnah.	Name of village	Name of cultivator and his father	Field survey number.	Name of ameen who measured	Measurement according to Ameen				Check measurement						Remarks
					Crop	Flow	Lift	Water-rate	Crop	Flow	Lift	Water-rate			
													Rs A P	Rs A P	

APPENDIX F.

Purcha or Slip Form.

Remarks regarding the individual to whom the purcha has been given	Water rate.	Crop	Area and kind of irrigation		Number of field		Date of issue of purcha.
			Flow	Lift	Number in the survey map	Number of the khatiani	

NOTIFICATION.—ESTABLISHMENT.

Dated the 31st August 1880.

No. 115.—*Notification.*—In modification of the orders marginally noted, Mr. S. C. Roberts, Deputy Revenue Superintendent, Second Grade, Orissa Canals, is allowed subsidiary leave for sixteen instead of twelve days, his furlough commencing from the date of expiry of the said leave.

No. 91, dated 6th July 1880.

H. C. LEVINGE,
Jt.-Secy. to the Govt. of Bengal,
P. W. Dept., Irrigation Branch.

HIGH COURT NOTICES.

High Court—Original Side.

The 25th August 1880.

MR. S. TREMEARNE, Private Secretary and Clerk to the Chief Justice, has obtained privilege leave of absence for three months from the 16th of August instant, under section 44A of the Civil Leave Code.

By order,
R. BELCHAMBERS, *Registrar.*

Sheriff's Office, the 28th July 1880.

NOTICE is hereby given that the Fifth Criminal Sessions of the year 1880 of the High Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, will be holden at the Court House, in the Town of Calcutta, on Wednesday, the First day of September next, at 11 o'clock in the forenoon, and so on from day to day until the said Sessions be over. And it is hereby proclaimed that all persons who will prosecute any of the prisoners to be brought up for trial at the said Sessions be present then and there to prosecute.

R. STEEL, *Sheriff.*

শরিফ আফিস, সন ১৮৮০ সাল ২৮ জুলাই।

সকলকে সমাচার দেওয়া যাইতেছে যে সুবে বাঙ্গালার কোর্ট উইলিয়ম দুর্গের অধীন সহর কলিকাতার ও অন্যান্য স্থানের ফৌজদারী বিচার নিষ্পত্তি জন্য আগামী সন ১৮৮০ সালের ১ সেপ্টেম্বর বুধবার বেলা ১১ ঘটিকার সময় এবং যে পর্য্যন্ত সেশিয়ানের কার্য্য শেষ না হয় প্রতিদিন উক্ত সময়ে কলিকাতার হাই কোর্টের আপন আদালত ঘরে সন ১৮৮০ সালের পঞ্চম ক্রিমিনেল সেশিয়ান বসিবেক এবং এতদ্দ্বারা প্রচার করা যাইতেছে যে, যে সকল ব্যক্তি কোন কয়েদির বিরুদ্ধে ফৌজদারী মিছিল করিবেক তাহারা উক্ত স্থানে উক্ত সময়ে হাজির থাকিয়া মোকদ্দমা করে ইতি।

আর, টীল শরিফ।

SMALL CAUSE COURT NOTICE.

UNDER section 14 of Act XI of 1865, notice is hereby given that, subject to the orders of Government, the Judge of the Courts of Small Causes of Kishnaghur, Meherpore, and Ranaghat will, in the month of September 1880, hold his sittings in those Courts on the dates mentioned below:—

From 1st, 18th, 27th, and 30th at Kishnaghur.
" 13th and 28th at Ranaghat.
" 20th at Meherpore.

BROJO MOHUN DUTT, *Offg. Judge.*

RANAGHAT SMALL CAUSE COURT, *the 23rd August* 1880.

ECCLESIASTICAL.

THE Rev. Horace Vincent Thompson of Saint Bee's College, Cumberland, Minister in this Diocese, has been appointed by the Lord Bishop of Calcutta Surrogate for granting episcopal licenses of marriage.

C. SANDERSON, *Registrar and Secretary.*

CALCUTTA, *the 31st August* 1880.

TREASURY NOTICES.

COVENANTED DEPUTY COLLECTOR MR. H. F. MATHEWS has been placed in charge of the Gya Treasury, and is authorised to draw bills on other treasuries.

J. WARE EDGAR, *Officiating Commissioner.*

PATNA COMMISSIONER'S OFFICE, BANKIPORE, *the 19th August* 1880.

NOTIFICATIONS OF THE BOARD OF REVENUE.

No. 885B.

NOTICE is hereby given that the Ninth Sale of Opium, the provision of 1877-78 and 1878-79, will be held at the Government Opium Sale-room, No. 2, Bankshall-street, on Thursday, the 2nd September 1880, at 11 A.M., and will comprise 4,700 chests, viz.—

	Chests.
Behar Opium	2,350
Benares ,, ...	2,350
Total ..	4,700

2. The general conditions of the Sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 2nd December 1879, and published in the *Government* and *Exchange Gazettes*, or on personal application at the office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 7th and 17th September 1880 respectively, that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other public securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room will be received after 3-30 P.M. of Tuesday, the 7th September 1880, and no Bank of Bengal Receipts in full payment of lots will be accepted after 3-30 P.M. of Friday, the 17th September 1880.

4. In addition to the quantity above advertized for sale, the following quantities, more or less, of Behar and Benares Opium will be brought to sale in the present year about the dates specified below. The Board of Revenue, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so.

DATES.	Behar, about chests.	Benares, about chests.	Total, about chests.
On or about Monday, 4th October 1880 ...	2,350	2,350	4,700
Ditto Thursday, 4th November ,, ...	2,350	2,350	4,700
Ditto Wednesday, 1st December ,, ...	2,350	2,350	4,700
Total ..	7,050	7,050	14,100

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 27th July* 1880.

No. 996B.

NOTICE is hereby given that the Tenth Sale of Opium, the provision of 1877-78 and 1878-79, will be held at the Government Opium Sale-room, No. 2, Bankshall-street, on Wednesday, the 29th* September 1880, at 11 A.M., and will comprise 4,700 chests, viz.—

	Chests.
Behar Opium	2,350
Benares ,, ...	2,350
Total ...	4,700

Of the 2,350 chests of Benares Opium 271 are of a consistence of 75°. The usual consistence of Benares Opium is 70°. These 271 chests are numbered 17176 to 17446, and are marked with a red × on each end.

* This date has been changed from the 4th October 1880, as fixed in the general notification dated 2nd December 1879, on a presentation from the merchants.

2. The general conditions of the sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 2nd December 1879, and published in the *Government* and *Exchange Gazettes*, or on personal application at the Office of the Board of Revenue.

3. The latest date for deposit will be the 5th October 1880, and the latest date for clearance will, owing to the intervention of the Doorga Pooja holidays, be the 21st October 1880—that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other public securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the Sale-room will be received after 3-30 P.M. of Tuesday, the 5th October 1880, and no Bank of Bengal Receipts in full payment of lots will be accepted after 3-30 P.M. of Thursday, the 21st October 1880.

4. The following table shows the quantity of Opium that will be brought to sale in the next twelve months. The Board of Revenue, however, reserve to themselves the right of altering dates should circumstances render it expedient to do so:—

Dates.	Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about Thursday, 4th November 1880 ...	2,350	2,350	4,700
Ditto Wednesday, 1st December ,, ...	2,350	2,350	4,700
Early in January 1881 ...	2,350	2,350	4,700
,, February ,, ...	2,350	2,350	4,700
,, March ,, ...	2,350	2,350	4,700
,, April ,, ...	2,350	2,350	4,700
,, May ,, ...	The number of chests of each kind to be sold each month will be advertized hereafter.		4,700
,, June ,, ...			4,700
,, July ,, ...			4,700
,, August ,, ...			4,700
,, September ,, ...			4,700
,, October ,, ...			4,700
Total ...	.....	.....	56,400

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L.P., FORT WILLIAM, *the 24th August* 1880.

No. 859B.

IT is hereby notified that out of the 3,000 chests of Benares opium of 1878-79 of 75° consistence, referred to in Clause 18 of the Board's general notification No. 1581B, dated 2nd December 1879, 271 chests will be sold at the sale on the 4th October next, together with 2,079 chests of Benares opium of 1877-78.

The remaining quantity of the 3,000 chests of Benares opium at 75° of 1878-79 will be sold as follows as a part of the fixed monthly number of 2,350 Benares chests:—

4th November 1880	500 chests.
1st December ,, ...	500 ,,
January 1881	500 ,,
February ,, ...	500 ,,
March ,, ...	500 ,,
April ,, ...	229 ,,

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 20th July* 1880.

The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 1, 1880.

PART IA.

Orders and Notifications by the Government of India, &c.

[Reprinted from the Gazette of India.]

The following order, issued by the Government of India in the Foreign Department, is republished for general information :—

NOTIFICATIONS.—GENERAL

Simla, the 14th August 1880.

No. 1623*G.-G.*—Mr. W. B Savi, Assistant Superintendent of Police, was employed as Assistant to the Political Agent in the Naga Hills from the 1st March to the 24th April 1880, *vice* Mr. G. J. Cawley.

The following order, issued by the Government of India in the Finance and Commerce Department, is republished for general information :—

NOTIFICATIONS.

Simla, the 21st August 1880.

No. 2368.—In continuation of the Regulations for preventing Collisions at Sea, published in the *Gazette of India*, Part I, dated the 31st January 1880, the following is notified for general information and guidance :—

AT THE COURT AT WINDSOR.

The 24th day of March 1880.

PRESENT :

The Queen's Most Excellent Majesty in Council.

WHEREAS by "The Merchant Shipping Act Amendment Act, 1862," it was enacted that on and after the first day of June one thousand eight hundred and sixty-three, or such later day as might be fixed for the purpose by Order in Council, the Regulations contained in the Table marked C in the Schedule to the said Act should come into operation and be of the same force as if they were enacted in the body of the said Act; but that Her Majesty might from time to time, on the joint recommendation of the Admiralty and the Board of Trade, by Order in Council, annul or modify any of the said Regulations, or make new Regulations in addition thereto, or in substitution therefor; and that any alterations in or additions to, such Regulations made in manner aforesaid should be of the same force as the Regulations in the said Schedule :

And whereas by the same Act it was further provided, that whenever it should be made to appear to Her Majesty that the Government of any foreign country was willing that the Regulations for preventing collisions contained in Table C in the Schedule to the said Act, or such other Regulations for preventing collisions as are for the time being in force under the said Act, should apply to the ships of such country when beyond the limits of British jurisdiction, Her Majesty might, by Order in Council, direct that such Regulations should apply to the ships of the said foreign country whether within British jurisdiction or not; and it was further provided by the said Act, that whenever an Order in Council had been issued applying any Regulation made by or in pursuance of the said Act to the ships of any foreign country, such ships should, in all cases arising in any British court, be deemed to be subject to such Regulation, and should, for the purpose of such Regulation, be treated as if they were British ships :

And whereas, by an Order in Council made in pursuance of the said recited Act, and dated the ninth day of January one thousand eight hundred and sixty-three, Her Majesty was pleased to direct that there should be substituted for the Regulations contained in the Schedule to the said Act certain Regulations appended to the said Order, and that the said appended Regulations should, on and after the first day of June one thousand eight hundred and sixty-three, apply to French ships, whether within British jurisdiction or not:

And whereas by several Orders in Council subsequently made, Her Majesty was pleased to direct that the Regulations appended to the said recited Order should apply to ships of the countries specified in the said Orders, whether within British jurisdiction or not:

And whereas by Order in Council dated the thirtieth day of July one thousand eight hundred and sixty-eight, Her Majesty was pleased to make certain additions to the Regulations appended to the said first-recited Order in Council:

And whereas by Order in Council dated the fourteenth day of August one thousand eight hundred and seventy-nine, Her Majesty, on the joint recommendation of the Admiralty and the Board of Trade, was pleased to direct that on and after the first day of September one thousand eight hundred and eighty, the said Regulations and the additions thereto should be annulled, and that there should be substituted therefor the new Regulations contained in the First Schedule thereto, and that the same should, from and after the first day of September one thousand eight hundred and eighty, apply to ships of the countries mentioned in the said Second Schedule thereto, whether within British jurisdiction or not:

And whereas Article numbered 9 of the Regulations appended to the said recited Order in Council of the ninth day of January one thousand eight hundred and sixty-three is as follows; that is to say,—

Art. 9.—Open fishing boats and other open boats shall not be required to carry the side lights required for other vessels; but shall, if they do not carry such lights, carry a lantern having a green slide on the one side and a red slide on the other side; and on the approach of, or to, other vessels, such lantern shall be exhibited in sufficient time to prevent collision, so that the green light shall not be seen on the port side, nor the red light on the starboard side.

Fishing vessels and open boats when at anchor, or attached to their nets and stationary, shall exhibit a bright white light.

Fishing vessels and open boats shall, however, not be prevented from using a flare-up in addition, if considered expedient.

And whereas the Article numbered 10 of the said new Regulations, contained in the First Schedule of the said recited Order in Council of the fourteenth day of August one thousand eight hundred and seventy-nine, which said Article is to be in substitution for the said recited Article numbered 9, is as follows; that is to say,—

Art. 10.—(*a*) Open fishing boats and other open boats when under way shall not be obliged to carry the side lights required for other vessels; but every such boat shall in lieu thereof have ready at hand a lantern with a green glass on the one side and a red glass on the other side; and on the approach of, or to, other vessels, such lantern shall be exhibited in sufficient time to prevent collision, so that the green light shall not be seen on the port side, nor the red light on the starboard side.

(*b*) A fishing vessel, and an open boat, when at anchor, shall exhibit a bright white light.

(*c*) A fishing vessel, when employed in drift net fishing, shall carry on one of her masts two red lights in a vertical line one over the other, not less than three feet apart.

(*d*) A trawler at work shall carry on one of her masts two lights in a vertical line one over the other, not less than three feet apart, the upper light red, and the lower green, and shall also either carry the side lights required for other vessels, or, if the side lights cannot be carried, have ready at hand the coloured lights as provided in Article 7, or a lantern with a red and a green glass, as described in paragraph (*a*) of this Article.

(*e*) Fishing vessels and open boats shall not be prevented from using a flare-up in addition, if they desire to do so.

(*f*) The lights mentioned in this Article are substituted for those mentioned in the 12th, 13th, and 14th Articles of the Convention between France and England scheduled to the British Sea Fisheries Act, 1868.

(*g*) All lights required by this Article, except side lights, shall be in globular lanterns so constructed as to show all round the horizon.

And whereas the Admiralty and the Board of Trade have jointly recommended to Her Majesty that the operation of the said recited Article numbered 10 of the New Regulations contained in the First Schedule of the said Order in Council of the fourteenth day of August one thousand eight hundred and seventy-nine shall be suspended until the first day of September one thousand eight hundred and eighty-one, and that, in lieu thereof and in substitution therefor, the recited Article numbered 9 of the Regulations appended to the said Order in Council of the ninth day of January one thousand eight hundred and sixty-three shall continue and remain in force until the said first day of September one thousand eight hundred and eighty-one.

Now THEREFORE Her Majesty, by virtue of the powers vested in Her by the said recited Act, and by and with the advice of Her Privy Council, is pleased to direct that the operation of the said recited Article numbered 10 of the New Regulations contained in the First Schedule of the said Order in Council of the fourteenth day of August one thousand eight hundred and seventy-nine shall be suspended until the first day of September one thousand eight hundred and eighty-one, and that in lieu thereof and in substitution therefor, the said recited Article numbered 9 of the Regulations appended to the said Order in Council of the ninth day of January one thousand eight hundred and sixty-three shall continue and remain in force until the said first day of September one thousand eight hundred and eighty-one.

C. L. PEEL.

The following order, issued by the Government of India in the Military Department, is republished for general information :—

SPECIAL.

Simla, the 20th August 1880.

No. 487.—With reference to the G. G. O. quoted in the margin, the services of the undermentioned Local Lieutenants, lately employed in the Transport Department in the field, having been replaced at the disposal of the Local Governments and Administrations under which they were originally serving, the local and temporary rank conferred upon them ceases from the dates expressed opposite their names :—

Nos. 118, 135, and 202 of 1880.

Local Lieutenant C. H. C. Sevenoaks,—1st August 1880.

* * * * *

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 1, 1880.

PART II.

Advertisements.

N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

PUBLIC WORKS DEPARTMENT BENGAL.

DISTRICT ROAD FUND.

NOTIFICATION No. 145.

The 23rd August 1880.

UNDER section 89 of Act X (B.C.) of 1871, the following annual accounts and reports of the District Road Committees of Burdwan, Bankoora, Beerbhoom, Midnapore, and Hooghly with Howrah, of works done and in progress during the past cess-year 1878-79, together with the remarks thereon of the Commissioner of the Burdwan Division, are published for general information.

T. H. WICKES,

Asst. Secy. to the Govt. of Bengal,
Public Works Department.

No. 122, dated Burdwan, the 22nd January 1880.

From—F. WYER, ESQ., Chairman, District Road Committee, Burdwan,
To—The Commissioner of the Burdwan Division.

I HAVE the honor to submit the annual Road Cess Report of this district for the year 1878-79, together with a copy of the audit report of the sub-committee appointed under section 88 of the Road Cess Act. The accounts submitted by the sub-committee were passed by a meeting of the Committee held on the 17th ultimo.

2. *Working of the Road Cess System.*—The cess was levied at the maximum rate. The demand for the year was Rs. 1,97,171, and the collections Rs. 1,88,172. Full particulars are given in my report as Collector, of which I annex a copy.

3. *Whether the Road Cess is popular or not.*—The cess is now accepted without any grumbling, and the people appear to be thoroughly alive to the objects of the cess. I have frequent applications for making new roads or repairing old ones in which the applicants state that since they pay the tax they should benefit by it.

4. The following is a list of the Road Cess Committee, showing the number of times each member attended the Road Cess meeting:—

Members.	Number of meetings attended.	Number of meetings at which absent.	Total number of meetings held.
Ex-officio members.			
Magistrate, Chairman	5	2	
Joint-Magistrate, Vice-Chairman	6	1	
Executive Engineer, Member	2	5	
District Superintendent of Police, Member	5	2	
Official but not ex-officio members.			
Baboo Bogolanund Mookerjee	5	2	7
Non-official members.			
Mr. F. E. F. DelaCourneuve	...	7	
Rajah Bissessur Malia	...	7	
Munshi Eggut Hossein	1	6	
Baboo Chandi Lall Singh	2	5	
,, Umesh Chunder Mitter Chowdhry	...	7	
Shajad Rohoman	1	6	
Syed Sudderuddeen Ahmed	1	6	
Baboo Trilock Chand Kenya	6	1	
,, Mutty Lall Chowdhry	3	4	
,, Surbessur Bhattacharjee	2	5	
,, Boistub Churn Budder	1	6	
,, Hit Lall Misser	...	7	
,, Baikunt Nath Rai	1	6	
,, Bholanath Kabiraj	6	1	

I succeeded Mr. Larminie as Chairman in May last, and Mr. Roberts, Mr. Heyman, as Executive Engineer. The only two non-official members who were regular in their attendance were Baboo Trilock Chand Kenya and Baboo Bholanath Kabiraj.

5. The number of meetings held by the branch committees of Cutwa, Culna, Raneegunge, Bood-Bood, and Jehanabad is noted in the margin, and the annexed statement A shows the particulars of the attendance of the Road Cess Committees in the district. Statement B shows the names of the members who did not attend any meeting during the year. In the Raneegunge Committee, Mr. Savage was succeeded by Mr. Bayley as Chairman, and Mr. Grace by Mr Kenny as Vice-Chairman. In the Culna Committee, Baboo Mohendra Lall Gupto, Vice-Chairman, was succeeded by Baboo Khetter Prosad Mookerjea, on transfer of the former. The members of the branch committees of Bood-Bood and Raneegunge were irregular in their attendance. Those of the other branch committees are reported to have taken interest in their work and to have been regular in their attendance. They were chiefly employed by allotting funds for the village roads.

Cutwa	8	Raneegunge	3
Culna	6	Bood-Bood	2
Jehanabad	4		

6. *Financial result.*—The enclosed accounts show the state of the fund. You will see from them that the income of the committee was Rs. 1,78,134-7-7, and the total expenditure Rs. 1,19,496-15-4, excluding suspense account under both sides. The details of expenditure, under several heads are given in the margin. The reason of decrease of expenditure as compared with the budget estimate, is given in paragraph 4 of the audit report. Besides the Buddipore road mentioned in that report, Rs. 2,323 were provided in the budget for constructing a causeway on the Gooshkera and Aushgram road, and Rs. 2,532 for completing the Jumnah nullah bridge on the Boinchee to Buddipore road. The small amount actually spent on these works was due to the failure of the contractors.

	Rs.	A.	P.
General management ...	7,923	13	5
Original works ...	21,346	4	8
Repairs ...	75,944	10	3
Tools and plant ...	2,983	8	0
Establishment ...	11,299	0	0
Total ...	1,19,496	15	4

7. *Road works.*—With the exception of the Jumnah bridge, and Gooshkera causeway, and Buddipore road, and a few petty works, all the road works were completed within the year. The non-completion of the Jumnah bridge and Gooshkera causeway was due to the failure of contractors to deliver bricks according to their contract. Out of the total sum Rs. 97,290-14 expended on road works, Rs. 21,346-4-8 were for original works, including Rs. 2,068-14 for work done the year before last, but for which final payments were made during the year under report, and Rs. 75,944-10-3 for repairs and village roads. The enclosed account shows the expenditure against each road during the year. I have added a statement showing the amount paid after the close of the year for work done during the year.

8. *Original works.*—The District Engineer reports that all the works were satisfactorily done. I have seen only roads Nos. 23 and 2. They both have been very fairly finished, though the contractor on the latter road would probably have palmed off a lot of bad metal had the District Engineer and myself not made a local investigation into the matter.

9. *Repairs.*—Most of the roads in the district were repaired during the year. Accounts show the amount expended on each road. The District Engineer has reported that all these repairs, with the exception of those on the roads Nos. 20, 8, 1, 14, 3, 10, 15, 64, 18, 43, 29, 21, and 23, on which he has not expressed any opinion, were satisfactorily done. I have seen roads Nos. 2, 1, 8, 3, 11; the metalled portion of road No. 20; Nos. 5, 12, 22, 18, 19 (for the portion up to the Damuda river); No. 23, and a part of No. 28. I found the repairs on roads 2, 1, 3, 11, 12, 22, 18, 19, and 23 satisfactorily done; but I was not satisfied with the work on the other roads. The metalling on No. 8 had not been properly consolidated. The

District Engineer explained that the reason of this was the very dry season, and the fact that horn-blende had been laid down for the first time. The bad state of No. 20 is due, I think, to the faulty way in which the contract was carried out. Possibly that of No. 5 is due to the amount of traffic on it, and that of No. 20 to the fault of the contractor. All the inspection bungalows were repaired at a total cost of Rs. 393-15.

	Rs.
Sudder	3,200
Raneegunge	1,650
Bood-Bood	1,650
Cutwa	1,650
Culna	1,650
Jehanabad	2,200
Total ...	12,000

10. *Village roads*—Rs. 12,000 were provided in the budget for repair of village roads allotted to the several sub-divisions, as noted in the margin. The roads repaired, and the amount spent, are entered below for each sub-division.

Sudder Sub-division.

Name of thana.	Name of village road.	Amount sanctioned.	Amount spent.	Total.	Remarks.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	
Burdwan .	Repairing Rayon village road	230 0 0	230 0 0	230 0 0	
	Ditto a culvert in Punrah road ...	35 0 0	35 0 0	35 0 0	
Khundghose ...	Ditto Shoshunga and Kankoonal village road	300 0 0	300 0 0	300 0 0	Account submitted late, and not adjusted in the annual accounts.
	Repairing Khundghose village road ...	90 0 0	90 0 0	90 0 0	
Gangoor ...	Ditto Debogram ditto	25 0 0	25 0 0	25 0 0	
	Ditto Bursool ditto	100 0 0	100 0 0	100 0 0	
Sahibgunge ...	Ditto Ghose Pachkin ditto	100 0 0	50 0 0	50 0 0	Account not yet submitted.
	Ditto Mahata ditto	300 0 0	300 0 0	300 0 0	Ditto ditto.
	Ditto culverts on Sahibgunge to Sripore village road	538 0 0	.....	.....	Not done, as the amount was sanctioned when the year was far advanced.
Selimabad ...	Repairing Rampore village road	30 0 0	30 0 0	30 0 0	
	Ditto Selimabad ditto	100 0 0	100 0 0	100 0 0	
	Ditto Bamapore ditto	250 0 0	210 0 0	210 0 0	
Indas ...	Ditto the Bhalsi ditto	50 0 0	50 0 0	50 0 0	
	Ditto Shashpore ditto	170 0 0	170 0 0	170 0 0	
	Ditto ditto Dongalone	95 0 0	95 0 0	95 0 0	
	Total ...	2,413 0 0	1,785 0 0	1,785 0 0	

Rs. 300 were also sanctioned for repairing the village road in Boliar, but the amount was not taken by the party.

Cutwa Sub-division—Rs. 340 *only spent.*

	Rs.
Gopikhanjee to Jheenukghatta road	60
Khajudihi to Shyambazar ,, ...	80
Bachundi to Ketugram ,, ...	200
Total ...	340

The works were not completed within the year, and hence the expenditure was only one-fifth of the allotment.

Bood-Bood Sub-division—Rs. 813 *spent.*

	Rs.
Sookdal village road	118
Bhursiem ditto	132
Paloshdunga to Rungamati village road	300
Jogomohunpore to Moheshpore ditto	263
Total ...	813

Rs. 766 were also advanced for other village roads, but the works were not done during the year.

Kulna Sub-division—Rs. 1,384-0-6.

	Rs.	A.	P.
Rameshurpore village road ...	183	3	0
Kaigram and Rauigram ditto	200	0	0*
Poorbashtholy village road	259	0	0
Salguchia ditto	225	7	0
Dhatrigram ditto	50	0	0
Jewdhara ditto	77	7	6
Bodhagachee ditto	132	15	6
Jumnah and Kooshungram village road ...	150	0	0
Gram Culna ditto ...	90	7	0
Nashipore ditto ...	15	8	6
Total ...	1,384	0	6

* Rs. 300 sanctioned and Rs. 100 refunded.

Raneegunge Sub-division—Rs. 892-12-0 *spent.*

Bansarah	village road	...	...	30	0	0
Sagurbhanga	ditto	...	...	117	0	0
Nachan	ditto	...	...	150	0	0
Nichimter	ditto	...	...	100	0	0
Kaksah	ditto	..	...	80	0	0
Adjadhya	ditto	...	...	104	5	6
Nagur	ditto	...	...	42	2	6
Lalkatiangbur	ditto	...	...	60	0	0
Raghoonathpore	ditto	...	...	40	0	0
Contiugencies	...	...	...	2	12	0
				726	4	0
Domohain road	...	...	...	166	8	0*
		Total	...	892	12	0

Rs. 1,699-6-0† *were spent in the sub-division of Jehanabad on the following roads.*

Poorshooru	village road.	Lakunda	village road
Arandi	ditto.	Kamarhatee	ditto.
Roynah	ditto.	Bengui	ditto.
Gourhatee	ditto.	Goghat to Hajeepore	ditto.
Bhangamora	ditto.	Moyapore	Road.
Sheur	ditto.	Kotulpore to Moyapore	ditto.
Dehee Bagnon	ditto.	Oochabun to Mungobunee.	
Pandugram	ditto.		

Thus the actual expenditure on village roads repaired during the year under report was only Rs. 6,915-2-6. The annual accounts show Rs. 5,261-11-3 for repair of village roads. This amount includes adjustment on account of previous year's expenditure, and excludes part of the expenditure actually incurred during the year, but adjusted after its close. The attention of the chairmen of branch committees has been drawn to Government circular No. 903A., dated 15th August 1879, regarding submission of monthly accounts of expenditure on village roads, and I hope that there will be no difficulty about these accounts in future. The number of village roads repaired was much larger than any previous year.

11. *Arboriculture.*—No tree-nurseries have been established in this district by the Road Cess Committees. In January last the sub-divisional officers were requested to induce zemindars and others to form nurseries of mangoe, jack, and other indigenous fruit-trees for plantation along the roadsides. The following zemindars complied with the chairmen's request:—

Babu Joykissen Mukerjea.	Babu Gobind Prosad Bose.
„ Bama Charan Banerjea.	„ Banimadhub Mullick.
„ Bonomali Nundy.	„ Nushigram Bhattacharji.
„ Nocoor Chunder Shah.	„ Hit Lall Misser.
„ Jodunath Chuckerbutty.	„ Protap Chander Ghose.

Babu Boistub Charan Bhudder.

Since that time I have endeavoured to get the trees planted and looked after by contract, but with no success. The sub-divisional officer of Kulna planted 277 trees aloug the Cutwa and Kulna road. Of these 235 are still flourishing. I have ordered the chowkidars in charge of each inspection bungalow to plant out and tend some trees in his immediate neighbourhood. In the sudder sub-division Moulavi Sadur Rohamian, a member of the Road Cess Committee, agreed to have the Khund Ghose to Indas road planted with suitable trees. The District Engineer had orders to have four miles of the Burdwan and Cutwa road planted with trees, which Babu Joykissen Mukerjea offered to supply, but this could not be done on account of lateness of the season. In the Raneegunge sub-division the Searsole road has been planted with trees by Babu Dukhnishur Malia.

12. *Establishment.*—Mr. Deputy Collector R. T. Sevestre took charge of the Road Cess office in April last, on the transfer of Babu Bogolanund Mukerji, and by a careful supervision of the office has reduced the establishment, and caused it to do work for which formerly extra hands were employed. The office establishment worked fairly well during the year.

Mr. Stoney, District Engineer, is a young officer, who is too much led by his subordinates. However, he is very active, and I hope, with further experience, will prove a good engineer.

The subordinates under him are reported to have worked, on the whole, satisfactorily, and I can mark his opinion. He remarks that many works would have been carried out in a much better manner and progressed more rapidly, but the time of the overseer and one sub-overseer was almost wholly taken up with works on the Burdwan and Cutwa road, and thus many works suffered somewhat for want of supervision.

The office establishment has worked well.

* Adjusted in November last.
† The details of expenditure have not been yet given by the sub-divisional officer.

13. It is proposed to take the following works in hand during the present year:—

ORIGINAL WORKS.

Sudder Sub-division.

No. of road in general list.		
21.	Mymari to Satgatchea road.	
43.	Constructing causeway on the Gushkhara to Ausgram road.	
23.	Completing 9th to 25th mile of Kurjonah to Cutwa road.	

Raneegunge Sub-division.

	Constructing	a road from Damoodah to Doorgapore railway station.
11.	Ditto	a culvert in the 5th mile of Panighur and Ellambazar road.
33.	Ditto	a road from Doorgapore to Kuldiha.
	Ditto	a road from Rajband to Amlajorah.

Culna Sub-division.

16.	Completing	Jumnah nullah bridge on the Boinchee to Buddipore road.
18.	Metalling	30th and 31st miles of Burdwan and Culna road.

REPAIRS.

Sudder Sub-division.

25.	Repairing	first three miles of Oochabun to Midnapore road.
19.	Ditto	Burdwan to Jehanabad road up to Oochabun.
2.	Ditto	Mymari to Chuckdighi ditto.
1.	Ditto	Burdwan to Kurjonah road.
3.	Ditto	Gushkhara to Nittyanundpore road.
20.	Ditto	Burdwan to Bankoora road (44th to 52nd mile).
43.	Ditto	Gooshkhara to Ausgram road.
9.	Ditto	Kanoo Junction feeder road.
20.	Ditto	Burdwan to Bankoora, called Edilpore road.
44.	Ditto	Kanoo to Sahebgunge road.
29.	Ditto	First three miles of Khnudghose to Indus road.
36.	Ditto	Mancoor to Digunggur road.
13.	Ditto	Gushkhara to ditto.
21.	Ditto	Mymari to Satgatchea road.
61.	Ditto	ditto to Ganguria road.
23.	Ditto	Kurjonah to Cutwa road (9th to 34th mile).
54.	Ditto	ditto to Suekhund *vid* Poorandhat.
18.	Ditto	Burdwan to Culna (1st to 23rd mile).
17.	Ditto	ditto to Soori road.
69.	Ditto	village roads.

Raneegunge Sub-divison.

6.	Repairing	Sitarampore feeder road.
7.	Ditto	Buraker ditto.
22.	Ditto	Raneegunge to Mungulpore feeder road.
8.	Ditto	ditto feeder road.
11.	Ditto	Panighur to Ellambazar.
8.	Ditto	Dubrajpore road.
10.	Ditto	Panighur to Colhanpore road.
34.	Ditto	Rajbund to Gopalpore road.
35.	Ditto	Undal to Ukrah road.
70.	Ditto	Village roads.

Culna Sub-division.

15.	Repairing	Panduah to Culna road.
18.	Ditto	Burdwan to ditto.
16.	Ditto	Boinchee to Buddipore road.
73.	Ditto	Village roads.

Cutwa Sub-division.

64.	Repairing	Dewangunge to Culna road.
14.	Ditto	Cutwa to Dewangunge road.
45.	Ditto	ditto to Paltia road.
24.	Ditto	ditto to Soori road.
72.	Ditto	village roads.

A.

Statement showing particulars of attendance of Committees during 1878-79.

DISTRICT. (Burdwan.)	Number of members forming Committee.		Number required to form quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	NUMBER OF MEMBERS WHO ATTENDED ONLY—										Percentage of average attendance to whole Committee.
								One meeting.		Two meetings.		Three meetings.		Four meetings.		Five meetings.		Six meetings.		
	Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Burdwan District Road Committee...	5	14	6	7	...	6	4	...	5	1	2	...	1	...	...	3	...	1	2	13·
Culna Branch Road Committee ...	2	11	4	16	...	5	...	...	2	...	3	...	2	...	2	1	3	1	5	6·41
Cutwa Branch Road Committee ...	3	7	4	3	...	4	2	...	1	1	3	2	1	...	...	...	...	...	...	22·
Rungpore Branch Road Committee.	1	12	4	8	1	3	7	...	1	...	2	1	1	...	...	...	...	...	...	27·
Bood-Bood Branch Road Committee ..	1	10	5	2	...	5	10	...	2	1	4	...	...	...	...	...	...	...	...	41·
Jehanabad Branch Road Committee...	3	5	3	4	...	5	1	...	...	...	1	2	1	1	2	...	...	...	...	21·

B.

Statement showing the Names of the Members who did not attend any Meeting during 1878-79.

Names of Members.	Reason of non-attendance.	Remarks.
Of the District Road Committee.		
Mr. F. E. F. DelaCourneuve	May be pressure of private business.	
Rajah Bissessur Malia	Ditto ditto ...	Now dead.
Baboo Umesh Chander Mitter	Pressure of business in connection with Chuckdighee estate.	
„ Hit Lall Misser	May be pressure of private business.	Now dead.
Of the Branch Road Committee of Raneegunge.		
Mr. N. Kenny	Not known.	
„ J. L. Ritchie	Left the district.	
„ W. B. Cowham	Not known.	
Baboo Tara Prosonno Bose		
„ Dharum Khan		
„ Ram Bistoo Roy		
„ Nobin Mohun Banerjee		
Of the Jehanabad Branch Road Committee.		
Baboo Johari Lall Datta	May be pressure of private business.	
Of Cutwa Branch Road Committee.		
Baboo Porum Sook Chunder	Residence at distance.	
„ Amri Mohun Mullick		
Bood-Bood Branch Road Cess Committee.		
Baboo Bairagya Chand Mitter	The cause of their non-attendance cannot be attributed to anything but habitual indifference to matters of public utility.	
„ Kristo Gopal Misser		
„ Nolita Madhub Roy		
„ Behary Lall Dutta		
„ Madhu Bindu Mozoomdar		
„ Noffur Chandra Dutta		
„ Biressur Chatterjee		
„ Shoshee Bhoosun Chatterjee ...		
„ Nobin Chandra Audhicarry... ...		
„ Bepeen Behari Mitter		

C. J. O'DONNELL,
For Chairman.

No. 118, dated Burdwan, the 16th December 1879.

From—F. WYER, ESQ., Officiating Collector of Burdwan,
To—The Chairman, District Road Cess Committee, Burdwan.

I HAVE the honor to submit the annual report of the working of the Road Cess Act during the year 1878-79.

2. The following figures show the demand and collection of the year under notice:—

Demand.

		Rs.
Demand realised in this district	...	1,34,960
Ditto by other districts for this district		6,725
		1,48,685
Demand realised on account of other districts	...	46,676
Total	...	1,90,261
Balance of last year	...	7,417
Total	...	1,97,678
Deduct remission	...	507
Net demand	...	1,97,171
Net collection	...	1,88,172
Outstanding balance	...	8,999

Collection.

		Rs.
Collection realised in this district	...	1,28,767
Ditto by other districts	...	8,021
		1,36,788
Collection realised for other districts	...	46,183
		1,82,971
Add arrear of previous year	...	5,201
Total collection	...	1,88,172

This shows that the total collection amounts to 95·4 per cent. of demand.

3. From the amount, Rs. 8,999, shown as outstanding, Rs. 721 are due from other districts, leaving a balance of Rs. 8,278. The greater portion of this arrear is due on revenue-free estates which were assessed under section 8 of the Act. It appears that at the time of making the assessment, the names of the proprietors of the estates not being known, no attempt was made to recover the cess. This difficulty, however, has been met by reference to records of cases under Act VII of 1877, names of the proprietors of the greater portion of these estates have been ascertained, and accumulated arrears of cess are under realisation. The sanction of the Board has been obtained to bring under the provision of the Road Cess Act, the proprietors of about 400 revenue-free estates, which have hitherto escaped being assessed. A reference was made to records of cases under Act VII of 1877, and the name, residence, and quantity of land held by each party has been ascertained. Measures are being taken to issue notices under section 6 of the Act.

4. In November 1878, a circular from the Government of Bengal was received directing that after March 1878 no house-tax was to be realised. The collections continued to be made up to August 1879, when it was found that a great number of persons from whom house-tax was recoverable had either died or deserted owing to the cyclone and scarcity during the year 1874. The assessment was made during the year 1872-73, and collections did not commence to be made before October 1875.

5. The services of a clerk at Rs. 25 and a mohurir at Rs. 15 have been dispensed with. Under section 22 of the Act, about 8,000 notices on proprietors of estates, calling their attention to the time at which instalments were to be paid and the rate of Road Cess fixed for the year, have been prepared by the office establishment, which hitherto was prepared by an extra establishment. The plan of recovering arrears of cess by a staff of peons as directed by the Board in their circular No. 680A., dated 29th October, was introduced in June last. The plan has worked well, as arrears realized have been larger, and in every instance in which an arrear has been recovered, the defaulter has paid peon fees and thus portion of the peon's salary has been recouped. The services of these peons have been utilized in serving the notices under section 22 of the Act. In previous years a number of extra peons was engaged for the purpose.

6. Mr. Deputy Collector R. T. Sevestre took charge of the Road Cess office in April last on the transfer of Baboo Bogola Nundo Mookerjee to sub-division Magoorah, and has successfully devoted a great deal of time and energy to carrying on the work of the department.

No. 96, dated Burdwan, the 16th December 1879.

From—C. J. O'DONNELL, Esq., Vice-Chairman, District Road Committee, Burdwan, and three members of the Audit sub-committee,

To—The Chairman, District Road Committee, Burdwan.

As sub-committee appointed under section 88 of the Road Cess Act, we have the honor to submit the accounts of the District Road Fund for the year ending 30th September 1879 with the following remarks.

2. We have carefully gone through the cash-book, treasury pass-book, cheques, vouchers, and the abstract-books and found that they all agreed with each other on both sides of the accounts.

3. We noticed the following discrepancies between the budget-estimate for the year and the actual income and expenditure:—

Receipts.

		Rs.	A.	P.
Land-cess, as provided in the budget	...	1,34,500	0	0
Ditto, as collected	...	1,20,556	14	0
The difference	...	13,943	2	0

is due to arrears.

		Rs.	A.	P.
House-cess, as per budget	... ...	7,943	0	0
Ditto, as realized	... ...	548	8	0
	The difference ...	7,394	8	0

is owing to the abolition of the cess.

Miscellaneous.

		Rs.	A.	P.
Receipts, as provided in the budget	... ...	8,877	0	0
Ditto, as realized	... ...	2,391	8	9
	Difference ...	6,485	7	3

The large discrepancy in this head is due to the following causes :—

A receipt of Rs. 2,381, on account of the sale of kodalies was estimated in the last year's budget, but the amount, as a matter of fact, was realized in the year before last. The subscription (Rs. 6,266) for Buddipore to Culna road was not realized as provided for; Rs. 1,700 due from Government on account of one-third cost of the establishment employed in collecting the Road and Public Works cesses have not yet been credited to this department, pending instructions asked for by the Collector from the Accountant-General.

Expenditure.

4. The expenditure on account of road works is much below the allotments in the budget-estimate Rs. 1,72,137 being provided in the budget, whereas only Rs. 97,290-14-11 has been spent. In the case of several works, both original and repairs, though completed within the year, the final payment were not made until the current year. A few also of the works were not taken into hand at all, and no expenditure incurred on them in consequence. Thus Rs. 7,000 were provided in the budget for constructing the road from Buddipore to Culna, but the project was postponed by a committee held in March last. There was an expenditure of Rs. 2,983 for tools and plant, though no provision was made in the budget for the purpose. The expenditure was afterwards sanctioned by the committee as their purchase was urgently needed.

5. We noticed that the long outstanding advance of Rs. 813 was at last realized from the Equitable Coal Company, Raneegunge, and credited in the current year's account. No other fluctuations in the account call for remarks.

6. We find that all the accounts have been well, clearly, and carefully kept by the accountant, Umbica Charan Mitter, and we beg to draw the Committee's attention to the very satisfactory performance of his duties.

No. 6.—PART I.

BURDWAN DISTRICT ROAD FUND.

Annual Account of Income and Expenditure, from 1st October 1878 to 30th September 1879.

		Rs.	A.	P.	Rs.	A.	P.			Rs.	A.	P.	Rs.	A.	P.
Balance on 1st October 1878		.....			45,354	12	6								
Receipts of the year.															
Cesses	On lands	1,20,556	14	0				General management	Clerks	5,343	1	3			
	„ mines, railways, &c. ...	9,123	6	3					Servants	1,667	7	6			
	„ houses	548	8	0					Contingencies	780	4	8			
	Total of above ...	1,30,228	12	3					Printing at private presses ...	133	0	0			
	One per cent. road cess ...	159	6	1					Total general management ...	.....			7,923	13	5
	Total cesses ...	.....			1,30,388	2	4	Miscellaneous		400	0	0			
Miscellaneous receipts	Tolls on roads	—7	10	6									400	0	0
	Rents of serais and staging bungalows	29	0	0				Public works ...	Original works	21,346	4	8			
	Fees and forfeitures	516	4	0					Repairs	75,944	10	3			
	Miscellaneous	1,853	15	3					Establishment	10,899	0	0			
	Total ...	2,399	3	3					Tools and plant	2,983	3	0			
	Total miscellaneous receipts ...	.....			2,391	8	9		Total public works ...	.....			1,11,173	1	11
Suspense account ...	Advances	7,247	8	9				Suspense account ...	Advances	10,468	2	0			
	Deposits	5,018	7	9					Deposits	2,497	14	0			
	Total suspense account ...	.....			12,266	0	6		Total suspense account ...	.....			12,966	0	0
	Total receipts of the year ...	.....			1,45,045	11	7		Total expenditure of the year ...	.....			1,32,462	15	4
	GRAND TOTAL ...	.....			1,90,400	8	1		Balance on 30th September 1879 ...	.....			57,937	8	9
									GRAND TOTAL ...	.....			1,90,400	8	1

Passed for Rs. 1,32,462-15-4 (one lakh thirty-two thousand four hundred and sixty-two, annas fifteen, and pies four only).

W. M. GREEN,
R. T. SEVESTRE,
MOTI LAL CHOWDHURI, } *Members.*

C. J. O'DONNELL,
Vice-Chairman.

No. 6.—Part II.

BURDWAN DISTRICT ROAD FUND.

Detail of Income and Expenditure for the Cess-Year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the Annual Account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs	INCOME.	Rs. A. P.	Rs. A. P.
Taxes, rates, and cesses.	1,24,500	Cess on lands	1,20,556 14 0	
	9,488	Do. on mines, railways, &c.	9,123 6 3	
		Do. on houses	548 8 0	
		Total of above ...	1,30,228 12 3	
	192	One per cent. road cess	159 6 1	
		Total cesses ...	.....	1,30,388 2 4
		Receipts from Tolls.		
Miscellaneous receipts.	8,877	Toll-bar on Kurjonah (refund)	—7 10 6	
		Rent of Serais and Staging-bungalows.		
		Rs. A. P.		
		Staging bungalow at Cutwa 11 0 0		
		Ditto at Srikhund 5 0 0		
		Ditto at Oochalan 2 0 0		
		Ditto at Mymari 1 0 0		
		Ditto at Culna 6 0 0		
		Ditto at Gooskurah 2 0 0		
		Total Staging-bungalows	29 0 0	
		Fees and Forfeitures.		
		Rs. A. P.		
		Peons' fees realized from defaulting ryots 149 4 0		
		Fines imposed on and realized from the following contractors for failures of their contracts—		
		Hopin Behary Rai 98 0 0		
		Kartic Chunder Ghottook 100 0 0		
		Poreshnath Chatterjee 10 0 0		
		Grish Chundra Panjah 20 0 0		
		Madhusudhan Chatterjee 137 0 0		
		Fines imposed on chowkidar attached to Srikhund bungalow 2 0 0		
		Total Fees and Forfeitures	516 4 0	
		Miscellaneous.		
		Rs. A. P.		
		Sales of trees, fruits, &c., on road-side 78 7 6		
		Do. of unserviceable beams 4 7 0		
		Do. of straw 4 12 0		
		Do. of 100 kodalies 125 0 0		
		Subscription raised for Buddipore and Culnah road ... 1,496 0 0		
		Ditto ditto for Mymari and Chugdighi road ... 100 0 0		
		Salary of Towjinavis realized from a party for attending court 5 4 9		
		Cost of construction of a culvert on Burdwan to Cutwa road, realised from Shaik Asghar 40 0 0		
		Total Miscellaneous	1,853 15 3	
		Total Miscellaneous Receipts ...	.....	2,391 8 9
		Advances recovered.		
Suspense account	.....	From Vice-Chairman, District Road Committee, Burdwan	1,052 0 0	
		Do. Road Cess Deputy Collector	527 14 3	
		Do. District Engineer of Burdwan	914 8 0	
		Do. Chairman, Branch Road Cess Committee of Bood-Bood ...	1,491 0 0	
		Do. ditto ditto of Ranigunge ...	1,070 1 6	
		Do. ditto ditto of Culna	1,303 3 0	
		Do. ditto ditto of Cutwa	340 0 0	
		Do. Baboo Womesh Chunder Mittra, Manager of Chuckdighi estate	250 0 0	
		Total Advances ...	7,247 8 9	
		Deposits.		
		Nara Naran Banerjea and others, contractors	115 0 0	
		Dwarkanath Chuckerbatty, contractor	40 0 0	
		Umbica Churn Sircar, ditto	236 0 0	
		Madhusuddan Chatterjee, ditto	385 0 0	
		Ballaram Sircar, and B. M. Ghose, ditto	146 0 0	
		Sita Nath Nundi ditto	113 0 0	
		Bany Madhub Ghose, ditto	709 0 0	
		Prasanna Kumar Moorkerjee, ditto	125 0 0	
		Sita Nath Chuckerbatty, ditto	510 0 0	
		Nabin Chundra Chunder, ditto	94 0 0	
		Sham Lal Ghose, ditto	827 0 0	
		Kartic Chundra Ghottook, ditto	430 0 0	
		Womesh Chundra Sircar, ditto	283 0 0	
		Nesabuddin Mistry, ditto	50 0 0	
		Harish Chundra Chongdar, ditto	668 0 0	
		Refunded to land cess the amount held at credit of the District Collector of Beerbhoom in last account	—0 9 3	
		Total Deposits ...	5,018 7 9	12,266 0 6
		Grand Total Receipts ...	.....	1,45,045 11 7

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.		EXPENDITURE.			Rs. A. P.	Rs. A. P.
			CLERKS.				
			On collection.		Rs. A. P.		
Establishment on general management.	6,324		Head clerk, for 11 months and 29 days, at Rs. 66 a month		788 10 6	788 10 6	
			2nd ditto, for 10 ,, and 17 ,, ,, 40 ,,		422 10 6		
			2nd ditto, for 1 month, and 13 ,, ,, 35 ,,		50 2 6	472 13 0	
			3rd Clerk for 12 months at Rs. 35 a month		.....	420 0 0	
			4th ditto for 10 ,, and 17 days at Rs. 28 a month		295 15 9		
			4th ditto for 1 month and 13 ,, ,, 25 ,,		35 13 3	331 11 0	
			1 Towjinavis for 12 months at Rs. 40 a month			480 0 0	
			1 Assistant ditto for 10 months and 21 days at Rs. 35 a month ...			366 14 9	
			1 Mohurir for 12 months at Rs. 20 a month			240 0 0	
			1 ditto for 11 ,, ,, 15 ,, ...			165 0 0	
			1 ditto for 12 ,, ,, 10 ,, ...			120 0 0	
			1 ditto for 1 month ,, 8 ,, ...			8 0 0	
			2 Temporary Clerks for 1 month and 27 days at Rs. 20			77 6 0	
			2 ditto ditto for 1 ,, and 27 ,, ,, 15			58 1 0	
			At 10 annas per cent. establishment on collection besides those under Road Cess Act X of 1871			54 9 0	
			Clerks on control.				
			1 Accountant for 12 months at Rs. 80 a month			960 0 0	
			1 Head Clerk for 12 ,, ,, 50 ,, ...			600 0 0	
			8 House cess Assessors for 4 months at Rs. 20 per mensem			240 0 0	
			Arrear salary of ticca Ameens employed in 1873—*vide* Accountant-General's No. 713—906A. of 9th November 1878			60 0 0	
			Total Clerks ...			5,343 1 3	
			SERVANTS.				
			On collection.				
			3 Peons, with assessors for 4 months, at Rs. 5 each per mensem ...			60 0 0	
			1 Orderly, for 12 months at Rs. 5 per mensem			60 0 0	
			1 Duftry for ditto at ,, 4 ditto			48 0 0	
			16 Peons for different periods			1,277 11 0	
			Extra and ticca peons for ditto ditto			143 12 6	
			1 Mohter for 6 months at Re. 1 per mensem			6 0 0	
			On control.				
			1 Office peon for 12 months at Rs. 5 per mensem			60 0 0	
			1 Duftry, for ditto at Re. 1 ditto			12 0 0	
			Total Servants ...			1,667 7 6	
			CONTINGENCIES.				
			On collection.				
			Office-rent, for 13 months, at Rs. 15 per mensem...			195 0 0	
			Stationery			81 3 0	
			Service labels and postages of bearing covers			34 0 6	
			Punkha-pullers' wages			43 5 3	
			Book binding			31 14 0	
			Sundries			11 11 6	
			On control.				
			Office-rent for 13 months at Rs. 7-8 per mensem...			97 8 0	
			Stationery			65 12 6	
			Service labels and postages of bearing covers			22 5 0	
			Ink, paste, &c.			12 0 0	
			Receipt stamps			14 6 0	
			Punkha-pullers wages			26 8 0	
			Cost of a suit brought by Womesh Chundra Acharjea, contractor ...			13 5 3	
			Wages of mehter or sweeper			4 0 0	
			Printing charges of annual accounts and reports in *Government Gazette*			97 10 6	
			Ditto for account forms in Government printing office			17 9 0	
			Book binding charges			1 8 0	
			Sundries			0 10 0	
			Total Contingencies ...			780 4 3	
			Printing at Private Presses.				
			Printing of forms, &c., in Burdwan municipal office for the collection branch			21 14 0	
			Printing charges of proceedings, reports, accounts, and miscellaneous papers in Burdwan municipal press for controlling branch ...			111 2 0	
			Total Printing at Private Presses ...			133 0 0	
			Total General Management ...			.....	7,923 13 5
Miscellaneous ...	.....		Gratuity to Sub-overseer Mr. Paul Alexander			400 0 0	400 0 0
			ORIGINAL WORKS.				
Public Works ...	2,533	16	Completing bridge over Jumna nulla on the road from Boinchee to Buddipore—	Rs.	Rs. A. P.		
			Pucca masonry				
			Pointing				
			Earthwork and dressing ...				
			Turfing				
			Metalling	2,533			
			Plastering				
			Removing mud, &c., on foundation.				
			Contingencies	.....	10 0 0	10 0 0	
			Materials at site of works ...	.....	488 3 6	488 3 6	
			Total ...	.....	498 3 6		
			Carried over ...	.....	.....	498 3 6	8,323 13 5

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
						Rs. A P	Rs. A. P
			Brought forward .			498 3 6	8,328 13 5
			EXPENDITURE—*continued.*				
			ORIGINAL WORKS—*concluded.*				
Public Works—*continued.*	10,000	23	Metalling Kurjonah to Cutwa road from mile 0 to 15 —	Rs.	Rs. A. P.		
			Soling with bricks		.. ..		
			Collecting of jhama or ghooting		8,565 15 5	5,915 15 5	
			Spreading or consolidating metal.		77 12 6	77 12 6	
			Levelling road surface . ..	19,750	.. ..	..	
			Earthwork and dressing ..		27 0 3	27 0 3	
			Sand metalling		92 10 0	92 10 0	
			Contingencies		96 5 0	36 5 0	
			Materials at site	.....	1,381 5 9	—549 0 3	
			Dues from contractor ... ,,	.....	403 14 6	386 0 0	
			Total ...	... .	10,484 15 5		
		43	Constructing a causeway from the Gooskurah to Ausgram road . .	2,323	15 4 0	15 4 0	
	9,409	19	Metalling the portion of the road from Burdwan to Jehanabad up to Oochalan—				
			Earthwork including dressing ...				
			Turfing . ..				
			Collection of jhama metal ...				
			Brick soling				
			Spreading and consolidating ..	9,409			
			Petty repairs to the earthwork, 8th to 23rd mile				
			Contingencies				
			Materials at site	..	6,216 8 0	6,216 8 0	
			Less percentage	... ..	—345 8 0	—345 8 0	
			Due to contractor ... ,,,	.....	—425 0 0	—425 0 0	
			Total ...	.....	5,446 0 0		
	3,234	43	Constructing culverts on the Gooskurah and Ausgram road ..	843	.	.	
	943	29	Constructing culverts on the Khund Ghose to Indus road ...	1,142	406 2 0	406 2 0	
	1,209	38	Constructing culverts in Jahanabad to Bally road ..	.....	.....	.....	
	8,434	2	Metalling Mymaree to Chuckdigi road, from mile 10 to 13 over Damudar embankment—				
			Brick soling . .		2,089 9 6	2,089 9 6	
			Collection of jhama metal ...		5,068 12 9	5,068 12 9	
			Earthwork and dressing ...	8,905	288 11 0	288 11 0	
			Spreading and consolidating ..		..	.....	
			Contingencies		..	..	
			Less percentage	.....	—372 5 7	—372 5 7	
			Net total ...	.....	7,074 11 8		
		21	Constructing culverts in the road from Mymaree to Satgatchia, sanctioned last year	556	345 10 3	—54 5 9	
	31	19	Constructing a temporary stable in the compound of the inspection bungalow at Oochalan . .	31	.....	.....	
	1,606	21	Constructing culverts and metalling Mymaree to Satgatchia road	1,606	783 10 0	783 10 0	
	986	34	Constructing culverts and metalling Rajbund to Gopalpore road ...	986	154 11 3	154 11 3	
	2,389	25	Constructing culverts on the Oochalan to Midnapore road .	1,262	250 0 0	250 0 0	
		23	Constructing culverts on the 31st mile of the Burdwan and Cutwa road	406	92 8 0	92 8 0	
		23	Constructing a bridge over Khurry river on the Burdwan to Cutwa road ...	. ....	89 4 9	32 0 3	
		...	Surveying Satgatchia and Mouteswar road . . .	.....	40 13 4	40 13 4	
	7,000	65	Constructing a road from Buddipore to Culna	. ...	21 15 6	21 15 6	
		72	Constructing village roads in Cutwa sub-division .	340	340 0 0	340 0 0	
		71	Constructing village roads in Bood-Bood sub-division	340	168 0 0	168 0 0	
			Total Original Works ...	. ....	.....	21,946 4 8	
			REPAIRS.				
Repairs	5,040	1	Repairs to road from Burdwan to Kurjonah			4,250 12 2	
	24,736	2	Ditto from Mymaree to Chuckdigi			21,312 9 6	
	4,263	3	Ditto from Gooskurah to Nityanundpore			3,636 10 10	
	626	5	Ditto to Assensole feeders			445 0 0	
	....	7	Ditto to Burrakur do.			734 0 0	
	4,753	8	Ditto to Ranigunge do.			. ..	
	7,036	5	Ditto from Ranigunge to Sooree *viâ* Doobrajpore road			4,470 8 6	
	3,743	10	Ditto from Panagurh to Collianpore .			2,053 2 7	
	4,186	11	Ditto from Ditto to Illam Bazar .			3,781 12 10	
	1,186	12	Ditto from Mancoor to Bood-Bood			669 12 10	
	508	13	Ditto from Gooskurah to Dignaggar			265 13 0	
	4,400	14	Ditto from Cutwa to Dewangunge			3,759 15 0	
	1,236	15	Ditto from Culna to Pandoon			1,174 14 6	
	2,911	18	Ditto from Burdwan to Culna			1,158 11 9	
			Carried over ...			47,712 0 5 21,346 4 8	9,328 13 5

Sub-head of estimate.	Amount as per budget-estimate.	Distinguishing number.	PARTICULARS.	Amount.	Total.
				Rs. A. P.	Rs. A. P.
			Brought forward ...	21,346 4 8	9,323 13 5
			EXPENDITURE—*continued.*		
			REPAIRS—*continued.*		
Public Works—*continued.*			Brought forward .	42,712 0 5	
	2,036	19			
	10,415	20	Repairs to road from Burdwan to Jehanabad	778 8 6	
	150	21	Ditto from ditto to Bankoora	5,213 8 6	
	307	22	Ditto from Mymarse to Salgatchia		
	20,241	23	Ditto from Ramgunge to Mangalpore	190 7 6	
	1,405	24	Ditto from Kurjonah to Cutwa	13,193 0 7	
	72	25	Ditto from Cutwa to Soorse	505 3 9	
	6,454	26	Ditto from Cochalan to Midnapore		
	...	28	Ditto to Old Benares road	2,439 4 2	
	67	29	Ditto from Jehanabad to Bally	524 8 0	
	....	34	Ditto from Khund Ghose to Indus	.. ..	
	140	43	Ditto from Rajbaod to Gopalpore	41 10 6	
	.. ...	56	Ditto from Gooskurah to Ausgram		
	1,308		Ditto from Jehanabad to Goghat	261 6 1	
	.....	61	Ditto from Old Nagpore road	..	
	5,148	64	Ditto from Mymaree to Gangooria	187 12 0	
	3,200	69	Ditto from Palooly to Culna	..	
	1,650	70	Ditto to village roads, Sudder sub-division ...	955 5 3	
	1,650	71	Ditto to ditto, Ranigunge	884 2 0	
	1,650	72	Ditto to ditto, Bood-Bood	1,313 0 0	
	1,650	73	Ditto to ditto, Cutwa	..	
	2,200	74	Ditto to ditto, Culna	1,603 3 0	
	.. ...	6	Ditto to ditto, Jahanabad	..	
			Ditto from Sestarampore to Luchipore	143 10 0	
			Total Repairs ...	75,944 10 3	
			Establishment on works.		
				Rs. A. P.	
	11,232		1 Engineer for 12 months at Rs 350	4,200 0 0	
			1 Overseer for ditto ,, ,, 120	1,440 0 0	
			2 Sub-Overseers for 12 months at Rs 50 .. .. 1,200 0 0		
			Deduct fine 2 0 0		
				1,198 0 0	
			1 Sub Overseer for 14 days of October 1878 at Rs. 50	22 9 0	
			1 Clerk for 12 months at Rs 15	180 0 0	
			1 Draftsman for 7 months and 4 days at Rs 30	214 0 0	
			1 Ditto for 4 ,, and 20 ,, ,, ,, 40	185 13 11	
			Ditto for 11 days at Rs. 30	7 1 7	
			4 Peons for 12 months at Rs. 5	240 0 0	
			1 Peon for ditto ,, ,, 6 ... . 72 0 0		
			Deduct fine 1 0 0		
				71 0 0	
			1 Surveyor for one month and 12 days	48 8 9	
			Travelling allowance of District Engineer...	1,633 0 0	
			Ditto of Overseer	583 5 3	
			Ditto of Sub-Overseers	748 0 6	
			Contingencies.		
			Postage stamps and postages of bearing covers	32 0 6	
			Country stationery	30 2 9	
			Binding books	0 11 6	
			4 Imprest cash-books	9 9 0	
			6 Sheets diagram (butts)	6 0 0	
			Punkah-pullers' wages	10 9 6	
			Fringes to punkhas	8 8 0	
			Advertising charges	37 5 0	
			Sundries	7 11 9	
			Total Establishment on Work ...	10,899 0 0	
			TOOLS AND PLANT.		
			New supply.		
			4 rollers, iron	2,184 0 0	
			20 steel pickaxes	25 8 6	
			12 kodalees	12 12 0	
			15 brick moulds	7 8 0	
			15 wooden rammers	9 6 0	
			Making centres	246 4 0	
			1 writing table for Engineer's clerk	16 13 6	
			Total New Supplies .	2,504 4 0	
			Repairs and Carriage.		
			Repairing levels	62 0 0	
			Ditto iron rollers	175 0 0	
			Ditto sundries	4 12 9	
			Carriage of 4 rollers from Dehree to site of works	217 0 6	
			Ditto of sundries	20 1 9	
			Total Repairs and Carriage	479 15 0	
			Total Tools and Plant ...	2,983 3 0	
			Total Public Works .	.. ...	1,11,173 1 11
			Advances.		
Suspense Account	.....		Shaik Ashgar, contractor	200 0 0	
			,, Khoda, ditto	200 0 0	
			Johary Mistry, ditto	20 0 0	
			Shaik Monsa, ditto	35 0 0	
			Mobokhur, ditto	200 0 0	
			Baboo Woomesh Chunder Mittra, Manager of Chuckdigi Estate ...	250 0 0	
			Stock purchases for next year's use	823 4 8	
			District Engineer for unadjusted amount	95 5 0	
			Chairman, Branch Road Committee, Ranigunge	1,477 1 6	
			Ditto ditto, Cutwa	474 1 0	
			Ditto ditto, Culna	1,650 0 0	
			Ditto ditto, Bood Bood	1,879 0 0	
			Ditto ditto, Jehanabad	1,699 8 0	
			Vice-Chairman, District Road Committee, Burdwan	1,765 0 0	
			Total Advances	10,468 3 0	
			Carried over	10,468 2 0	1,19,490 15 4

Sub-head of estimate.	Amount as per budget-estimate.	PARTICULARS.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
		Brought forward ...	10,268 2 0	1,19,496 15 4
		EXPENDITURE—*continued.*		
		Deposit refunded,		
Suspense Account—*concluded.*	.....	Baboo Bebin Behary Mozoomdar, Contractor	50 0 0	
		,, Harish Chunder Gangooly, ditto	77 0 0	
		,, Umbica Churn Sircar, ditto	50 0 0	
		,, Grish Chunder Panja, ditto	89 0 0	
		,, Madhu Soodun Chatterjee, ditto	437 0 0	
		,, Kartick Chunder Ghottock, ditto	200 0 0	
		,, Kartick Chunder Mookerjee, ditto	5 0 0	
		,, Sharat Chunder Mookerjee, ditto	55 0 0	
		,, Sham Lall Ghose, ditto	25 0 0	
		,, Nilmony Ghose, ditto	47 0 0	
		,, Poresh Nath Chatterjee, ditto	150 0 0	
		,, Bepin Behary Rai, ditto	981 0 0	
		,, Bama Churn Chatterjee, ditto	250 0 0	
		Salary of late Mr. Hoggan, District Engineer	82 14 0	
		Total Deposit refunded ...	2,497 14 0	
		Total Suspense Account ...	.....	12,966 0 0
		Total Expenditure ...	.....	1,32,462 15 4

Statement showing the Expenditure incurred during 1879-80 *up to* 15*th January* 1880 *on the works taken up and sanctioned in previous year.*

Distinguishing number.	PARTICULARS.	Amounts spent up to end of September 1879.	Amounts spent during 1879-80 up to 15th January 1880.	Total.	REMARKS.
	ORIGINAL WORKS.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
16	Completing a bridge on a Jumnah nullah on the Boinchee to Buddipore road	493 8 6	.....	493 8 6	
23	Metalling Kurjonah to Cutwa road from 9th to 15th mile	10,484 15 5	1,600 8 2	12,085 2 7	
43	Constructing a causeway on the Goshkuro to Ausgram road	15 4 0	.....	15 4 0	
19	Metalling the portion of the road from Burdwan to Jehanabad up to Cochalan	5,446 0 0	2,822 0 0	8,268 0 0	
48	Constructing culverts on the Gooskurah to Ausgram road	.....	261 14 6	261 14 6	
2	Metalling 10th to 13th mile of Mymaree and Chuckdihi road	7,074 11 8	.....	7,074 11 8	A bill for Rs. 1,366 ans. 8, pie 7, not yet paid.
29	Constructing culverts on the Khund Ghose to Indus road	496 2 0	1,027 7 6	1,523 9 6	
21	Ditto ditto Mymaree to Saigatchia	345 10 8	291 6 6	637 0 0	
21	Ditto ditto and metalling ditto	783 10 0	646 0 4	1,429 10 4	
25	Ditto ditto Cochalan to Miduanore	250 0 0	1,208 15 6	1,458 15 6	
23	Ditto ditto 31st mile of Burdwan and Cutwa road	92 8 0	30 0 0	122 8 0	
33	Constructing a bridge over the Khurry river in the Burdwan and Cutwa road	89 4 9	.....	89 4 9	
.....	Surveying Saigatchia and Muntreesur road	40 13 4	.....	40 13 4	
72	Constructing village roads in Cutwa sub-division	340 0 0	.....	340 0 0	
71	Ditto ditto Bood-Bood ditto	168 0 0	.....	168 0 0	
34	Ditto and metalling Bojband to Gopalpore road	154 11 3	622 5 3	777 0 6	
65	Ditto ditto Buddipore to Culna road...	21 15 6	.....	21 15 6	
19	Ditto ditto Burdwan to Jehanabad road	.....	218 0 0	218 0 0	
	Total of Original Works ...	26,301 13 8	8,718 4 9	35,020 2 5	
	REPAIRS.				
1	Repairs to Road from Burdwan to Kurjonah ...	4,250 12 2	555 11 4	4,806 7 6	
2	Ditto ditto Mymaree to Chuckdigi ...	21,313 9 8	4,040 1 8	25,353 11 0	
3	Ditto ditto Gooshkurah to Nutyanundpore	3,635 10 10	432 15 8	4,068 10 6	
5	Ditto to Assensole feeders	445 0 0	141 12 9	586 12 9	
6	Ditto to Road from Seetarampore to Luckipore...	143 10 0	.....	143 10 0	
7	Ditto to Hurrakur feeders	732 0 0	.....	732 0 0	
8	Ditto to Road from Ranigunge to Sooree *vid* Doobrajpore Road	4,470 8 6	3,405 15 0	7,876 7 6	
10	Ditto ditto Panaghur to Colliampore ...	2,053 9 7	1,228 1 7	3,281 11 2	
11	Ditto ditto ditto to Kilam bazar ...	3,781 12 10	84 13 2	3,866 10 0	
12	Ditto ditto Mancoor to Bood-Bood ...	869 13 10	259 9 3	923 6 1	
13	Ditto ditto Gooshkurah to Dignaggar ...	265 13 0	199 3 3	465 0 3	
14	Ditto ditto Cutwa to Dewangunge ...	3,759 13 0	617 10 3	4,377 7 3	
15	Ditto ditto Pandoosh to Culna	1,174 14 6	193 10 0	1,368 8 6	
18	Ditto ditto Burdwan to ditto	1,158 11 6	931 11 3	2,090 6 11	
19	Ditto ditto ditto to Jehanabad ...	778 6 6	1,111 12 6	1,890 5 0	
20	Ditto ditto ditto to Bankoora ...	5,213 8 6	4,090 13 9	9,304 6 3	
22	Ditto ditto Ranigunge to Mangalpore road	190 7 6	94 2 6	284 10 0	
28	Ditto ditto Kurjonah to Cutwa Road ...	30,025 11 1*	5,596 7 7	35,622 2 8	* Rs. 16,833-1-06 spent in 1877-78 included in the amount.
	Carried over ...	84,063 14 0	22,976 7 4	1,07,043 5 4	

Distinguishing number.	PARTICULARS.	Amounts spent up to end of September 1879.	Amounts spent during 1879-80 up to 15th January 1880.	Total.	REMARKS.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	
	Brought forward ...	84,063 14 0	22,978 7 4	1,07,042 5 4	
	REPAIRS.—*continued.*				
24	Repairs to road from Cutwa to Sooree Road... ...	505 3 9	534 14 3	1,040 2 0	
26	Ditto to Old Benares road	2,439 4 2	2,005 6 5	4,444 10 7	
28	Ditto to road from Jehanabad to Bally	524 8 0	511 8 6	1,036 0 6	
29	Ditto ditto Khund Ghose to Indus ...	.....	63 10 0	63 10 0	
34	Ditto ditta Rajband to Gopalpore... ...	41 10 6	.....	41 10 6	
43	Ditto ditto Gooskurah to Ousgram ...	.....	130 9 0	130 9 0	
61	Ditto ditto Mymaree to Gangooria ...	187 12 0	.....	187 12 0	
69	Ditto to village roads, Sudder sub-division ...	953 5 8	.....	953 5 8	
70	Ditto ditto Ranigunge ditto ..	984 2 0	.....	984 2 0	
71	Ditto ditto Bood-Bood ditto ...	1,313 0 0	.....	1,313 0 0	
72	Ditto ditto Culna ditto ...	1,603 3 0	.....	1,603 3 0	
56	Ditto to road from Jehanabad to Goghat ditto ...	262 6 1	591 9 3	853 15 4	
64	Ditto ditto Dewangunge to Culna ditto ...	.....	4,565 3 6	4,565 3 6	
	Total ...	92,779 4 9	31,381 4 3	1,24,159 9 0	

C. J. O'DONELL,

Vice-Chairman.

No. 18, dated Bankoora, the 1st December 1879.

From—J. ANDERSON, ESQ., M.A., Magistrate and Chairman of the District Road Cess Committee, Bankoora.

To—The Commissioner for the Burdwan Division.

I HAVE the honor to submit the Road Fund annual report for the cess-year 1878-79.

2. *Committee.*—The following statement shows the names of the gentlemen who were members of the district road committee during the year under review, and the number of meetings attended by each :—

	Names of Members.			Number of meetings attended.	Number at which absent.	Total number of meetings.
	Ex-officio.					
1.	R. M. Waller, Esq., B.A., ...	4				
	J. Anderson, Esq., M.A. ...	7	Chairman ...	11	...	11
2.	Heyman, Esq.... ...		Executive Engineer	1	10	11
3.	D. Lacey, Esq.	1	District Superintendent of Police ...			
	H. V. H. Roberts, Esq. ...	7		8	3	11
4.	Baboo Bhabatosh Banerji ...	6	Senior Deputy Collector ...			
	„ Pratapnarayan Singh ...	1		7	4	11
	Official, but not ex-officio.					
5.	Baboo Mohendronath Bhattacharji, M.A., Vice-Chairman.			9	2	11
	Non-official.					
6.	J. O. B. Sceales, Esq.			4	7	11
7.	Baboo Radhabullav Singh, Rai Bahadoor ...			1	10	11
8.	„ Ram Lal Misser			4	7	11
9.	„ Dwarkanath Mukerji			6	5	11
10.	„ Nadiar Chand Rai			4	7	11
11.	„ Nobin Chandra Chatterji			10	1	11
12.	„ Gunga Govinda Mukerji			11	11	
13.	Munshi Alizamin			6	5	11

3. It will be seen from this that 11 meetings were held during the year, in all of which the chairman presided. The District Superintendent of Police attended eight meetings. The Executive Engineer was present at one meeting only. It is much to be regretted that the distance of this officer's head-quarters from Bankoora prevents him from attending the committee's meetings more frequently and assisting them with his valuable advice in professional matters. Baboo Bhabatosh Banerji, Deputy Collector, attended six meetings, and Baboo Protapnarain Singh, Deputy Collector, was present at the meeting held towards the close of the year after he joined the district. Baboo Mahendronath Bhattacharji, Vice-Chairman, attended nine meetings and was absent from the two which were held while he was on privilege leave. Of the non-official members, Baboo Nobin Chandra Chatterji attended 10 out of 11 meetings, and Baboo Dwarkanath Mukerji and Munshi Alizamin were present at six and Baboos Ramlal Misser and Nadiar Chand Rai and Mr. Sceales at four meetings.

Rai Radhabullav Singh, Bahadoor, could not attend more than one meeting, owing probably to pressure of his private zemindari business. Baboo Gunga Govinda Mukerji did not attend any meeting at all. This gentleman is now employed as rural sub-registrar of Onda, and it is therefore difficult for him to attend committee meetings.

4. *Branch Committee.*—There is no branch committe in this district. Steps are being taken to organize one at the new sub-division of Bishenpore.

5. *Finance.*—The year opened with a balance of Rs. 14,420-4-7, exeluding Rs. 2,340, the amount at credit of deposits. The receipts during the year were Rs. 18,829-14. The total sum available for expenditure was therefore Rs. 33,250-2-7.

6. *Receipts.*—The subjoined statement shows the receipts of the year under the several heads as compared with the preceding year :—

	1877-78.			1878-79.		
	Rs.	A.	P.	Rs.	A.	P.
Cess on lands	17,099	9	10	17,484	3	4
Do. on mines, &c.	12	3	9	12	3	9
Do. on houses	1,038	4	0	216	14	0
One per cent. road cess	272	11	9	238	14	3
Road tolls	2,003	0	0	.....		
Miscellaneous	349	0	3	877	10	8
Total ...	20,774	13	7	18,829	14	0

7. The increase in the amount of collections under the head of cess on lands is principally due to the measures adopted by the Collector for the realization of the arrears outstanding at the close of the preceding year. The sum of Rs. 12-3 9 was paid by Bengal Stone Company, Limited, as cess on the annual net profits derived by them from the stone-quarry at Susunia. The sum of Rs. 216-14-0, under the head of cess on houses, represents the amount of arrears collected during the year. The remission of the house-cess has been accepted by the people as a boon. The decrease under the head of one per cent. road cess is chiefly due to advance payments made during the preceding year. There were three toll-bars in this district, which were abolished at the close of the previous year under the orders of Government contained in their resolution No. 814A., dated the 16th August 1878, and communicated by the Commissioner with his circular No. 353, dated the 31st idem. The large increase of revenue under the head "Miscellaneous" is owing to the sum of Rs. 600 sanctioned by the Government from the Provincial Public Works Cess Fund on account of the proportionate cost of establishment entertained for the collection of the amalgamated road and public works cesses having been included under it. But for this, there would have been a decrease in consequence of the reduction in the rate of process fees from one rupee to four annas per process.

8. *Working of the Road Cess Act.*—Road-cess is levied at the maximum rates in the district. On the whole it is realized without much difficulty with the exception of the ghatwals, who are notoriously behind-hand in payment, and some non-resident proprietors of petty estates. All owners of land, whether revenue-paying or revenue-free, pay their road-cess with very fair regularity and punctuality. It has been the custom here to hold the sirdar ghatwal responsible for the payment of the road-cess as well as the punchak or quit-rent on account of the lands comprised in the ghât. He has to collect the road-cess and quit-rent from the dependent ghatwals and pay them to the Collector. Even if the sirdar pays his own share of the road-cess assessed on his ghât, his movable property has been held liable to sale for arrears made by his subordinates. But, inasmuch as he collects on behalf of Government and not on account of himself, and derives no benefit whatever from the lands held by his tabadar ghatwals, it is contended that the relation of landlord and tenant does not subsist between him and them. The civil court has also lately decided that the sirdar ghatwal cannot sue for the recovery of rents due from his tabadars except in his representative capacity for Government, which must be set forth in the plaint. As the dependent ghatwals are generally poor, and not unfrequently refractory, and as the civil court has refused to recognize him as the landlord of his tabadars, which he was assumed to be when assessements were made under the Road Cess Act, the sirdar has now applied to be relieved from the task of collecting road-cess from his subordinates, a task which he has been hitherto performing without any remuneration whatever. The Collector has therefore placed himself in communication with the Commissioner, and it is to be hoped that before long all difficulties will be solved and some satisfactory measures devised from the prompt realization of the road-cess from the ghatwals without entailing any hardship on the sirdars.

9. *Popular feeling in reference to Road-cess.*—The road-cess is by no means unpopular with the people of the district. Its popularity, or, to speak more correctly, want of unpopularity is chiefly due to its being applied to the construction and improvement of district and village roads. The people know very well that every pice of it is spent in the district and for its benefit. The house-cess was somewhat obnoxious to the people, but that was chiefly because of the injudicious and careless manner in which the assessment was made.

10. *Expenditure.*—There was a total expenditure of Rs. 19,950-8-2 under the following heads, against Rs. 20,729-11-1 during the preceding year:

	1877-78.			1878-79.		
	Rs.	A.	P.	Rs.	A.	P.
Office establishment	1,502	1	3	1,319	1	1
Contingencies	519	10	7	269	4	2
Original works	7,180	2	9	6,412	2	8
Repairs	8,202	1	3	9,082	4	0
Work establishment	2,484	8	9	2,818	15	6
Tools and plant	841	2	6	48	12	0
Total ...	20,729	11	1	19,950	8	2

11. The decrease in the cost of office establishment is an apparent and not a real one. No payments on account of establishment were made in October 1878, the salaries for September 1878 having been paid within the month before the offices closed for the Doorga Pooja holidays. The sum of Rs. 1,502-1-3, disbursed in September 1877-78 under this head, therefore represents the cost of establishment for 13 months, while that of Rs. 1,319-1-1, expended in 1878-79, shows the cost incurred for 11 months, from November 1878 to September 1879.

12. The decrease under the head of contingencies is due to no stationery having been purchased during the last year from the Superintendent of Stationery. The large stock received during the previous year was found sufficient for all the requirements of the year under review. Again, in 1877-78, Rs. 234-8-0 had to be paid to Government on account of the rent demanded for the room occupied by the road-cess office for 2 years 9½ months, from 15th June 1875 to 31st March 1878. During the past year the rent was monthly paid into the treasury.

13. The total amount spent on original and repair works during the past cess-year was Rs. 6,412-2-8 + Rs 9,082-4-9 = Rs. 15,494-7-5, against Rs. 7,180-2-9 + Rs. 8,202-1-3 = Rs. 15,382-4-0 of the preceding year. The enclosed accounts will show how the amount was spent during the year 1878-79.

14. The increase in the cost of work establishment is principally due to the increase of pay allowed to the district overseer and to his clerk and draftsman, and also to the entertainment of a duffadar under him.

15. Under the head of tools and plant there was an expenditure of Rs. 48-12-0, against Rs. 841-2-6 spent in the previous year in purchasing one iron and two stone-rollers. The sum of Rs. 48-12-0, disbursed during the past year, was on account of charges of conveyance of the rollers purchased in the previous year. No additions were made to the stock of tools and plant during the year under report, as all works are done in this district by contractors who procure their own tools. It is unnecessary to spend much money in the purchase of tools and plant.

16. *Original works.*—No new lines of road were opened during the year. Provision was made in the budget for the construction of culverts on the Bishenpur and Sonamukhi, Maliara and Durlavpur, Susunia and Mejia, and Bishenpur and Namchara roads. A sum of Rs. 500 was allotted for the construction of an embankment on the 2nd mile of the Bankoora and Taldangra road. Another sum of Rs. 2,500 was provided for the construction of village roads.

17. *No.* 8.—*Bishenpur and Namchara road.*—Provision was made in the budget for the construction of two culverts on the 7th and 10th miles of this road at a cost of Rs. 500. An estimate, amounting to Rs. 501, was sanctioned for one single 6-foot and one double 8-foot culvert. The 6-foot culvert was completed during the year, and the double 3-foot one is in course of construction

18. *No.* 9.—*Bishenpur to Sonamukhi road.*—The amount of the estimate sanctioned by the Superintending Engineer was Rs. 5,116. A sum of Rs. 2,079 was allotted in the budget in addition to the amount of Rs. 3,000 previously sanctioned for bridges on the first 7 miles of this road. Seventeen culverts, namely, six of single 2-feet, six of single 3-feet and three of single 5-feet and two of single 10-feet were provided for in the estimate. 16 culverts, viz., 5 of single 2-feet, six of single 3-feet, two of single 10-feet, one of single 5-feet, one of double 3-feet, and one of double 5-feet have been erected at a total cost of Rs. 4,520-15-6. Of this sum, Rs. 1,224 were paid in 1877-78 and Rs. 1 300 during 1878-79, and Rs. 1,960 have been paid since the close of the year. A sum of Rs. 60-15-6 is still due to the contractor.

19. *No* 13 —*Maliara to Durlavpur road.*—In 1877-78, three estimates were passed for the construction of 11 culverts on this road at a total cost of Rs. 1,268. The allotment for that year was Rs. 900. In the budget estimate for the year, Rs. 363 were therefore allotted for this purpose. The actual outlay during 1877-78, was Rs. 60 only on account of the pay of a mohurir employed on the road to look after the construction of the culverts. The amount spent during the year was Rs. 872-7, and a small balance is still due to the contractor.

20. *No.* 15. *Susunia to Mejia road.*—A sum of Rs. 200 was allotted in the budget for a culvert on this road, an arch of 8-feet span has been added to the 8-feet culvert on the 12th mile of the road. The work was not completed before the close of the year, and hence no payment was made.

21. *No.* 15.—*Bankoora to Taldangra road.*—A sum of Rs. 60 was sanctioned for filling up the gap on the right bank of the river Darkessur near the 2nd mile of this road. The work has not been completed yet.

22. The subjoined statement will show the actual outlay on original works during the year under report:—

No. of road.	Name of road and the particulars of work done.	Amount as per budget estimate of 1878-79.	Amount of estimate sanctioned during the year.	Amount expended during the year 1878-79.		
				On account of previous year.	On account of 1878-79.	Total.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Bankoora and Sonamukhi, value of land taken up for inspection bungalow at Beliatore	.....	3 13 11	.....	3 13 11	3 13 11
5	Bankoora and Taldangra culverts	.....	.....	611 15 9	.....	611 15 9
	Construction of an embankment on the 2nd mile	500 0 0	.....	.....	.....	.....
13	Mallara and Durlavpur culverts	303 0 0	1,263 0 0	872 7 0	.....	872 7 0
14	Chatna and Susunia culverts	.....	.....	90 0 0	.....	90 0 0
15	Susunia and Mejia constructing an additional opening of 8-feet culvert	200 0 0	200 0 0	.....	.....	.....
9	Bishenpur and Sonamukhi earthwork ...	.....	.....	798 13 6	.....	798 13 6
	Culvert	2,079 0 0	2,116 0 0	1,300 0 0	.....	1,300 0 0
	Pay of amoon	144 0 0	144 0 0	.....	185 12 9	185 12 9
16	Dalpur and Mohesna bridges...	.....	.....	299 3 6	.....	299 3 6
17	Beliatore to the Damuda metalling ...	.....	.....	1,100 0 0	.....	1,100 0 0
8 25	Bishenpur and Namchara, 2 culverts ...	500 0 0	501 0 0	.....	.....	.....
20 30	Village roads	2,500 0 0	2,925 0 0	1,150 0 3	.....	1,150 0 3
	Total ...			5,222 8 0	189 10 8	6,412 2 8

23. It will be seen from this that certain payments were made during the year under review for works done during the preceding year on the Bishenpur and Sonamukhi, Bankoora, and Taldangra, Dalpur and Mohesua, Beliatore to the Damuda, and Chatna to Susunia roads.

24. *Village roads.*—One of the most important works under the head of original works is the construction of village roads. Nothing has contributed more to the popularity of the cess than the efforts made to provide the villagers with improved means of communication. It is very gratifying to find that the demand for village roads is increasing. Unfortunately, the funds at the disposal of the committee are so limited that very much cannot be done in the way of meeting the peoples' wishes in this respect. There remains but little, after defraying the cost of maintaining and repairing the district roads, available for expenditure on village roads. Still I cannot say that as yet the required money has failed. The system which is now being followed, is, as a rule, though not without exceptions, to grant a sum of, money to such villages as contribute to some extent to the cost of the roads given them, and undertake to repair and maintain them at their own expense in future. Under this grant-in-aid system, which I have introduced into this district, 57 village roads have been started. Three only were completed before the end of the year. Many new ones have since been taken up, and 40 roads are in course of construction. The people are gladly coming forward with aid wherever I go, offering even up to one-half. In this way they can get their village roads before others. Before I finish my tour, I expect very many such roads to be constructed. The branch committee which is now being arranged for the newly-opened sub-division of Bishenpur will be entrusted with the work of administering village road expenditure in the sub-division, and will, it is hoped, do much in the way of providing that part of the district with good village communications. Further, I found new district roads being constructed under the guise of village roads, thus silently increasing our annual liabilities.

25. No payments were made on account of village roads taken up during the year. The reason of this is that, until inspected by the district overseer, they are not finally paid. A sum of Rs. 503 has been advanced to respectable village people who have executed piece-work agreements for their construction. The sum of Rs. 1,150-0-3 shown as disbursed under the head "village roads," in the accompanying accounts, represents the outlay on account of the preceding year's work.

26. *Repair works.*—There are altogether 18 district roads, extending over a length of 200 miles, in the four thanas which formed the district before the 18th October last. Of these 15 are metalled throughout their entire lengths. The remaining three are only partly metalled. During the year under review, repairs were done to all but two of these 18 roads. The details are given below.

27. *No.* 1—*Bankoora and Sonamukhi road*—21 *miles.*—Rs. 2,274 were allotted in the budget for repairs to this road but Rs. 2,633 were subsequently sanctioned, out of which Rs. 400 were for the planting of trees. A new coat of 3″ metal has been given on the worn-out portions of miles Nos. 3, 4, 6, 9, 10, 12, 13, 17, and 18. The rest of the road was maintained by petty repairs. Rs. 1,241-15 only were paid to the contractor on account of the works done during the year. Final payments will be made as soon as the contractor submits his bills. Rs. 232-13 were paid on account of works done during the preceding year.

28. *No.* 2—*Bankoora and Roghunathpur road*—18 *miles.*—Budget allotment for repairs, Rs. 1,305. Amount sanctioned, Rs. 1,305. Worn-out portions of miles Nos. 1, 2, 4, 5, 8, and 10 to 1 were repaired thoroughly with a renewed coating of 2″ to 3″ metal. The other miles

were maintained by petty repairs. Rs. 1,250-6-9 were spent on this road during the year, viz. Rs. 890-9-6 on account of the works done during the year, and Rs. 359-13-3 for that of the year before.

29. *No. 3—Bankoora and Birsingpur road—3 miles.*—Allotment Rs. 250. Estimate sanctioned for Rs. 188. This road is not much used. The work portions only were repaired. The total outlay on this road was Rs. 148-7-6 of which Rs. 48-13 were on account of preceding year's work.

30. *No. 4—Bankoora and Judpur road—7 miles.*—Allotment Rs 500. Sanctioned estimate Rs. 572. Portions of miles Nos. 1, 3, 4, and 6 were thoroughly repaired with a new coating of 3″ metal. The other miles were maintained in proper order. Rs. 496-2 were disbursed for repairs on this road, including Rs. 172-1 for works of 1877-78.

31. *No. 5—Bankoora and Taldangra road—16 miles.*—Rs. 1,080 were allotted in the budget; Rs. 980 sanctioned as per estimate. The 1st, 2nd, 5th, and the 15th miles were repaired in their worst portions with 2″ to 3″ metal. The other portions of the road were maintained by petty repairs. Rs. 844-3-6 were spent on account of repairs, of which Rs. 308-13 6 were for works done during the previous year.

32. *No. 6—Bankoora and Badulara—2 miles.*—This road lies entirely within the limits of the Bankoora Municipality. It has been hitherto repaired and maintained at the expense of the road cess committee. The municipal committee, on a representation made by the road cess committee, have agreed to maintain their own roads, and the matter has gone up to the Commissioner. Petty repairs only were done to this road. Rs. 39-15, shown in the accounts as disbursed on this road, were for works of 1877-78.

33. *No. 7—Barachakra road—5 miles.*—Budgeted Rs. 270. Sanctioned Rs. 145. A portion of this road lies within the newly amended boundaries of the Bankoora municipality. Petty repairs only were executed during the year. Rs. 326-4 were spent, of which Rs. 306-1-6 were for works of 1877-78. Rs. 150 have been paid to the contractor since the close of year, of which Rs. 34-2-3 were for planting trees.

34. *No. 8—Bishenpur and Namchara road, 11¾ miles.*—Rs. 510 were sanctioned for repair to this road. The first nine miles were repaired in their worst portions. The remaining mile will be attended to as the road beyond Namchara has come into this district with thana Kotulpur. The total disbursement on account of repairs to this road was Rs. 404-2-9, of which Rs. 265-1-3 were for preceding year's work. Final payment for the repairs done last year has not been made, as the contractor has not yet submitted his bill.

35. *No. 9—Bishenpur and Sonamukhi road 13 miles.*—Allotment Rs. 403, amount of estimate subsequently sanctioned Rs. 430. This is a feeder road leading to the railway station of Panaghar. Before 1st October last 13 miles of it were within the jurisdiction of this district; 11 more miles have come in with thana Sonamukhi since the close of the year. The first seven miles of the road have not yet been metalled. Rs. 2,614 have been provided in the current year's budget for metalling a portion of it. The metalled portion was kept under proper repairs during the last year. The repair works, which had not been executed in the previous year, owing to the failure of the contractor, were done during the year under report. The sum of Rs. 590-5-9, shown in the annual accounts as spent on this road, includes Rs. 370 paid on account of the previous year's work.

36. *No. 10—Onda and Taldangra road, 11 miles.*—Budget allotment Rs. 100, amount of estimate Rs. 100. The only work done on the road was the sloping down of the approaches to the gaps left unbridged from want of funds. Rs. 82-4-3, shown in the accounts as spent on this road, were for works of the previous year. No bill for payment has yet been received for works done during the year.

37. *No. 11—Gungajulghati and Saltora road, 15 miles.*—Budget allotment Rs. 349, amount of estimate sanctioned Rs. 349. Petty repairs were done last year to maintain the road in proper order. No paymont has yet been made on account of last year's works. Rs. 9-15-3 were paid on account of the salary of the bungalow chowkidar of Saltora.

38. *No. 12—Mejia and Murohi road, 15 miles.*—Budgeted Rs. 3,760, sanctioned Rs. 3,510. This is an important road because a considerable traffic is carried over it from Manbhoom and other western districts to Mejia and the railway station of Raneegunge. However, the Burrakur road ought to relieve us soon of much of it, as it does little good to our district, passing over only a jungly portion of it. The worst portions of miles Nos. 1 to 5 received a new coating of three-inch metal during the year. The remainder of the road was kept up in proper order by petty repairs. Rs. 560 were disbursed last year, viz. Rs. 530 on account of the previous year's work and Rs. 30 on account of the salary of the bungalow chowkidar of Satdeoli.

39. *No. 13, Mahara and Durlanpur road, 6 miles.*—No repairs were done to this road during the year. Rs. 97-8 were paid for repairs done in the preceding year.

40. *No. 14.—Chatna and Susunia road, 6 miles.*—Rs. 690 were sanctioned when the estimate was submitted. The worst portions of miles Nos. 2, 4, 5, and 6 were repaired, and the remainder of the road was maintained by petty repairs. Total outlay during the year on this road was Rs. 477-13-3, including Rs. 107-7-6 on account of payments made for previous year's works.

41. *No 15—Susunia and Mejia road.*—Budget allotment Rs. 1,504, amount sanctioned Rs. 1,504. The wornout portions of miles Nos. 3, 8, 11, 12, and 13 were repaired with a new coating of three-inch metal. The other miles received petty repairs. The expenditure on account of this road during the last year was Rs. 1,248-4-9, of which Rs. 943-8-9 were on account of the last year's works.

42. *No.* 16—*Dalpur and Mohesua road, 9 miles.*—Rs. 850 were allotted in the budget for keeping this road in repairs. Rs. 857 were sanctioned according to the estimate. Portions of miles Nos. 1, 2, 3, and 8 were thoroughly repaired and the rest maintained by petty repairs. The total amount spent on account of this road was Rs. 564-7-3 for works of 1877-78 and Rs. 375-10 for those of 1878-79.

43. *No.* 17—*Beliatore to the Damunda road, via Barjora, 11¼ miles.*—This is a most important road, being in the line of the shortest distance from Bankoora to the East Indian Railway. The distance of Raneegunge from Bankoora is 30 miles, whereas Barjora is 21¼ miles from Bankoora, and five miles from the railway station of Durgapur. There is a good metalled road from Bankoora to Beliatore, and the first nine miles from Beliatore were bridged and partially metalled. The last 2¼ miles to the Damuda are in a wretched state and impassable even for carts. This latter portion will get immediate attention. It is also satisfactory to find that the Burdwan committee have at last resolved upon constructing a road from the other side of the Damuda to the railway station. This road when completed will shorten the distance to Calcutta by about four miles. Rs. 160 were sanctioned for maintaining the first nine miles of the road. Rs. 188-14-6 were paid during the year on account of works done in 1877-78. No payments have yet been made for works done in 1878-79.

44. *No.* 18—*Mejia to Mahara and Burjora road, 14¼ miles.*—No repairs were done to this road during the year under review. Rs. 87-18-9 were expended on account of works done in the preceding year. The road near Mejia is lost in the valleys by being cut down and appropriated for dhan cultivation. It crosses many villages and one main stream quite unnecessarily, as a road from Lagurdang, on the Bankoora side of the Kuniamara, over which is the bridge of the provincial road, to join it about one or two miles on, would save all this bridging and be almost as straight.

45. *Repairs to village roads.*—The following village roads were also repaired during the year, and a sum of Rs. 175 was sanctioned for the purpose :—

		Rs.
Mejia	village roads	40
Ramsagar	ditto	40
Saltora	ditto	25
Bikna	ditto	30
Sanbanda	ditto	40

The repairs were made by respectable villagers under piece-work agreement. Payments will be made as soon as bills are submitted. It has been decided by the committee not to make any further grants for the repairs of village roads, as the funds at their disposal are barely sufficient to meet the cost of repairing and maintaining the district roads and the construction of new village roads which, as has been stated above, are now being extensively applied for.

46. *Repairs to store-godown.*—A sum of Rs. 32 was sanctioned for petty repairs to the building which is used by the district overseer as his office and godown. Rs. 2-6 9 were paid as salary of the godown chowkidar whose services were dispensed with at the middle of October 1878.

47. *Repairs to bungalows.*—A sum of Rs. 188-1-9 was spent during the year on account of repairs done to the inspection bungalows. The outlay for the year 1878-79 on this head has been included in the charges for the repairs of the roads in which the bungalows stand in conformity with the instructions contained in Government Resolution No. 814A, dated 16th August 1878. There are altogether seven bungalows in the four thanas comprised in the district as it stood before 1st October last. One more bungalow has come with thana Sonamukhi from Burdwan.

48. *Arboriculture.*—The subject of planting fruit-bearing trees on the sides of the district roads in accordance with the orders of Government contained in circular No. 10, dated the 28th October 1878, engaged the special attention of the committee during the year under review. Rs. 500 were allotted in the budget, under the head of repairs, for planting and maintaining trees on the sides of the following roads :—

	Rs.
Bankoora and Taldangra	100
Barachakra	150
Mejia and Murohi	250

This was subsequently revised, and a sum of Rs. 400 was sanctioned for planting trees for the Bankoora and Sonamukhi road, and sums of Rs. 53 and Rs. 23 were passed for maintaining trees on the Barachakra and Taldangra roads respectively. There is no regular nursery-garden in the district, but there is a small one at Satdeoh bungalow kept by the chowkidar. Arrangements have been made with contractors for the planting of trees on the sides of the Bankoora and Sonamukhi road according to the terms of the contracts; the contractors are to find young plants and plant 176 healthy young trees, 88 on each side in each mile of the road; of these 88, at least 20 must be mangoes, ten jacks, ten mohowas, ten guavas, ten jams, and ten tamarinds. The contractors are paid half the amount of the estimate on planting and fencing, and the other half a year after, if the trees are then found to be alive and thriving. On the whole this system appears to be less expensive than that of keeping up nurseries.

49. *How works are done.*—All road works are done in this district by the agency of contractors, under the supervision of the district overseer. It would not be out of place to mention here that tenders were not received last year for several works which had ultimately to be given to petty contractors on piece-work agreements at the estimated rates. It is an

important part of the duty of the district overseer to foster contractors, and more attention will be paid to this matter in future.

50. *Road materials.*—This district is rich in laterite quartz and other materials for road making. In places near the Damuda, calcareous nodules called ghooting which are well-suited for metalling roads are very common. In the tract between the Damuda and the Darkessur, laterite and other stones are found in abundance, and the north-western parts of the district from the Durkessur to the confines of Purulia, are covered with granite, gneiss, quartz, hornblende, and other metamorphic rocks.

51. *General remarks on roads and communications.*—When the materials for road-making are at hand, and the cost of labour so cheap as it is in this district, it is needless to add that even with the scanty funds at the disposal of the Committee, the roads are maintained in fair order. Still a number of famine roads are not yet bridged, and the waterway is in some cases being provided for by tapping the drainage areas of the culverts by means of drains taking water away elsewhere.

52. *Proposed works.*—It is proposed to undertake, among others, the following works as soon as possible:—

(1) Building a bungalow for the Road Cess office.
(2) Metalling the Bishenpur and Senamukhi road.
(3) Constructing a road from Taldangra to Raipur, the head-quarters of one of the two thanas which have lately come from Manbhoom.
(4) Constructing a road from Indpur to Khatra the head-quarters of the other thana which has been transferred from that district.
(5) Improving the last 2¾ miles of Bishenpur and Namchara road.
(6) Ditto ditto of the Beliatore to the Damuda road.

Provision has has been made in the current year's budget for repairing and maintaing all the existing roads.

53. *Engineering establishment.*—This district is only a 3rd class district. Babu Nobo Gopal Banerji, Overseer, is in charge of the District Engineer's office. In view of the addition of four new thanas to the district, and the consequent increase of the work, the district road cess committee at a meeting held in September last, decided to appoint a sub-district overseer to assist him on a salary of Rs. 60 and horse allowance of Rs. 16 per month. It has also been resolved to appoint two rural sub-overseers on a monthly salary of Rs. 30 each, whose duty it will be to induce the villagers to apply for grants for village roads, and to look after their construction.

54. *Road Cess Office establishment.*—There is no separate office in the district under the committee. The clerks of the road cess collection office also perform all works in connection with the disbursment side. The office was inspected in March last by Mr. Moore, Deputy Examiner of Public Works Accounts, who reported its state to be satisfactory.

55. *Audit of accounts.*—The annual accounts were audited by a sub-committee, appointed under section 88 of the Act, consisting of Mr. Lacy, District Superintendent of Police, Mr. Sceales, Baboo Nabin Chandra Chatterji, and the Vice-Chairman Babu Mahendra Nath Bhattacharjya.

56. The annual accounts, together with the report of the sub-committee, are submitted herewith in duplicate.

57. *Merits of officers.*—Babu Mahendra Nath Bhattacharjyi, Vice-Chairman. This officer has taken a considerable interest in the working of the department, considering that he has not travelled along any of the district roads, and has been especially valuable in looking after the accounts. He is anxious to have the collection and disbursement side separated. This matter may be considered now that the district has been doubled. I have to thank him for his aid in compiling the above report.

Babu Nobo Gopal Banerjyi, District Overseer. This officer, so far as I have seen, has looked after his roads with a good amount of intelligence and competence. He takes a real interest in his work, and I must say the rates he vigilantly keeps down. I am now especially anxious for him to qualify for the Engineer grade so as to better administer our enlarged extent of roads, and to save constant reference to the Public Works Department which can give so little of its time to this work. He is energetic and painstaking and has given, as before, entire satisfaction.

I think it fair to add that the road cess head clerk, Babu Mahendra Lal Basu, who is permanently in charge of this department as its head ministerial officer, has shown, as hitherto, that he has its real interests at heart and has worked very hard, intelligently, and conscientiously on both sides.

Report by the members of the Bankoora District Road Cess Committee, appointed to examine the Road Cess Accounts, under section 88 *of the Road Cess Act, X of* 1871, *for the year* 1878-79.

WE, the undersigned members of the Road Cess Committee, appointed under Section 88 of the Road Cess Act, to examine the Vice-Chairman's accounts, beg leave to report that we have examined the said accounts and found them to be correct.

D. LACEY,
J. O. B. SCEALES,
NOBIN CHANDRA CHATTERJYI. } *Members.*

MAHENDRA NATH BHATTACHARJYI, *Vice-Chairman.*

BANKOORA, *the* 14*th November* 1879.

No. 6.—Part I.

BANKOORA DISTRICT ROAD FUND.

Annual account of Income and Expenditure from 1st October 1878 to 30th September 1879.

		Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.
Balance on 1st October 1878	.....		16,760 4 7				
Receipts of the year.							
Taxes, rates and cesses.							
Cesses	On lands	17,484 3 4					
	„ mines and railways	12 3 9					
	„ houses	216 14 0					
		17,713 5 1					
One per cent. road cess ...		238 14 3					
			17,952 3 4				
Miscellaneous receipts.							
Tolls	Road tolls	.....					
	Canal or river tolls	.....					
Rents of serais and staging bungalows		.....					
Fees and forfeitures		190 8 0					
Grant-in-aid from Provincial services		.....					
Miscellaneous		687 2 8					
			877 10 8				
Suspense Accounts ...	Advances	.....					
	Deposits	820 0 0					
			820 0 0				
Total Income of the year ...		.....	19,649 14 0				
GRAND TOTAL ...		.....	36,410 2 7				
				General management	Clerks	984 9 1	
					Servants	334 8 0	
					Contingencies	269 4 2	
					Printing and private presses ...	.....	
							1,588 5 3
				Toll collection ...	Establishment and contingencies of road tolls.	.....	
					Establishment and contingencies of canal tolls.	.....	
				Staging bungalows and serais.	Establishment and contingencies ...	.....	
					Petty construction and repairs ...	.....	
				Public works ...	Original works	6,412 2 8	
					Repairs	9,082 4 9	
					Establishment	2,808 8 6	
					Tools and plant	59 3 0	
							18,362 2 11
				Suspense Accounts ...	Advances	503 0 0	
					Deposits	1,743 0 0	
							2,246 0 0
				Total Expenditure of the year to be passed ...		.....	22,196 8 2
				Balance on the 30th September 1879 ...		.....	14,213 10 5
				GRAND TOTAL ...		.....	36,410 2 7

Passed for Rs. 22,196-8-2 (twenty-two thousand one hundred and ninety-six, annas eight, and pies two only).

শ্রীআলি আমিন।
শ্রীরামলাল বিশ্ব।
শ্রীনবিনচন্দ্র দাস।
J. O. B. SCHALES,
Members.

BANKOORA,
The 1st December 1879.

MOHENDRA NATH BHATTACHARJEE,
Vice-Chairman.

No. 6.—Part II.

BANKOORA DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess-year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the Annual Account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs.	INCOME.	Rs. A. P.	Rs. A. P.
Taxes, rates, and cesses.	18,345	Cesses on lands	17,484 3 4	
	30	,, on mines and railways	12 3 9	
	.....	,, on houses	216 14 0	
		Total of above ...	17,713 5 1	
	266	One per cent. road cess	238 14 3	
		Total cesses ...	17,952 3 4	
		Moturpha ...	.....	
		Total taxes, &c. ...	.....	17,952 3 4
Miscellaneous receipts.	.....	Tolls—		
		Road tolls	.....	
		Canal or river tolls	.....	
		Total tolls ...	.....	
		Rents of serais and staging bungalows—		
		Fees and forfeitures	.....	
		Grants-in aid from Provincial services	.....	
		Fees and forfeitures—		
	100	Fine	24 0 0	
		Fees on road cess processes	166 8 0	
			190 8 0	
		Miscellaneous.		
		Rent of surplus land on the sides of the district road	2 5 3	
	600	Commission realized for the recovery of arrears of road cess	75 0 5	
		Searching fee of road cess papers	.....	
		Contribution from the provincial fund on account of establishment charges for the collection of public works cess	600 0 0	
	50	Sales of produce and stores	11 13 0	
			687 2 8	
		Total Miscellaneous Receipts ...	.....	677 10 8
Suspense accounts	.....	Advances	.....	
		Deposit received from the following contractors as security for execution of works in district roads :—		
		Kartick Chunder Mookerjee	84 0 0	
		Gopinath Madak	40 0 0	
		Radhamadhub Sing	210 0 0	
		Girish Chundra Chatterjee	115 0 0	
		Narain Chunder De	85 0 0	
		Harish Chundra Banerjee	45 0 0	
		Barat Chundra Mookerjee	40 0 0	
		Gour Mohun Ghose	200 0 0	
		Total Suspense Account ...	.....	820 0 0
		Total Income of the year ...	.....	19,649 14 0
		EXPENDITURE.		
		Clerks.		
General management.	1,030	1 Head Clerk at Rs. 54 per month for 11 months	594 0 0	
		1 Second ditto at Rs. 20 ditto for ditto	220 0 0	
		Commission paid to the house cess collector and Tehsildars at Rs. 5 per cent. on the collection.	137 1 3	
		Percentage of local fund establishment in the offices of the Accountant-General and Commissioner for the year 1877-78.	33 7 10	
			984 9 1	
		Servants.		
		2 Peons at Rs. 6 each for 11 months	132 0 0	
		2 Do. at Rs. 5 each for 10 months and 24 days	108 0 0	
		Extra peons for serving road cess processes	94 8 0	
			334 8 0	
		Contingencies.		
		Office rents for 12 months at Rs. 7 per month	84 0 0	
		Punkha-puller	26 1 0	
		Price of forms	63 5 3	
		Country stationery	17 4 0	
		Postage	19 0 0	
		Receipt stamps	7 5 0	
		Printing charges	49 0 3	
		Premium charge	1 4 0	
			269 4 3	
		Printing at private presses	.....	
		Total ...	.....	1,588 5 3
Toll collection ...	.....	Establishment and contingencies of road tolls	.....	
		Ditto and ditto of canal tolls	.....	
		Total ...	.....	
Staging bungalows and serais.	.....	Establishment and contingencies	.....	
		Petty construction and repairs	.....	
		Total ...	.....	
		Carried over ...	.....	1,588 5 3

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. a. p.	Rs. a. p.
			Brought forward ...	.....		.....	1,588 5 3
			EXPENDITURE—*continued.*				
Public works ...	.....	...	***Original works.***	Rs.	Rs.		
	2,573	9	Bishenpore and Sonamukhi road—				
	3,200		Earthwork	3,194	.....	709 13 6	
			Culverts	5,116	2,079	1,300 0 0	
	(1876-77) 60	5	Pay of amin	144	144	185 12 9	
	4,000		Bankoora and Taldangra road—				
	(1876-77) 363	13	Culverts	3,154	.....	611 15 9	
			Maliara and Durbinpore road—				
		16	Culverts	1,253	363	872 7 0	
	1,600		Dulpore and Mohesna road—				
	(1877-78)	17	Bridges	1,338	.....	299 3 6	
			Beliatore to the Damuda road—				
	4,200		Metalling	1,942	.....	1,100 0 0	
	(1877-78) 1,607	14	Culverts	.....	.....	.....	
	(1876-77) 1,000		Chatna and Supuna road—				
	(1877-78) 2,600		Culverts	1,500	.....	90 0 0	
			Village roads—				
			Rs. a. p.				
		28	Ramsagore ... 178 4 6				
		30	Sanbanda ... 245 1 9				
			Chatnee ... 106 13 3				
			Bickna ... 88 2 0				
		29	Saltora ... 102 8 9				
			Beliatore ... 32 12 9				
		25	Mejia ... 30 11 3				
		26	Teliberia ... 278 13 6				
			Pay of the village road Sircars ... 87 1 6	.....	.....	1,150 0 3	
		1	Bankoora and Sonamukhi road—				
			Value of land taken up for the inspection bungalow ...	.....	.....	3 13 11	
	260	15	Susunnia and Mejia road ...	.....	.....	.....	
	500	8	Bishenpore and Namchora road	.....	.....	.....	
			Total Original Works ...	.....	.....	6,412 2 8	
			Repairs.				
	2,274	1	Repairing the Bankoora and Sonamukhi road			1,474 12 0	
	1,305	2	Ditto ditto and Roghunathpore road			1,350 8 9	
	250	3	Ditto ditto and Birsingpore ,, ...			148 7 6	
	500	4	Ditto ditto and Judpore ,, ...			496 2 0	
	1,080	5	Ditto ditto and Taldangra ,, ...			844 3 6	
	60	6	Ditto ditto and Badulara ,, ...			38 15 0	
	270	7	Ditto Burachakra ,, ...			326 4 0	
	510	8	Ditto Bishenpore and Namchora ,, ...			404 2 9	
	403	9	Ditto ditto and Sonamukhi ,, ...			590 5 9	
	100	10	Ditto Ondah and Taldangra ,, ...			82 4 3	
	349	11	Ditto Gangajalghatti and Saltora ,, ...			9 15 3	
	3,760	12	Ditto Maliara and Mijia ,, ...			560 0 0	
	.....	13	Ditto Maliara and Durlempore ,, ...			97 8 0	
	690	14	Ditto Chatna and Susenia ,, ...			477 13 3	
	1,504	15	Ditto Sasuria and Mijia ,, ...			1,248 4 2	
	850	16	Ditto Dulpore and Mohesna ,, ...			564 7 3	
	160	17	Ditto Beallatore to the Damuda ,, ...			188 14 6	
	.....	18	Ditto Mejia to Maliara and Borjora ,, ...			87 13 9	
	175		Repairs to village roads			.....	
	.....		Repairs to inspection bungalow (for 1877-78)			188 1 9	
	35		Ditto to district store godown including chowkidar's pay ...			2 6 9	
	14,275		Total Repairs ...			9,082 4 9	
			Establishment.				
	3,150		1 District Overseer at Rs. 200 per month for 11 months ...			2,200 0 0	
			1 Clerk and Draftsman at Rs. 30 ditto for ditto			330 0 0	
			1 Duffadar at Rs. 12 ditto for 10 months and 16 days ...			136 3 0	
			1 Peon at ,, 6 ditto for 11 months			66 0 0	
			1 Peon at ,, 5 ditto for 11 ditto			55 0 0	
			Punka-puller			23 6 0	
			Postage			5 9 0	
			Country stationery			2 6 6	
			Total Establishment ...			2,808 8 6	
			Tools and Plant.				
			Repairs to instruments and office furniture			10 7 0	
			Conveyance charge of stone rollers purchased from Bengal Stone Co.			49 12 0	
						59 3 0	
			Total Public Works ...			.....	18,962 2 11
			Carried over ...			.....	19,950 8 2

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
		Brought forward ...	.....	19,950 8 3
		EXPENDITURE—*concluded.*		
Suspense Accounts	.....	Advances made to contractor for constructing village roads... ...	503 0 0	
		Deposit refunded to contractor as noted below—		
		Kartick Chundra Mookerjee	504 0 0	
		Gopinath Madak	40 0 0	
		Radha Madub Singh	200 0 0	
		Ganesh Chundra Rai	245 0 0	
		Baneswaree Lal Singh	10 0 0	
		Bipin Gopal Sakha	82 0 0	
		Sitanath Nundi	90 0 0	
		Haris Narain Singh	140 0 0	
		Ganga Narain Gossain	90 0 0	
		Rohan Chundra Banerjee	80 0 0	
		Narain Chundra De	88 0 0	
		Iswar Chundra Mookerjee	24 0 0	
		Harish Chandra Banerjee	40 0 0	
		Sarut Chandra Mookerjee	40 0 0	
		Sreenath Banerjee	10 0 0	
		Total ...	1,743 0 0	2,246 0 0
		Total Expenditure of the year ...	.....	22,196 8 3

Memorandum showing in detail the actual Cash Balance on 30th September 1879.

Particulars.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
Balance at credit of District Road Fund, Bankoora, in the treasury as per pass-book	14,213 10 5	
Imprest cash with District Engineer	.....	
Ditto Overseer	.....	
Ditto Sub-overseer	.....	
		14,213 10 5

No. dated Camp Sakulipore, the 9th February 1880.

From—A. A. WACE, ESQ., Chairman, Road Cess Committee, Beerbhoom,
To—The Commissioner of the Burdwan Division.

I HAVE the honor to submit the Road Cess Accounts and Report of this district for the cess-year 1878-79.

2. I must first remind you that the accounts submitted show only payments made during the year, and cannot therefore be followed as an exact index of the work done. Thus the accounts show over Rs. 4,000 as spent on the Ahmoodpur-Laghatta road against a budget allotment of Rs. 782. As a matter of fact the only work undertaken on this road during the year under report was ordinary repair. The excess over the budget allotment is due to the payment during the year of large sums for work done in the previous year.

3. The original works undertaken during the year under report were as follows:

(*a*) A bridge 2 spans of 22-feet, iron girder, was erected on the road from Bulpore to Sakulipore.

(*b*) A bridge, of a single 22-feet span was commenced on the road from Sakulipore to Donaipore to replace one that gave way in the rains of 1878. This was not completed till the commencement of the current year.

(*c*) Two spans of 15-feet each were added to a bridge on the road from Soory to Mohomed bazar.

(*d*) A bridge of 3 spans of 8-feet each was built on the Ranigunge road.

(*e*) A bridge 2 spans of 6-feet each was built on the road from Rajnaggur to Khoyrasole,

(*f*) One 6-feet culvert was built on each of the two roads Bulpore to Surul and Bulpore to Sakulipore. One 4-feet culvert on the Bulpore-Kusba road and two smaller culverts elsewhere.

4. To the other works shown in the accounts under the head "Outlay on (original) district works" the remarks made in paragraph 2 apply. Mr. Grant mentioned these in his report of 1877-78 as works of that year, but the final bills for them were presented within the year. I am unable to fill up the column "amount provided in the budget" against these, because, apparently, no district allotments were made for these works.

5. In addition to the bridge and culvert work mentioned in the last paragraph, a very important improvement was made on the road from Bulpur to Elambazar in the rivetting of that part of the road which runs through Bulpore. This was always in bad order, sometimes impassable. The work was well done and has answered its purpose.

6. The repairs of the metalled roads were well done on the whole. Some of the bills for work done had not been presented by the end of the year, but on the other hand some bills for the previous year were paid in this year.

7. The repairs of the kutcha roads did not come under my eye at the time they were done, as I only took charge of the district at the commencement of the last quarter; but from what I have seen this year of the attempts made to scamp work on these roads, I doubt if they have ever received the same attention as the pucca roads. I have had much fault to find this cold-weather with the slovenliness shown in dressing earthwork, and I doubt if contractors' work on these roads has hitherto been checked by the District Engineer as carefully as on those roads on which travelling is pleasant at all seasons.

8. The inspection bungalows have been kept in proper order.

9. The village road allotment was not worked up to when I took charge of the district. I found that only one-seventh of the not very liberal grant of Rs. 2,928 had been spent. I at once took the best advice available as to the probability of effecting repairs to village roads in this district during the rains, and came to the conclusion that money then spent would be simply thrown away. I therefore decided to ask the committee to re-allot the unexpeded balance under this head, for expenditure during the current year, in addition to that already allotted in the budget. This was done, and I trust to see between Rs. 5,000 and Rs. 6,000 spent this year on these minor works.

10. The bridges which have been recently erected seem in excellent order. The only disasters of the year have been on the road from Dasbrajpore to Elam bazar on which we have lost, during the last two years, three bridges erected under the supervision of the overseer who was, till 1877, in charge of the district works. The waterway originally provided was quite insufficient.

11. Attached to the accounts is a statement of works proposed to be undertaken during the current year. You will find no sort of agreement, I am sorry to say, between this and the budget already submitted. That was prepared and submitted, before I joined the district, on insufficient information. In the first place no cognizance was taken of the fact that from the commencement of the new year the district would lose Burdwan outpost and receive Rampore Hât, Nulhatee, and Pulsa. In the next place the balance which would be available at the end of the year had been very much understated. The necessary revision has already been once discussed in committee. It will be completed at the next meeting. There has been some unavoidable delay in ascertaining the exact changes in income which the alteration of the district boundary has made. I shall submit at an early date a supplemental budget, showing on the credit side (1) the difference between the balance of last year as budgeted for and as it actually stood on 31st October. (2) The gain to the Road Cess Fund by the acquisition of Rampore Hât, Nulhatee, and Pulsa less the loss by transfer of Burwan, and on the debit side the way in which it is proposed to spend the sum thus available. The statement now forwarded shows the plan of this year's work which the proceedings of the Committee so far justify me in putting forward.

12. You will observe that besides the ordinary repairs to roads the following projects are in hand:—

(*a*) A bridge in the Byree Bheel on the road from Bulpore to Benglahatra. This has been discussed more than once in the annual reports of this district.

(*b*) Doubling the waterway of, and repairing three bridges on the road from Doobrajpore to Elam bazar. This is a very important road. At present the entire circuit of the district is broken for wheeled traffic, and even for riders, in the rains, simply owing to the collapse of the bridges on this road. The committee made an allotment of Rs. 2,000 for this work in the original budget, and the difference between this and the District Engineer's estimate will be allotted from last year's balance.

(*c*) Bridges and causeways on the Mohomed bazar-Mullarpore road. This is a famine road; a heavy expenditure has been incurred on it in earthwork and in the acquisition of land which was practically nullified by the absence of all bridges and culverts. Attention has been lately drawn to its importance by the railway authorities, and the fact that it is the direct line of communication with the new sub-division of Rampore Hât is another argument for its being put in proper order. The whole scheme will be sent up for approval directly. Money will be available from savings on the pucca roads, and I also propose to ask the committee to transfer to this head the allotment made in the budget as first framed for.

(*d*) The bridge on the Bulpore Kandar. This work would be a most unnecessary piece of extravagrance. Two roads run into Bulpore on the east side of the railway. They each cross a stream known as the Bulpore Kandar about a mile from the village. This stream has already been bridged on one of the roads at heavy cost, and to erect another bridge on the other road, half a mile higher up, would in my opinion be waste of money. A cross road running over high land could bring the traffic from the latter road on to the bridge already built when the river is not fordable. As a matter of fact it generally is fordable even when other rivers are in high flood. I feel bound to mention the project, as it was included in the original budget, not because there is any intention of really carrying out the work this year.

(*e*) The sum of Rs. 6,346 has been set aside for bridges and culverts in the thanas lately transferred from Moorshedabad. The condition of the roads we have received is decidedly bad. Most of the so-called bridges are merely temporary structures of tâl trees, and the majority of there were either wrecked or in bad

condition when made over. The income from the three thanas has been ascertained to be Rs. 15,278-8-8. The sum of Rs. 2,800, must be charged against this as the proportion due for establishment. From the balances allotments have been made for such earthwork as is absolutely necessary to keep the roads open, and the remainder will be spent on pucka bridges and culverts. I cannot yet name the roads on which these will be built as the District Engineer's plans and estimates are not yet furnished.

13. The cess was realized without difficulty in the old district of Beerbhoom. Collection in the transferred thanas is still in the lands of the Moorshedabad authorities. The grumbling which of course the tax at first challenged seems to me to have subsided, and I think people generally realize that they have got something for their money in the great improvements that have been made on all the principal lines of roads within the last three years.

14. A statement showing the attendance at meetings is attached. I have done my best to remedy the state of things, which this shows, by constituting a new committee which has lately been gazetted. Two of the meetings which I have held of the old committee even were very fairly attended, and from the interest shown at them I cannot think that the failure of the past year is to be laid altogether at the door of members. I have every hope that I shall receive the same assistance in this district as I have always received elsewhere from these bodies.

15. The collection establishment has worked well. On the subordinate engineering establishment I am not prepared at present to pass any opinion. Mr. Grant, the District Engineer, has undoubted abilities, and his bridgework seems always good. I have induced the committee to increase his travelling allowance, and they have proposed to make it a condition of his service that he should spend 175 days in the year in the interior. I hope that these measures may have the effect of making him more active, and getting from him more supervision of repairs, notably on the 2nd and 3rd class roads than he seems yet to have given.

APPENDIX.

Abstract of particulars regarding Meetings of District Road Cess Committee for the cess-year 1878-79.

Commissionership.	District.	Number of Members forming Committee.		Number required to form quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meeting.	Number of members who did not attend any meeting.	Number of Members who attended only—						Percentage of average attendance to whole Committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Burdwan ...	Beerbhoom ...	4	13	5	5	1	4	8	.....	1	1	2	1	.....	35

BEERBHOOM MAGISTRACY,
The 9th February 1880.

A. A. WACE,
Chairman.

Statement of works proposed to be undertaken during the current cess-year 1879-80.

Sub-head of estimate.	Number.	Expenditure.	Amount.
		Metalled Roads.	Rs. A. P.
Maintenance and repairs of roads and bridges.	22	Bolepore to Elambazar	1,300 0 0
	1	Soory to Cynthea	1,600 0 0
	2	„ to Doomka	800 0 0
	3	„ to Ahmedpore	1,000 0 0
	4	„ to Nagore	1,300 0 0
	5	„ to Mahamedbazar	500 0 0
	6	„ to Doobrajpore	1,000 0 0
	18	Doobrajpore to river Adjai	700 0 0
	33	Ahmedpore to Laghatta	800 0 0
	23	Bolepore to Soorool	300 0 0
	7	Station roads	800 0 0
		Unmetalled Roads.	
	24	Bolepore to Sacoolipore	600 0 0
	34	Lalpore to Kolgram	500 0 0
	30	Doobrajpore to Elambazar	2,000 0 0
	29	Soorool to Ghasemattee	800 0 0
	10	Poorunderpore to river Adjai	1,000 0 0
	16	Mohamedbazar to Mullarpur	200 0 0
	25	Bolepore to Bangchathra	600 0 0
	26	Bolepore to Kasba	300 0 0
	38	Gonotea to Kotasoor	400 0 0
	11	Rajah Talas to Nogori	50 0 0
	12	Kodea road	100 0 0
	13	Gobra	60 0 0
	14	Kooliarah	50 0 0
	20	Nagore to Khyrasole	450 0 0
	19	Doobrajpore to Khyrasole	600 0 0
	36	Doniepore to Sacoolipore	200 0 0
	35	Laghatta to Goga	50 0 0
	39	Kotasoor to Mouressur	50 0 0
	9	Cynthea to Nolliapore	50 0 0
	52	Cynthea to Mullarpore	30 0 0
	8	Cynthea to Mohesha	900 0 0
		Village Roads.	
	21	In thana Doobrajpore	1,400 0 0
	32	Ditto Bolepore	1,200 0 0
	17	Ditto Soory	1,200 0 0
	37	Ditto Sacoolipore	1,400 0 0
	40	Ditto Morressur	1,400 0 0
		Original Works.	
	A	Byree bheel bridge	5,000 0 0
	B	Repairs and extension of bridges on Doobrajpore-Elambazar road	4,249 8 0
	C	Provision of bridges and causeways on Mohamedbazar-Mullarpore road	6,785 15 0
	D	Bridges across Bulpore-Kandur	3,000 0 0
		Roads of the transferred thanas of Rampore Hât Subdivision.	
	42	Rampore Hât to Doomgram	255 0 0
	47	Mooraree to Mittrapore	269 0 0
	48	Nalhatty to Nowdah	333 0 0
	49	Paikur to Rampore Hât	323 0 0
	43	Rampore Hât to Narainpore	673 0 0
	44	Rampore Hât to Bistupore	173 0 0
	50	Rajgoan to Boetal	357 0 0
	45	Rampore Hât station roads	282 0 0
	46	Rampore Hât to Chilla-Kandur	96 8 0
	51	Jogdhary to Pathooreaghatta khal	246 0 0
		Nulhatty to Mooraroe	519 0 0
		Rampore Hât to Nulhatty	106 0 0
		Village roads	2,500 0 0
		Original Works.	
	E	Allotment for bridges and culverts in Rampore Hât subdivision	6,346 0 8

BEERBHOOM MAGISTRACY,
The 9th February 1880.

A. A. WACE,
Chairman.

No. 6.—Part I.

BEERBHOOM DISTRICT ROAD FUND.

Annual account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs.	A.	P.	Rs.	A.	P.
Balance on 1st October 1878	.....			22,961	9	1
RECEIPTS OF THE YEAR.						
Taxes, rates, and cesses.						
Cesses ... ... On lands	41,919	12	0			
„ mines and railways	.....					
One per cent. road cess	18	7	6			
	41,938	3	6			
Moturpha	.....					
Total Taxes, &c.	.....			41,938	3	6
Miscellaneous receipts.						
Tolls ... ... Road tolls	.. ...					
Canal or river tolls	.....					
Rents of serais and staging bungalows	309	6	0	.....		
Fees and forfeitures	... .					
Grant-in-aid from Provincial services	.....					
Miscellaneous	183	11	3			
Suspense accounts ... Advances	.....			493	1	3
Deposit	..					
Total Suspense Accounts	... .			.....		
Total Receipts of the year	.....			42,431	4	9
GRAND TOTAL	.....			65,392	13	10

	Rs.	A.	P.	Rs.	A.	P.
General management ... Clerks	658	0	0			
Servants	55	0	0			
Contingencies	103	3	1			
Printing at private presses	.....					
				816	3	1
Toll collection ... Establishment and contingencies of road tolls	.....					
Establishment and contingencies of canal tolls	.....					
Staging bungalows and serais ... Establishment and contingencies	272	0	0	.. ...		
Petty construction and repairs	137	1	0			
				409	1	0
Miscellaneous	.....			.....		
Public Works ... Original works	22,784	8	3			
Repairs	16,674	1	3			
Establishment	7,796	7	5			
Tools and plant	.....					
				47,255	0	11
Contribution to Provincial services	.....			.....		
Suspense accounts ... Advances	.....					
Deposits	.....					
Total Suspense Accounts	.. ...			.....		
Total Expenditure of the year	.....			48,480	5	0
Balance on 30th September 1879 (as detailed on the memorandum of balances)	.....			16,912	8	10
GRAND TOTAL	.....			65,392	13	10

Passed for Rs. 48,480-5-0.

MAGISTRATE AND COLLECTOR, Chairman.
DR. G. C. ROY, Vice-Chairman.
B. RATTRAY, ESQ.
G. V. JONES, ESQ.
W. W. FARQUHARSON, ESQ.
Executive Engineer, Burdwan Division.
BABOO KOOLODA PROSAD SEN.
„ GOPASSAR SEN.

BABOO KENARAM GHOSE.
„ RAMAPROSUNO SING.
„ DACKHINARUNJUN MOOKERJEE.
„ POLIN BEHARY SING.
„ ROMESH CHUNDER CHATTERJEE.
„ KOONJO BEHARY MOOKERJEE.
„ PROTAB CHUNDER SING.
„ SHIB KISSEN GHOSE.
MOHAMED ABDOOL SUHRAN.
Members of the Committee.

BEERBHOOM MAGISTRACY,
The 22nd February 1880.

A. A. WACE,
Chairman.

No. 6.—Part II.

BEERBHOOM DISTRICT ROAD FUND.

Detail of Income and Expenditure for the cess-year 1878-79 *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the annual account for the year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs.	INCOME.	Rs. A. P.	Rs. A. P.
Taxes, rates, and cesses.	41,500	Cess on lands	41,919 12 0	
		,, mines and railways	.....	
	100	One per cent. road cess	18 7 6	
				41,938 3 6
		Tolls.		
Miscellaneous receipts.	.....	Road tolls	.....	
		Canal or river tolls	.....	
				.....
		Rent of Serais and Staging Bungalows.		
		Income from Soory staging bungalow	309 6 3	
		Fees and forfeitures	.....	
		Grant-in-aid from Provincial services	.....	
			309 6 3	
		Miscellaneous.		
	100	Sale proceeds of a tree on the Badshye road as per Accountant-General's No. 741T.C., dated 17th February 1879	10 1 0	
		Transfer for serving processes	102 0 0	
		Ordinary fee	66 10 0	
		Fees from travellers by palki dák	5 0 0	
			183 11 0	
				493 1 3
Suspense accounts	.....	Advances	.....	
		Deposit	.....	
		Total Suspense Accounts	.....	.....
		Total Income	.....	42,431 4 9
		EXPENDITURE.		
		Clerks.		
General management.	920	1 Road cess clerk for 1 month at Rs. 58 and 10 months at Rs. 60	658 0 0	
		Servants.		
		1 Chuprassee for 11 months, at Rs 5	55 0 0	
		Contingencies.		
		Contingent charges	10 1 3	
		Charges on account of forms supplied by the Superintendent of Stationery	24 13 6	
		Rent on account of godown on the north of Magistrate and Collector's record-room for keeping road cess articles	26 0 0	
		Wages of 3 extra peons	30 14 7	
		Ditto of punkha-pullers	31 1 9	
		Printing at private presses.		
		Charges incurred for printing	0 4 0	
			103 3 1	
				816 3 1
Toll collection ...	.....	Establishment and contingencies of road tolls	.....	
		Ditto ditto of canal tolls	.....	
		Total	.....	.....
		Establishment and contingencies.		
Staging Bungalow and Serai.	.....	1 Khansamah for 7 months at Rs. 6 for Soory Staging Bungalow	42 0 0	
		1 Sweeper for 6 months at Rs. 5 for ditto ditto	30 0 0	
		Cost of furniture for Soory Staging Bungalow	200 0 0	
			272 0 0	
		Petty construction and repairs.		
		Expenditure incurred for repairing the Soory Staging Bungalow	137 1 0	
		Total	.....	409 1 0
		Carried over	.....	1,225 4 1

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number	Particulars.	Total estimated cost.	Total outlay to end of year.	Amount.	Total.
	Rs.		EXPENDITURE—*concluded.*			Rs. A. P.	Rs. A. P.
			Brought forward ...			.....	1,225 4 1
			Original Works.	Rs. A. P.	Rs. A. P.		
Public Works ...	7,200 *	39	Constructing bridge over the Molesea Kandore	1,567 4 0	1,339 7 6	1,339 7 6	
		50	Constructing bridge over the Bolepore Kandore	4,150 4 0	2,918 4 0	2,918 4 0	
		54	Constructing bridges on the road Laghatta to Kalgram	5,311 5 6	3,350 15 3	3,350 15 3	
		53	Constructing bridges on the road Soory to Mahomed Bazar ...	1,424 0 0	1,405 12 6	1,405 12 6	
		10	Constructing bridge over the Ondoy-pore Kandore on the road Bole-pore to Sacoolipore	3,877 0 0	4,074 8 0	4,074 8 0	
		33	Constructing Dinapore bridge on the Dinapore-Sacoolipore road ...	2,938 7 0	1,959 11 3	1,959 11 3	
		20	Constructing a double 6-feet bridge on Rajnagore to Kegrasole road ...	825 0 0	825 7 9	825 7 9	
		23	Constructiong 6-feet culvert on the Bolepore to Soorool road ...	517 0 0	526 8 9	526 8 9	
		24	Constructing one 6-feet and 11-feet bridge and providing flat floors to a 6-feet bridge on Bolepore to Sacoolpore road	761 14 0	770 14 0	770 14 0	
		26	Constructing a 4-feet culvert and doubling a single 15-feet bridge on the Bolepore to Kosha road ...	859 9 3	925 2 0	925 2 0	
		19	Constructing a 7-feet culvert on Doobrajpore to Khyrasole road ...	466 0 0	473 3 0	473 3 0	
		29	Constructing three 2-feet culverts with revetment of road in Aha-danga village in Soorool to Ghose-mattee road	413 0 0	380 11 0	380 11 0	
		4	Constructing 3-feet culvert in Soory to Nagore road	125 0 0	121 10 6	121 10 6	
		22	Revetting Bolepore Bazar road, portion of Bolepore to Elambazar road	3,814 0 0	3,722 4 9	3,722 4 9	
			Total Original works ...	.....	.....	23,784 3 3	
			Repairs.				
	3,000	1	Soory to Cynthia			2,610 0 9	
	1,118	3	Ditto to Ahmedpore			1,135 8 9	
	1,000	4	Ditto to Nagore			491 5 6	
	500	5	Ditto to Mohamed Bazar			146 3 6	
	1,000	6	Ditto to Doobrajpore			240 6 3	
	800	7	Station roads			121 10 3	
	1,600	8	Cynthia to Carda			993 3 0	
	700	18	Doobrajpore to River Adjai			288 2 3	
	800	19	Ditto to Khyrasole			295 3 9	
	1,500	20	Rajnagore to Khyrasole			623 15 9	
	5,150	22	Bolepore to Elambazar			1,128 0 6	
	800	23	Ditto to Soorool			240 6 9	
	615	24	Ditto to Sacoolipore			496 7 9	
	820	25	Ditto to Bengchuttra			131 11 0	
	515	26	Ditto to Kosha			460 7 3	
	1,350	29	Soorool to Ghosemattee			863 14 3	
	.....	30	Doobrajpore to Elambazar			118 13 9	
	366	32	Village roads in Thana Bolepore			413 1 0	
	782	33	Ahmedpore to Laghatta			4,023 13 3	
	1,200	34	Laghatta to Kalgram			1,188 2 9	
	650	36	Domipore to Sacoolipore			480 0 6	
	.....	38	Ganotea to Kotasore			237 7 9	
			Total Repairs ...			16,674 1 3	
			Establishment.				
	7,420		1 District Road Cess Engineer for 11 months, at Rs 400			4,400 0 0	
			1 Clerk for 11 months at Rs. 45			495 0 0	
			2 Sub-Overseers at Rs. 40 each, for 11 months			880 0 0	
			1 Chaprassi, for 11 months at Rs. 5			55 0 0	
			1 Ditto for 3 „ „ 5			15 0 0	
			1 Ditto for 11 „ „ 6			66 0 0	
			1 Ditto for 3 „ „ 5			15 0 0	
			5 Duffadars, for 1 month, „ 6			30 0 0	
			4 Ditto for 6 months, „ 6, deducting fine Rs. 3			141 0 0	
			3 Ditto for 4 „ „ 6			72 0 0	
			5 Chowkidars, for 11 „ „ 4			220 0 0	
			20 Nocoor coolies for 6 months, at Rs. 4			480 0 0	
			10 Ditto. for 1 month, „ 4			40 0 0	
			10 Ditto, for 15 days, „ 4			30 0 0	
			10 Ditto. for 4 months, „ 4			160 0 0	
			1 Khansamah for 4 „ „ 6			24 0 0	
			1 Sweeper for 5 „ „ 5			25 0 0	
			Travelling allowance of District Engineer			329 6 6	
			Establishment charges in Accountant-General's Office			35 4 8	
			Printing charges			55 11 8	
			Rail freight			67 3 0	
			District Engineer, contingencies			129 5 0	
			Printing charges			4 1 0	
			Rent			2 0 0	
			Cost of a Public Works Code			2 13 0	
			Cost of cheque-books			0 12 0	
			Municipal tax on staging-bungalow			13 9 0	
			Total Establishment ...			7,796 7 5	47,255 0 11
			Total Expenditure ...			.....	48,480 5 0

* This amount was originally allotted to two works, Rs. 6,000 to Bearse bheel, and Rs. 1,200 to Mahamedbazar to Mullarpore road. The money allotted to these works was subsequently diverted to other works—(*see* Chairman's No. 840, dated 16th June 1880).

Memorandum showing in detail the actual cash balance on the 30th September 1879.

PARTICULARS.		Amount.	Total.
		Rs. A. P.	Rs. A. P.
Balance of cash as per treasury pass-book	...	16,912 8 10	.....
Less amount of cheques charged in accounts but not yet paid		.....	.....
Interest in hands of District Engineers and others	...	.....	.....
Net balance as per road cess cash-book	...	.....	16,912 8 10

A. A. WACE, *Chairman.*

No. 145, dated Midnapore, the 9th February 1880.

From—J. C. PRICE, ESQ., Chairman,
To—The Commissioner of the Burdwan Division.

I HAVE the honor to submit the annual accounts of the Midnapore District Road Fund for the cess-year 1878-79, and to report in the following paragraphs on the administration of the fund during the year.

2. The annual accounts were duly examined and audited by a sub-committee consisting of the members noted in the margin, and were passed at a general meeting of the committee held on the 3rd instant, in accordance with the requirements of the Act.

J. W. Badcock, Esq., Joint-Magistrate, *ex-officio* member.
Baboo Jogendro Nath Roy, Pleader and Zemindar.
„ Bhooboneshur Mitter, Zemindar and Medical Practitioner.
„ Guroo Churn Dutt, Manager of the Zemindar of Midnapore.

3. The following gentlemen continued to be members of the committee from 1st October to 9th December 1878:—

R. H. Wilson, Esq., Chairman.
(There was no Vice-Chairman).
Executive Engineer of Burdwan Division.
W. F. Smith, Esq., District Superintendent of Police.
R. Anderson, Esq., Manager of Messrs. R. Watson & Co.
P. L. Richards, Esq., ditto ditto.
F. T. Rice, Esq., Assistant Manager of ditto.
H. W. McKennie, Esq., Assistant Engineer, Midnapore.
C. A. Dubus, Esq., Manager of Messrs. Payne & Co.
J. H. Apjohn, Esq, Executive Engineer of the Cossye Division.
A. D. Larymore, Esq., Superintendent of Jails.
Baboo Bhoobon Chunder Banerjee, Pleader and Zemindar.
„ Jogendro Nath Roy, ditto ditto.
„ Rughoo Nath Dass Pohoraj, Zemindar of Balaberiah.
„ Nobo Coomar Chowdhry, Zemindar of Mulighatty.
„ Joumejoy Mullick, Zemindar.
„ Mokoondo Lall Roy, Zemindar of Majnamootap.
„ Gopendro Nundon Dass Mohapatro, Zemindar of Potaspore.
„ Ram Chunder Roy, Zemindar of Dantoon.

4. But in consequence of the non-attendance of some of the members, and the expiration of the period of their appointment in the case of others, certain changes, as prescribed in section 49 of the Road Cess Act, were made, and the following list of members was sanctioned by Government in their letter No. 5185A., dated 27th November 1878:—

The Magistrate and Collector, Chairman,
„ Senior Covenanted Assistant to ditto,
„ Executive Engineer of the Burdwan Division,
„ District Superintendent of Police,
} *Ex-officio.*
J. H. Apjohn, Esq., Executive Engineer of the Cossye Division.
Mr. P. L. Richards, Manager of Messrs. R. Watson & Co.
„ F. T. Rice, Assistant to ditto.
C. A. Dubus, Esq., Manager of Messrs. Payne & Co.
Baboo Bhooboneshur Mitter, Talookdar and Medical Practitioner.
„ Bhoobon Chunder Banerjee, Pleader and Zemindar.

Baboo Guroo Churan Dutt, Manager of the Zemindar of Midnapore.
" Jogendro Nath Roy, Zemindar and Pleader.
" Kristo Lall Mozoomdar, ditto ditto.
" Bipeen Behary Dutta, ditto ditto.
" Guroo Dass Pyne, Zemindar.
Moulvi Khoyrat Ali, Zemindar.
" Mahomed Ali, Pleader and Zemindar.
Baboo Nobo Coomar Chowdhry, Zemindar of Mulighatty.
" Rughoo Nath Dass Pohoraj, Zemindar of Balaberiah.
" Joumejoy Mullick, Zemindar.

5. The following changes took place in the personell of the Committee:—

Mr. R. H. Wilson was Chairman until 18th May 1879, when he was succeeded by Mr. T. D. Beighton. The latter officer was relieved by me on the 21st July 1879, since which time I have been in charge of the district.

Mr. T. D. Beighton was Vice-Chairman from 12th October 1878 to 18th May 1879, and from 21st July to 18th August 1879. From 1st to 11th October 1878, from 19th May to 20th July, and from 19th August to 30th September 1879, the office of the Vice-Chairman was vacant owing to the transfer of Mr. Beighton from this district.

Mr. W. T. Smith, the District Superintendent of Police, was transferred from this district on the 19th November 1878, and was replaced as a member of the Road Cess Committee by his successor Mr. F. Graves. Mr. J. H. Apjhon, the Executive Engineer of the Cossye Division went on furlough on the 22nd March 1879, and his place was filled by Mr. H. Unwin.

6. There were seven meetings held during the year in two of which there was no quorum. The other five meetings were well attended. The number of meetings attended by each member is shown in the statement given below:—

Commissionership.	District.	Number of members forming Committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meeting.	Number of members who did not attend any meeting.	Number of Members who attended—														Percentage of average attendance to whole committee.
									One meeting.		Two meetings.		Three meetings.		Four meetings.		Five meetings.		Six meetings.		Seven meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Burdwan Division.	Midnapore	5	15	7	7	2	6·6	4	...	3	1	5	...	3	...	1	1	...	1	...	...	1	33

7. From the statement it will be seen that the percentage of attendance of members was only 33. Almost all the official members and a few of the non-officials evinced considerable interest in the administration of the fund. Some of the non-official members showed themselves quite apathetic. Three of them did not attend a single meeting. The Executive Engineer of the Burdwan Division could not attend any meeting in consequence of his head-quarters being far removed from this station.

8. During the year under report there was no branch committee in this district, but on my suggestion the committee at a meeting, held on the 29th September 1879, unanimously came to the conclusion that at each sub-divisional head-quarters there should be appointed a branch committee presided over by the sub-divisional officer. It was to be the business of the branch committee to supervise the expenditure of all road cess money in the sub-division, and its deliberations were to be carried on in a manner similar to that in which the proceedings of the district road cess committee are conducted. Sub-divisional officers have accordingly been asked to send in the lists of the names of the members of branch committee, and as soon as they are received they will be submitted to Government for approval.

9. The work under the committee was carried out almost throughout the year by Mr. G. J. R. Leeson the District Engineer. As reported in this office letter No. 4, dated 16th October 1878, Mr. Leeson took charge of the road office from Baboo Gopal Chunder Bose on the 21st October 1878, in anticipation of the Chief Engineer's approval of his qualifications, and subsequently his appointment on probation for one year was approved by Government in their letter No. 1753E., dated 6th November 1878.

10. Baboo Bipeen Behary Mazoomdar, Overseer, resigned his appointment in January 1879. His place was occupied by Baboo Gunga Churan Gangooly, a sub-overseer of this Department, and Baboo Nacoor Chunder Bose was appointed in the sub-overseer's post. Both these appointments were duly reported to Government, and were sanctioned on probation for one year—*vide* Government letter No. 1107E., of the 27th June 1879.

11. It will be seen from the accompanying accounts, that the year opened with a net balance of Rs. 75,921-0-7 (*vide* details shown in the margin) which being added to Rs. 1,51,640-9-10, received during the year as income, there was a net available income of Rs. 2,27,561-10-5. The total expenditure incurred during the year under the several heads amounted to Rs. 1,68,203-4-9, leaving an unexpended balance of Rs. 56,424-0-1 at the close of the year.

		Rs.	A.	P.
Balance on the 30th September 1878.	Cash in hand	79,018	3	5
	Advances outstanding	2,135	1	2
		81,153	4	7
Deduct balance at credit of deposit		5,232	4	0
Net balance		75,921	0	7

12. The works carried out on the several roads of this district are shown in detail in part II of the annual accounts. The works are shown under the heads of "Original" and "Repairs," the expenditure under these heads being Rs. 1,38,723-6-10, as per detail given in the margin. Of the original works the most important are those executed on the undermentionedroads.

	Rs.	A.	P.
Repairs	58,810	0	5
Original work	79,913	6	5
	1,38,723	6	10

Road No. 3—*Lodhaseye to Purihatti*—

18th	mile,	1	bridge	of 3	spans	of 17	feet each.
„	„	1	„	of 2	„	of 10	„ „
„	„	1	„	of 2	„	of 18	„ „
26th	„	1	„	of 1	span	of 12	„ „
28th	„	1	„	of 1	„	of 11	„ „
29th	„	1	„	of 1	„	of 9½	„ „
30th	„	1	„	of 2	spans	of 10	„ „
31st	„	1	„	of 2	„	of 15	„ „
„	„	2	culverts	each of 1	span	of 4	feet.
32nd	„	1	bridge	of 2	spans	of 13	feet each.
33rd	„	1	„	of 6	„	of 20	„ „

(1) Construction of 10 bridges of different spans as per margin, and 2 culverts with the exception of pointing, plastering, and earthwork on approaches.

(2) The greater portion of the materials for the iron girder bridge of 3 spans of the 30-feet each, proposed to be built over the Bansikhal, has also been collected.

(3) Completing the pucca bungalow at Purihatti.

13. The cost incurred on the abovementioned works during the year under review is Rs. 23,196-1-6.

14. I am glad to say that this road has now been brought into thorough good order, and taps the whole of the west of the district, comprising what are called Jungle Mehals. The country is greatly benefited by the contruction of this road.

Road No. 4—*Bombay Road*—

(1) A portion of the road, about 9 miles in length, has been reformed to proper section, and 2½ miles of the road newly metalled to a width of 8-feet at a cost of Rs. 4,298-8-6.

(2) Construction of a pucca culvert of one span of 3 feet, and making two additional openings to a bridge in the 3rd mile of the road; cost Rs. 429.

15. I am sorry to say that this road, except for the first 20 miles which are metalled, is in bad order, but it does not appear to be so important a road as the lastmentioned. Traffic is much less.

Road No. 5—*Ghattal to Chunderkonah*—

(1) Extending Mousatollah causeway to a length of 550 feet, and reconstruction of a temporary bridge over Solakhal, cost—Rs. 6,342-0-11.

Road No. 6—Burdwan Road—

(1) Completing a bridge of two spans of 20-feet each, at Elahigunge, in the 4th mile of the road, from the crown of the arch, costing Rs. 1,195-9.

(2) Reforming and deepening the Elahigunge khal, cost—Rs. 183-5.

2	culverts	each of	1	span	of	3	feet.
5	„	„	of 1	„	of	5	„
2	„	„	of 1	„	of	6	„
1	culvert	„	of 1	„	of	4	„
1	„		of 1	„	of	7	„

Road No. 8—Lodhasoli to Mohapal—

(1) Construction of 11 pucca culverts of different spans as per margin; costing Rs. 1,293-5-3.

Road No. 9—*Gurbetta to Ramgurh*—

(1) Metalling a portion of the road about 2½ miles in length to a width of 8 feet, costing Rs. 1,479-13-9.

(2) Construction of a bridge of 2 spans of 10 feet each. Cost Rs. 1,096-0-6.

Road No. 11—*Chunderkonah to Goaltore*—

(1) The low parts of a portion of the road, about 4 miles in length, have been metalled at a cost of Rs. 2,317-10-9.

Road No. 21—*Kheerpoy to Buddengunge*—

(1) Construction of 14 pucca culverts, each of 1 span of 3 feet, at a cost of Rs. 1,482-13-6.

Road No. 30—*Satpatti to Goaltore*—

(1) Construction of a bridge of 5 spans of 17 feet each over the Parang khal. Cost Rs. 5,528-6-9.

(2) Completing the construction of the road commenced last year at a cost of Rs. 440-6.

Road No. 76—*Burdah to Khorar*—

(1) Completing the construction of the road commenced last year. Cost Rs. 1,259-10-9.

Road No. 109—*Pilgrim road*—

(1) Earthwork of nearly half of the road completed during the year. Cost Rs. 1,152-1-6

16. The original works on several other roads are of a less important character, and need no special remarks. Metalling of road No. 17—Belda to Contai—was not taken in hand last year, as the sanction of Government to the estimate was received only in July 1879, that is, after the expiration of the working season.

17. The amount provided in the budget for 1878-79 for repairs to the roads in this district was, of course, only the probable amount which it was considered necessary to spend to keep the roads in order during the year. The budget was submitted on the 6th August 1878; but it was subsequently found necessary, in order to effect the necessary repairs to the roads, to expend more money on them, and the committee finally sanctioned the following reallotments on the road for 1878-79 :—

Number and name of roads.	Budget allotment for repairs.	Reallotment subsequently sanctioned by the Committee.	Amount actually spent.
	Rs.	Rs.	Rs. A. P.
No. 1, Gope roads	1,000	1,043	964 10 3
„ 2, Tumlook to Panscoorah	3,000	3,084	2,969 2 9
„ 3, Lodhassye to Purihatty	4,500	7,384	6,395 9 3
„ 4, Bombay Road	6,550	9,072	8,828 5 0
„ 5, Ghattal to Chunderkona	10,000	13,186	12,727 15 9
„ 6, Burdwan Road	5,500	8,038	7,105 7 0
„ 7, Nowada Road	650	1,022	828 7 3
„ 8, Lodhasoli to Mohapal	200	243	253 15 3
„ 9, Gurbetta to Ramgurh	3,100	3,222	3,290 10 9
„ 11, Chunderkona to Goaltore	2,100	4,999	2,359 2 0
„ 13, Contai to Tumlook, Section II, Nurghat section ...	1,000	1,334	1,294 14 3
„ 14, Ditto to Ramnugger	600	609	884 1 6
„ 15, Ditto to Kedgree	500	516	433 0 3
„ 16, Balighai to Jollessore	700	1,870	1,793 15 0
„ 17, Belda to Contai	4,000	4,661	4,469 3 3
„ 18, Kolaberiah to Satpatti	600	2,091	2,009 4 6
„ 21, Kheerpoy to Buddengunge	600	1,104	1,028 12 9
„ 23, Keshpore to Nurajole	400	486	444 5 0
„ 25, Dohijuree to Ramgurh	600	731	702 7 6
„ 29, Kesoorgeriah to Chunderkona	400	476	456 14 0
„ 32, Nowada to Ghattal	900	1,778	1,494 13 3
Total ...	46,900	67,549	60,735 0 6

18. Works done under the head of "Repairs" consisted chiefly of (1) petty repairs to surface of unmetalled roads in order to keep them in suitable order for dry-weather traffic; (2) repairs to earthwork, dressing, and turfing; (3) renewing metalling of metalled roads wherever necessary; and (4) repairs to bridges, culverts, temporary wooden bridges, causeways, and inspection bungalows. Works done under these heads are given in money value in the annual accounts of Part II referred to above.

19. Among the roads on which important repairs were effected during the year under review are the following :—

	Rs. A. P.
Road No. 2, Panscoorah to Tumlook	2,969 2 9
„ „ 3, Lodhassye to Purihatty	6,395 9 3
„ „ 4, Bombay Road	8,828 5 0
„ „ 5, Ghattal to Chunderkona	12,727 15 9
„ „ 6, Burdwan Road	7,105 7 0
„ „ 9, Gurbetta to Ramgurh	3,290 10 9
„ „ 11, Chunderkona to Goaltore	2,359 2 0
„ „ 17, Belda to Contai	4,469 3 3
Total ...	48,145 7 9

20. A sum of Rs. 15,000 was allotted for repairing and improving village roads in the four sub-divisions, of which Rs. 14,620-7-9 were spent during the year under report, as per detail given in the annual accounts Part II. The allotment of Rs 15,000 only for village roads in so large a district as Midnapore does not appear sufficient, and the allotment will be increased next year. These village roads are greatly appreciated by the people, especially when they are properly constructed as they are in the Ghattal sub-division. During the current year, village roads are being constructed entirely under the superintendence of village punchayets; professional overseers and sub-overseers are not allowed to have any thing to do with them. It is found that punchayets turn out very good work at the least possible cost when perfect trust is reposed on them.

21. As detailed in paragraph 12 of this report, the total amount spent on works, both "Original" and "Repairs" during the year, was Rs. 1,38,723-6-10; and the cost of engineering and office establishments amounts to Rs. 23,107-5-7. These figures give a percentage of Rs. 16·65, while the percentage of last year was Rs. 20·94.

22. Operations proposed for the next year. The committee at a meeting held on the 29th September 1879, resolved that the road cess in the district for the year 1879-80 be collected at the maximum rate provided in the law; and the income from all sources has been estimated as follows:—

	Rs.
Cess on lands	1,34,400
One per cent. road cess	2,700
Three per cent. improvement fund on Government and temporarily-settled estates	4,200
Government contribution towards the joint road cess and public works cess establishment	2,400
Miscellaneous receipts	3,300
	1,47,000
Estimated balance on the 30th September 1879	70,000
Grand Total ...	2,17,000

23. The expenditure proposed to be incurred is also Rs. 2,17,000 as per detail given below:—

General management.	
Clerks	3,745
Servants	3,440
Contingencies	660
Public work.	
Establishment	26,000
Repairs	78,850
Original work	1,02,805
Tools and plant	1,500
Total ...	2,17,000

24. The sum of Rs. 78,850 provided under the head of "Repairs," includes Rs. 20,060 on account of repairing and improving village roads of the district. Of the proposed original works the most important are those named below:—

(1)	Completing an iron girder bridge of 3 spans of 30 feet each on road No. 3—Lodhassye to Purihatti	6,000
(2)	Completing Solakhal bridge and extending Mousatollah causeway	4,000
(3)	Metalling a portion of road No. 6—Burdwan road—and construction of two causeways	16,799
(4)	Metalling a portion of road No. 17—Belda to Contai ...	25,074
(5)	Bridging road No. 24 from Dohijuree to Sildah ...	14,000
(6)	Completing the pilgrim road, including metalling and bridging	12,669
	Total ...	78,542

25. The other original works to be done during the year are of minor importance.

26. The repair works provided for in the budget estimate for 1879-80 do not call for special remarks. They consist chiefly in maintaining the roads and their existing bridges, culverts, &c., in good order.

27. The Road Cess Act has, from a financial point of view, worked satisfactorily. It has also worked smoothly. Although the cess is not a popular one, it is far less unpopular than the license tax. The absence from the existing Road Cess Act of a provision authorizing the opening of a separate account in the road cess office for the separate payment of the cess by owners of separate shares in lakhiraj estates entered in Register C, has been the subject of general complaint in this district where such estates are numerous.

28. The District Engineer, under the committee and his staff of overseers and sub-overseers, carried out and supervised all the works done in the district during the year. At sub-divisions village road works were superintended mainly by sub-divisional officers assisted by zemindars and head of villages. In works requiring professional skill, they were assisted by the overseer and sub-overseers under the District Engineer There were no causes for serious complaint in the conduct of work by the District Engineer and his subordinates. Mr. Leeson, the District Engineer, resigned his appointment to better himself elsewhere, and I need say nothing special about him here. Some of the subordinates are very good men. I may more particularly mention Baboo Chunder Sikhor Dass, overseer.

29. The office establishment works satisfactorily. The accountant, M. Abdoor Rubb, has considerable experience and ability.

No. 6—Part I.

MIDNAPORE DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Balance on 1st October 1880	.....	79,018 3 5	General management ... Clerks	3,155 0 11	
Taxes, rates, and cesses.			Servants	2,576 11 4	
			Contingencies	346 12 1	
Cesses ... ... On lands	1,42,493 5 6		Printing at private presses ...	.....	6,078 8 4
„ houses (arrears)	388 1 0		Toll collections ... Establishment and contingencies of road tolls	....	
„ mines and railways ...	.....		Establishment and contingencies of canal tolls	.....	.....
	1,42,881 6 6		Staging bungalows and serais ... Establishment and contingencies	.. ...	
One per cent. road cess ...	1,400 7 11		Petty construction and repairs ...	.....	.....
	1,44,281 14 5				
Moturpha	..	1,44,281 14 5			
Miscellaneous receipts.			Public Works ... Original works	58,810 0 5	
			Repairs	79,913 6 5	
Tolls ... ... Road tolls	1,202 8 0		Establishment	23,107 5 7	
Canal or river tolls	.....	1,202 8 0	Tools and plant	294 0 0	1,62,124 12 5
Rents of serais and staging bungalows	.....		Contributions to Provincial services	. ...	.....
Fees and forfeitures	2,495 10 4				
Grants-in-aid from Provincial services	.....		Suspense accounts ... Advances	17,159 11 9	
Miscellaneous	3,660 9 1	6,156 3 5	Deposits	4,930 13 3	22,090 9 0
Suspense account ... Advances	15,742 5 3		Total Expenditure of the year ...	.....	1,90,293 13 9
Deposits	316 11 4	16,059 0 7	Balance on 30th September 1879	.....	56,424 0 1
Total Receipts of the year ...	.....	1,67,699 10 5	GRAND TOTAL ...	.....	2,46,717 13 10
GRAND TOTAL ...	.....	2,46,717 13 10			

Passed for Rs. 1,68,203-4-9 (one lakh sixty-eight thousand two hundred and three, annas four, and pies nine only).

F. W. BADCOCK, *Offg. Joint-Magistrate, ex-officio member.*
JOGENDRO CHUNDER ROY,
BHOOBUN ISSUR MITRA,
GOOROO CHURN DUTT. } *Members.*

J. W. PRICE,
Chairman.

No 6.—Part II.

MIDNAPORE DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess-year 1878-79, *from* 1st *October* 1878 *to* 30th *September* 1879, *to accompany the Annual Accounts for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars	Amount.	Total.
	Rs.	INCOME	Rs. A. P.	Rs A. P
Taxes, rates, and cesses.	1,37,500	Cesses—		
		On lands	1,42,493 5 6	
		,, mines and railways		
		,, houses (arrear)	388 1 0	
			1,42,881 6 6	
	6,300	One per cent. road cess on Government and temporarily settled estates	1,400 7 11	
Miscellaneous receipts.	,,	Moturpha		1,44,281 14 5
		Tolls.		
		Realized from the toll-bar at Ghattal on road No. 5—Ghattal to Chunderkona	1,202 8 0	
		Canal or river tolls		1,202 8 0
		Fees and forfeitures.		
	1,000	Fine of Road Sircars, &c	1 0 0	
		House cess penalty	507 11 9	
		Searching fees	70 12 0	
		Road cess process fees	1,916 3 7	
		Total	2,495 10 4	
	1,200	Miscellaneous—		
		Contribution from the three per cent Improvement fund on Government and temporarily-settled estates	2,343 4 10	
		Government contribution towards the joint road cess and public works cess establishment	1,255 1 9	
		Sale proceeds of unserviceable materials	80 12 0	
		Rent of roadside lands	26 3 6	
		Sale proceeds of dried trees on the roadside land	4 3 0	
		Realized from travellers for occupying Mohunpore inspection bungalows on the district roads	1 0 0	
		Total	3,660 9 1	8,156 3 5
		Advances.	Rs A. P.	
Suspense accounts.		Advance refunded during the year as per detail given in separate sheet	600 3 0	
		Bills adjusted during the year as per ditto ditto	15,142 2 3	
			15,742 5 3	
		Deposits.		
		Deposits received during the year as per ditto ditto	316 11 4	16,059 0 7
		Total Income		1,67,699 10 5
		EXPENDITURE		
		Clerks		
General management.	5,000	1 Head Clerk for four months at Rs 45, for five months at Rs 68, and for two months at Rs 57-6 9 per month	334 13 6	
		1 Section Clerk for four months at Rs 25, for three months 22 days at Rs 30 per month, for one month at Rs 24, and for one month and six days at Rs 38 per month	280 14 3	
		1 Ditto for six months at Rs 20, for two months at Rs 19-8, and for three months at Rs 11-1-3 per month	178 3 9	
		1 Clerk for three months at Rs. 18, for two months at Rs. 19, and for six months at Rs 29 per month	266 0 0	
		1 Nazir for six months at Rs 30, for three months at Rs. 13, and for two months at Rs 17-13-7½ per month	254 11 3	
		1 Naib Nazir for six months at Rs. 10, for three months at Rs 7, and for one month at Rs 5-9-3 per month	86 9 3	
		1 Towjee Nubees for five months at Rs. 23, for five months at Rs 36, and for one month at Rs. 20-7-5 per month	324 7 5	
		1 Clerk for four months at Rs 19, for three months at Rs. 28, and for four months at Rs. 24-6-9 per month	257 11 0	
		1 Clerk for two months at Rs 15, for five months at Rs 21, and for four months at Rs. 12-8-8½ per month	185 3 9	
		1 Clerk for two months at Rs 26, for four months at Rs. 19, for three months at Rs 20, and for two months at Rs. 19-10-6 per month	231 5 0	
		2 Clerks for three months at Rs. 22 each and for one month Rs. 5-10-10 each per month	143 5 3	
		Total	2,843 4 3	
		Temporary Establishment.		
		2 Ticca Mohurirs for 2 months at Rs 10 each per month	40 0 0	
		3 Ditto for 3 ditto at ,, 10 ditto	90 0 0	
		2 Ditto for 1 month at ,, 10 ditto	20 0 0	
		1 Ticca Mohurir for 1 ditto at ,, 8 per month	8 0 0	
		2 Ticca Mohurirs for 1 ditto at ,, 9 each per month	18 0 0	
		1 Ticca Mohurir for 2 months and four days at Rs 15 each per month	33 12 9	
		2 Ticca Mohurirs for 3 ditto at Rs. 15 each per month	90 0 0	
		1 Ticca Mohurir for 1 month at ,, 12 per month	12 0 0	
		Total	311 12 9	
			3,155 0 11	
		Servants.		
		1 Daffry for 5 months at Rs 5, and for 6 months at Rs 7 per month	67 0 0	
		1 Chuprassee for 5 ditto at ,, 4, and for 6 ditto at ,, 6 ditto	56 0 0	
		1 Poddar at Rs 5 for 2 months and at Rs 8 for 2 months	26 0 0	
		4 Peons for 2 months at Rs 5 each per month	40 0 0	
		3 Ditto for 3 ditto at ,, 5 ditto ditto	45 0 0	
		4 Ditto for 8 ditto 28 days at Rs 8 each per month	190 13 3	
		7 Ditto for 1 month at Rs 5 per month	35 0 0	
		8 ditto for 10 months 5 days at Rs. 5 each per month	407 0 11	
		9 Ditto for 1 month at Rs 4 each per month	36 0 0	
		12 Ditto for 8 months and 4 days at Rs. 4 each per month	390 14 3	
			1,293 12 3	
		Extra peons for serving notices, &c.	1,282 15 1	
			2,576 11 4	
		Carried over	5,731 12 3	

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			5,781 12 3	
			EXPENDITURE—*concluded.*				
			Contingencies.				
General management—*contd.*	600		Punkha-pullers' wages			17 6 3	
			Country stationery, including book-binding			99 11 8	
			Value of stationery supplied by the Superintendent of Stationery ...			28 10 10	
			Ditto of forms supplied by ditto ditto			140 15 0	
			Conveyance charges of the same			10 2 3	
			Purchase of service labels			10 0 0	
			Cost of enclosing verandah of the Collectorate office building for accommodation of the road cess office			14 5 0	
			Expenditure incurred for removing office furniture from one building to another			8 5 3	
			Miscellaneous charges			32 4 0	
						346 12 1	
Public Works.							6,078 8 4
			ORIGINAL WORK.	Rs.	Rs. A. P.		
	30,125	3	Lodhasye to Purihatti—				
			Reforming a portion of the road to proper section as per estimate sanctioned by the Superintending Engineer of the Western Circle in his No. 606, dated 15th March 1878—				
			Earthwork	4,418	3,555 6 9	136 8 6	
			Dressing		380 15 1	2 3 0	
			Turfing		337 4 9	1 6 0	
						140 3 6	
			Metalling a portion of the road, as per estimate sanctioned by the Superintending Engineer's No 311, dated 13th February 1878—				
			Collection of metal	5,281	4,427 15 6	370 6 3	
			Spreading and consolidating the same as per estimate sanctioned in Superintending Engineer's No. 1284, dated 13th August 1879	2,734	2,695 10 6	2,695 10 6	
						3,066 2 9	
			Construction of bridges on the same road, as per estimates sanctioned in Government letter No. 429C., dated 19th May 1879, and Superintending Engineer's Nos. 970 and 220, dated 14th April 1877 and 23rd January 1878, respectively	43,170	30,811 13 6	21,393 3 9	
			Ditto of culverts on the same road	1,973	1,062 3 3	517 3 3	
						21,910 7 0	
			Ditto of a pucca bungalow with out-offices at Purihatti on the same road, as per estimates sanctioned in Superintending Engineer's No. 1014, dated 24th April 1878	2,319	2,141 1 6	1,235 10 6	
				50,695	46,013 6 10		
	3,900	4	Bombay road—				
			Reforming a portion of the road as per estimate sanctioned in Superintending Engineer's No. 582, dated 19th March 1879—				
			Earthwork	3,555	1,686 7 6	1,686 7 6	
			Dressing		94 5 3	94 5 3	
			Turfing		78 10 0	78 10 0	
				3,555	2,069 6 9	2,069 6 9	
			Metalling a portion of the road as per estimate sanctioned in Superintending Engineer's No. 1416 of the 7th June 1879—				
			Collection of metal	2,293	2,009 4 0	1,165 15 6	
			Spreading and consolidating metal	1,304	1,063 2 3	1,063 2 3	
			Construction of culverts	443	429 0 0	429 0 0	
				3,939	3,501 6 3	2,658 1 9	
	7,500	5	Ghattal to Chunderkona—				
			Construtiou of bridges and extending Monshatola causeway as per estimate sanctioned in Government letter No. 223C., dated 11th March 1879, and Superintending Engineer's No. 931, dated 3rd May 1879	17,709	7,906 0 5	6,343 0 11	
			Carried over ...	.....	.....	37,473 1 2	6,078 8 4

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			27,472 1 2	6,078 3 4
Public Works—*continued.*			ORIGINAL WORKS—*continued.*	Rs.	Rs. A. P.		
	500	6	Burdwan road— Construction of a bridge at Elahigunge, as per estimate sanctioned in Superintending Engineer's No. 2704 of the 22nd September 1877	5,570	5,561 15 0	1,105 0 9	
			Re-forming and deepening the khal at ditto	528	183 5 0	183 5 0	
				6,098	5,745 4 0	1,378 5 9	
	3,755	8	Lodhasoli to Mohapal— Re-forming the road to proper section, as per estimate sanctioned in Superintending Engineer's No. 648 of the 22nd March 1878— Earthwork ... ... Dressing ... ... Turfing	1,749	1,161 12 3 350 12 6 194 2 0	27 13 0	
					1,806 10 9	27 13 0	
			Construction of bridges on the same road as per estimate sanctioned in Superintending Engineer's No. 867, dated 3rd April 1879	1,032	6 0 0	6 0 0	
			Ditto of culverts on ditto ditto as per ditto ditto ditto	2,547	1,293 5 3	1,293 5 3	
				3,579	1,299 5 3	1,299 5 3	
	979	9	Gurbetta to Hamgurh— Metalling a portion of the road— Collection of laterite metal ... Spreading and consolidating the same	1,064 448	1,055 13 9 422 0 0	1,055 13 9 422 0 0	
			Construction of bridges as per estimates sanctioned in Superintending Engineer's Nos. 2938 and 622, dated 30th October 1877 and 20th March 1878	3,148	2,936 12 3	1,096 0 8	
				4,655	4,416 10 0	2,573 14 3	
		10	Chunderkona to Amlagorah— Construction of a diversion line— Earthwork ... ... Dressing ... ... Turfing	585	387 7 6 43 8 9 38 11 9	123 0 0 14 10 0 14 10 0	
				585	469 12 0	152 4 0	
	1,500	11	Chunderkona to Gowaltore— Metalling a portion of the road— Collection of laterite metal ... Spreading and consolidating the same	1,559 624	1,516 11 9 800 15 0	1,516 11 9 800 15 0	
			Construction of kutcha inspection bungalows	1,185	746 9 3	16 0 0	
				3,568	3,064 4 0	2,333 10 9	
	46,072	17	Belda to Contai— Metalling the road as per estimate sanctioned in Government letter No. 5790., dated 21st July 1879— Collection of metal ... ... Spreading and consolidating the same	1,08,851 8,412	....	....	
				1,17,263	.....	.....	
		19	Khorgopore to Kasiari— Reforming a portion of the road to proper section as per estimate sanctioned in Superintending Engineer's No. 606, dated 15th March 1878— Earthwork ... ... Dressing ... ... Turfing ... ... Construction of culverts ...	1,820 479	1,340 4 0 148 2 0 115 2 6 493 10 9	41 7 0 .... 411 7 9	
				2,299	2,097 3 3	452 14 9	
		21	Kheerpoy to Buddengunge— Reforming the road to proper section as per estimate sanctioned in Superintending Engineer's No. 606, dated 15th March 1878— Earthwork ... ... Dressing ... ... Turfing ... ... Compensation for land ... ... Construction of culverts as per estimate sanctioned in Superinding Engineer's No. 1571, dated 27th June 1878	3,140 1,507 1,554	2,549 13 6 390 14 0 164 4 0 391 6 3 1,482 13 6	70 13 6 .... 391 6 3 1,482 13 6	
				6,201	4,969 2 3	1,945 1 3	
			Carried over ...	.....	.....	47,833 6 9	6,078 3 4

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			47,635 6 2	6,078 8 4
Public Works—*continued.*							
			ORIGINAL WORKS—*continued.*	Rs.	Rs. A. P.		
	2,095	23	Keshpore to Narajole—				
			Construction of a portion of the road—				
			Earthwork	1,398	18 0 4	17 6 0	
			Dressing		.....	.....	
			Turfing		.....	.....	
			Compensation for land	5,078	464 4 9	464 4 9	
			Construction of culverts... ...	1,000	312 6 8	110 12 6	
				7,473	794 11 10	592 7 9	
		24	Dohijuree to Sildah—				
			Cost of surveying and levelling the road	.....	60 8 6	60 8 6	
		25	Dohijuree to Ramgurh—				
			Construction of a portion of the road as per estimate sanctioned in Superintending Engineer's No. 1310, dated 30th May 1878—				
			Earthwork	1,614	1,166 6 8	440 5 0	
			Dressing		115 9 3	53 7 3	
			Turfing		71 15 0	47 11 6	
			Cutting and uprooting jungles	.....	146 13 6	25 1 9	
				1,614	1,500 12 3	566 9 6	
	770	26	Sogri to Jhargram—				
			Earthwork	770	11 0 6	6 0 0	
			Dressing		.....	.....	
			Turfing		.....	.....	
				770	11 0 6	6 0 0	
		27	Gurbetta to Buddengunge—				
			Cost of surveying and levelling the road	.....	35 13 0	21 15 0	
	5,877	30	Saipaity to Gowaltore—				
			Construction of a portion of road as per estimate sanctioned in Superintending Engineer's No. 220, dated 23rd January 1878—				
			Earthwork	1,767	1,378 5 9	357 1 6	
			Dressing		175 5 6	71 9 6	
			Turfing		116 1 3	11 11 0	
			Surveying and levelling... ...	.....	5 0 0	.....	
			Construction of a bridge over Parang khal, on the same road, as per estimate sanctioned in Government letter No. 4760., dated 27th May 1878	6,377	6,348 5 0	5,528 6 9	
				8,144	8,023 1 6	5,968 12 9	
		31	Egra to Pattaspore—				
			Construction of culverts ...	306	287 13 9	287 13 9	
	1,500	32	Ghattal to Nosdah—				
			Construction of a portion of the road—				
			Earthwork	998	554 8 0	554 8 0	
			Dressing		61 14 0	61 14 0	
			Turfing		74 1 3	74 1 3	
			Jungle-cutting		.....	.....	
			Construction of tal tree bridges on the same road	226	180 8 0	180 8 0	
				1,224	870 15 3	870 15 3	
		33	Beenpore to Ramgurh—				
			Construction of a portion of road remaining to be completed—				
			Earthwork	1,001	729 9 9	319 11 0	
			Dressing		81 12 9	28 0 0	
			Turfing		38 3 3	10 4 9	
			Jungle-cutting		180 4 9	6 0 0	
				1,001	1,029 14 6	363 15 9	
	500	78	Burdah to Khurar—				
			Construction of the road as per estimate sanctioned in Superintending Engineer's No. 3317, dated 10th December 1877—				
			Earthwork	4,613	4,208 13 3	1,313 8 6	
			Dressing		111 7 3	19 10 9	
			Turfing		210 3 6	26 7 6	
				4,613	4,530 8 0	1,359 10 9	
			Carried over ..	.....	.....	57,634 3 2	6,078 8 4

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			57,034 3 2	6,078 3 4
Public Works—*continued.*							
			ORIGINAL WORKS—*concluded.*	Rs.	Rs. A. P.		
	2,934	109	Pilgrim road—				
			Construction of the road as per estimate sanctioned in Superintending Engineer's No. 2565, dated 11th November 1878—				
			Earthwork	2,032	1,153 13 9	1,152 1 6	
			Dressing		.....	.....	
			Turfing		.....	.....	
	5,282	...	Compensation for land	4,165	23 11 9	23 11 9	
				7,097	1,177 9 6	1,175 13 3	
			Total Original Works ...	.....	.....	.....	58,810 0 5
			REPAIRS.		Rs. A. P.		
	1,000	1	Repairs to Gope roads, 12 in number, about 12 miles in length...		607 12 3		
			Ditto to bridges of the same road		286 14 6		
			Planting and maintaining trees on both sides of the road		89 15 6		
						984 10 3	
	3,000	2	Repairs to road from Panskoorah to Tumlook 16 miles		2,888 9 3		
			Ditto to bridges of the same road		80 9 6		
						2,969 2 9	
	4,500	3	Ditto to road from Lodhasye to Purihatti, 26¼ miles		5,875 1 3		
			Maintenance to the inspection bungalows on the same road		337 10 0		
			Repairs to the bridges of the same road		182 14 0		
						6,395 9 3	
	6,550	4	Ditto to road No. 4, Bombay road, 33 miles ...		6,598 2 9		
			Ditto to bridges and causeways of the same road		2,230 2 3		
						8,828 5 0	
	10,000	5	Ditto to road from Ghattal to Chunderkona, 16 miles		11,484 0 0		
			Ditto to bridges and causeways of the same road		1,201 0 3		
			Ditto to the inspection bungalow at Kheerpoye on the same road		42 15 6		
						12,727 15 9	
	5,500	6	Ditto to Burdwan road, 35½ miles		6,332 14 0		
			Ditto to bridges		189 1 3		
			Planting and maintaining trees on both sides of the road...		93 7 9		
						7,105 7 0	
	650	7	Repairs to Noadah road 3½ miles		193 11 0		
			Ditto to bridges of the same road		634 12 3		
						828 7 3	
	200	8	Ditto to road from Lodhasoli to Mohapal, 9½ miles		97 3 0		
			Ditto to pucca culverts and wooden bridges ...		29 0 0		
			Ditto to the inspection bungalow at Lodhasoli on the same road		127 12 3		
						253 15 3	
	3,100	9	Ditto to road from Gurbetta to Ramgurh, 26 miles		1,334 7 9		
			Ditto to bridges of the same road		1,956 3 0		
						3,290 10 9	
	1,300	10	Ditto to road from Chunderkona to Amlagorah, 16 miles		457 5 5		
			Ditto to bridges of the same road		580 10 0		
						1,037 15 5	
	2,100	11	Ditto to road from Chunderkonah to Gowaltore, 23 miles		1,851 6 0		
			Ditto to bridges of ditto		87 3 0		
			Ditto to inspection bungalows		420 9 0		
						2,359 2 0	
	700	12	Ditto to road from Contai to Tumlook, Kalinuger section 18 miles		606 2 0		
						606 2 0	
	1,000	13	Ditto to road from Contai to Tumlook-Nurghat section 20¼ miles		1,069 9 0		
			Ditto to bridges of ditto		225 5 3		
						1,294 14 3	
	600	14	Ditto to road from Contai to Ramnugger 14 miles		739 5 0		
			Ditto to bridges of ditto		144 12 6		
						884 1 6	
	500	15	Ditto to road from Contai to Kedgeree, 16 miles		.....	433 0 3	
	700	16	Ditto to road from Balighai to Jelajore, 19 miles		1,668 13 6		
			Ditto to the inspection bungalow at Mohunpore		125 1 6		
						1,793 15 0	
	4,000	17	Ditto to road from Belda to Contai, 35½ miles ...		2,871 1 3		
			Ditto to bridges of the same road		993 7 3		
			Ditto to the inspection bungalows of same road ...		601 10 9		
						4,469 3 3	
	700	18	Ditto to road from Kolaberiah to Satpati, 9½ miles		.....	2,009 4 6	
	600	19	Ditto to road from Khorgopore to Kossiary, 9½ miles		837 5 3		
			Repairs to bridges and causeways		97 5 0		
			Ditto to the inspection bungalow at Kanthra ...		73 9 0		
						1,007 4 0	
			Carried over ...			59,259 1 5	64,888 3 9

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.		Amount.	Total.
	Rs.				Rs. A. P.	Rs. A. P.
			Brought forward ...		59,2 1 6	64,988 8 9
Public Works—*continued.*						
			Repairs—*continued.*			
	600	21	Repairs to road from Kheerpoy to Buddengunge, 12 miles	770 3 9		
			Ditto to culverts of Kheerpoy to Buddengunge road	258 9 0	1,028 13 9	
	100	22	Ditto to road from Chuttergunge to Ramjeebunpore, 9 miles	.....	73 13 0	
	400	23	Ditto to road from Keshpore to Narajole, 8 miles		444 5 0	
	600	24	Ditto to road from Dohijuree to Sildah, 13½ miles	410 15 0		
			Ditto to rustic bridges of the road	72 5 0	483 4 0	
	600	25	Ditto to road from Dohijuree to Ramgurh, 16 miles	659 15 9		
			Ditto to the inspection bungalow at Ramgurh ...	43 7 9	702 7 6	
	400	26	Ditto to road from Sogri to Jhargram, 8 miles ...	255 3 9		
			Ditto to rustic bridges of the road	89 2 0	344 5 9	
	500	28	Ditto to road from Satpati to Kantapahari, 13 miles in length	.....	169 8 0	
	400	29	Ditto to road from Kesoregeriah to Chunderkona, 7½ miles	.....	456 14 0	
	400	30	Ditto to road from Satpatty to Gowaltore, 12 miles	.....	123 0 0	
	300	31	Ditto to road from Egra to Pottaspore, 6½ miles	.....	72 6 0	
	900	32	Ditto ditto Noadah to Ghattal, 19 miles	.....	1,494 13 3	
	500	33	Ditto ditto Beenpore to Ramgurh, 13 miles	.....	428 3 0	
	.....	76	Ditto to road from Burdah to Khurar, 5 miles ...	.....	212 1 0	
					65,292 14 8	
			Village roads.			
	6,000	79, 36, 81, 82, & 83	For repairing and improving village roads of Midnapore, Dantoon, Goopeebullubpore, Jhargram, Beenpore, and Debrah thanas in Sudder sub-division		3,145 15 8	
	3,000	41, 42, & 35	For repairing and improving village roads of Ghattal, Dasspore, and Chunderkona thanas in Ghattal sub-division		3,758 15 0	
	3,000	43, 44, 46, 47, & 48	For repairing and improving village roads of Contai, Kedgree, Roghoonathpore, Puttaspore, and Bhugwanpore thanas in Contai sub-division		3,517 4 8	
	3,000	49, 50, 51, 52, & 54	For repairing and improving village roads of thana Tumlook Panskoorah, Nundeegram, Sootahatta, and Mauslundpore in Tumlook sub-division		5,198 5 0	
					14,620 7 9	
	2,000		Reserved for petty work and contingencies		.....	
			Total Repairs ...		.....	79,913 6 5
			Establishment.			
	22,500		Salary of a District Engineer for 10 months and 10 days at Rs. 650 per month	Rs. A. P. 6,709 10 9		
			Ditto of District Engineer for 21 days at Rs. 600 per month	338 11 3		
				7,048 6 0		
			Contribution paid to retain claim to pension and leave allowances on Rs. 6,709-10-9 at Rs. 20 per cent. ...	1,341 15 0	8,390 5 0	
			Salary of 1 Head Overseer for 11 months at Rs. 130 per month	.....	1,430 0 0	
			Ditto of an Overseer for 11 months at Rs. 80 per month	.....	880 0 0	
			Ditto of a sub-overseer for 10 months at Rs. 70 per month	.....	700 0 0	
			Ditto of 2 sub-overseers for 11 months at Rs. 55 each per month	1,210 0 0		
			Ditto of 1 sub-overseer for 1 month at Rs. 45 per month	45 0 0	1,255 0 0	
			Ditto of 3 sub-overseers for 11 months at Rs. 40 each per month	1,320 0 0		
			Ditto of 2 sub-overseers for 1 month at Rs. 40 each per month	80 0 0	1,400 0 0	
			Ditto of 3 sub-overseers for 11 months at Rs. 25 each per month	.....	825 0 0	
			Ditto of 1 temporary sub-overseers for 4 months 27 days at Rs. 25 per month	123 8 0		
			Ditto of 1 temporary sub-overseer for 4 months 26 days at Rs. 25 per month	121 10 8		
			Ditto of 1 temporary sub-overseer for 3 months 16 days at Rs. 25 per month	88 10 0	333 13 8	
			Ditto of 1 road sircar for 1 month at Rs. 15 per month	.....	15 0 0	
			Ditto of 3 chuprassees for 11 months at Rs. 6 each per month	198 0 0		
			Ditto of 1 chuprassee for 1 month and 11 days Rs. 7 per month	9 9 0		
			Ditto of 1 chuprassee for 9 months and 19 days at Rs. 6 per month	57 13 9	265 5 9	
			Carried over ...		15,383 7 5	1,44,301 15 1

Sub-head of estimate	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	15,393 7 5	1,44,801 15 2
Public Works—*concluded.*		*Establishment*—concluded.		
	.....	Travelling allowance of the District Engineer for 11 months	1,287 13 0	
		Ditto of Overseers for 12 months	705 0 0	
		Ditto of Sub-overseers for 12 months	1,698 1 8	
		Ditto of the Vice-Chairman of the Road Cess Committee for inspecting district roads...	95 4 0	
			19,119 10 10	
		Office Establishment.		
	3,612	Salary of an Accountant for 11 months at Rs. 85 per month	935 0 0	
		Rs. A. P.		
		Ditto of one Head Clerk for 11 months at Rs. 48-9-8 per month 534 10 4		
		Ditto of ditto from October 1877 to September 1878 for 12 months at Rs. 3-9-8 per month 43 4 0		
			577 14 4	
		Ditto of one Second Clerk for 11 months at Rs. 35 per month	385 0 0	
		Ditto of two Moburirs for 11 months at 20 each per month .. 440 0 0		
		Deduct pay on account of sick leave 1 8 9		
			438 10 3	
		Salary of two Clerks for 8 months and 19 days at Rs. 15 each per month 258 8 0		
		Deduct on account of fine 2 0 0		
			256 8 0	
		Salary of one Draftsman for 11 months at Rs. 40 per month	440 0 0	
		Ditto of a duftry for 11 months at Rs. 7 per month. ... 77 0 0		
		Deduct on account of sick leave 0 3 9		
			76 12 3	
		Salary of a Chuprassy for 11 months at Rs. 6 per month.	66 0 0	
		Office contingencies.		
		Punkha-pullers' wages	43 12 4	
		Cost of printing forms at the local press	188 6 0	
		Do. of stationery received from the Superintendent of Stationery ...	121 12 5	
		One chowkidar's pay...	30 1 0	
		Office-rent	140 0 0	
		Cost of advertising notices in the *Calcutta Gazette* and newspapers ...	68 4 0	
		Service labels	60 0 0	
		Postage stamps	18 6 0	
		Paid for bearing covers	7 3 6	
		Cost of printing annual accounts and reports in the *Calcutta Gazette*	81 0 8	
		Receipt stamps	3 9 0	
		Country stationery, including book-binding, &c.	29 6 3	
		Miscellaneous charges	50 2 9	
			3,987 10 9	
		Total Establishment ...	.....	23,107 5 7
		Tools and Plant.		
	2,000	1 Clock (American) for the use of the office	27 0 0	
		Rs. A. P.		
		6 Chesterman's tapes (100 feet) at Rs. 9 each 54 0 0		
		Packing charges 0 8 0		
			54 8 0	
		50 Brick moulds at 8 annas each	25 0 0	
		1 Teak-wood box	8 0 0	
		194 Kodalies	170 12 0	
		4 Pickaxes	4 0 0	
		2 Crowbars	3 0 0	
		Cost of conveying levelling instruments, &c.	1 12 0	
		Total Tools and Plant ...	.....	294 0 0
Suspense account.	.....	Advances as per detail given in separate sheet	17,159 11 9	
		Deposits refunded as per ditto ditto	4,930 13 8	
				22,090 9 0
		GRAND TOTAL, EXPENDITURE ...	.....	1,90,293 13 9

Detail of Suspense Accounts as shown in the Receipt side of Part II of the Annual Accounts for 1878-79.

PARTICULARS.	Amount.	Total.
Advance refunded during the year—		
	Rs. A. P.	
By the District Engineer	31 8 3	
„ the Moonsif of Dantoon	23 8 0	
„ the Executive Engineer of the Northern Drainage and Embankment Division	201 6 6	
„ Mr. Gregson of Amlagorah	105 5 3	
„ Abdoor Rubb	26 5 3	
„ Sreenath Chunder Addy, Contractor	126 9 9	
„ Woomesh Chunder Mundle, Contractor...	40 0 0	
Sale proceeds of stamped tenders, agreement, &c.	45 8 0	
		600 3 0
Carried over ...	.....	600 3 0

Advances recovered from the undermentioned parties by adjusting bills for works executed.

PARTICULARS.	Amount.			Total.		
	Rs.	A.	P.	Rs.	A.	P.
Brought forward ...	600	3	0			
Road Cess Deputy Collector	177	2	3			
District Engineer	20	0	0			
Moonsif of Dantoon	127	8	0			
Executive Engineer of the Cossye Division...	6,948	9	3			
Deputy Inspector of Schools	7	0	0			
Deputy Magistrate of Tumlook	1,000	0	0			
Deputy Magistrate of Ghattal	2,500	0	0			
Deputy Magistrate of Contai	24	0	6			
Sub-Inspector of Bhugwanpore	20	0	0			
Mr. P. L. Richards of Amlagorah	54	15	9			
,, Larymore of Goaltore	900	0	0			
,, Morey of Ghattal	300	0	0			
,, Gregson of Amlagorah	1,524	2	8			
Baboo Chunder Sikhor Dass, Head Overseer	53	2	6			
,, Nacoor Chunder Bose, Sub-overseer	40	0	0			
Abdoor Rubb, Accountant	89	15	10			
Mukhdoom Bux, Sub-overseer	1	0	3			
Bholai Sing, Road Sircar	671	3	0			
Sreenath Chunder Addy, Contractor	473	6	3			
Ramdhon Mistree, Contractor	200	0	0			
Abdool, Chaprassy	10	0	0			
	15,142	2	3	15,742	5	3
Deposits received during the year—						
From Baboo Gunga Churan Gangooly, Overseer	70	0	0			
,, Madhoo Soodon Sing, Sub-overseer	40	0	0			
,, Ally Wooddeen, Sub-overseer	20	0	0			
,, Mukhdoon Bux, Sub-overseer	30	0	0			
,, Tarachand Mistree, Contractor	100	0	0			
Deputy Magistrate of Tumlook	56	11	4			
				316	11	4
Total Suspense Accounts ...	.....			16,059	0	7

Detail of Suspense Accounts as shown in the Expenditure side of Part II of the Annual Accounts for 1878-79.

PARTICULARS.	Amount.			Total.		
Amount advanced during the year—	Rs.	A.	P.	Rs.	A.	P.
To the Executive Engineer of the Cossye Division	8,550	0	0			
,, the Deputy Magistrate of Ghattal	2,500	0	0			
,, the Deputy Magistrate of Tumlook	1,000	0	0			
,, the Moonsif of Dantoon	150	0	0			
,, the Road Cess Deputy Collector	200	0	0			
,, Mr. Gregson of Amlagorah	1,800	0	0			
,, Mr. Morey of Ghattal	300	0	0			
,, Mr. Larymore of Gowaltore	900	0	0			
,, Nacoor Chunder Bose	40	0	0			
,, Bholai Sing, Road Sircar	675	0	0			
,, Abdoor Rubb, Accountant	90	0	0			
,, Sreenath Chunder Addy, Contractor	600	0	0			
,, Ramdhon Mistree, Contractor	200	0	0			
,, Abdool, Chaprassy	10	0	0			
For purchasing stamped tenders and agreements	75	0	0			
To Government Pleader	69	11	9			
				17,159	11	9
Deposits refunded during the year—						
To Seer Ally, Contractor	169	0	0			
,, Nacoor Chunder Mitter, Contractor	25	0	0			
,, Kisto Nath Roy and Banikanto Sikdar, Contractors ...	100	0	0			
,, Thacoor Dass Bose and Kally Nath Ghose, Contractors ...	140	0	0			
,, Kally Prosunno Ghoshal, Contractor	100	0	0			
,, Abdoollah Khan, Contractor	206	0	0			
,, Akhoy Kumar Gooee and Goopee Nath Nag, Contractors ...	35	8	0			
,, Aukheel Chunder Dass, Contractor	79	0	0			
,, Kristodhon Mookerjee, Contractor	331	0	0			
,, Ram Naran Haldar, Contractor	80	0	0			
,, Tara Chand Mistree, Contractor	100	0	0			
,, Koilash Chunder Mytee, Contractor	43	8	0			
,, Thakoor Dass Bose and Rupchand Ghose, Contractors ...	45	8	0			
,, Mangobindo Bose and Thakoor Dass Bose, Contractors ...	141	0	0			
,, Doorga Dass Dass, Contractor	32	0	0			
,, Ramkristo Sircar, Contractor	166	0	0			
,, Kirtibash Sircar, Contractor	354	0	0			
Carried over ...	2,147	8	0	17,159	11	9

Deposits refunded during the year—contd.

PARTICULARS.	Amount. Rs. A. P.	Total. Rs. A. P.
Brought forward ...	2,147 8 0	17,159 11 9
To Ramdhon Mistree, Contractor	56 0 0	
„ Boroda Persad Chatterjee, farmer of Ghattal toll-gate ...	1,202 8 0	
„ Umbica Churan Chukerbutty, Contractor	51 0 0	
„ Mohotab Chunder Ghoshal, Contractor	282 0 0	
„ Beharee Lall Chatterjee and Gopal Chunder Mookhopadhya, Contractors	189 13 3	
„ Monorooddeen Ahmud, Contractor	181 0 0	
„ Boroda Persad Mazoomdar and Horo Chunder Benerjee, Contractors	821 0 0	
		4,930 13 3
Total Suspense Accounts		22,090 9 0

Memorandum showing in detail the actual Cash Balance on the 30th September 1879.

PARTICULARS.	Amount. Rs. A. P.	Total. Rs. A. P.
Balance at credit of the Midnapore District Road Fund in the treasury as per treasury pass-book	82,416 11 4	
Less amount of cheques charged in accounts, but not yet paid from treasury	26,176 9 3	
		56,240 2 1
Imprest in hands of District Engineer and others	.....	183 14 0
Net balance as per road cess cash-book	.....	56,424 0 1

Explanatory memorandum to accompany the Annual Accounts.

RECEIPT SIDE.

Under the head of "one per cent. road cess," a sum of Rs. 1,400-7-11 is shown in the annual accounts, but adding the totals of the quarterly returns already submitted, the total amount comes to Rs. 3,743-12-9. As usual, the sum of Rs. 2,343-4-10, being the amount of contributions from the three per cent. Improvement fund, on Government and temporary settled estates, was shown in the first quarterly return under the head of "Road Cess leviable otherwise than under the Road Cess Act," but in the annual account, which has been drawn up agreeably to the new form prescribed in Government resolution No. 607A., of the 23rd May 1879, this sum has been shown under the head of "Miscellaneous" (*vide* Government letter No. 1139A., dated 13th October 1879). The sum of Rs. 1-6 and Rs. 16 which were shown in the first and second quarterly returns respectively, under the head of "Sales of Produce and Stores," have been shown in the annual accounts under the head of "Miscellaneous," agreeably to the instructions given in the Examiner of Public Works Accounts, objection statement No. 456D., dated 20th August 1879.

As the quarterly returns for the first and second quarters were submitted in the old form, the sums on account of advance and deposits as detailed in the margin were not shown in those returns. Hence these returns have now been drawn out in the new forms and herewith submitted.

	Advance. Rs. A. P.	Deposit. Rs. A. P.	Total. Rs. A. P.
First quarter ...	325 15 3	.....	325 15 3
Second ditto ...	500 9 0	60 0 0	560 9 0
	826 8 3	60 0 0	886 8 3

EXPENDITURE SIDE.

As stated above, the quarterly returns for the first and second quarters having been drawn out and submitted in the old form, the details under the head of "General Management," and the sums paid on account of "advance" and refund of "deposits" were not shown. Now, in the annual accounts which have been prepared in the new form, agreeably to the instructions conveyed in the Examiner of Public Works Accounts, Bengal's No. 674, dated 19th November 1879, these sums as per details given below have been shown.

Details of "General Management."

	Clerks. Rs. A. P.	Servants. Rs. A. P.	Total. Rs. A. P.
First quarter ...	512 7 5	563 4 3	1,075 11 8
Second ditto ...	770 13 7	582 10 2	1,353 7 9
	1,283 5 0	1,145 14 5	2,429 3 5

Suspense Account.

	Advance.			Deposit.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
First quarter ...	1,269	0	6	773	0	0	2,042	0	6
Second ditto ...	2,590	9	0	2,476	13	3	5,067	6	3
	3,859	9	6	3,249	13	3	7,109	6	9

J. C. PRICE,
Chairman.

No. 22, dated Hooghly, the 6th February 1880.

From—C. C. QUINN, Esq., Chairman of the District Road Committee, Hooghly,
To—The Commissioner of the Burdwan Division.

WITH reference to your No. 69 of the 4th instant, I have the honor to submit herewith the annual accounts and the administration report of the district road fund for the cess-year 1878-79, as drawn up by Mr. Cornish while he was Chairman of the road cess committee.

2. I beg further to inform you that, in accordance with the wishes of the members of the road cess committee, Mr. Beames ordered the circulation of the papers amongst the members. As we have not as yet received the reports back from the members, I am obliged to send to you the accounts and the report without waiting further for the expression of an opinion on the part of the members.

No. A., dated Hooghly, the 25th October 1879.

From—R. CORNISH, Esq., Chairman of the District Road Committee, Hooghly,
To—The Commissioner of the Burdwan Division.

I HAVE the honor to submit the annual report* on the administration of the Hooghly and Howrah District Road Fund for the cess-year 1878-79.

* With accounts for 1878-79.

2. The following were the members of the district road committee:—

The Magistrate and Collector, Chairman.
Baboo Shyamadhuba Roy, Vice-Chairman.
The Magistrate of Howrah.
„ Sub-divisional Officer of Serampore.
„ Executive Engineer of the Burdwan Division.
The District Superintendent of Police, Hooghly.
Baboo Joykissen Mookerjee.
„ Bejoy Kissen Mookerjee.
„ Norendro Chunder Roy.
Baboo Chunder Cunto Mookerjee.
„ Anooroop Chunder Mookerjee.
„ Sutto Doyal Banerjee.
„ Juggessur Sing.
„ Lolit Mohun Sing.
„ Obhoy Churn Nundy.
„ Opendro Narain Nundy.
„ Poornendro Deb Roy.
„ Brojo Nath Mitter.
„ Hurro Chunder Ghose.
Pundit Mohesh Chunder Nyarutna.

3. I received charge of the office on the 28th April 1879 from Mr. Hime, who had been Chairman from the 1st October 1878 to the 28th December 1878, and again from early in January 1879 to the 28th April.

Mr. Pellew was Chairman for a few days in December and January 1879.

APPENDIX A.

Abstract of particulars regarding meetings of District Road Committees for the cess year 1878-79.

Commissionership.	District.	Number of Members forming Committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meeting.	Number of members who did not attend any meeting.	Number of Members who attended only—						Percentage of average attendance to whole Committee.
									One meeting.		Two meetings.		Three meetings or more.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Burdwan ...	Hooghly ...	6	14	7	7	...	9	1	1	...	2	1	3	4	·45

4. From the "abstract of particulars of road cess meetings," it will be seen that there were seven meetings during the year. Only one member failed to attend at all. He explains that repeated attacks of fever prevented his attendance. The average attendance was poor, though the questions before more than one meeting excited considerable public interest.

5. The Howrah branch committee held only one meeting at which a quorum did not attend.

The Serampore branch committee held also one meeting at which 8 out of 14 members attended. There would probably have been more meetings, but for Mr. Harding's illness and the consequent double change of sub-divisional officers.

The Howrah Magistrate is unable to say whether any members of the committee took any interest in their work; but the fact that no non-official member attended a meeting raises a presumption of want of interest on their part. Five of the 13 non-official members of the Serampore branch committee are said to have taken an active interest in village roads.

6. There was a balance of Rs. 38,674-1-10 at the end of the preceding year. The total receipts during the year under the several heads amounted to Rs. 1,25,520-3-11* as shown in the margin.

Receipts of the year.

	Rs.	A.	P.
Cess on lands	1,14,666	2	2
Cess on houses	641	4	0
One per cent. road cess	199	12	3
Road tolls of previous years	2,649	8	0
Canal or river tolls	3,387	8	0
Fees and forfeitures	424	1	3
Miscellaneous	3,559	0	3
	1,25,520	3	11*

On collection of revenue and committees' control	7,374	0	10
Original works	21,698	6	3
Repairs	62,637	13	6
Establishment, engineering	16,839	13	8
Tools and plant	338	2	6
	1,08,882	4	9†

7. The expenditure of the year amounted to Rs. 1,08,882-4-9† as per margin.

Rs. 14,020-6-9 and Rs. 6,907-1-3 of the sums shown against heads "original works" and "repairs" respectively, were paid on account of previous year.

8. During the year under review the experiment was tried of employing only four large contractors (one for each sub-division) instead of a number of petty contractors as heretofore. It was thought that this would give the committee a greater hold over the contractors, but the system was not found to work well, and the committee decided to revert to the former practice.

Tenders were called for and the contracts given as far as possible by open competition.

9. Works remaining incomplete for previous year were finished early in the year.

10. Only one road, that from Janiti to Gaighatta, in Howrah sub-division, was brought on to the Committee's list at the close of the year.

11. All works provided for in the budget estimate were undertaken with the exception of repairs to the Sheya and Malipara road. The cause of this was delay in receipt of possession of the land.

All original estimates for repairs were duly carried out during the year, as also supplementary estimates for the Pandooah and Culna road, Bhastorah and Dhaniakhali road, Pandooah and Culti road, and the Nalicul and Tarakeswar road, the only work remaining incomplete being the supplementary estimate for repairs to the Bydebatti feeder road, amounting to Rs. 11,071. This work was begun late owing to unavoidable delay. It was then difficult to get sufficient stone and coolies, and eventually the early cessation of the rains operated most prejudicially. The work is still incomplete, but the District Engineer hopes to bring it to a not unsatisfactory termination.

The surface repairs to kutcha roads were uniformly late during the past season. This was not attributable to the neglect of the contractors, but owing to the estimates for this class of work having been embodied in the regular estimates for the year, and as these last were not framed and did not all receive official sanction until near the end of November, the work for each sub-division was not given out until the 10th December, and the consequence was that the contractors were unable to make satisfactory cold-weather repairs.

12. About 5,717 feet of the Howrah and Juggutbullubpore road have been metalled with brick during the year. There is now a continuous brick metalled road from Howrah to Burgachea; 2½ miles still remain to be metalled hereafter.

13. *Shagunge and Tribaney Road, No.* 6.—This road although not on the Engineer's list has been remetalled at the expense of the road cess committee. The estimate was prepared in 1877-78 by Mr. Wells, but the work could not be undertaken until the last season owing to want of funds. The road is now, however, repaired, and the municipality will in future keep it in repair.

14. *Dipa and Ampta Road, No.* 127.—For this work an estimate amounting to about Rs. 32,000 was framed by Mr. Wells, and the sum of Rs. 15,600 was allotted for the first portion in previous year's budget estimates. Of this, a sum of Rs. 5,000 was transferred to the very urgent requirements of the Bydebatti feeder road, and the remaining Rs. 10,000 has been spent upon the work.

15. *Khynan feeder road, No.* 130.—This work would have been completed last season, that is, in 1877-78, only that possession of the land was not obtained until the 15th April 1879, hence the road has only lately been completed and opened for traffic.

16. *Sheya and Malipara Road, No.* 126.—The same remarks apply to this road also, with the exception that this road passes through very low country, and there has not been sufficient time since we were put in possession for the contractor to thoroughly finish his work. The road is, however, very nearly finished and but little remains for its due completion.

RIVER AND CANAL WORKS.

17. *Gaighatta khal, No.* 122.—Under instructions from the Superintending Engineer, Western Circle, a series of complete tidal observations in the Damooda and Roopnarain rivers has been taken, together with a new section of the bed of the khal, with this result, that we find the clearing of the khal will be very much more expensive than profitable.

The scheme for dredging and otherwise clearing the channel has therefore been abandoned for the present.

18. *Relief works.*—No relief works were undertaken this year.

19. *Toll gates.*—The last three toll gates, viz., Bydebatti, Jhumperdah, and Daburparah were abolished before the commencement of the year under review.

20. *Village roads.*—The allotment for the year was Rs. 12,100. This was divided as follows:—

	Rs.
Sudder sub-division	2,600
Serampore ditto	2,500
Howrah ditto	3,000
Moisrakha ditto	4,000
Total ...	12,100

The cause of this unequal division lies in the fact that the Moisrakha and Howrah sub-divisions being low and swampy are less thickly provided with district roads than the neighbourhoods of Hooghly and Serampore.

The total expenditure in each sub-division including payment for previous years was—

	Rs.	A.	P.
Hooghly	6,408	6	3
Serampore	3,607	11	10
Howrah	3,570	1	9
Moisrakha	5,167	12	5
Total ...	18,754	0	3

This form of application of the road-cess fund is always popular, and as the committee generally take a practical interest in the matter, I believe the money was usefully and carefully expended.

21. The general condition of the roads and bridges may be described as fair.

It is not at all perfect, but perhaps on the whole it is as satisfactory as the limited revenue at our disposal would justify us in anticipating.

The demands on the income of the committee and the means of meeting them grow more disproportionate year by year. The committee have lost in turn all revenue from ferries, house-cess, and toll-gates, while the price of labour and raw materials show, if any thing, a tendency to increase.

22. No trees were planted during the year, but an allotment of Rs. 1,200 has been made for the purpose in the current year's budget.

23. Baboo Shyamadhuba Ray was Vice-Chairman throughout the year. He discharged the duties of a somewhat difficult post to the entire satisfaction of my predecessor and myself.

24. Mr. Forbes was District Engineer throughout the year. He is an able and experienced Engineer and a man of great activity; unfortunately, a series of domestic misfortunes sometimes prevented him from doing full justice to the district work.

The subordinate establishments worked most satisfactorily. The District Engineer makes special mention of Baboos Raj Kissen Mookerjee and Rakhal Doss Chatterjee, Sub-Overseers of Pandooah and Hooghly sub-divisions, and of his Accountant, Baboo Jogendro Nath Mullick. The office has been inspected once during the year by Mr. Billings who expressed himself as fully satisfied with the result.

The committee sustained a great loss by the death of their Accountant Baboo Chunder Coomer Mookerjee, in August last. His successor, Baboo Rakhal Chunder Doss, is working quite satisfactorily.

25. The non-official members of the committee seem to be well selected, and have generally shown a practical and independent interest in its affairs.

26. *Working of the road cess system.*—On the whole I believe the system may be said to work well. If the existence of committees does occasionally cause delay and diminish the sense of personal responsibility on the part of the Chairman, it more than makes up for those drawbacks by bringing the district authorities into direct communication with the chief zemindars, by creating a *quasi* representative body, and by fostering in its members a sense of public spirit and corporate action.

As stated above, the resources of the committee are not equal to the demands made on them, an inevitable consequence of which is that those applicants whose wishes cannot be met feel a natural, though scarcely reasonable, dissatisfaction which, in this district, is apt to find expression in newspaper correspondence and petitions to the local Government.

Another grievance is the disproportion of the expenditure in different parts of the district. This cannot be avoided for the following reasons:—1*st* the northern portion of the district lying near the railway already possesses a net-work of roads which must be kept in repairs; 2*ndly* the character of the country to the south is such that roads are at once less needed and more costly.

I have given the matter much thought, and am convinced that the allotments made by the committee are best calculated to meet the requirements of the district as a whole.

R. CORNISH,
Officiating Chairman.

No. 6—Part I.

HOOGHLY AND HOWRAH DISTRICT ROAD FUND.

Annual account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.
Balance on 1st October 1878	.....			26,217	1	2							
Receipts of the year.													
Taxes, rates, and cesses.													
Revenue under District Road Cess Act X of 1871 ... On lands	1,14,666	2	2				General management ... Clerks	5,001	12	9			
„ mines and railways ...	.....						Servants	1,511	7	11			
„ houses	641	4	0				Contingencies	844	12	2			
	1,15,307	6	2				Printing at private presses ...	16	0	0			
Moturpha ... ... One per cent. road cess ...	192	12	3								7,374	0	10
	... ..						Toll Collection ... ... Establishment and contingencies of road tolls	.....					
				1,15,500	2	5	Establishment and contingencies of canal tolls	.....			.....		
Miscellaneous Receipts.							Staging bungalows and serais ... ... Establishment and contingencies	.....					
Tolls ... ... Road tolls	2,649	8	0				Petty construction and repairs	.....					
River tolls	3,387	8	0								.....		
				6,037	0	0	Miscellaneous	.....			.....		
Rents of serais and staging bungalows ...	.....						Public Works ... ... Original Works	21,692	6	3			
Fees and forfeitures	2,288	0	3				Repairs	62,637	13	6			
Grants-in-aid from Provincial Services	.....						Establishment	16,839	13	8			
Miscellaneous	1,695	1	3				Tools and plant	338	2	6			
				3,983	1	6					1,01,508	3	11
							Total Outlay to be passed ...	.....			1,08,882	4	9
Suspense Accounts ... Advances	18,400	15	11										
Deposits	2,462	0	0				Suspense Accounts ... ... Advances	12,100	0	0			
							Deposit	4,200	12	0			
Total Suspense Accounts ...	.....			20,862	15	11	Total Suspense Accounts ...	.....			16,300	12	0
Total Receipts ...	.....			1,46,383	3	10	Total Disbursements ...	.....			1,25,183	0	9
							Balance on 30th September 1879	.....			47,417	4	3
GRAND TOTAL ...	.....			1,72,600	5	0	GRAND TOTAL ...	.....			1,72,600	5	0

Passed for Rs. (1,08,882-4-9) one lakh and eight thousand eight hundred and eighty-two, annas four, and pies nine only.

SHYAMADHUBA ROY, *Vice-Chairman.*

LOLIT MOHUN SING.
OPENDRO NARAIN NUNDY.
HURRO CHUNDER GHOSE. } *Members of the Committee.*

J. BEAMES,
Chairman.

No. 6.—Part II.

HOOGHLY AND HOWRAH DISTRICT ROAD FUND.

Detail of Income and Expenditure for the cess-year 1878-79 *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the Annual Account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs.	**Receipts of the year.**	Rs. A. P.	Rs. A. P.
		Cesses.		
Taxes, rates, and cesses.	1,05,630	On lands	1,14,666 2 2	
		On mines and railways	.....	
		On houses	641 4 0	
			1,15,307 6 2	
	300	One per cent. cess on khas mehals	192 12 3	1,15,500 2 5
		Tolls and road tolls.		
Miscellaneous receipts.	.....	Bydebatti toll on Bydebatti to Hurripal road	1,670 0 0	
		Daburparah toll on old Benares road	242 0 0	
		Jhumperdah toll on Howrah to Juggutbullubpore	737 8 0	
		Canal or river tolls.	2,649 8 0	
	3,000	Gaighatta and Buxee khal navigation toll	3,387 8 0	6,037 0 0
		Rents of serie and staging bungalows	.....	.....
		Fees and forfeitures.		
		Forfeiture of deposit money of contractor Hem Chunder Sen ...	70 8 3	
		Ditto ditto ditto Robin Chunder Banerjee ...	275 0 0	
		Ditto ditto ditto Khetter Nath Addy ...	78 12 0	
		Fines imposed on a peon of the Road Cess office	1 4 0	
		Road cess process fees	1,764 0 0	
		Searching fees	99 13 0	
			.....	2,388 0 3
		Grants-in-aid from Provincial Services	.....	.....
		Miscellaneous.		
	1,700	Sale proceeds of fruits	8 5 0	
		Ditto of box and waste paper	2 14 3	
		House-rent	200 5 0	
		Pay of Road Cess Towjee Navis for giving evidence	18 13 9	
		Sale proceeds of bana grass	7 4 0	
		Ditto of babool tree	50 10 6	
		Tender forms	41 8 0	
		Sale proceeds of ordinary stamp	3 1 6	
		Ditto of kodalies	15 9 0	
		Refund of peons' pay	11 1 0	
		Sale proceeds of cocoanuts	4 5 6	
		Ditto of date tree juice	19 6 9	
		Ditto of thatches	8 14 0	
		Ditto of baskets	2 0 0	
		Pay of peon for giving evidence in civil court	3 0 0	
		Contribution from Government about Public Works Cess establishment.	1,800 0 0	1,695 1 9
		Advances.		
Suspense accounts	.....	Sub-divisional officer of Serampore; amount recovered by "work done"	3,607 11 10	
		Ditto ditto of Moisrakha ditto	5,167 13 5	
		Magistrate of Howrah ditto	3,570 1 9	
		Baboo Purmessur Ghose ditto	100 0 0	
		,, Bejoy Madhub Mookerjee ditto	100 0 0	
		,, Mangobindo Biawas ditto	900 0 0	
		,, Janoki Nath Mookerjee, amount recovered by "work done"	495 8 9	
		,, Peary Mohun Mookerjee ditto ditto ...	200 0 0	
		,, Joy Kissen Mookerjee ditto ditto ...	300 0 0	
		,, Kally Puddo Banerjee ditto ditto ...	200 0 0	
		,, Goocool Kristo Sing ditto ditto ...	161 0 0	
		,, Khirod Nath Mookerjee ditto ditto ...	100 0 0	
		,, Obhoy Churn Nundy ditto ditto ...	226 1 0	
		Revd. Jugdissur Bhattacharjee ditto ditto ...	600 0 0	
		Baboo Peary Mohun Moscomder ditto ditto ...	150 0 0	
		,, Kristo Gopal Roy ditto ditto ...	100 0 0	
		,, Sri Hurry Banerjee ditto ditto ...	150 0 0	
		,, Mohendro Nath Chatterjee ditto ditto ...	200 0 0	
		,, Mohendro Nath Nundy ditto ditto ...	100 0 0	
		,, Jogendro Nath Chatterjee ditto ditto ...	250 0 0	
		,, Tarini Churn Mookerjee ditto ditto ...	200 0 0	
		,, Prosonno Coomer Mookerjee ditto ditto ...	100 0 0	
		,, Tincoury Banerjee ditto ditto ...	100 0 0	
		,, Jodoo Nath Mookerjee ditto ditto ...	200 0 0	
		,, Kedar Nath Nag ditto ditto ...	150 0 0	
		,, Sree Ram Sircar ditto ditto ...	30 0 0	
		,, Shama Churn Bose ditto ditto ...	100 0 0	
		,, Rajendro Chunder Roy ditto ditto ...	200 0 0	
		,, Grish Chunder Roy ditto ditto ...	125 0 0	
		Munshi Abadi Miya ditto ditto ...	50 0 0	
		Baboo Goocool Kristo Sing, amount recovered by cash ...	9 0 0	
		Sub-divisional officer of Serampore ditto ditto ...	179 13 2	
			18,400 15 11	
		Deposits.		
		Baboo Hurry Nath Chuckerbutty, contractor. Deposit for certain works in the Serampore sub-division during the cess-year 1878-79	1,384 0 0	
		Baboo Bonomally Sircar, contractor. Deposit for certain works in the Pandooah sub-division during the cess-year 1878-79 ...	1,078 0 0	
			2,462 0 0	
		Total Suspense Accounts	.....	20,862 15 11
		Total Income	.....	1,46,383 3 10

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		EXPENDITURE.		
		Clerks.		
General management.		1 Head Clerk for ten months and 27 days at Rs. 58	635 15 0	
		1 2nd Clerk for 11 months ,, 27	292 0 0	
		1 Naib Nazir for 11 months ,, 27	292 0 0	
		2 Clerks for 11 months ,, 26 each	572 0 0	
		1 Head Mohurir for 11 months ,, 21	231 0 0	
		1 Mohurir for 10 months and 14 days ,, 16	167 7 0	
		3 Clerks for 4 months ,, 25 ,, ...	300 0 0	
		2 Ditto for 6 months and 28 days ,, 25	347 9 3	
		1 Clerk for 3 months and 15 days ,, 20	67 11 6	
	6,360	3 Mohurirs for 7 months ,, 15 ,, ...	315 0 0	
		3 Ditto for 4 months ,, 15 ,, ...	177 2 9	
		1 Head Clerk and Accountant for 11 months ,, 67	738 13 10	
		1 2nd Clerk for 11 months ,, 37	408 3 11	
		2 Buxees for 11 months ,, 10	107 0 7	
		Commission to assessors for collecting house-cess at Rs. 9 per cent.	132 7 6	
		Establishment entertained by the Accountant General's No. 711B., dated 23rd September 1878	132 5 5	
		Travelling allowance of Baboo Shama Churn Chatterjee as per Accountant-General's No. 1123T.B., and 11129T., dated 30th November 1878 and 15th February 1879	3 0 0	
		Travelling allowance of an Amin	8 5 0	
				5,001 12 9
		Servants.		
		1 Duftry for 11 months at Rs. 7	74 4 6	
		1 Orderly for 11 months ,, 6	66 0 0	
	1,848	1 Chuprasses for 11 months ,, 6	66 0 0	
		10 Peons for 11 months ,, 6 each	604 1 6	
		Extra peons for serving notices	701 1 11	
				1,511 7 11
		Contingencies.		
		Country stationery	14 9 9	
		Value of forms	52 15 9	
		Value of stationery	175 13 5	
		Punkha-puller	47 3 2	
		Pay of sweeper	12 0 0	
		Purchasing service postage stamps	157 0 0	
		Ditto receipt stamps	21 0 0	
		Municipal tax of the Committee's building	84 6 0	
		Ground rent of the Committee's house	53 3 0	
	940	Ground rent of inspection bungalows	26 0 3	
		Printing annual reports, &c., by Government	70 1 10	
		Cost of binding books	32 0 0	
		Purchase of one scale of the Committee's office	11 0 0	
		Purchasing one Public Works Code	2 12 0	
		Purchasing court-fee labels for instituting a suit in the civil court against the farmer of the Jhumperdah toll-gate for arrears of toll	33 0 0	
		Miscellaneous contingencies	51 11 0	
				844 13 2
		Printing at private presses.		
		Printing road-cess forms from private presses	16 0 0	
				16 0 0
Toll collection	.....	Establishment and contingencies road tolls	.....	
Staging bungalows and serais	.....	Ditto of canal tolls	.....	
				.....
		Establishment and contingencies	.....	
		Petty construction and repairs	.....	
				.....
Miscellaneous ...	.....	Nil	.....	
				.....

Distinguishing number.		Total estimated cost.	Total outlay to end of the year.		
	ORIGINAL WORKS.	Rs.	Rs. A. P.		
	Public work 3,000				
13	Metalling Howrah and Juggutbullubpore road as per estimate for 1878-79—				
	Jhama metal	3,000	1,246 0 0	1,246 0 0	
	Soling, including laying		750 0 0	750 0 0	
	Spreading and consolidating metal		.....	.....	
	Earthwork, including dressing ...		.....	.....	
	Total ...	.....	1,996 0 0	1,996 0 0	
	5,965				
6	Metalling Shahgunge to Tribaney road as per estimate for 1878-79—				
	Jhama metal, including consolidation	5,965	4,413 9 6	4,413 9 6	
	Pucca masonry		.....	.....	
	Soorkee plaster		.....	.....	
	Jungle-cutting		21 0 0	21 0 0	
	Sand plaster		.....	.....	
	Soling, including laying		255 2 9	255 2 9	
	Earthwork		6 13 9	6 13 9	
	Teakwood work		23 4 9	23 4 9	
	Sál planks, including fitting ...		53 0 9	53 0 9	
	Ironwork		.....	.....	
	Coal tarring		.....	.....	
	Changing beams		3 0 0	3 0 0	
	Contingencies		.....	.....	
	Total ...	.....	4,775 15 6	4,775 15 6	
	Carried over ...	.....	.....	6,771 15 6	7,374 0 10

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			6,771 15 6	7,374 0 10
			EXPENDITURE—*continued.*				
Public works—*continued.*			ORIGINAL WORKS—*continued.*	Rs. A. P.	Rs. A. P.		
	15,600	127	Reconstructing road from Dipa to Ampta as per estimate for 1877-78—				
			Earthwork, including dressing ...		1,486 15 0	1,486 15 0	
			Pucca masonry, including pointing		.....	.....	
			Sál wood delivered at site ...		2,340 0 0	2,340 0 0	
			Brick metalling over culverts ...		.....	.....	
			Teak wood, including fitting ...		5,358 0 0	5,358 0 0	
			Driving piles, including all ...		.....	.....	
			Fitting and fixing planking, &c.	32,068	.....	.....	
			Chocolate-painting		.....	.....	
			Wrought-iron in bolts		.....	.....	
			Grass-seed to be sown and cultivated on slope		.....	....	
			Huts to be dismantled		.....	.....	
			Contingencies		392 15 6	392 15 6	
			Compensation for land		.....	.....	
			Material of site		730 0 0	730 0 0	
			Total ...	.....	10,307 14 6	10,307 14 6	
	9,360	31	Metalling Bhola and Juggibunpore road, as per estimate for 1877-78—				
			Soling, including laying ...		1,207 8 0	327 8 0	
			Collection of stone metal ...		6,930 0 0	.....	
			Spreading and consolidating stone metal	9,360	630 0 0	630 0 0	
			Earthwork to planks		94 8 0	0 14 6	
			Contingencies		443 9 6	443 9 6	
			Total ...	.....	9,305 9 6	1,402 0 0	
	3,000	126	Constructing road from Sheya to Malipara, as per estimate for 1877-78—				
			Earthwork, including dressing ..		1,360 15 3	540 15 0	
			Pucca masonry, including pointing		367 15 9	367 15 9	
			Baked earthen-pipe drains ...	3,000	85 10 9	85 10 9	
			Turfing		.....	.....	
			Contingencies		2 0 0	.....	
			Compensation for land		350 0 0	350 0 0	
			Total ...	.....	2,166 9 9	1,344 9 6	
	9,000	2	Metalling Bydibatti to Bhola road with stone as per estimate for 1877-78—				
			Collection of stone metal ...		7,097 13 0	.....	
			Spreading and consolidating stone metal	9,000	736 13 3	99 0 0	
			Contingencies		269 9 9	.....	
			Total ...	.....	8,104 4 0	99 0 0	
	3,000	109	Renewing old road from Noreudropore to Dipa as per estimate for 1877-78—				
			Earthwork including dressing ...		3,218 11 9	.....	
			Pucca masonry	3,500	466 0 6	.....	
			Soorkee plaster		12 12 3	.....	
			Contingencies		.....	.....	
			Total ...	.....	3,687 8 6	.....	
	1,000	124	Constructing road from Balore to Dalimbo, as per estimate for 1876-77—				
			Earthwork including dressing ...		231 0 0	71 0 0	
			Pucca masonry, including pointing		259 10 6	19 10 9	
			Metalling over culverts ...		23 7 0	18 6 3	
			Soorkee plaster	785	9 3 6	9 3 6	
			Mile-posts		5 11 9	5 11 9	
			Contingencies		17 3 6	0 0 6	
			Compensation for land		135 6 3	.....	
			Total ...	.....	691 10 6	124 0 9	
	1,300	130	Constructing Khyraa feeder road, as per estimate for 1877-78—				
			Earthwork, including dressing ...		252 14 0	252 14 0	
			Turfing		.....	.....	
			Pucca masonry		.....	.....	
			Stoneware pipe drains		.....	.....	
			Earthen pipe drain	1,300	.....	.....	
			Brick khoa, including consolidation		.....	.....	
			Contingencies		0 8 0	.....	
			Compensation for land		.....	.....	
			Total ...	.....	253 6 0	252 14 0	
			Carried over ...		.....	20,292 6 3	7,374 0 10

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			20,282 6 3	7,374 0 10
			EXPENDITURE—*continued.*				
Public works—*continued*			ORIGINAL WORKS—*concluded.*	Rs.	Rs. A. P.		
		125	Constructing road from Bonsia to Bikhasena as per estimate for 1876-77—				
			Earthwork	7,924	4,209 15 6	.....	
			Turfing		191 12 6	.....	
			Pucca masonry		2,360 13 6	200 0 0	
			Metalling over culverts		139 7 0	.....	
			Plastering		69 1 9	.....	
			Wood-work		99 0 0	.....	
			Contingencies		416 1 6	.....	
			Compensation for land		.....	1,200 0 0	
			Total ...	.....	7,486 3 9	1,400 0 0	
			Total original works ...	.....	.....	.....	21,682 6 3
		Number as per list of roads.	REPAIRS.				
			Class I.				
	16,341	2	Repairing Bydebatty to Bhola road			8,815 5 0	
	6,980	3	,, Pandooah to Culna road			4,727 3 0	
	2,274	3	,, Bridge on ditto, Kullapara suspension			2,118 13 9	
	2,350	4	,, Nobogram to Borai			1,855 10 9	
	300	5	,, Mugrah to Tribany			136 8 0	
	150	7	,, Mugrah to feeder road			87 12 0	
	335	8	,, Hooghly feeder road			.....	
	150	9	,, Pandooah feeder road			.....	
	50	10	,, Boinches feeder road			.....	
	7,050	12	,, Hooghly to Dhaneakhally			8,448 0 6	
	6,050	13	,, Howrah to Jugguibullubpore			2,716 7 3	
	500	14	,, Mugrah to Meria			174 8 6	
	1,500	15	,, Old Benares road from Sulkea to Chunditolla ...			2,337 5 5	
	1,850	15	,, ,, ,, ,, from Chunditollah to Poorsoorah...			1,181 2 0	
	150	30	,, Bansberriah to Hajeepore			124 6 3	
	1,000	33	,, Goterparah to Callipore			538 12 3	
	700	39	,, Hooghly to Dwarbasiny			.....	
			Class II.				
	500	18	Repairing Mohanad to Bhutorah			373 6 3	
	60	19	,, Chenamore to Patorah			.....	
	300	20	,, Bhuddessur to Nassibpore			272 14 3	
	300	22	,, Nanda to Bhola			183 1 8	
	800	23	,, Nalicool to Turkessur			753 3 6	
	1,258	23	,, Bridges on Nalicool to Turkessur road			421 0 6	
	50	24	,, Jonye to Krishnarampore			50 0 0	
	430	25	,, Haridah to Baksha			.....	
	50	26	,, Jonye to Baraset			40 13 0	
	50	27	,, Gobra to Dancooney			48 8 0	
	300	28	,, Bora to Seakholla			.....	
	150	29	,, Jonye to Bora			.....	
	370	31	,, Bhola to Juggibunpore			222 1 3	
	60	32	,, Gobra to Jonye			46 0 9	
	300	34	,, Doomjor to Jugdispore			.....	
	170	35	,, Makordah to Mohiary			.....	
	230	36	,, Counagore to Dancooney			764 13 3	
	1,000	37	,, Jugguibullubpore to Apita			207 14 0	
	440	38	,, Mossat to Jugguibullubpore			408 0 3	
	300	40	,, Serampore to Dancoony			.....	
	200	41	,, Chundernagore to Nauda			200 0 0	
	400	42	,, Mugrah to Mohanad			157 3 9	
	330	43	,, Pandooah to Mohanad			319 1 6	
	410	44	,, Boinchi to Bhastora			340 0 0	
	60	45	,, Hooghly to Kajeedangah			55 0 9	
	710	46	,, Tribany to Inchoorah			.....	
	300	47	,, Doomerdaha to Bullagur			.....	
	600	48	,, Inchoorah to Gooptipara			806 0 3	
	400	49	,, Inchoorah Pharee to Bullagur			549 7 3	
	260	50	,, Dakchura to Bullagur			.....	
	80	51	,, Boinchi Bazar to Boinchi Railway Station... ...			75 9 0	
	60	52	,, Inchoorah Pharee to Gooptipara			32 3 9	
	210	53	,, Digrah to Somrah			127 11 6	
	120	54	,, Dwarpara to Inchoora road			80 1 9	
	235	55	,, Korlapara to Nischindpore			143 3 6	
	150	60	,, Mondlya to Jamgram			126 2 9	
	180	57	,, Naksha to Digsoi			.....	
	40	58	,, Tahirpore to Mamudpore			.....	
	300	59	,, Mohanad to Kullyanpore			183 9 0	
	250	60	,, Dhaneakhally to Khampore			.....	
	300	111	,, Domujur to Moheary			.....	
	180	112	,, Pandooah to Cooltie			185 11 6	
	180	113	,, Khynan to Champta			128 14 0	
	180	114	,, Chundra to Baruhagore...			107 14 0	
	80	115	,, Champta to Sikra			53 4 0	
	390	116	,, Guza to Kristonagore			247 6 3	
	50	124	,, Balora to Dalinibo			.....	
	1,350	125	,, Bouresh to Bikhasona			498 13 0	
	200	126	,, Sheya to Malipara			.....	
	300	62	,, Mohanad to Gopikantopore			250 0 9	
	200	131	,, Boinchi to Jamua			.....	
	113	112	,, Bridges on Pandooah to Cooltie road			102 8 0	
			Carried over ...			4,2406 7 0	29,060 7 1

Sub-head of estimate.	Amount as per budget estimate.	Number as per list of roads.	PARTICULARS.	Amount.	Total.
	Rs.			Rs. A. P.	Rs. A. P.
			Brought forward ..	42,406 7 0	29,066 7 1
			EXPENDITURE—*continued.*		
Public Works—*concld.*			REPAIRS—*concluded.*		
			Class III.		
			Repairing Dhaneakhally to Bhastora		
	500	64	,, Nassibpore to Bora		
	70	65	,, Bridges on Dhaneakhally to Bhastora		
	471	84	,, Dirghungo to Doorgarampore	341 2 3	
	400	66	,, Chandpore to Bakulia	67 15 9	
	100	67	,, Bhastora to Gooroop	.....	
	170	68		364 10 6	
			Class IV.	63 13 9	
				121 8 6	
			Repairing Mugrah to Roghonathpore		
	200	75	,, Mohanad to Sudershan		
	360	80	,, Chunditolla to Gobra		
	80	98	,, Norendropore to Dipa	.....	
	600	109	,, Village roads in the Sub-division of Hooghly ...	309 2 9	
	2,600	117	,, ,, ,, ,, ,, of Serampore ...	78 15 6	
	2,500	118	,, ,, ,, ,, ,, of Howrah ...	.....	
	3,000	119	,, ,, ,, ,, ,, of Moisrakha ...	6,408 6 3	
	4,000	120	,, Road-cess office building	3,637 11 10	
	256	129		3,570 1 9	
			Total ...	5,167 12 5	
				130 1 3	
				.....	62,637 13 6
			ESTABLISHMENT.		
			Engineering.		
	18,276		Salary of a District Engineer at Rs. 800 per mensem for 7 months...	5,600 0 0	
			Ditto ditto at Rs. 650 ditto for 4 ,, ...	2,600 0 0	
			Travelling allowance of the District Engineer	745 2 0	
			Upper Subordinate.		
			Salary of an Overseer at Rs. 155 per mensem for 11 months	1,705 0 0	
			Travelling allowance of the Overseer	330 0 0	
			Lower Subordinate.		
			Salary of two Sub-overseers at Rs 65 each for 11 months	1,330 0 0	
			Travelling allowance of the two sub-overseers	339 10 3	
			Salary of one Sub-overseer at Rs. 50 per mensem for 11 months ...	539 4 6	
			Travelling allowance of the Sub-overseer	180 0 0	
			Account.		
			Salary of an Accountant at Rs. 80 per mensem for 11 months ...	880 0 0	
			Office.		
			Salary of 1 Head Clerk at Rs. 42 per mensem for 11 months	462 0 0	
			Do. of 1 2nd Clerk ,, 37 ,, ,, 11 ,, ...	407 0 0	
			Do. of 1 Draftsman ,, 47 ,, ,, 11 ,, ...	517 0 0	
			Do. of 1 Duftry ,, 8 ,, ,, 11 ,, ...	88 0 0	
			Petty.		
			Pay of 4 Chuprassees at Rs. 6 each per mensem for 11 months ...	264 0 0	
			Do. of 4 ditto ,, 5 ,, for 11 ,, ...	220 0 0	
			Do. of 1 Sircar ,, 15 ,, for 2 ,, ...	30 0 0	
			Do. of 1 Peon ,, 5 ,, for 9 months and 15 days	53 13 9	
			Do. of 1 Malee ,, 9 ,, for 1 month ...	7 11 3	
			Do. of 1 ditto ,, 7 ,, for 10 months ...	70 0 0	
			Do. of 1 ditto ,, 6 ,, for 11 months ...	66 0 0	
			Postage stamps	43 13 0	
			Printing charges	77 10 0	
			Value of stationery	193 11 0	
			Pay of sweeper	3 8 6	
			Wages of Punkha-puller	31 10 9	
			Country stationery	13 1 3	
			Advertizing a tender for works	32 10 3	
			Ditto a notice for an Overseer	36 14 0	
			Miscellaneous contingencies	35 8 0	
					16,639 13 3
			Tools and Plant.		
	1,000		Purchase of 1 rack	19 0 0	
			Ditto of 1 platform	11 0 0	
			Ditto of 2 flat tables	24 0 0	
			Ditto of 1 table	12 0 0	
			Ditto of 3 almirahs	115 0 0	
			Ditto of 4 benches	16 8 0	
			Ditto of 4 armed chairs	20 0 0	
			Ditto of 1 flat table	10 0 0	
			Ditto of 1 drawing table	20 0 0	
			Ditto of 1 stool	3 0 0	
			Ditto of 1 teak-wood chest of drawers	40 0 0	
			Ditto of 1 ditto shelf	6 0 0	
			Ditto of 2 measuring-tapes 100-feet	18 0 0	
			Ditto of 3 ditto ditto, 50-feet	18 14 6	
			Repairing a chest	1 0 0	
			Carriage and coolie hire	3 12 0	
					338 3 6
			Advances.		
Suspense accounts	.....		Sub-divisional officer of Moisrakha. Advance for Village roads ...	4,000 0 0	
			Ditto of Serampore ditto	2,600 0 0	
			Magistrate of Howrah ditto ditto	3,090 0 0	
			Baboo Kedar Nath Nag ditto ditto	180 0 0	
			,, Janoki Nath Mookerjee ditto ditto	180 0 0	
			,, Jodoo Nath Mookerjee ditto ditto	200 0 0	
			,, Khetod Nath Mookerjee ditto ditto	100 0 0	
			,, Tincoury Banerjee ditto ditto	100 0 0	
			Munshi Abadi Miya ditto ditto	50 0 0	
			Carried over ...	10,230 0 0	1,09 633 4 9

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	10,280 0 0	1,08,983 4 9
		EXPENDITURE—*concluded.*		
		Advances—continued.		
Suspense Accounts—*contd.*	.....	Baboo Prossonno Coomer Mookerjee, advances for Village roads ...	100 0 0	
		,, Tarinee Churn Mookerjee ditto ditto	300 0 0	
		,, Kristo Gopaul Roy ditto ditto	100 0 0	
		,, Jogendro Nath Chatterjee ditto ditto	250 0 0	
		,, Mohendro Nath Mundy ditto ditto	100 0 0	
		,, Mohendro Nath Chatterjee ditto ditto	300 0 0	
		,, Sri Hurry Bannerjee ditto ditto	150 0 0	
		,, Goocool Kristo Sing ditto ditto	170 0 0	
		Rev. Jugdissur Bhuttacharjee ditto ditto ...	500 0 0	
		Deposits.	12,100 0 0	
		Baboo Soshee Bhoosun Bose contractor, Refund of deposit	373 0 0	
		,, Khody Ram Cowar ditto ditto	744 0 0	
		,, Hurry Nath Chuckurbutty ditto ditto	328 0 0	
		,, Hem Chunder Sen ditto ditto	9 12 9	
		,, Modhoo Soodun Chatterjee ditto ditto	25 0 0	
		,, Kristo Chunder Sircar ditto ditto	48 0 0	
		,, Bany Madhub Laha ditto ditto	162 0 0	
		,, Krishna Chunder Choudhary ditto	56 0 0	
		,, Surbessur Dey ditto ditto	28 0 0	
		,, Bonomally Sircar ditto ditto	570 0 0	
		,, Essan Chunder Choudhary ditto ditto	88 0 0	
		,, Prossonno Coomer Luaker ditto ditto	48 0 0	
		,, Hurro Chunder Halder ditto ditto	225 0 0	
		,, Sookmoy Ghose ditto ditto	49 0 0	
		,, Woomesh Chunder Mookerjee ditto ditto	35 0 0	
		,, Gunga Bisto Roy ditto ditto	200 0 0	
		,, Kally Churn Manjee ditto ditto	108 0 0	
		,, Radhica Prosaud Bose ditto ditto	30 0 0	
		Shaik Shedoo, Mistry ditto ditto	390 0 0	
		,, Mosnuddy, Mistry ditto ditto	25 0 0	
		,, Joofoo, Mistry ditto ditto	82 0 0	
		,, Golam, Subdar ditto ditto	215 0 0	
		Amount of security deposit of contractor Hem Chunder Sen forfeited and debited to deposit	70 3 3	
		Amount of security deposit of contractors Nobin Chunder Bannerjee and Khetter Nath Addy	353 13 0	
		Total Suspense Accounts ...	4,200 12 0	16,300 12 0
		Total Expenditure ...	.....	1,25,183 0 9

Memorandum showing in detail the actual cash balance on 30th September 1879.

Particulars.	Amount.	Total.	Remarks.
	Rs. A. P.	Rs. A. P.	
Balance at credit of Hooghly and Howrah District Road Fund in the treasury, as per pass-book	47,839 4 3		
Less amount of cheques charged in account, but not yet paid from treasury	22 0 0	47,817 4 3	
Imprest cash with the District Engineer	75 0 0		
Ditto ditto Overseer	20 0 0		
Ditto ditto Sub-overseer	3 0 0		
Ditto ditto ditto	2 0 0		
		100 0 0	
Total ...		47,417 4 3	

J. BEAMES,

Chairman.

No. 113, dated Chinsurah, the 5th March 1880.

From—T. E. RAVENSHAW, Esq., Commissioner of the Burdwan Division,

To—The Secretary to the Government of Bengal, Public Works Department.

I HAVE the honor to forward in original, for publication in the *Calcutta Gazette*, the annual reports and accounts of the district road fund for the cess-year 1878-79, submitted by the Chairmen, of the several district committees as noted at margin. There has been some little delay in preparation and submission of accounts by district officers. The report and returns for Midnapore reached me on the 12th February, while the corrected accounts for Beerbhoom came to hand so late as 24th February.

Chairman, Burdwan District Road Committee's No. 122, dated 22nd January 1880, with annual accounts.

Chairman, Bankoora District Road Committee's No. 18, dated 1st December 1879, with annual accounts.

Chairman, Beerbhoom District Road Committee's No. , dated 9th February 1880, with annual accounts and enclosures.

Chairman, Midnapore District Road Committee's No. 145, dated 9th February 1880, with annual accounts and enclosures.

Chairman, Hooghly *cum* Howrah District Road Committee's No. 22, dated 6th February with annual accounts.

Financial results of the working of the committees.

2. The following statements show the aggregate financial results of the working of the district road committees during the past five years :—

Receipts.

ITEMS.	1874-75.	1875-76	1876-77.	1877-78.	1878-79.
	Rs.	Rs.	Rs.	Rs.	Rs.
Cesses under Act X (B.C.) of 1871	51,860	2,50,306	4,71,277	4,39,571	4,46,051
Fines under the above Act	1,616	3,323	2,454	568	.....
One per cent. road-cess	2,203	2,054	9,258	2,123	2,070
Road tolls	32,422	38,690	34,114	19,504	3,852
Canal or river tolls	4,050	3,408	2,722	1,725	3,387
Ferry tolls	23,957	24,578	23,636	1,664	.....
Rents of serais and staging bungalows	.....	.....	.....	.....	236
Fees and forfeitures	.....	.....	.....	.....	941
Fine and refunds	655	5	4	55	.....
Miscellaneous	18,741	3,372	5,406	10,556	12,629
Grants in-aid from Provincial services	1,18,371	2,82,041	.....	.....	.....
Suspense accounts { Advances	.....	.....	.....	.....	41,894
Suspense accounts { Deposits	.....	.....	.....	.....	8,617
Total Receipts of the year	2,49,775	6,04,477	5,47,881	4,76,766	5,21,216

Expenditure.

PARTICULARS OF EXPENDITURE.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.
	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment on collection of revenue	22,771	34,166	27,536	29,182	23,682
Staging bungalows and serais { Establishment contingencies	.....	.....	.....	.....	272
Staging bungalows and serais { Petty construction and repairs	.....	.....	.....	.....	137
Public works { Original works	2,49,324	96,837	1,26,593	1,27,595	1,31,045
Public works { Repairs	2,33 814	1,33,458	1,07,069	2,18,161	2,41,358
River and canal works	.....	.....	1,190	923	.....
Ferries	1,947	1,289	1,457	259	.....
Establishment on works	8,382	56,168	57,117	66,108	61,862
Tools and plant	935	786	5,284	4,453	3,864
Refunds	10,721	1,476	43,937	.....	.....
Compensation for lands	8,029	.....	.....	.....	.....
Suspense accounts { Advances	.....	.....	.....	.....	40,231
Suspense accounts { Deposits	.....	.....	.....	.....	13,371
Total	5,35,923	3,24,100	4,90,197	4,46,681	5,16,426

6. The total receipts for the Division show an increase as compared with the previous year, but if the suspense accounts which have been inserted in the statements, with reference to the recent orders of Government, are excluded, the figures indicate a slight decrease. There is an increase under heads "Cesses under Act X (B.C.) of 1871" and "Miscellaneous." The increase under the first head occurs in Burdwan and Hooghly, where collections show an improvement over the preceding year, the per centage being 96·5 and 91·5, respectively, against 96 2 and 90·39 in 1877-78. The increase shown under head "Miscellaneous" is due to the fact that several items (e.g. fines under Road Cess Act, sale proceeds of road-side trees, and of old and useless public works materials) which in previous years were shown under separate heads are now included in "Miscellaneous." On the other hand, the most considerable decrease appears under head "Road tolls." These tolls have been abolished, and the collections shown under this head during the past year were on account of arrear demands. The one per cent. road-cess shows a slight decrease, due mainly to resettlement of some mehals in Midnapore in which, under Board's orders of 1874, the separate assessment of one per cent. road-cess was discontinued. The revenue derived from ferries is, under recent orders of Government, credited to the Provincial Services, consequently the head "Ferry tolls" is blank.

4. On the expenditure side the aggregate figures show an increase, even after exclusion of the suspense accounts. The chief increase has been on works generally, and on repairs in particular; decrease is shown under the following heads :—

"Establishment for collection."

"Establishment on works" and "Tools and plant."

5. The subjoined statement shows the income and expenditure in each district during the past year :—

District.	Income.			Expenditure.		
	Rs.	A.	P.	Rs.	A.	P.
Burdwan	1,45,045	11	1	1,32,462	15	4
Bankoora	19,649	14	0	22,196	8	2
Beerbhoom	42,431	4	9	48,480	5	0
Midnapore	1,67,699	10	5	1,90,293	13	9
Hooghly *cum* Howrah ...	1,46,383	3	10	1,25,183	0	9
Total ...	5,21,209	12	1	5,18,616	11	0

6. Most of the districts show an increase both in receipts and disbursements, while in Beerbhoom and Hooghly there has been a decrease in expenditure. The decrease in Beerbhoom is noticeable as the work done during the year was considerably less than is indicated by the expenditure, which includes payments made for work executed in the previous year.

7. The following statement shows the amounts spent in each district in original works and on repairs during the past five years.

Districts.	1874-75.		1875-76.		1876-77.		1877-78.		1878-79.	
	Original works.	Repairs.	Original works.	Repairs.	Original works.	Repairs.	Original works.	Repairs.	Original works.	Repairs.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	88,153	1,51,545	12,858	63,282	34,343	46,416	26,325	68,996	21,346	75,945
Bankoora	93,320	3,914	11,707	2,768	6,528	5,512	7,180	8,202	6,412	9,082
Beerbhoom	77,704	9,340	25,544	18,328	24,741	12,430	495	37,140	22,785	16,674
Midnapore	20,110	13,635	11,685	15,836	22,795	42,845	53,481	52,041	58,810	79,913
Hooghly *cum* Howrah... ...	25,096	43,228	35,042	34,433	36,191	62,512	40,114	52,365	29,092	62,838

8. Expenditure on original works has decreased in all districts except Beerbhoom and Midnapore, but, as above explained, expenditure in Beerbhoom includes payments made for works executed in the preceding year. The most important original works in Midnapore were—

		Rs.	A.	P.
3.	Road from Lodhasye to Puribattee, including iron girder bridge and pucca bungalow	23,196	1	6
4.	Bombay road	4,298	8	6
5.	Ghattal to Chunderkona road	6,342	11	0

Hooghly shows a considerable decrease under head "Original works." The most important work of the year in this district was reconstruction of the road from Dipa to Amptah, at a cost of Rs. 10,297. In Burdwan, the Karjona to Cutwa road was metalled at a cost of Rs. 10,484-15. A few other minor works in Burdwan and Midnapore are mentioned in detail in the district reports. As regards repairs, Burdwan and Midnapore show the largest expenditure. In Burdwan, a large amount, Rs. 34,505, was spent on repairs to two important roads, viz. Kurjona to Cutwa, and Mymari to Chackdiggi. In Midnapore, Rs. 12,727 were expended on repair of the road from Ghattal to Chunderkona; considerable sums were also spent on repairs to the Burdwan and Bombay roads, and the road from Lodhasye to Puribattee.

9. *Village roads.*—It is satisfactory to notice that the outlay on village roads shows considerable increase, the total amount being Rs. 40 374-3-3, against Rs. 23,175 of 1877-78. The following statement shows the expenditure under this head in each district during the past two years:—

Districts.	1877-78.	1878-79.
	Rs.	Rs.
Burdwan	1,582	5,262
Bankoora	199	1,325
Beerbhoom	772	413
Midnapore	4,859	14,620
Hooghly *cum* Howrah	15,763	18,754
Total ...	23,175	40,374

10. Beerbhoom alone shows a decrease. The expenditure actually incurred was only one-seventh of the village road allotment. This indicates absence of good management and defective administration. The present Chairman has taken steps to have the unexpended balance re-allotted, and he trusts to see between Rs. 5,000 and Rs. 6,000 spent this year on these minor works. In Hooghly, the expenditure under this head (Rs. 18,754) exceeds the budget allotment, as it includes payments made for works done in the preceding year. The general results are decidedly better than last year; but continued attention is necessary to the execution of village works, so as to let the people see that they derive direct benefit from the cesses they pay. I have observed that grants for these works are eagerly sought for, and in many cases the zemindars and villagers have given material assistance in carrying them out, and have in some instances supplemented grants from the cess funds by private contributions. This is a system I hope to be able to extend.

It has occasionally been found possible to get the villagers to agree to maintain a road once made, in repair by their own labour.

11. *Establishment on works.*—The subjoined statement shews the cost of establishment on district works during the past two years:—

Districts.	1877-78.	1878-79.
	Rs.	Rs.
Burdwan	10,960	11,299
Bankoora	2,484	2,819
Beerbhoom	12,995	7,796
Midnapore	22,177	23,107
Hooghly *cum* Howrah	17,491	16,839

12. These charges have increased every where except in Beerbhoom and Hooghly The decrease in Beerbhoom is satisfactory, as in this district the cost had risen from Rs. 4,154 in 1876-77 to Rs. 12,995 in 1878-79. The decrease in Hooghly, as also the increase in other districts is not so considerable as to require special notice. There were no important changes in the staff of officers during the year. Mr. Leeson, District Engineer of Midnapore, resigned his appointment after the close of the year, and Mr. R. C. McKennie has been appointed on probation in his place. Mr. Forbes, District Engineer of Hooghly, has not yet been confirmed, but continues to give fair satisfaction in the discharge of his duties.

13. *General working of the system.*—Generally speaking the Road Cess Act has worked fairly in this Division, and there is marked improvement in the means of communication. Increased outlay on village roads has gone a great way to bring home to the rate-payers the benefits of the system, and has diminished and is decreasing the unpopularity of the cess. Actual collections do not compare favourably with the preceding year, the percentage being 91·4 against 92·9 in 1877-78. Bankoora and Midnapore show the most unsatisfactory results, owing to the existence of a large number of ghatwali mehals in the former, and in the latter to erroneous assessment, and also to the fact that the coercive process provided in the Act is not sufficiently prompt and effective. The amended Bill now before the Legislative Council will probably remedy this.

14. As regards the Bankoora ghatwals, I am not prepared to accept the objection of the sirdar ghatwals as to their exemption from the responsibility of collecting the cess from the tabedars or subordinates. Many of the sirdars hold large tracts of land and due discharge of all legal dues and cesses is a necessary condition of their tenure of office, and contumacious refusal to discharge the dues, as well as the duties of their office, may afford grounds for dismissal until the Collector and Magistrate has exhausted all legislative means of coercion. I am averse to any change, inasmuch as to levy the cess separately from every ghatwal and tabedar would involve most difficult and intricate accounts, and would undermine the authority of the sirdars.

15. The attendance of non-official members at meetings is not so good as could be wished; in some instances causes other than indifference and want of interest in road-cess administration prevented members from attending meetings. In Burdwan, the people are said to accept the cess without grumbling, and they are beginning to be thoroughly alive to its objects and benefits. In Hooghly, though the average attendance at meetings was poor, the questions before more than one meeting excited considerably public interest. Midnapore was noticed in Government resolution on last year's report as the only district in this Division where the tax was unpopular. During the year now under report, a few of the non-official members are reported to have taken considerable interest in the business coming before them, but the majority continue apathetic.

16. The question of appointment of a Superintending Engineer for the Burdwan and Orissa Divisions combined has been discussed, and is still under consideration; the scheme has not, so far, met with acceptance by all district committees.

PUBLIC WORKS DEPARTMENT.—BENGAL.

DISTRICT ROAD FUND.

NOTIFICATION No. 146.

The 23rd August 1880.

UNDER section 89 of Act X (B.C.) of 1871, the following annual accounts and reports of the District Road Committees of Monghyr, Bhagulpore, Purneah and Maldah, and of the Deputy Commissioner of the Southal Pergunnahs, of works done and in progress during the past cess year 1878-79, together with the remarks thereon of the Commissioner of the Bhagulpore Division, are published for general information.

T. H. WICKES,
Asst. Secy. to the Govt. of Bengal
in the Public Works Dept.

No. 140R, dated Monghyr, the 20th November 1879.

From—C. A. SAMUELLS, ESQ., Chairman, District Road Fund Committee, Monghyr,
To—The Commissioner of the Bhagulpore Division.

I HAVE the honor to submit the following report on the administration of the Monghyr District Road Fund for the cess year ending 30th September last.

2. The annual accounts are in course of preparation, and will be submitted as soon as they are passed in a meeting.

The delay that has arisen in the submission of this report is due to the fact that, while in charge of the district during the absence of Mr. H. F. Kean on leave, I had no Vice-Chairman, and was in camp till 29th November. A Sub-Committee to audit the accounts of the past year will be appointed in the next meeting. The appointment of a new District Engineer has also hindered the preparation of the annual statement.

3. *Road Cess Meetings.*—There were five meetings held during the year. The subjoined table will show the names of members, number of meetings held, and the number of meetings attended by each member.

No.	Names of Members.	Number of meetings attended.	Number of meetings in which absent.	Total number of meetings held.
1	C. F. Magrath, Esq., Chairman	.....	5	5
2	F. J. H. Kean, Esq. Do.	1	4	5
3	C. A. Samuells, Esq., Vice-Chairman	5	.....	5
4	Major-General C. Murray	1	4	5
5	H. Dear, Esq.	1	4	5
6	Lieutenant-Colonel H. E. Waller	.....	5	5
7	G. Thomas, Esq.	5	.....	5
8	E. MacNaughten, Esq.	.....	5	5
9	J. D. Savi, Esq.	3	2	5
10	W. S. Crowdy, Esq.	.....	5	5
11	Baboo Gunga Pershad	5	.....	5
12	Maharajah Sir Joy Mungul Singh Bahadoor, K.C.S.I.	.....	5	5
13	Shah Myonooddin Ahmed	1	4	5
14	Shah Wasid Ali	.....	5	5
15	Chowdry Taz Ali	1	4	5
16	Baboo Kumleswri Pershad	1	4	5
17	Ram Pershad Das	.....	5	5
18	Executive Engineer, Bhagulpore Division	3	2	5

It is as a rule, as reported in other years, the meetings are only held through the regular attendance of official members and some of the non-official members residing in the town. It will appear from the table given above that some of the non-official members have not attended a single meeting during the year. Mr. Magrath, the late Chairman, proposed last year to remove some of these members from the list, and replace them by adding names of fresh members who might evince more interest. This has been done during the year under review. Nominations were obtained through the sub-divisional officers of Jamui and Begoosarai, who guaranteed the regular attendance of their nominees, as well as their fitness to become members of the Sudder Committee. The sub-divisional officers have also been enlisted as members of the Sudder Committee, to act as representatives of their respective Sub-Committees. The fresh nominations were submitted some time ago, but sanction has only just been received.

4. *Meetings of the Committee.*—Out of the five meetings held during the year, I attended every meeting and presided in all of them except one, which was presided over by Mr. Kean, the permanent Magistrate of the district. In three of the meetings I presided as Vice-Chairman, and once in the capacity of Chairman. In the early part of the year Mr. Magrath was Chairman, but as he was out on his winter tour, the only meeting held during his time could not be attended by him. Among the members, Mr. Connan, the Executive Engineer of Bhagulpore, is very regular in attendance; and of the non-official members, Mr. Thomas and Baboo Gunga

Pershad. Mr. Connan invariably shows the greatest interest in the works of the Committee, and his professional experience has been of the greatest service. Mr. Thomas and Baboo Gunga Pershad seldom fail to attend, and render every assistance in their power. I have not received any report as yet from the Chairman of the Jamui Branch Committee, and consequently cannot form an opinion regarding the members of his Committee. The report from Begoosarai has since been received, and the Chairman reports that in all the four meetings of his Sub-Committee held during the year the attendance was good. The statement showing attendance of members furnished by the Sub-Committee is herewith appended.

5. *Quorum.*—Business was regularly transacted in four out of the five meetings held during the year. In one meeting there was no quorum, and it had to be adjourned in consequence.

6. *Notice of Meetings.*—Due attention was paid in complying with the provisions of section 57 of the Road Cess Act in issuing notices of meetings.

7. *Changes in the personnel of the Committee.*—The following changes took place in the *personnel* of the Committee. Mr. Magrath remained Chairman from 1st October to 20th March 1879, when he left the country on furlough. Mr. Kean succeeded him, and held the office of Chairman up to 1st of May, when he left on privilege leave. During his absence I exercised the functions of both Chairman and Vice-Chairman. From 20th June to 29th August Mr. Kean was again Chairman, when he left the district a second time on leave, and I became Chairman and held office till 29th November 1879. Among the members Mr. MacNaughten resigned during the year and Colonel Waller left the country. I, as Vice-Chairman, held the charge of office accounts throughout the year. As no Vice-Chairman was appointed during the period of my officiating incumbency, I had to attend to the duties of Vice-Chairman and Chairman.

8. *Interest taken by members in the transaction of Committee's business.*—In expressing my opinion on the interest taken by the members carrying out the Committee's business, I should first name the Executive Engineer, Mr. Connan, among the official members. He takes the most lively interest in all matters of the Committee, and gave them the benefit of his advice. He never fails to attend meetings, and I am much indebted to him for his readiness in furnishing me always with his professional advice. Lieutenant-Colonel Waller, the late District Superintendent of Police, had a vast local experience on account of his long and continued stay in the district. He was a great help to the Committee from his knowledge of the country. His successor, Mr. O. S. Stack, has recently been appointed member of our Committee, and I expect equally valuable assistance from him as rendered by his predecessor Colonel Waller. Mr. Savi, the Sub-Deputy Opium Agent, is also a very useful member on account of his most intimate knowledge of the southern portion of the district. Among the non-official members, my thanks are due to Mr. Thomas and Baboo Gunga Pershad, who are very regular in attending meetings, and take an active part in the Committee's business. There was one application received during the year from one Mr. Bryce, Manager of the Sungrampore Indigo Concern, praying for extension of one of our district roads to a certain important place for the facility of trade. The Committee paid due attention to his suggestion, and, considering the opening of the road would be beneficial, caused an estimate to be prepared amounting to Rs. 10,000. The estimate, although approved of by the Committee, and provision made in the current year's budget, could not be taken in hand for want of sanction from higher authority.

9. *Minute Book.*—The minute book has been duly kept up, but is never inspected except by members.

10. *Appointment and removal of officers by Committee.*—No officer was appointed by the Committee during the year under review. In the month of May the Committee found it necessary to comment very strongly on the manner in which Mr. Roberts, the District Engineer, carried on his duties. His tours were short even during the cold weather, and in May his annual estimates were in consequence returned to him as worthless. It was hoped that the warning then administered would have had the effect of stimulating him in his endeavours to please the Chairman and the Committee; but during the rains he seldom left head-quarters, though requested to do so, and several miles of valuable works were carried away by floods, without an endeavour on his part to adopt the most ordinary precautions. In addition to this, the attitude which he thought fit to assume towards the Chairman and Vice-Chairman rendered it inexpedient to exhibit any further leniency towards him, and at a meeting held on 10th October, the Committee unanimously resolved that he be called on to resign; as he declined to do this, the Committee had no alternative but to dismiss him from their employ. The circumstances were duly reported to Government, and Mr. Leeson appointed in his place on a reduced salary of Rs. 500 rising to Rs. 700 on approved good service.

11. *Members and officers concerned in contract or work executed for the Committee.*—No member or officer was concerned in any contract or work executed on the Committee's behalf.

11½. *Estimates.*—I am aware of no work undertaken or executed by this Committee without having at first proper estimates prepared and sanctioned by competent authorities. I must not omit to mention here the unusual time taken in obtaining estimates sanctioned by the higher authorities. Some of our estimates are pending with Government for years past. Provisions were made for these works in our last year's budget, and the year preceding it; but this year the Committee abstained from allotting money, as there was no certainty when these estimates may be sanctioned. As it will be useless to make imaginary allotments

for works which the Committee are not in a position to start, I considered it better to reserve a large sum for distributing it to any work hereafter to be sanctioned, than to scatter the amount to such works for which estimates have not been sanctioned.

It is not improbable that the estimates have been found impracticable, and as they have hung fire so long, it would I think be advisable to recall them. The present Committee are inclined to think that the real work of opening up the district communications has been subordinated to a desire for large and imposing schemes, and that too little attention has been paid to securing a well-connected and useful system of roads of all classes. In a district like this, where rail is so largely used by officers and others in the interior, the duty of providing villages and tracts of country untouched by the rail, with means of transit for produce, are apt to be overlooked; and though a road run across the map by a ruler and costing "over a lakh" may be a source of gratification to an engineer, it is not quite what we want, and certainly not what the district requires.

The appointment of a Superintending Engineer will form a useful check on the District Engineer in this respect, and it is hoped that the duty of minutely scrutinizing the estimates, and inspecting the style of work when completed, will be frequently and systematically performed. At present Committees have to accept what work they get, and be thankful it is no worse.

12. *Additions and alterations in the Budget.*—Any alteration or addition made in the budget estimate has been supported by a supplementary estimate.

13. *Working of Road Cess system.*—I beg to make the following report on the road cess system. The total demand for the year was Rs. 1,08,125, out of which Rs. 1,00,758 was collected, leaving a sum of Rs. 7,367, unrealized balance, at the close of the year. Out of the outstanding balance Rs. 704 is arrears of previous years, which is expected to be realized shortly under the new rules for collection of road cess. The collection of last year amounted to Rs. 93·2 per cent, and it was fair as compared with the 91 per cent of the preceding year. The reason assigned by the Collector for the collection falling short of 95 per cent is this: "owing to disputes among shareholders in joint estates, and the numerous small estates in this district." During the whole of last year I held charge of the collection department in my capacity as Deputy Collector, and my particular attention was devoted for the speedy realization of the arrears. The matter was not lost sight of at any time, and every effort made after each kist-day to bring in the arrears. The conclusion I arrived at was that the so-called "coercive" measures were so cumbrous as to be practically of little use. The large number of joint estates, the proprietors of which never dreamed of paying till the peon was at the door, rendered the task of collection very great; and the delay of two months, created by the law for no purpose apparently except to render the process of recovering a lawful due as pleasant to the defaulter as possible, made it almost impossible to keep down the arrear at all, and when the arrears of subsequent quarters accumulated on these, the matter called for more powers of organization and method than a small department was capable of. The new law should put an end to this, and the payment along with land revenue of both cesses should be strictly enforced.

There was no collection under the head "House cess," as it has been postponed under Board's orders, owing to the License Tax Act having come into operation.

14. *Branch Committees.*—The members of the Branch Committees are the same as reported in other years. There are two branch Committees in the two sub-divisions of Jamui and Begoosarai. The works carried out by the Branch Committees chiefly consist of repairs of village roads, the main roads being under the immediate supervision of the District Engineer and Sudder Committee. Each of the Sub-Committees forward annually a rough statement of cost for the works they propose carrying out, and this statement, when sanctioned by the District Committee, forms the basis of works to be undertaken by the Sub-Committees. The allotments in the budget were Rs. 5,000 for each of the Branch Committees. Those allotments, although they may seem to be insufficient in comparison with other years, were made on the distinct understanding that further allotments will be made if the Sub-Committees can advantageously spend the amount. But it has always been found that the Sub-Committees have not in a single year been able to spend the total amount of money made over to them; therefore the Committee have decreased their allotments for the last two years. The Sub-Committees sometimes complain that a fair share of the road cess proceeds derived in their respective sub-divisions are not made over to them; but they do not take into consideration the heavy amount of expenditure annually incurred by the Committee in constructing and maintaining the several main roads traversing their sub-divisional jurisdictions. For instance, most of our district roads lie in the Jamui sub-division, and for their maintenance alone annually carries a large proportion of our road cess income. It is, however, a fact that the expenditure of the funds has been confined too much to certain tracts lying adjacent and within reach of the sudder or the rail. This at least is the only ground I can find for the absence of the Committee's roads in Begoosarai sub-division (where only one exists), and the same north of Jamui and Chakye. For this state of things the sub-divisional officers are themselves very much to blame. The amount at present allotted is fully sufficient for village roads, but owing to the District Engineer having hitherto ignored the requirements of Begoosarai, the money is chiefly spent in maintaining what should be district roads. Endeavours will be made to remedy this In the Begoosarai sub-division the road mentioned has absorbed an enormous sum of money for the last 20 years, and still it is in the most unsatisfactory state and quite impassable. An estimate for a lakh and a half has gone up for sanction. If, however, the Ganges is kept out by an embankment, much less will suffice.

The system of repairs to village roads does not seem to have proved acceptable to the people in this district. It is not an easy system to work, except in the estates of large proprietors; still I think something better can be done. I should like to see at least half our receipts spent in this way. It may indicate that the laborers are too well off to care to work on roads for anything less than Public Works Department rates, and those of course they would not get under a local landlord. The importance of the subject must be impressed on the sub-divisional officers. In the sudder the District Superintendent of Police and Sub-Deputy Opium Agent will be asked to co-operate.

The Branch Committee of Jamui have been supplied with a professional overseer, and I hope they will do well with him. I have recently been over this sub-division, and have seen most part of their works. Mr. Martin is the Chairman of this Branch Committee. A copy of the report received from this Branch Committee is herewith annexed.

There is no Branch Committee in the sudder sub-division; any village roads suggested by the Committee are executed by the District Engineer.

15. *Way of doing work.*—All works under the Committee are superintended and executed by the District Engineer and his subordinates. The large works are let out in contract by the Chairman under the rules of the Public Works Department. All works exceeding Rs. 1,000 have been let out to regular contract by the Chairman, and the petty works by the District Engineer.

16. *Inspection of works by Superintending Engineer and Executive Engineer.*—The Superintending Engineer has not to my knowledge visited the district during the year under review.

17. *Opinion of people towards the cess.*—The people now look on the tax as one of their dues, and is looked on as beyond discussion. This feeling will be strengthened when they are compelled to pay the two together, subject to the same penalties for default. The real tax-payers on the Committee are few, and they evince little interest in the proceedings after the yearly rate is fixed.

18 *Relation between Chairman and District Engineer.*—This, with the reasons for dispensing with the services of Mr. Roberts, District Engineer, has been touched on in another place.

As Vice-Chairman, I was in a position more correctly to gauge the value of Mr. Roberts' works perhaps than even the Chairman himself. It was evident to me some time ago that, if we were to have any improvement, Mr. Roberts would have to alter his procedure, and Mr. Connan was of the same opinion. Our efforts, however, were met with persistent opposition.

Indeed the whole tenor of the late District Engineer's conduct showed that he considered himself in no way responsible to the Committee or Chairman. As Chairman, I found him not only disinclined to do his duty, but insubordinate as well, and the Committee agreed with me in thinking a change was necessary.

19. *Annual Accounts*—The annual accounts will be audited in Sub-Committee, and their report will be forwarded.

20. The meeting held for the framing of the budget was attended by the Executive Engineer.

21. The Deputy Examiner of Public Works Accounts, Mr. F. Moore, inspected the offices of both Chairman and the District Engineer. His report was favourable.

22. I wish to make the following review on the works carried out during the year. There were Rs. 69,762-14-4 as unexpended balance at the commencement of the year. The total receipt of the year was Rs. 1,19,419-14-2, which, included with the balance, make a total of Rs. 1,89,182-12-6 available for expenditure. The large balance at the beginning of the year was owing to our inability to spend the sum on certain works provided in the budget, the estimates for them not having been sanctioned, although submitted.

23. The expenditure on several heads is detailed below:

	Rs.	A.	P.
Establishment and contingencies on collection ...	3,903	10	0
Ditto ditto on Committee's control ...	1,473	14	5
Original works	41,288	8	8
Repairs	49,084	0	11
Establishment on works	17,905	14	9
Tools and plant	784	13	9
Total ...	1,14,440	14	6

24. The amount expended on several establishments did not exceed one-fourth of the Committee's entire income for the year. Out of Rs. 49,084 expended under the head of Repairs, Rs. 41,484 was expended by the Committee's own engineering establishment, and the remainder by the Branch Committees.

25. The following is a brief statistic on the state of the roads and communications in the district.

This district being intersected by the Ganges, is subject, on both banks, to heavy floods during the rains, which greatly increase the difficulty of road-making. Begooserai sub-division is flooded in addition by the Gunduck, and the Keul river at Luckheserai overflows a great extent of country in those parts. Jamui sub-division and the country about Khurruckpore is high, but in those parts hills and jungles have to be overcome.

26. *Original works.*—Among the several original works for which provisions were made in the last year's budget, the Committee were able to take a few in hand, estimates for the others not having been sanctioned. Up to the present date Government have strictly prohibited the execution of works in anticipation of sanction. The effect of this is that a large unexpended balance is left in hand at the close of every year. This year they provided money for a single original work only—"the extension of Sooltangunge road"—the estimated expenditure of which is less than Rs. 10,000, and is within the limit of the Commissioner's power to sanction. A full allotment has been made for this work with a view to complete it within the year.

27. The only original works carried out last year are as follow:—

(*a*) *Completion of Secundra to Nowadah road.*—The most part of this work was executed during the previous year, only a small portion left unfinished that year has been completed during the year under report. An expenditure of Rs. 5,000 was incurred on it during the year. The total expenditure on this road is Rs. 28,000, and it is now complete with bridges throughout. It was constructed with a view to effect direct communication with this and the Gya district.

(*b*) *Bridging Luckheserai to Secundra road.*—This road was constructed by the special Public Works Department during the late famine of 1873-74, but it was not completed with bridges, &c. The Road Cess Committee took it in their list of district roads, and to make it permanent for communication during all seasons of the year, spent Rs. 20,000 towards the completion of its bridges and culverts. The work was let out in contract to Mr. J. H. Floyd, who finished the work within the last year. I have been over this road myself and found the work done satisfactorily.

(*c*) *Constructing diversion road between Sheikpurah to Luckheserai.*—This road was undertaken on the suggestion of Colonel Waller, the late District Superintendent of Police, in order to afford a short cut between Luckheserai and Sheikpurah throughout the year. An estimate, amounting to Rs. 17,000, was sanctioned by Government, and the work was intended to be finished within last year by Mr. Floyd, to whom it was let out in contract. But on account of the cholera epidemic the contractor could not finish it within the fixed time, and an extension had to be granted to him. It has, however, been completed now, and the work executed in workmanlike and satisfactory manner. I am happy to say that the road will serve the purpose for which it has been constructed.

28. *Tree planting.*—Besides the above, no other original works were taken in hand last year. The expenditure on tree planting will appear in the annual accounts. During my short incumbency in this district for the last two years, I have seen the state of trees planted on different roads, and I cannot but say that the tree planting is a failure in comparison with the vast amount of money spent during the last few years. The system was in itself an incentive to the malees to destroy the trees, because, with the trees, their employment would cease. At present the Committee have an establishment of certain number of malees employed on each of their roads. These malees are paid at the rate of one rupee for looking after and tending every hundred trees. But the state of the plants evidently show that the trees are neglected, and very little care is taken of them. The Committee propose abolishing this practice heretofore in force, and wish to make over a certain portion of each road to the respective zemindars and ryots, executing an agreement with each that the fruits of the trees planted by them will be divided between them and the Road Cess Committee into two equal shares. This will be tried as an experiment, and the result will be communicated in other years.

29. *Repairs.*—A sum of Rs. 41 667 was allotted in the budget under this head of expenditure. Repairs were carried out on all the roads under the Committee. The amount expended on each road will appear from the statement furnished by the District Engineer; a copy herewith enclosed.

30. The largest share of the money expended in maintenance and repairs was on the Tirhoot road, or "road from Ganges to Russeedpore." This road is the only main road on the north part of the district, and it is the most extensive road in the district.

31. The next road calling for notice is the road from "Monghyr Municipality to Burhea," generally termed Patna road. This road runs on the south bank of the Ganges parallel on one side the river, and another the East Indian Railway, and it is equally subject to the spill of the Ganges as the Tirhoot road on the other side. The length of this road is 35 miles, and amount spent on its repairs was Rs. 3,335. It is passable only in the dry weather, and in the rains it is impossible to make a journey throughout its whole length, as in many places several large gaps are left, and also several small and large streams intersect the road in different parts.

32. The most important of the metalled roads are the Bhagulpore road, Barriarpore to Khurruckpore road, and the Jamui to Mullehpore road, Jamalpore road, and the Kujrah road, all of which serve as feeders to the railway. Estimates have been prepared for re-metalling them this year. The estimates for the metalling of those roads which exceed Rs. 3,000 have been submitted to the Commissioner for his sanction; and other roads, the expenditure of which is estimated at less than the above sum, have been let out by me on contract.

33. It is only necessary now to add a few lines on the works proposed to be carried out during the present year. In framing the budget estimate this year, a Sub-Committee, consisting of the Executive Engineer, Mr. Thomas and myself was formed to examine the estimates. After a careful examination the necessary estimates were passed. A sum of Rs. 76,842 has been

provided for the maintenance and repairs of all roads; Rs. 11,000 has been allotted for the repairs of village roads in the Jamui and Begoosarai sub-division; Rs. 2,000 for the village roads of the Sudder Committee; Rs. 9,937 for extension of Sooltangunge road up to Sungrampore; and Rs. 2,500 for completion of Sheikpurah diversion road.

34. I have suggested certain localities which, in my opinion, should be provided with communications, notably Begoosarai sub-division, pergunnah Furkya and south Jamui and Chakye. Until roads are provided in these tracts, the work of the Committee will be far from complete, and we hope, with our new District Engineer, to be able to open up not only these, but to penetrate more effectually the villages and tracts lying adjacent to our main lines of communication. The necessary statements showing attendance of members, &c., are also enclosed.

No. 412, dated Monghyr, the 12th November 1879.

From—A. V. ROBERTS, ESQ., District Engineer, Monghyr,
To—The Chairman of the District Road Committee, Monghyr.

IN submitting the annual account for the year ending 30th September last, I have the honor to make the following general remarks on the state of communication during the year, and the general result of the working of my establishment.

Under the system in force the operations of the Committee are carried on through two agencies, viz. the agency of District Engineer, through whom the more important works are executed; and the agency of Branch Road Committees presided over by Sub-Divisional Magistrates, through whom the petty works are being done. The district is intersected by various lines of roads and tracks described in statements prepared under sections 66 and 68 of Road Cess Act X of 1871, and approved by Government of Bengal, *vide* their letter No. 632A, dated 2nd June 1879, received with your memorandum No. 216R of 16th June 1879. The total length of roads under my immediate charge is 395 miles and 52 chains, and that of the Sub-Divisional Magistrates, &c., is 225 miles. Out of the total length in my charge there are only 11 pucca or first class roads, and the rest are kutcha roads. Amongst these there are some incomplete and fairweather ones. In my opinion these roads should be completed to carry out my views. I have already submitted several projects for Government sanction for some time past, but nothing has been heard of them, excepting that two estimates have come back for filling up minor omissions. On several occasions I have witnessed the difficulties of cartmen during the rainy season in crossing small gaps though properly sloped, and without bridges the roads are generally in a bad state during the rains.

There were only three original works in progress during the year, viz. completing Secundra to Arha, Luckheserai to Secundra, and road diversion from Luckheserai to Sheikpurah; the former two have been satisfactorily completed by contractor Mr. J. H. Floyd, and the latter is in progress. This work could have been finished within the year had there not been a natural obstruction towards its completion, *i.e.* the outbreak of cholera and strong fever amongst the work-people, and the matter was represented to you, *vide* my No. 138 of 25th April 1879, and subsequent correspondence on the subject. The contractor has sent in a reminder, copy of which I have sent to you with my letter No. 378 of 18th October 1879, asking to be informed whether his application for the extension of time for the completion of the above road is sanctioned, but regret to notice that I have not heard anything from you up to this moment I doubt not that this work will be completed in a month's time or so, and the opening of the road will be a great benefit to the district. The construction of this road was urged by the late District Superintendent of Police, Colonel Waller, the officer who has recently retired from the Government service. I am much indebted to the above officer for his kind and general advice he used to give me as regards works, and for his having traced out the line which is the last cut from Luckheserai to Sheikpurah. There is only a line left unopened, which is the Burbeega road, to connect that part of the country for which I had sent in an estimate, and which has come back for correction, and the papers will be made over to my successor, whom I shall urge to take up the matter at once and hope he will finish the scheme. The project was prepared at the special request of Mr. Magrath, the late Chairman. Almost all the important works have been completed during my incumbency for the last four years, excepting the Patna road estimate, for which I have taken levels and prepared the estimate, which is only to be seen once and to submit for sanction. The flood line is to be changed according to the present flood marks, which I shall hand over to the new Engineer. As a general rule, the works were carried on chiefly by contracts, which is the best system approved of by Government; the tenders for original works have hitherto been received in form No. 7M, and for repair works in form No. 9M. It was a practice in this district that the Chairman let out contracts for original works only, and the repair works by the District Engineer; but from the present year Mr. Samuells has taken up the duties himself, which is in accordance with Government Resolution. In each year's budget there is a certain sum allotted for the maintenance of the district roads, and to the best of my belief and knowledge the money has been properly spent, and the roads were kept in a thoroughly good state. The roads of this district have so well been opened that there is not the slightest difficulty in the way of free communication as far as practicable. I forgot to mention above that there is also an important work to be attended to, which is the construction of the Nepal road; this will connect Monghyr, Bhagulpore, and Tirhoot with the Nepal frontier. The construction of this road was proposed by Mr. C. E. R. Girdlestone, the Resident in Nepal, and I submitted the project in June last. Mr. Magrath, the late Chairman, had a great mind to get

the project sanctioned and to commence the work, but unfortunately he has left the district and has gone home on furlough for ten months. Planting trees, the progress is fair, but a visible change cannot be expected, though the plants throughout the district are thriving. Much care has been taken to economise the establishment engaged for the inspection and maintenance of the planting. I am sorry to state that the great and the only drawback towards its speedy progress is that the trespass of cattle of neighbouring ryots proved almost impracticable, notwithstanding the constant severe measures having been taken by handing over the animals to the thana and getting the owners fined, &c., by the Magistrates. Hence it has been proposed of late by the Committee, in order to get rid of this difficulty, to make over all the plantation to the zemindars of the respective roads running through their *elakas*, which I hope will prove efficacious, as there appears to be no other alternative than this when economy is to be observed. In conclusion, I think it to be my duty to recommend to the Committee, pointing out that, as the Tirhoot road is in a very deplorable state owing to the constant Gangetic floods, whereas this is a main road on the other side of the Ganges, I would propose that some measures should be taken towards its improvement. It is the duty of the Committee to enable the ryots, who pay in the *rates*, to enjoy the same advantage which others do; otherwise, as I have found on my inspection trips all along, the constant and various complaints of the ryots are to be pitied. All my subordinates have worked well, with the exception of Baboo Kissoree Mohun Ghose, the estimator and draftsman, who requires to be ruled with a tight hand.

District Engineer's opinion on the working of Engineering Office Establishment.

OF the remainder of the staff; viz. Mothoora Lal Shome, accountant, Bhola Nath Dey, clerk and general assistant, and Kissoree Mohun Ghose, draftsman, I have hardly been as yet able to form a proper idea of their merits. Since I joined on the 27th November 1879, I have been very little in the office, but what I required from them has been done satisfactorily.

G. J. R. LEESON, *District Engineer, Monghyr.*

Chairman's opinion on the working of several Officers employed under the District Road Fund Committee of Monghyr during the Cess year 1878-79.

Names of Officers.	Rank.	Remarks by the Chairman, District Road Committee.
Chairman's Office.		
Neelcomul Bhuttacharjee	Head clerk and accountant under the Committee ...	A good accountant and writer. Though not passed, he is fully up to the work, and has given satisfaction.
Engineering Establishment.		
A. V. Roberts	District Engineer	The District Engineer failed to give satisfaction and his services were dispensed with.
H. S. Phillipe	Supervisor	Mr. Phillipe has I believe done good work, but I have not seen much of him.
Munshee Muneeruddin	Overseer	Munshee Muneeruddin has apparently been ubiquitous, as the shortcomings of the District Engineer were mainly balanced by his energy. He has worked well.
Aubinash Chunder Chumpati	Sub-Overseer	Aubinash Chumpati was made over to the Sub-Committee, as the Committee had not enough work for him. I consider him a hard-working and willing officer.

The District Engineer will report on the rest of the staff.

Statement showing appointments and re appointments of Members of the Monghyr Road Cess Committee.

1	2	3	4	5
No.	Date of appointment, *vide Calcutta Gazette.*	Date of re-appointment, *vide Calcutta Gazette.*	Names of Members.	Designation.
1	.....	.....	Chairman	Magistrate and Collector.
2	7th July 1878	25th May 1877.	C. A. Samuells	Joint-Magistrate and Deputy Collector.
3	.	Do.	H. Dear, Esq.	Merchant.
4	... .	.. ..	Lieutenant-Colonel H. E. Waller ..	District Superintendent of Police.
5	.. ..	.. ...	General C. Murray	Pensioner.
6		. .	G. Thomas, Esq. ...	Zemindar.
7	15th March 1870.	. .	J. D. Savi, Esq.	Sub-Deputy Opium Agent.
8	Do.		K. W. Crowdy, Esq.	Indigo planter
9	.....	25th May 1877.	E. MacNamahten, Esq.	Ditto.
10		Do.	Chowdry Taz Ali	Zemindar.
11	25th May 1877.	.....	Shah Moenoeddin Ahmed ..	Ditto.
12	... ..	25th May 1877.	Maharajah Sir Joy Mungul Singh, Bahadoor, K C S I. ...	
13	.....	Do.	Baboo Gunga Pershad	Ditto.
14	.. .	Do	,, Ram Pershad Das	Banker.
15	...		,, Kumleswri Pershad ...	Zemindar.
16	10th Sept. 1875.	.	Shah Wasid Ali .	Ditto.
17	22nd July 1875.	.. ...	Executive Engineer, Bhagulpore Division	Ditto.
				Ex-officio.

Statement of particulars regarding Meeting of District Road Committee of Monghyr for the Cess year 1878-79.

Commissionership.	District.	Number of Members forming Committee.		Number required to form a quorum.	Number of meetings held.	Meeting at which there was no quorum.	Average attendance of members.	Number of members who did not attend any meeting.	Number of Members who attended only.								Percentage of average attendance.
									One meeting.		Two meetings.		Three meetings.		Four meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Bhagulpore ...	Monghyr.	5	12	6	5	3	8	6	1	5	...	.....	2	.....	1	5	18

Attendance of Members at each Meeting of Monghyr Road Cess Committee.

No.	Date of Meeting.	Number of Members present.		Number of Members absent.		Total number of members.	Remarks.
		Ex-officio.	Otherwise.	Ex-officio.	Otherwise.		
1	30th November 1878 ...	1	6	1	9	17	
2	20th April 1879 ...	1	4	1	11	17	
3	25th July 1879 ...	.....	4	2	11	17	
4	5th August 1879 ...	2	5	.....	10	17	
5	11th September 1879 ...	1	3	1	12	17	

C. A. SAMUELLS, *for Chairman, District Road Committee.*

No. 55R, dated Jamui, the 22nd December 1879.

From—W. B. MARTIN, ESQ., Chairman, Branch Road Committee, Jamui,

To—The Chairman, District Road Committee, Monghyr.

WITH reference to your No. 93R of 29th ultimo, I beg to send you the report of the Branch Road Committee operations for the year 1878-79.

My predecessor, Mr. Hampton, was Chairman when the amounts sanctioned for the year were estimated. I was ordered on the 24th May 1879 to make over the sums sanctioned to the zemindars chosen to do the work; accordingly, on the 2nd June 1879, the amounts were duly sent.

Rajah Ramnarain Singh of Khyra took Rs. 2,000, viz. Rs. 1,000 for the Futtehpore road, which he refunded, as he said owing to the rains the road could not be commenced, and Rs. 1,000 for the Khyra and Jamui road, which he got on with very fairly, until Rajah Sheopershad Singh, and Murli Singh, Mokaridar of Nima, needlessly obstructed him. The matter had to be repeatedly reported to head-quarters, and in November, when the Officiating Collector came out, he finally decided what was to be done. I send now the account of what the Rajah actually completed. The gap at Singarpore is being filled up, and a separate bill for this year will be sent. This obstructiveness delayed us much in both completing the road and accounts.

Another road, the Tatti road, was in the hands of Tasaduq Hossein Khan of Sheikpurah, who has just completed the work and has sent in accounts; he has spent somewhat more than he received. Rajah Ramnarain Singh spent Rs. 30 more than he received, but desires no payment of the amount. I believe Tasaduq Hossein Khan will apply for the amount spent in excess. These two roads are of great use; the former is the road by which timber and other building materials are brought northwards, and a good deal of traffic goes over it. I would suggest that this road, which is an embanked one, and is really a continuation of the Mullehpore and Jamui road, be made over to the District Engineer, together with the Jamui Bazar road, which joins it to the Mullehpore road. The latter or Tatti and Sheikpurah road is much used in the rains to bring goods received for Sheikpurah by boat at the Tatti ghât; it also acts as a breakwater, and saves the paddy east of it from the rushes of water when the Tatti overflows.

The Aligunge road was a minor work entrusted to Roopan Singh.

As so much money remained in hand, with your permission I made a few improvements in and around Jamui. A road was made to join the cutchery road to the Mullehpore road, and a road was made from the Mullehpore road through a part of the Maharajgunge Bazar to a suburb called Mahsouri; the bazar roads were made and six culverts made for the latter roads. I would here suggest that, as the bazars here are so narrow, the roads be made pucca without drains, but so managed that, when rain falls, the water can run along each side. This can be easily managed; the width of the bazar wont allow of drains.

There has been a deal of delay in completing the works in hand and sending in accounts this year, but as we now have an overseer, I trust the whole of the present year's roads will be completed well within the road cess year, and allow us to send in accounts in October.

The Khyra road and bazar roads have been done well; the others not quite so well.

I append such forms and memoranda as are necessary, and as they contain the requisite remarks, I need not further explain them.

MEMORANDUM.

	Rs.
Amount sanctioned for 1878-79, road cess year ...	5,000
Drawn	3,600
Refunded	1,000
Expended	2,600
Spent for Nima and Khyra road	1,000

The Rajah spent Rs. 43-5-11 out of his own packet, which he does not wish to receive back. The receipts for Rs. 1,043-5-11 are sent; five receipts in all.

	Rs.	A.	P.	
Spent for Jamui, Nima, Mahsouri and cutchery roads, 94 chains, at Rs. 2-12 per chain ...	258	8	0	one receipt
Six pucca masonry culverts	232	0	0	five receipts.
Aligunge village roads, the work made by coolies at daily rates	100	0	0	four receipts.
Refunded	9	8	0	
Spent by Mohamed Tasaduq Hossein Khan of Sheikpurah on account of Tatti road, *i.e.*—				
337,816 c. ft. earthwork at Rs. 1-14 ...	633	6	8	
214,233 c. ft. earthwork at „ 2-4 ...	482	0	6	
Peons' wages	18	12	0	
Total ...	1,729	3	2	

From the above account it will be seen that Rs. 2,600, out of Rs. 5000 sanctioned, were taken out of the sub-treasury and spent, but the account shows an expenditure of Rs. 2,729-3-2. The Nawab Tasaduq Hossein Khan was paid Rs. 1,000, but he spent according to his receipts Rs. 1,129-3-2; hence the increase, Rs. 129 3-2.

The overseer's measurement, which is correct for this road at the rates quoted, comes to Rs. 1,030-1-3.

Memorandum showing the names and attendance of Members and total number of Meetings held at the Jamui Branch Road Committee during the Cess year 1878-79.

Names of Members.	Number of meetings attended.	Number of meetings at which absent.	Total number of meetings held.
1. Sub-Divisional Officer, Chairman	6	...	6
2. Sub-Deputy Collector for the time being, Vice-Chairman	5	1	6
3. Maharajah Sir Joy Mungul Singh, Bahadoor, K.C.S.I. ...	1	5	6
4. Baboo Madho Singh	1	5	6
5. „ Bishunlall Misser	2	4	6
6. „ Chutterdhary Singh	2	4	6
7. Moulvi Dildar Ali Khan	...	6	6
8. Baboo Jugernath Sahai	...	6	6
9. Rajah Ramnarain Singh	2	4	6
10. „ Sheopershad Singh	2	4	6
11. Dewan Simbhoo Sahai	2	4	6
12. Moulvi Fida Hossein Khan	1	5	6
13. „ Berkhoordar Hossein Khan	1	5	6
14. „ Tasaduq Hossein Khan	2	4	6
15. „ Mohamed Ali Khan	...	6	6

Jamui Branch Committee.

1	2	3	4	5	6	7
Number.	Date of appointment, *vide Calcutta Gazette.*	Date of re-appointment, *vide Calcutta Gazette.*	Names of Members.	Designation.	Number of meetings held.	Number of meetings attended.
			Ex-officio Members.			
			S. C. Hampton, Esq.	Sub-Divisional Officer	6	6
			W. B. Martin, Esq.			
			Dinesh Pershad	Sub-Deputy Collector	6	5
			Rasbehary Dutt			
			Imdad Ally ...			
			Maharajah Sir Joy Mungul Singh, Bahadoor, K.C.S.I.	Zemindar	6	1
1.	30th May 1876, 7th May 1879, and 19th September 1879.	Nil.	Baboo Madho Singh	Mahajun	6	1
			,, Bishunlall	Teshildar	6	2
			,, Chutterdhary Singh	Mahajun	6	2
			Moulvi Dildar Ali Khan	Zemindar	6	Nil.
			Baboo Jugernath Sahai	Ditto	6	Nil.
			Rajah Ramnarain Singh	Ditto	6	3
			,, Sheoporshad Singh	Ditto	6	2
			Dewan Simbhoo Sahai	Dewan	6	2
			Fida Hossein Khan	Zemindar	6	1
			Berkhoordar Hossein Khan	Ditto	6	1
			Tasaduq Hossein Khan	Ditto	6	2
			Mohamed Ali Khan	Ditto	6	Nil.

Attendance of Members at each Meeting, Jamui Branch Committee.

Number.	Date of Meeting.	Number of Members present.		Number of Members absent.		Total number of members.
		Ex-officio.	Otherwise.	Ex-officio.	Otherwise.	
1	27th December 1878	3	3	None	11	15
2	11th March 1879	2	2	Ditto	11	15
3	13th May ,, ...	1	3	1	11	15
4	30th July ,, ...	2	6	None	7	15
5	25th August ,, ...	2	4	Ditto	9	15
6	13th September 1879	2	1	Ditto	12	15

Statement of particulars regarding Meetings of Branch Road Cess Committee of Jamui for the Cess year 1878-79.

Commissionership.	District.	Number of Members forming Committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	Number of Members who attended only—								Percentage of average attendance.
									One meeting.		Two meetings.		Five meetings.		Six meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Bhagulpore ...	Sub-division Jamui, district Monghyr.	2	13	5	6	4	4	3	...	4	...	6	1	...	1	...	30

JAMUI, *the 22nd December* 1879. W. B. MARTIN, *Chairman, D. R. Committee.*

No. 15R. dated Begôôserai, the 1st December 1879.

From—J. KENNEDY, ESQ., Chairman, Branch Road Committee,

To—The Chairman, District Road Committee, Monghyr.

WITH reference to your No. 72R, dated 19th November 1879, and No. 94R, dated 29th ultimo, I beg to submit the report called for.

2. The most marked feature in the year was the flood which did more towards destroying and obliterating roads than several years of traffic could have done. Such a flood, I must acknowledge, no roads could have stood without damage, and perhaps in that respect it is a matter to be thankful for that no large expense had been previously expended in the raising of high embanked roads. Indeed, if an embankment sufficient to shut out the annual floods of the Ganges be not made, it will be useless to go to any expense on high embanked roads within the sub-division. At the same time I would submit that, for the keeping in order of only fairweather roads, the sum placed at the disposal of this Committee annually can hardly be termed sufficient.

3. I have found great difficulty in inducing any but planters to accept grants for road-making. Towards the end of the hot weather, however, I induced one large zemindar, Shah

Mohamed Musharaff, to accept a grant, and hope others may be induced to follow his example. As the aforesaid zemindar, however, received the money too late to do much before the rains came on, it remains for him to show what kind of road-maker he is. What the zemindars are afraid of is that their accounts will be looked into in a captious spirit. This of course is neither the intention nor the desire of Government.

4. I must express my gratitude to the planters as a body for their aid in making and repairing roads. Without their aid a separate staff would be required for this sub-division alone.

5. In all, five meetings of the Branch Committee took place in the year ending 30th September 1879. The meetings on all occasions were well attended. I submit a table showing the number of meetings attended by each member.

6. I also beg to submit a return showing how the Committee expended the grants for the year.

Statement showing the Names and attendance of Members and total number of Meetings held in Begoosarai Road Cess Committee for the Cess year 1878-79.

Number.	Names of Members.	Number of meetings attended.	Number of meetings at which absent.	Total number of meetings held.	
1	Chairman	5	.....		
2	Vice-Chairman	.....	5		
3	Baboo Upendra Nath Sen, Assistant Surgeon ...	3	2		Being transferred.
4	„ Deenesh Proshad, Canoongoe	.....	5		
5	W. S. Crowdy, Esq.	2	3		
6	J. W. King, Esq.	3	2		
7	Mohunt Chatterbhuj Bharti	2	3		
8	Baboo Monohur Lall	2	3		
9	„ Dina Nath	1	4	5	
10	„ Hari Proshad	2	3		
11	„ Toolaram	1	4		
12	L. J. Crowdy Esq., ...	.....	5		
13	Baboo Luchmi Prosad Singh	.....	5		
14	„ Harbans Narain	.....	5		
15	Ahmed Ali	.....	5		
16	Moulvie Sayeddeen Ahmed	.....	5		
17	Sheik Janab Ali	.....	5		

Attendance of Members at each Meeting.

Number.	Date of Meeting.	Number of Members present.		Number of Members absent.		Total number of meetings.
		Ex-officio.	Otherwise.	Ex-officio.	Otherwise.	
1	6th November 1878	2	5	2	8	5
2	12th March 1879	2	5	2	8	
3	9th May „	2	2	2	11	
4	15th August „	1	.....	3	13	
5	8th September „	1	1	3	12	

Statement of particulars regarding Meetings of Branch Road Cess Committee for the Cess year 1878-79.

Commissionership.	Sub-district.	Number of Members forming Committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average of attendance at meeting.	Number of members who did not attend any meeting.	Number of Members who attended only—						Percentage of average attendance.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Bhagulpore Division ...	Begoosarai Sub-division	4	13	9	5	3	4	3	...	2	...	4	1	1	2

Detailed Accounts.

Name.	Number.	From	To	Mile.	Rate.	Amount.	Total.
					Rs.	Rs. A. P.	Rs. A. P.
Mr. J. W. King, of Hurruk Factory.	1	Begooserai	Simiriya	11	20	220 0 0	
	2	Ditto	Sewri Ghât	10	20	200 0 0	
	3	Ditto	Pasparah	2	25	50 0 0	
	4	Naydah	Babhangawan	6	20	120 0 0	
	5	Pasparah	Matihani	2¼	15	37 0 0	
	6	Paproul	Government road ...	2	15	30 0 0	
	7	Ninga	Main road	3	15	45 0 0	702 0 0
Mr J W Crowdy, of Dowlutpore.	8	Sujli	Majhoul	4½	30	135 0 0	
	9	Majhoul	Bashi	4	25	100 0 0	
	10	Narainpore	Chowrahi	4	30	120 0 0	
	11	Chowrahi	Mallypore	6	25	150 0 0	505 0 0
	12	Majhoul	Bashi	8	20	160 0 0	
	13	Pahsara	Samsa	6	20	120 0 0	
	13*	Requesting to pay rupees	... ...			50 7 9*	
	14	Majhoul	Gurpara	9	20	180 0 0	
	15	Ditto	Sesowni	7	20	140 0 0	
	16	Pahsara	Gambaria	4	20	80 0 0	
	17	Gambaria	Shakerpura	6	20	120 0 0	
	18	Sehuri	Pakthoul	8	20	160 0 0	
	19	Rusulpore	Beerpore	.....	.....	300 0 0	1,310 7 9
Mr. W. S. Crowdy, of Bhugwanpore.	20	Pakthoul	Hasidpore	20	20	400 0 0	
	21	Bhugwanpore	Burriarpore	7	20	140 0 0	
	22	Jugdispore	Rampore Ghât	3	.....	70 0 0	
	23	Pakthoul	Imeria Ghât	9	20	180 0 0	
	24	Bhugwanpore	Noon river	6	20	120 0 0	
	25	Pakthoul	Papria	4	20	80 0 0	1,370 0 0
	26	Binding and carting	Bhugwanpore Chour Road	1	.. ...	300 0 0	
	27	Goura Beshenpore ...	Bhagwanpore	.....	.....	80 0 0	
Mr. J. W. King, of Beerpore.	28	Sewri Ghât	Chandpura	.....	.....	80 0 0	
	29	Beerpore	Mangho	.....	.....	67 8 0	
	30	Pakru Ghât	But Ghât	.....	.....	50 0 0	147 8 0
Shah Mohamed Musharaff, of Bandower.	31	Rujoura	Bandowar	.....	.....	100 0 0	
	32	Chandpura	Ditto	.....	.....	150 0 0	250 0 0
Baboo Rashoonath Dutt, of Berowmee.	33	Teghra	Ghoura Bishenpore ...	.....	.....	.....	40 0 0
Mr. C. J. Fearon.	34	Ratunpore	Bishenpore	.....	.....	80 0 0	
	35	Ditto	Ditto	.....	.....	26 0 0	
	36	Begooserai	Olao	.....	.....	25 0 0	
	37	Bazar through Mian Chuck	Bishenpore	.....	.. ...	380 0 8	511 0 8
Jogendra Nath Banerjee.	38	Moonsiff's Cutchery ...	Main road	.....	.....	75 0 0	
	39	Ditto	Thana	.....	.....	9 0 0	84 0 0
Mr. E. MacNaughten, of Begooserai.	40	For repairing of a road to	Rani	.....	.....	.....	50 0 0
Mr. H. Dalgliesh.	41	Main road to Ghât ...	... ...	.....	.....	.....	30 0 0
		Total Rupees ...					5,000 0 0

* The Committee sanction the payment of the amount from this year's allotment on Collector's approval,

J. KENNEDY, *Branch Road Committee.*

No. 6.—PART I.

MONGHYR DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs A. P.		Rs. A. P.	Rs A P.
Balance on the 1st October 1878	.....	69,233 1 9	*General Management*—		
RECEIPTS OF THE YEAR—			Clerks	3,598 15 4	
Taxes, Rates and Cesses—			Servants	1,094 4 11	
Cesses—			Contingencies	397 6 2	
On lands	1,07,767 14 7		Printing at private presses	150 14 6	
„ houses	1,388 3 6				5,241 8 11
Total ...	1,09.156 2 1		Toll collections—		
One per cent road cess	1,304 2 7				
Total cesses ...		1,10,460 4 8	Establishment and contingencies of ferry tolls ...	.....	93 15 6
Miscellaneous receipts—			*Miscellaneous*—		
Tolls—			Public Works—		
Road tolls	4,273 5 4				
Canal or river tolls	.....		Original works	41,288 8 8	
Total tolls		4,273 5 4	Repairs	49,084 0 11	
Fees and forfeitures	2,233 8 4		Establishment	17,905 14 9	
Miscellaneous	1,945 9 5		Tools and plant	836 13 9	
Total		4,179 1 9			1,09,115 6 1
Advances	224 15 1				
Deposit	369 0 0		Total outlay to be passed ...	.....	1,14,450 14 6
Total		593 15 1			
Total of the year ...	.....	1,19,506 10 10	Balance on the 30th September 1879 as detailed in the memorandum of balances	.....	74,288 14 1
GRAND TOTAL ...	.....	1,88,739 12 7	GRAND TOTAL ...	.....	1,88,739 12 7

Passed in the meeting of the Road Cess Committee held on the 30th January 1880.

C. A. SAMUELLS,
for Chairman, District Road Committee.

C. Murray, *Major-General.*
W. S. Crowdy
J Kennedy
Gunga Pershad

Mohamed Ali Khan
Mohamed Shah Musharaff.
C. A. Samuells,
Vice-Chairman, District Road Committee.

No. 6.—Part II.

MONGHYR DISTRICT ROAD FUND.

Details of Income and Expenditure for the Cess year 1878-79, *from 1st October* 1878 *to 30th September* 1879, *to accompany the Annual Account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs.	INCOME.	Rs. A. P.	Rs. A. P.
		Cesses—		
Taxes, rates, and cesses.	1,08,124	Cess on lands ... ... —	1,07,767 14 7	
	4,607	Do. on houses	1,388 8 6	
				1,09,156 2 1
	1,200	One per cent. road cess	1,304 2 7	1,304 2 7
		Toll Bar on road from Monghyr to Bhagulpore.		
Receipt from tolls, road tolls.	2,400	Bar at Ghoorghat	1,533 5 4	
	1,400	Do. at Mahadowa	2,740 0 0	
				4,273 5 4
		Fees and forfeitures—		
Miscellaneous receipts.	.....	Fine imposed on overseers, road sircars, peons, and malees, &c.	156 8 0	
		Talabana and searching fees	2 077 0 4	
		Total ...	2,233 8 4	
		Miscellaneous.		
	200	Sales of grass on Tirhoot road and Patna road ...	40 0 0	
		Do. of trees on Barriarpore road and Tarapore road	42 0 0	
		Do. of fruits on Jamalpore road	3 0 0	
		Do. of old stocks, &c.	188 5 9	
		Do. of tents to District Engineer	300 0 0	
		Do. of a ferry boat on Gurkhy nuddy	300 0 0	
		Salary of Road Cess Mohurir deputed by parties for giving evidence	12 15 6	
		Salary of Overseer and District Engineer, Clerks, &c., for giving evidence	26 2 11	
	3,000	Compensation realized from a party for damaging Tarapore road	33 1 3	
		Grant from Provincial Fund for meeting one-third cost of Road Cess Collection establishment	1,000 0 0	
		Total ...	1,945 9 5	
				4,179 1 9
Suspense account.	.....	Security deposit of Mr. J. H. Floyd, contractor, for construction of Sheikpurah diversion road	369 0 0	
		Advances recovered from Mr. H. E. Crowdy, indigo-planter, by works done on Khagria to Sisorree village road during cess year 1878-79	224 15 1	593 15
		Total Income ...	.....	1,19,506 10 10
		EXPENDITURE.		
		Establishment on Committees' Control.		
General management.	840	1 Head Clerk and Accountant at Rs. 70, for 11 months	770 0 0	
	300	1 Mohurir and 2nd Clerk at Rs. 25, for 10 months and 28 days	272 9 3	
		On Collection of Revenue.		
	696	1 Head Clerk at Rs. 56, for 4 months	224 0 0	
		1 Ditto at ,, 58, for 2 ,, ...	116 0 0	
		1 Ditto at ,, 68, for 5 ,, ...	340 0 0	
		Arrear pay of Head Clerk at increased rate of Rs. 10, for 6 months	60 0 0	
	420	1 Pergunnah writer at Rs. 35, for 11 months	385 0 0	
	300	1 Ditto at ,, 25, for 11 ,, ...	275 0 0	
	240	1 Mohurir at Rs. 20, for 6 months	120 0 0	
		1 Ditto at ,, 25, for 5 ,, ...	125 0 0	
		Arrear pay of Mohurir at increased rate of Rs. 5, for 6 months	30 0 0	
	720	5 Peons at Rs. 6, for 11 months	330 0 0	
		10 Ditto at ,, 6, for 10 ,, ...	600 0 0	
		9 Ditto at ,, 6, for 2 ,, ...	108 0 0	
		8 Ditto at ,, 6, from 15th to 30th November 1878...	25 9 4	
		2 Ditto at ,, 6, from 29th to 30th ,, ,, ...	0 12 8	
		1 Peon at ,, 6, for 10 days of July 1879	1 14 11	
		1 Duftry at ,, 1-8, for 12 months	18 0 0	
		1 Ditto at ,, 1, for 10 ,, ...	10 0 0	
		Treasury and Towjee Department.		
	480	1 Assistant Accountant at Rs. 40, for 11 months ...	440 0 0	
	276	1 Towjee Mohurir at Rs. 22, for 6 months ...	132 0 0	
		1 Ditto at ,, 27, for 1 month ...	27 0 0	
		1 Ditto at ,, 28, for 4 months ...	112 0 0	
		Arrear pay of Towjee Mohurir at increased rate of Rs. 3, for 6 months ... ... ,, ...	30 0 0	
		Carried over ...	4,552 14 2	

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	4,552 14 2	
		EXPENDITURE—*continued.*		
		Treasury and Toujee Department—concluded.		
General management—*continued.*		Travelling allowance of sub-divisional Head Clerk for collecting house cess	64 11 11	
		Establishment charges of Accountant-General's and Commissioner's office for 1877-78	75 10 2	
		Total ...	4,693 4 3	
		Contingencies on control.		
	500	Wages of punkha-puller for 6 months and 15 days, at Rs. 3 per month	19 7 2	
		Book-binding	13 4 0	
		Receipt stamps for attaching with cheques	12 9 0	
		Postage stamps	23 11 0	
		Printing charges of reports and accounts in the *Calcutta Gazette* for 1877-78...	123 9 4	
		Purchase of a rubber seal with ink, &c.	14 0 0	
		Telegram charges	2 0 0	
		Other miscellaneous contingencies	44 7 0	
		On collection.		
	300	Wages of punkha-puller at Rs. 3, for 6 months and 15 days	19 7 2	
		Wages of sweeper at annas 6, for 11 months and 15 days	4 2 0	
		Cost of book-binding	20 0 0	
		Do. of country stationery...	4 8 0	
		Do. of postage stamps	2 0 0	
		Do. of stationery and forms	94 5 6	
		Total ...	397 6 2	
		Printing at private presses.		
		Cost of printing lithograph forms in private presses ...	150 14 6	
				5,241 8 1
Toll collections	...	*Salary of the Boatmen for working the ferry-boats on Angun and Kowl Rivers.*		
		2 men at Rs. 6, for 1 month and 15 days	18 0 0	
		2 ,, ,, 6, for 15 days	5 12 10	
		1 man at ,, 6, for 2 months, minus 8 annas fine ...	11 8 0	
		4 men at ,, 5, for 1 month and 15 days	30 0 0	
		4 ,, ,, 5, for 15 days...	9 10 8	
		2 ,, ,, 5, for 2 months, minus 1 Re. fine... ...	19 0 0	
				93 15 6

	Distinguishing number.		Total estimated cost.	Total outlay to the end of the year.		
	Rs.		Rs.	Rs. A. P.		
		ORIGINAL WORKS.				
Public Works ...	5,800	22* Bridging Secundra to Akra road—				
		Puccа masonry		10,555 3 2	390 3 10	
		Earthwork		5,598 9 10	348 14 9	
		Turfing		422 4 0	116 12 0	
		Rubble masonry		5,390 0 0	1,998 9 8	
		Painting	27,555	1,256 7 7	204 13 3	
		Timber work		4,173 12 0	1,793 4 0	
		Metalling ...		231 15 2	24 0 0	
		Stone pitching		192 0 0	89 9 8	
		Contingencies		242 5 1	12 5 6	
				28,062 8 10	5,047 8 8	
		Carried over ...		28,062 8 10	5,047 8 8	5,335 8 8

* Sanctioned in Bengal Government, Public Works Department, No. 204C. dated 29th May 1877.

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to the end of the year.	Amount.	Total.
	Rs				Rs. A. P.	Rs. A. P.	Rs A. P.
			B ought forward		28,062 8 10	5,047 8 8	5,335 8 5
			EXPENDITURE—*concluded.*				
			ORIGINAL WORKS—*continued.*				
Public Works—*continued.*	...	...	Deduct amount disallowed on account of excess work done at the risk of the contractor		507 8 10	507 8 10	
			Total ...		27,555 0 0	4,539 15 10	
	17,000	17*	Constructing Luckheserai to Sheikpurah diversion road—				
			Earthwork	17,656	8,287 6 3	8,287 6 3	
			Turfing		1,153 0 0	1,153 0 0	
			Pucca masonry ...		401 12 9	401 12 9	
			Rubble masonry ...		2,024 4 0	2,024 4 0	
			Items below Rs. 200 ...		116 4 0	116 4 0	
			Contingencies		33 7 6	33 7 6	
			Total ...		12,016 2 6	12,016 2 6	
	20,400	21†	Bridging Luckheserai to Secundra road—				
			Earthwork	20,625	1,592 3 5	1,592 3 5	
			Brickwork . .		9,479 0 0	9,479 0 0	
			Painting		659 1 2	659 1 2	
			Timber work ...		1,898 12 0	1,898 12 0	
			Planking .		2,784 0 0	2,784 0 0	
			Rubble masonry ..		3,603 2 4	3,603 2 4	
			Items below Rs. 200 ..		281 4 3	281 4 3	
			Contingencies		96 0 0	96 0 0	
			Total ..		20,393 7 2	20,393 7 2	
	400	16	Surveying road from Mullehpore ghât to Bullea ghât .		.....	259 4 2	
			Surveying Tarapore road extension up to Sungrampore		.....	41 14 0	
			Total ...		..	301 2 2	
			Planting Trees.				
	800	12	Ganesh ghât to Rasidpore .	6,006	695 6 3	695 6 3	
	560	13	Monghyr Municipality to Burhea	4,248	454 5 0	454 5 0	
	500	3	Monghyr Municipality to Mahadewa .	1,585	244 4 6	244 4 6	
	500	7 & 8	Monghyr Municipality to Sitakoond and Pirpahar ..	1,500	172 8 11	172 8 11	
	300	1	Barriarpore to Khurruckpore	1,000	142 6 6	142 6 6	
	200	4	Mahadewa to Ghoorghat ...	660	55 8 0	55 8 0	
	200	2	Kujrat to Soorjgurrah ..	600	58 14 0	58 14 0	
	1,000	16	Sooltangunge to Koraja ...	3,180	199 13 0	199 13 0	
	550	19	Jamui to Secundra ...	1,875	456 6 6	456 6 6	
	700	14	,, to Luckheserai ...	1,640	698 4 3	698 4 3	
	250	10	,, to Mullehpore ...	450	176 7 0	176 7 0	
	500	22	Secundra to Akrah	4,200	413 0 6	413 0 6	
			Expenditure on land acquisition for Secundra to Arrah road	.....	.....	26 0 0	
			Excess expenditure on Sherepore to Bhuwanpore road	.	..	244 8 7	
	13,000	29	Raising Khurruckpore to Bhumbund road	13,534	. ...	.....	
	8,000	15	Bridging Sheikpurah to Secundra road ...	73,891	....		
	8,000	18	Bridging Sheikpurah to Sheekhopore road	62,042	. ..	.. ..	
	3,000	26	Constructing Sheikpurah Bazar to Burheegha road ...	48,074	.....	. .	
	6,776	.	Reserve fund for extraordinary works	.....	.	.. .	
			Total original works .			.. .	41,288 8 8
			Carried over ...	...	.....	.....	46,624 1 1

* Sanctioned in Bengal Government, Public Works Department, No. 697C, dated 1st August 1878.
† Sanctioned in Bengal Government, Public Works Department, No. 683C, dated 31st July 1878.

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Amount.	Total.
	Rs.			Rs. A. P.	Rs. A. P.
			Brought forward ...	.....	46,624 1 1
Public Works—*continued.*			REPAIRS.		
	1,369	1	Repairs to the metalling of Barriarpore to Khurruckpore road	1,294 2 4	
	910	2	Ditto to Kujrah to Soorujgurrah road ...	903 5 0	
	1,789	3	Ditto to Monghyr Municipality to Mahadewa	1,781 10 0	
	811	4	Ditto to Mahadewa to Ghoorghut ...	777 8 5	
	3,692	5	Ditto to Suffiabad between Bhagulpore and Jamalpore	3,660 4 11	
	561	6	Ditto to Monghyr Municipality to Bhagulpore road at Basdeapore	501 2 1	
	750	7 & 8	Ditto to Monghyr Municipality to Pirpahar and Sitakoond	743 0 3	
	490	9	Ditto to Monghyr Municipality to Jamalpore	479 3 10	
	637	10	Ditto to Monghyr Municipality to Jamui to Mullehpore	606 3 10	
	94	11	Ditto to Monghyr Municipality to Burhea Railway station to Burhea Bazar ...	91 8 3	
	5,683	12	Ditto to Monghyr Municipality to earthwork bridges and inspection bungalow of road from Ganges ghât to Rasidpore	4,972 2 0	
	3,409	13	Ditto to Monghyr Municipality to Burhea ...	3,335 11 0	
	1,288	14	Ditto to Jamui to Luckheserai	1,286 15 11	
	2,767	15	Ditto to Sheikpurah to Secundra road ...	2,700 1 10	
		16	Ditto to Soultangunge to Korajee	1,525 10 4	
		18	Ditto to Sheikpurah to Sheikapore	887 11 2	
		19	Ditto to Jamui to Secundra	1,522 5 6	
		20	Ditto to Gungta to Mullehpore	3,957 7 3	
		22	Ditto to Secundra to Akrah	1,698 13 2	
		23	Ditto to Peereep kur road between Seetakoond and Pirpahar	60 3 2	
	434	24	Ditto to cross-road between Sitakoond and Pirpahar and Seetakoond to Bhagulpore road	471 13 2	
	191	25	Ditto to Monghyr Municipality at Nowadah to Pirpahar road	168 7 8	
	264	26	Ditto to Sheikpurah Bazar to Burhoogha road	249 1 9	
	949	27	Ditto to Dharrarah to Obhoypore and Laheta	932 15 5	
	943	29	Ditto to Khurruckpore to Bhumbund ...	575 12 0	
	325	30	Ditto to Chicknyghat to Balhee	295 6 9	
	421	32	Ditto to Khagriah to Gogree	414 15 0	
	852	34	Ditto to Simultolah to Chakye	690 6 10	
	453	35	Ditto to Kujrah railway station to Peru Bazar	427 2 4	
	92	36	Ditto to Ghidour to Jamui	70 0 0	
	26	37	Ditto to Newadi station to Mananpore ...	20 0 0	
	207	...	Ditto to office building	93 0 4	
	793	17	Ditto to Luckheserai to Sheikpurah	757 15 0	
	1,468	21	Ditto to Secundra to Luckheserai	1,359 9 6	
			Repairs to the Village Roads in the Sudder Sub-division.		
			Rs. A. P.		
	2,000	40	Repairs to Khagriah to Sisounee road by Mr. H. E. Crowdy of Sisounee ... 224 15 1		
			Repairs to village road from Suffiabad to Jamalpore Municipality 987 11 6		
			Repairs to a well on the Bhagulpore road 5 0 0		
			Repairs to Nima Bazar village roads 462 0 1		
			Ditto to village roads from Mullehpore railway station to the Mullehpore village 91 3 0		
				1,770 13 8	
			Repairs to Village Roads in the Begooserai Sub division.		
			Rs. A. P.		
	5,000	39	Repairs to village road from Begooserai to Simaria, 11 miles, at Rs. 20 per mile 220 0 0		
			Repairs to village road to Simrighat, 10 miles, at Rs. 20 per mile... 200 0 0		
			Repairs to village road to Paspurah, 2 miles, at Rs. 25 per mile ... 50 0 0		
			Repairs to village Nagdah to Babhangawan, 6 miles, at Rs. 20 per mile 120 0 0		
			Repairs to village Paspurah to Makharia, 2½ miles, at Rs. 15 per mile 37 0 0		
			Repairs to village Paspurah to Government road, 2 miles, at Rs. 15 per mile 30 0 0		
			Repairs to village Ningn to main road, 3 miles, at Rs. 15 per mile ... 45 0 0		
			702 0 0		
			Carried over	41,082 9 8	46,624 1 1

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.				Amount.			Total.		
							Rs.	A.	P.	Rs.	A.	P.
	Rs.		Brought forward ...				41,082	9	8	46,624	1	1
			REPAIRS—*continued*									
Public works—*continued.*			*Repairs to Village Roads in the Begoosarai Sub-division*—continued.									
			Repaired by Mr. J. W. King of Hurruck Factory—	Rs.	A.	P.						
			Repaired Sagi to Majhoul 4½ miles, at Rs. 30 per mile ...	135	0	0						
			Repaired Majhoul to Bashi, 4 miles, at Rs. 25 per mile ...	100	0	0						
			Repaired Narsinpore to Chowrahi, 4 miles, at Rs. 30 per mile	120	0	0						
			Repaired Chowrahi to Moosipore, 6 miles, at Rs. 25 per mile ...	150	0	0						
				505	0	0						
			Repaired by Mr. J. W. Crowdy of Dowlutpore—									
			Repairing road from Majhoul to Bashi, 8 miles, at Rs. 20 per mile	160	0	0						
			Repairing Pasarah to Samsa, 6 miles, at Rs. 20 per mile ...	120	0	0						
			Repairing Pasarah, extra expenditure	50	7	9						
			Ditto Majhoul to Gurputah, 9 miles, at Rs. 20 per mile ...	180	0	0						
			Repairing Majhoul to Sisounee, 7 miles, at Rs. 20 per mile ...	140	0	0						
			Repairing Pasarah to Gamharia, 4 miles, at Rs. 20 per mile ...	80	0	0						
			Repairing Gamharia to Thakerpurah, 6 miles, at Rs. 20 per mile	120	0	0						
			Repairing Sehuri to Pakthoul, 8 miles, at Rs. 20 per mile ...	160	0	0						
			Repairing Rasulpore to Beerpore	300	0	0						
				1,310	7	9						
			Repaired by L. J. Crowdy of Majhoul—									
			Repairing road from Pakthoul to Rasidpore, 20 miles, at Rs. 20 per mile	400	0	0						
			Repairing road from Bhugwanpore to Barriarpore, 7 miles, at Rs. 20 per mile	140	0	0						
			Repairing road from Jogadeshpore to Rampore ghât, 3 miles	70	0	0						
			Repairing road from Pakthoul to Simoriah ghât, 9 miles, at Rs. 20 per mile	180	0	0						
			Repairing road from Bhugwanpore to Noon river, 6 miles, at Rs. 20 per mile...	120	0	0						
			Repairing road from Pakthoul to Papriah, 4 miles, at Rs. 20 per mile	80	0	0						
			Bunding and earthwork on Bhugwanpore chur road, 1½ miles ...	300	0	0						
			Repairing road from Gowra Bishenpore to Bhugwanpore ...	80	0	0						
				1,370	0	0						
			Repaired by W. S. Crowdy of Bhugwanpore—									
			Repairing road from Sewrighat to Chundpore	80	0	0						
			Repairing road from Berpore to Mengho	67	8	0						
			Ditto Pakreeghat to Bootghat	50	0	0						
				147	8	0						
			Repaired by J. W. King of Beerpore—									
			Repairing road from Rajowra to Bundwar	100	0	0						
			Repairing road from Chundpoorah to Bundwar	150	0	0						
				250	0	0						
			Repaired by Shah Mohamed Musharaff of Bundwar—									
			Repairs to road from Jegrah to Goura Bishenpore	40	0	0						
			Repairs to road from Rutunpore to Bishenpore	280	0	0						
			Repairs to road from Rutunpore to Bishenpore	26	0	0						
			Repairs to road from Begoosarai to Oolas	25	0	0						
			Ditto Begoosarai Bazar through Meah chuk to Bishenpore	880	0	3						
				511	0	3						
			Carried over ...	.....			4,1082	9	8	46,624	1	1

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Amount.	Total.
	Rs.			Rs. A. P.	Rs. A. P.
			Brought forward ...	41,082 9 8	46,624 1 1
			REPAIRS—*concluded.*		
Public Works—*continued.*			*Repairs to Village Roads in the Begoosarai Sub-division*—continued.		
			Repairs to road from Moonsiff's Cutchery to main road ... Rs. 75 0 0		
			Repairs to road from Moonsiff's Cutchery to thanna 9 0 0		
			84 0 0		
			Repairs to a road at Rani 50 0 0		
			Ditto to main road to ghât ... 30 0 0		
			80 0 0		
				5,000 0 0	
			Repairs to Village Roads in the Jamui Sub-division.		
	5,000	38	Repairing Nima and Khyrah road by Rajah Ram Narain Singh ... 1,043 5 11		
			Deduct amount expended from his own pocket 43 5 11		
			1,000 0 0		
			Repairing Jamui, Nima, Mascori and cutchery roads, 24 chains, at Rs. 2-12 per chain 258 8 0		
			Constructing 6 pucca masonry culverts 232 0 0		
			Allygange village road 100 0 0		
			Spent by Nawab Tasaduq Hossein Khan on repairs of Jati road, &c. 1,129 3 2		
			Deduct amount expended from his own pocket 129 3 2		
			1,000 0 0		
			Expended on repairs of petty village roads by Mr. Phillipe 8 0 0		
			Expended on repairs of petty village roads by Mohamed Ali Khan ... 396 0 0		
			Expended on other miscellaneous petty works 9 8 0		
			Total ... 3,004 0 0		
			Deduct amount refunded by Jamui District Road Committee during 1878-79 ... ... 2 8 0		
				3,001 7 3	
			Total Repairs ...	.....	49,084 0 11
			ESTABLISHMENT ON WORKS.		
	8,250	1	District Engineer at Rs. 687-8 per mensem, for 11 months	7,562 8 0	
	1,800		Travelling allowance of District Engineer ...	832 6 0	
	120	2	Peons at Rs. 5 each, for 11 months	110 0 0	
		4	Chainmen at Rs. 5 each, for 8 months	160 0 0	
		3	Ditto at ,, 5 ,, for 1 month	15 0 0	
		1	Chainman at ,, 5 for 26 days of October 1878	4 3 0	
		2	Chainmen at ,, 5 each, for 17 days of October 1878	5 2 6	
		3	Chainmen at Rs. 5 each, for 8 days of November 1878	4 0 0	
		2	Chainmen at Rs. 5 each, for 20 days of November 1878	6 10 8	
		1	Chainman at Rs. 5, for 24 days of November 1878	4 0 0	
		2	Chainmen at Rs. 5 each, for 24 days of December 1878	7 11 10	
	360	1	Chainman at Rs. 5, for 29 days of March 1879	4 10 10	
		1	Chainman at Rs. 5, for 13 days of May 1879	2 1 5	
		1	Chainman at Rs 5, for 23 days of June 1879	3 13 4	
		1	Chainman at Rs. 5, for 10 days of July 1879	1 9 9	
		1	Chainman at Rs. 5, for 12 days of August 1879	1 14 11	
		1	Chainman at Rs. 5, for 18 days of August 1879 ...	2 14 5	
			Upper Subordinate Establishment.		
	2,760	1	Supervisor at Rs. 230, for 11 months	2,530 0 0	
	1,560	1	Overseer at ,, 130 ,, 11 ditto	1,430 0 0	
	120	2	Peons at ,, 5 each for ditto	110 0 0	
			Carried over ...	12,798 10 8	5,708 2 0

Sub-head of estimate.	Amount as per budget estimate.	Particulars	Amount.	Total.
	Rs.		Rs. A. P	Rs. A. P.
Public Works—*concluded*		Brought forward	12,798 10 8	97,708 2 0
		ESTABLISHMENT ON WORKS—*concluded.*		
		Lower Subordinate Establishment		
	660	1 Sub-overseer at Rs 55 for 8 month	440 0 0	
		1 Ditto at ,, 55 for 29 days of May 1879 ...	51 7 3	
		1 Ditto at ,, 55 for 7 days of July 1879 ..	12 6 8	
		Minor Establishment		
	1,494	3 Road sircars for 6 months, at Rs. 41-8 per mensem	747 0 0	
		2 Road sircars for 5 months, at Rs. 41-8 per mensem	415 0 0	
	480	1 Road sircar for 4 months, at Rs. 27-8 per mensem	110 0 0	
		2 Road sircars for 7 months, at Rs 20 per mensem	280 0 0	
	360	2 Road sircars for 11 months, at Rs. 15 per mensem	330 0 0	
		1 Road sircar for 5 months, at Rs 8 per mensem	40 0 0	
	120	1 Store keepe for 11 months, at Rs. 10 per mensem	110 0 0	
	60	1 Store peon for 11 months, at Rs. 5 per mensem	55 0 0	
		Account and Office Establishment		
	960	1 Accountant and head clerk at Rs. 80, for 11 months . ..	880 0 0	
	540	1 Clerk and general assistant at Rs. 45, for 11 months	495 0 0	
		1 Estimator and draftsman at Rs 50, for 7 months	350 0 0	
		1 Estimator from 1st to 25th May 1879, at Rs 50 per mensem ..	40 5 2	
	600	1 Estimator from 1st to 26th June 1879, at Rs 50 per mensem . .	43 5 4	
		1 Estimator from 1st to 30th July 1879, at Rs 50 per mensem ...	48 6 2	
		1 Estimator from 1st to 23rd August 1879, at Rs. 50 per mensem . .	43 8 9	
	120	2 Office peons at Rs 5 each, for 11 months .	110 0 0	
		Contingent charges.		
		Purchase of stationery and forms	346 3 8	
		Postage labels	62 12 6	
		Wages of punkha-puller from 15th March to 31st August 1879, at Rs 4	22 3 1	
	750	Godown rent from October 1878 to August 1879, at Rs. 5	55 0 0	
		Wages of sweeper at As 8, for 10 months	5 0 0	
		Cost for lighting office at As. 8 per month, for 11 months	5 8 0	
		Cost for cleaning ffice dusters at 1anna per month, for 11 months	0 11 0	
		Other contingencies	8 6 6	17,905 14 9
		Tools and Plant.		
		Purchase of tents with its out-offices, No. 5	620 8 0	
		Ditto of wooden rollers, No. 4	48 8 0	
		Ditto of measuring tape, No. 6	30 15 0	
	800	Ditto of ditto chain, No. 1	22 14 9	
		Repairs to instruments and furniture	62 0 0	
		Purchase of peon badges ,, ...	2 0 0	
		Ditto of furniture for Towjee and Treasury Departments ...	50 0 0	886 13 9
		Total Expenditure ...	.. ...	1,14,450 14 6

Memorandum showing in detail the actual Cash Balance on the 30th September 1879.

Particulars.	Amount. Rs A P.	Total Rs. A P
Balance at credit of District Road Fund in the treasury	77,537 15 8	
Less amount of cheques charged in accounts, but not yet been paid by treasury	3,749 1 7	
	73,788 14 1	
Cash in hands of the District Engineer ..	500 0 0	
		74,288 14 1

Passed in a meeting of Road Cess Committee held on the 30th January 1880

C. A. SAMUELLS, *for Chairman.*

C. MURRAY, *Major-General.*
W. S. CROWDY.
J. KENNEDY.
GUNGA PERSHAD.
MAHOMED ALI KHAN.
SHAH MAHOMED MUSHRUFF.

C. A. SAMUELLS, *Vice-Chairman, D. R. C.*

No. 159, dated Bhagulpore, the 8th January 1880.

From—H. J. NEWBERY, Esq., Chairman, District Road Cess Committee,
To—The Commissioner of the Bhagulpore Division.

I HAVE the honor to submit the District Road Fund report for the year 1878-79.

2. *Committee.*—The following gentlemen were the members of the District Committee for the year under review :—

Magistrate and Chairman.
W. Connan, Esq., Executive Engineer.
C. R. Marindin, Esq , Joint Magistrate, Vice-Chairman.
Major R. P. Davis, District Superintendent of Police.
Baboo Chunder Narain Singh, Deputy Collector.
Baboo Soorji Narain Singh, Pleader and Zemindar.
T. Curtis, Esq., Zemindar.
M. B. Morison, Esq., Zemindar.
Baboo Shib Chunder Banerji, Zemindar and Pleader.
Rajah Hurbullub Narain Singh, Zemindar.
Rai Thacoor Man Singh, Zemindar.
Baboo Jodoonath Sircar, Zemindar and Pleader.
Baboo Hury Mohun Thacoor, Zemindar.
Baboo Tej Narain, Zemindar.
Moulvi Soojaitali Khan, Zemindar.
W. St. B. Grant, Esq., Manager of Indigo Concern.
T. Griffith, Esq., Manager of Indigo Concern.

3. *Committee Meetings.*—Eight meetings were held during the year, and in each there was a quorum. The attendance was fair on all the occasions. The greater number of members attended regularly, with the exception of Rai Thacoor Man Singh, Bahadoor, who has never yet attended a single meeting, and of Rajah Hurbullub Narain Singh and Baboo Hury Mohun Thacoor, each of whom attended but once in the course of the year. The Rajah, however, always wrote his views on all important matters, and they were forwarded to the Chairman when he was himself unable to attend.

4. The following tables show in full detail the attendance at each meeting of the District and Branch Committees during the year under review :—

Attendance of Members at each Meeting.

Number	Date of Meeting.	Number of Members present.		Number of Members absent.		Total number of members.
		Ex-officio.	Other members.	Ex-officio.	Other members.	
1	27th December 1878	3	4	3	6	15
2	10th February 1879	3	4	3	6	15
3	16th April "	5	9	.....	3	17
4	10th June "	5	5	.....	7	17
5	29th July "	4	8	1	4	17
6	25th August "	4	5	1	7	17
7	10th September "	3	6	2	6	17
8	20th Ditto "	3	5	2	7	17

Abstract of particulars regarding Meetings prescribed by Government Proceedings in the Department of Public Works, No. 1286 of 13th March 1876.

District and Sub-Divisional Committees.	Number of Members forming Committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum	Average attendance at meetings.	Number of members who did not attend any meeting.	Number of Members who attended only—						Percentage of average attendance to whole Committee.
								One meeting		Two meetings.		Three meetings.		
	Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official	Non-official.	
Sudder	5	12	6	8	Nil	9 39	1	..	2	..	1	1	2	56 8
Banka .	1	7	3	3	Nil	4 6	2	..	..	..	1	1	1	38 3
Muddehpoorah ...	1	12	4	6	Nil	5 33	4	..	..	2	..	..	4	45 3
Supole	1	3	3	6	1	3 1	Nil	...	4	...	3	...	3	35 2

Attendance of Members of Branch Road Committees at each Meeting.

Number.	Date of Meeting.	Number of Members present.		Number of Members absent.		Total number of members.
		Ex-officio.	Other members.	Ex-officio.	Other members.	
	Banka Branch Road Committee.					
1	18th December 1878	1	3	.....	4	8
2	9th April 1879	1	4	.....	3	8
3	29th September ,,	1	4	.....	3	8
	Muddehpoorah Branch Road Committee.					
1	29th November 1878	1	3	.....	8	12
2	3rd March 1879	1	5	.....	6	12
3	2nd June ,,	1	5	.....	6	12
4	19th ,, ,,	1	4	.....	8	13
	Supole Branch Road Committee.					
1	20th December 1878	1	2	.....	6	9
2	1st March 1879	1	2	.....	6	9
3	23rd April ,,	1	2	.....	6	9
4	18th June ,,	1	1	.....	7	9
5	6th August ,,	1	3	.....	5	9
6	23rd September ,,	1	3	.....	5	9

5. The members of the District Committee evinced a very lively interest in discussing all matters under their consideration, and I have derived much assistance from them in carrying out the provisions of the Act. I would specially mention the following names of non-official members as deserving of special commendation for regularity of attendance and zeal in furthering the interests of the fund :—

Baboo Soorjonarain Singh.
W. St. B. Grant, Esq.

6. *Branch Committees.*—Copies of the reports of the Chairmen of the Branch Road Committees at Banka, Muddehpoorah and Supole are forwarded. I would specially bring to notice the services of the following gentlemen in the Branch Committees to which they respectively belong, namely :—

Mr. Patrick Duff at Supole.
Mr. Stevens at Muddehpoorah.

There is great room for improvement in the working of the Banka Committee with reference to expenditure of amounts allotted by the District Committee. By the Banka Committee only Rs. 1,650-1-1 were expended from an allotment of Rs. 3,000 made by the District Committee. The Supole Committee expended the full allotment The attention of the Banka Branch Committee has been drawn to the necessity of expending the amounts allotted. The Branch Committees of Supole and Muddehpoorah have worked satisfactorily.

7. *The demand and collections.*—The maximum rate of assessment, six pie per rupee, was fixed for the year. The demand as per register was Rs. 1,15,206 (includes arrears of previous year, Rs. 4,202). The actual receipts were Rs. 1,13,091 ; arrears Rs. 2,115 (of this Rs. 141 of previous year). The percentage of collection with reference to demand 98·16 per cent. The actual cost of collection was Rs. 3,257 or 2 88 per cent on the amount collected.

8. *Working of the system.*—The people and zemindars have accepted the road cess as an inevitable tax, and have now quietly acquiesced in it. I think one thing has contributed to make it as little unpopular as a tax can be, and that is that cultivators and zemindars found themselves exempted from the hated license tax. The people also see the roads near their own houses being smoothed or raised as the case may be, and they now fully grasp the idea that the whole of the cess is really spent in the district where it is raised, and that no part of it finds its way into the Imperial Exchequer.

9. *Income and Expenditure.*—The total income of the year, including the unexpended balance of the past year, amounted to Rs. 1,80,431-11-3 as detailed below :—

	Rs.	A.	P.
Last year's unexpended balance	64,314	4	5
Land cess	1,13,091	6	4
House cess	27	0	0
One per cent road cess	332	15	3
Miscellaneous	2,666	1	3

10. There was a total expenditure of Rs. 92,075-1-10 under the following heads :—

	R.	A.	P.
Collection establishment	2,884	9	8
Committee's Office establishment	1,138	10	8
Engineer's establishment	18,373	10	7
ROADS AND BRIDGES.			
Original works	6,725	0	6
Repairs	57,915	10	5

OTHER WORKS.	Rs.	A.	P.
Original works, Committee's office building	2,389	1	5
Repairs	1,472	10	11
Contingencies	960	2	11
Tools and plant	215	8	9

11. At the end of the year there was in hand the large balance of Rs. 94,725-15-2, an addition of more than Rs. 30,000 to the cash balance of the preceding year. This represents so much direct loss to the district, and is due principally to sanction to original works being withheld by the higher authorities. This was adverted to in the last annual report, and was brought under the notice of Government in your report. Up to date this still remains unremedied, although many of the estimates are for very minor works.

The appointment of a Divisional Superintending Engineer (which was to remedy this evil) has not yet been made, and another year is slipping away with our works stopped for want of sanction.

12. *Examination of Accounts.*—The Sub-Committee appointed for the purpose of examining and auditing the accounts for the year, under section 88 of the Act, consisted of the following members:—

W. Connan, Esq., Vice-Chairman.
Baboo Chunder Narain Singh.
" Soorji Narain Singh.
" Tej Narain.

The last-named gentleman did not attend. The examination and audit were conducted by the three others. The following is an extract from their report:—

"The Committee examined the account and compared the expenditure shown therein with the cash book, cash abstract book, cheque book and vouchers, and passed the accounts."

13. *Examination by Government Examiners.*—The accounts of Committee and District Engineer's Office were examined on the 12th June 1879 by Mr. F. Moore, Deputy Examiner, Public Works Accounts, who was apparently satisfied with the state of accounts. His report has not yet been received from the Office of Examiner, Public Works Accounts, whose attention has been called to this matter.

14. *Village roads.*—A sum of Rs. 4,767-6-5 was spent during the year in the construction and repairs of village roads in the district, of which Rs. 271-7-2 was spent in the sudder sub-division, Rs. 2,561-8-0 in Supole, Rs. 1,555-2-3 in Muddehpoorah, and Rs. 379-5-0 in Banka sub-division. I am glad to say that some of the members of the District Committee have interested themselves in this important branch of work. Mr. W. St. B. Grant of Narainpore Factory caused repairs to the road No. 29, Lutipore to Goghri; No 30, Milki to Sonbursa ghât *vid* Narainpore; road No. 42, from Mozima to Nurkutia *vid* Bikrumpore and Shahpore road under his immediate supervision. Mr. Curtis of Khunjerpore Factory did equally good work in connection with the road No. 31, from Peepulpati to Sohore hât, and Mr. Griffith of Colgong carried out the works on road No. 42 B, from Bishenpore railway overbridge to Peerpointee *vid* Ekdora and Gowhatee and on the Bedaire road.

15. *Committee's Office.*—The Committee's head clerk and accountant, Baboo Unnoda Proshad Sircar, a careful and painstaking officer, died during the year. His place was filled by the District Engineer's accountant, Baboo Denonath Mookerji, who has on the whole worked satisfactorily. It was found necessary to engage a second clerk to assist the accountant in the Committee's Office.

16. *Superintendence of works.*—All first, second, and third classes of roads, and all original works, are under the direct supervision of District Engineer and staff; fourth class and village roads, except in the sudder sub-division, being under the Branch Committees. Each Branch Committee has engaged a competent sub-overseer for supervision of work. All works carried out by Branch Committees are subject to inspection and report by District Engineer and staff; and it is expected, as work becomes more systematized, that each road entered in the list will receive thorough supervision.

17. *Change in Engineering Staff.*—A considerable change has been made in the engineering staff during the year. I need not recapitulate the reasons which led the Committee to accept the resignation of their late Engineer, Baboo Ram Rutton Mozoomdar. His successor, Mr. Robinson, though appointed during the year, did not take charge of his duties till October. He was appointed on a salary of Rs. 500 per mensem, the late District Engineer's salary being Rs. 687-8. The district as a road cess charge was formerly divided into two sub-divisions—North and South Bhagulpore—each in sub-charge of an overseer. The district has now been divided into three sub-divisions—one overseer to South Bhagulpore, one overseer at Supole, and one at Muddehpoorah. The overseer formerly at Supole, Baboo Trylocco nath Chatterjee, having resigned his post, his place has been filled at a reduced salary. While it is expected that road works will be supervised more strictly, and work pushed on more vigorously, it will be less expensive than the former arrangement. It is noteworthy that partly owing to the recent reductions in the Public Works Department, qualified men for road cess works can be had at less expense than was formerly the case.

18. *Operations of the next year.*—The budget for 1879-80, forwarded with this office No. 418 of the 30th July 1879, shows in detail the operations proposed during that year. Briefly these are—

1*st.*—Placing the whole of the roads, as per list of roads, in excellent order.

2nd.—Carrying out the following original works :—

1. Completion of the bridging, Muddehpoorah-Sonbursa road.
2. Culverts on the Muddehpoorah-Singessur road.
3. Ditto Protabgunge to Balooah.
4. Ditto Milki to Sonbursa Ghât.
5. Ditto Peerpointee to Barahat.
6. Ditto Peepra to Protabgunge.
7. Ditto Muddehpoorah Station road.
8. New road from Dhaka to Sanki.
9. New metalling three miles Bowsi road.
10. Boundary pillars ditto.
11. Temporary bridge over the Koonala of the above work.

Estimates for Nos. 1, 4, and 10 are sanctioned; Nos. 2, 3, 5, 6, 8, 9 submitted and not sanctioned up to date by higher authority; and No. 11 only under consideration by District Engineer.

19. During my recent tour in South Bhagulpore, I have been over the two main roads. The Bhagulpore-Bowsi road is a fine embanked, bridged, pucca road, driveable throughout the road. From Simultola through Kotoriah to Banka is also an excellent road, and is every year drawing more and more traffic to it. Everybody is delighted with the idea of the new road from Dhaka (on the Bowsi road) to Banka. I went over this line and expect the earthwork to be finished by next rains. Though only a little over four miles, there will have to be numerous small bridges and culverts in it, as it cuts the line of the drainage and the many artificial irrigation channels at right angles. The new road from Banka to Umerpore will also, I hope, be finished this year. As funds become available, the Committee hope to have a good road made from Bowsi *vid* Bhooria and Mohiama to Ghogha, and estimates are under preparation for bridging the road.

20. Annexed is the District Engineer's statement of the work done in the various roads during the past year.

SOUTH BHAGULPORE SUB-DIVISION.

1. *Class I, miles* 12, *road No.* 1, *from Bhagulpore overbridge to Sonthal Pergunnahs.*—The metalled portion, 33 miles, of the road has been maintained throughout the year, and the contractors having failed to collect the full estimated quantities of road metal, all the re-coating as estimated could not be done; 40,020 c.ft. stone metal, 26,100 c.ft. ghooting metal, and 18,950 c.ft. quartz metal were supplied, and 41,406 c.ft. metal spread and consolidated, and 86,100 c.ft. earthwork to earthen sides done in the year under report. The kutcha portion was partly repaired and kept passable, and the three bungalows were repaired and kept in order. All the timber-topped bridges from 2nd to 4th mile have been repaired (masonry plastered, wood-works, coal-tarred and railings bolted) and kept in good order; seventeen culverts up to 7th mile have received petty repairs. During 1879-80 it is proposed to collect a larger quantity of metal for re-coating the bad miles, to repair the earthen side well, and to repair the kutcha portion of the road. Miles 34 to 38 not metalled are proposed to be metalled this year as an original work.

2. *Class I, miles* 3, *road No.* 2, *from Sooltangunge to Arjungunge road.*—Out of three miles in this road only two are metalled; these have been petty repaired; 14,605 c.ft. metal spread and consolidated, and road generally maintained during the year.

The work having been begun late in the year, the collection of metal was not all done. Only 9,300 c.ft. stone metal, 7,250 c.ft. brick metal, 6,450 c.ft. ghooting metal was supplied, and 237,000 c.ft. earthwork done, 18,000 s.ft. turfing, and the three timber bridges and culverts coal-tarred, repaired, and kept in order. During 1879-80 it is proposed to collect stone metal 26,600 c.ft. to improve the metalled portion of the road, to extend the metalling over a portion of 3rd mile, to smooth the kutcha portion, to take up the bricks and metal from the filled bund on an old breach, strengthen and re-metal it, and to refit one opening of a timber bridge sunk by last flood.

3. *Class I, mile* 1, *road No.* 3, *from Sooltangunge Railway Station to River Ghât.*—Only petty repairs done last year. The road metalling is much cut up. This year's operation contemplate for petty repairing the same with ghooting metal and improving the flanks and side drains.

4. *Class I, mile* ¼*th, road No.* 4, *Ghogha Bazar road.*—There was no provision for this road in the year 1878-79. This metalled surface is very rough, and it has been proposed for 1879-80 to reform the surface with the addition of some new metal, and to repair the flanks by cutting side drains.

5. *Class II, miles* 18, *road No.* 5, *from Ghoreghat to Bhagulpore.*—This road has been maintained in good passable order during the whole year. The work done was 190,000 c.ft. earthwork, 3,000 c.ft. repair of metal, repairing two timber bridges and brick pitching. The works estimated for 1879-80 consist of earthwork to fill up the breaches and other damage done by floods, surface dressing all over the miles.

6. *Class II, miles* 33, *road No.* 6, *from Bhagulpore to Peerpointee with Inspection Bungalow and Hut.*—This road was maintained during the whole year, the bridges and culverts repaired, and by making a new culvert constructed in mile 6. The work done was 776,000 c.ft. earthwork, surface dressing to 5 miles, repairs to 15 bridges and culverts with pointing and plastering.

Serais at Colgong and Peerpointee are repaired. This road has been damaged in several places by the late floods of 1879 between miles 6 to 20. Work estimated in this year is to raise certain low portions and fill up the breaches all along the miles, raising surface repair from miles 4 to 7 and 20 to 33 (Colgong to Peerpointee) in 15½ miles, and several improvements and maintenance.

7. *Class II, miles* 16, *road No.* 7, *from Bhagulpore to Umerpore.*—This road was maintained and kept in good order; about 7 miles of road have been improved by cutting ramps, raising road, and turfing slopes. Works done in this were earthwork 646,500 c.ft., turfing 219,000 s.ft., one culvert constructed of brick, one new timber bridge of 120 r.ft. waterway restored. At the four gaps caused by floods, it is proposed this year to construct permanent culverts to improve the road alignments, to execute surface repairs generally to the bridges and culverts in order to lay metal on the planking of all the timber bridges, and to maintain the road throughout the year.

8. *Class II, miles* 28¾, *road No.* 8, *from Banka to Simultola-Kotoriah road.*—Works done during the last year were surface repairs 28 miles, cutting sloped approaches of 10 nalas, repairing 3 inspection bungalows, pucca masonry (stone) in 4 new gullets, and culverts 1,600 c.ft. and Mohna wood planking 40 c.ft. done. The works proposed to be done in 1879-80 are repairs to surface of the road all along the 28 miles, sloping the approaches of nalas, to make gullet drains for additional waterways in 7 and 8 miles by the hill sides, new wing walls and repairs to all bungalows, for a bridge in 21st mile. Road in very good order.

9. *Class II, miles* 2, *road No.* 9, *rom Peepulpati to Sohore Hât.*—This road was maintained and repaired last year; present estimate of this is, surface repairs to all along the road (2 miles), to level and smooth the surface by filling up ruts and holes.

10. *Class III, miles* 8, *road No.* 10, *from Jugdishpore to Sonodi.*—One timber bridge of 7 openings of 13 feet span each has been built on the Kotoriah nala, which, however, requires more waterway. This year it is proposed to make 12 pucca drains for irrigation in several gaps, to raise the road in places overtopped by floods, and to maintain the road.

11. *Class III, miles* 9, *road No.* 11, *from Sonodi to Bela via Nowadah and Rajabur.*—This road had to be improved with a fairweather road, but the work was undertaken late in the season and very little was done; only 98,000 c.ft. earthwork done. This year's estimate provides for completing the cart track.

12. *Class III, miles* 11, *road No.* 12, *from Colgong to Barahat.*—This road has been kept passable the whole year round; about 5 miles of road is altogether remodelled, on which 378,000 c.ft. earthwork, 3½ miles surface repair, 1,100 c.ft. stone rubble masonry, 960 c.ft. dry rubble, and 120 c.ft. brick masonry in making a causeway 2½ feet, and clearing 5 miles of jungle were the work executed. The works proposed to be done in this year is to raise certain low portions of road, the provision of mile-post and ordinary repairs.

13. *Class III, miles* 6, *road No.* 13, *from Peerpointee to Barahat.*—This road was maintained and kept passable during the whole year. The work of 1878-79 was 88,000 c. ft. earthwork, some brick rubbish laid on a muddy portion, two temporary bridges repaired, surface repair all along the 6 miles of the road. Work proposed to be done in this year—earthwork to raise certain low portions of the road and provide mile-posts and execute ordinary repairs.

14. *Class III, miles* 5, *road No.* 14, *from Peerpointee Railway Station to River Ganges.*—The road was kept in order throughout the year. The works done in this were 99,000 c. ft. earthwork, some stone rubbish laid on the muddy portions, petty repairs to the existing temporary bridges, two new temporary bridges made in mile 3rd, inspection bungalow repaired, the floors of bridges protected by rubble stone, and 3 mile-posts (new) put up. The works to be executed in 1879-80 is earthwork to raise certain low portions of the road; 8 miles of fairweather road to be re-opened from Peerpointee Bazar (iron girder bridge) to Chattain Ghât by making *chil chal* repair through *Deorah* to open the road to Karagola Ghât all along.

15. *Class III, miles* 11, *road No.* 15, *from Umerpore to Banka.*—The work executed in 1878-79 was earthwork 247,000 c. ft., turfing 44,000 s. ft., two pucca stone gullet drains, two new timber bridges 85 r. ft., stone concreting 1,632 c. ft. The contractor having commenced work very late in the season, the work progressed slowly. Work proposed to be done in 1879-80 is for raising certain portions of road approaches of the bridges, &c., turfing slopes left undone from last year, surface dressing, restoring the Nonyhoree bridge which has been injured by flood, making 15 gullet drains for irrigation, making 5 timber-topped dry stone culverts.

16. *Class III, miles* 11, *road No.* 16, *from Bowsi to Mohiama vid Dhooriah.*—The work done in 1878-79 was earthwork 41,000 c. ft. and repairs to the temporary bridges, repairing approaches of nala, repairing surface of the road 5 miles, repairing the inspection bungalow. Work proposed to be done in 1879-80 is repairing surface of the road all along 22 miles, repairs to 42 timber culverts and bridges [which have mostly tumbled down (being old and rotten) and washed by floods], repairs to Dhooriah bungalow, earthwork to make a diversion line in 6th mile of road where cut by flood of *Cheer* river, turfing slopes of the same.

17. *Class III, miles* 11, *road No.* 17, *from Ghogha to Assee.*—The road was made passable for traffic by repairing and opening a cart track temporarily. The work intended to be done in 1879-80 is to widen the first mile of the road from 16 to 20 feet, to raise certain low portions of the road in miles 1 to 6, 8 and 9, to filling up two gaps, and to finish the remaining portion of the new road from 9th to 12th mile.

18. *Class IV, miles* 11, *road No.* 32, *from Shahcoom to Soultangunge.*—This cart road was made in 1878-79, but damaged much by the flood, most part being over-flooded in the rains. The work proposed to be done in 1879-80 is to repair the track made last year by clearing side drains, repairing surface of the roadway, and making it 16 feet wide.

19. *Class IV, miles* 4, *road No.* 47, *from Umerpore to Bhurkoa.*—This is a newly taken up road, and no work was done last year. Work estimated for 1879-80 is to open 4 miles of fairweather surface road from a point on a high ground near Umerpore to Kolehaut and thence to Bhurkoa.

BHAGULPORE, *the* 10*th December* 1879. J. ROBINSON, *District Engineer.*

NORTH BHAGULPORE SUB-DIVISION.

1. *Class II, miles* 17¼, *road No.* 18, *from Muddehpoorah to Sonbursa vid Shahpore.*—Expenditure up to 30th September Rs. 1,503-13-2. Work done 566,123 c. ft. of earthwork, petty repairs to road surface 9½ miles, 55,670 s. ft. turfing. For 1879-80 ordinary repairs estimated, and several new bridges and culverts as original work.

2. *Class II, miles* 35, *road No.* 19, *from Gopalpore Ghât (also called South Emigration Road) to Keotgama vid Sookhpore and Singessur.*—The estimate for this road amounted to Rs. 2,694, but the work done up to 30th September amounted to Rs. 1,237. The total work done on this road between Gopalpore to Singessur was 128,734 c. ft. earthwork, 12¼ miles surface dressing, 210 r. ft. repairing, metalling on one iron bridge, and constructing four masonry abutments to two iron bridges to prevent slips at approaches. Beyond Singessur 6 miles road surface has been dressed. The road is in good driveable order up to 70th mile-post, *i.e* up to 6 miles east of Singessur. The planking of three timber bridges, which have become bad, being of jamoon wood, in position more than seven years, plank has recently been repaired. The work proposed for 1879-80 is 6 lakh c. ft. of earthwork, 24 miles surface dressing, metalling over the three iron bridges, repairing wooden bridges and culverts.

3. *Class II, miles* 31, *road No.* 20, *from Sookhpore to Kondowlee vid Supole, Bhoptea and Dogmara.*—Amount of estimate during 1878-79 Rs. 3,608; expenditure up to 30th September Rs. 2,790. The following work has been done during the past cess year, viz. earthwork 335,760, c. ft., dressing road surface 14 miles, turfing 4,400 s. ft., renewing planking 469½ c. ft., and constructing two masonry abutments to the iron bridge over Gujna. The road is in good order, except the first portion between Sookhpore and 3rd mile-post, and from Supole to 10th mile-post; being very sandy, these portions cut up very much every year. It is impossible to improve the surface or prevent its being cut up, as earth cannot be had along the road at those places. At one place, near village Amdowlee, the floods topped the road for some distance, and provision has been made for raising this portion. The work proposed in 1879-80 is 864,000 c. ft. earthwork, 15 miles dressing surface, efficiently repairing all timber and masonry bridges, and metalling the iron bridge.

4. *Class II, miles* 4, *road No.* 21, *from Bongong to Mohessee.*—Estimate for 1878-79 amounted to Rs. 100. No work done this year by contractors, Messrs Mathews and Sen, to whom the work was given.

The road is passable, and the surface will be maintained and culverts re-pointed this year.

5. *Class III, miles* 21, *road No.* 22, *from Tiljooga river to Protabgunge vid Bhoptea (also called North Emigration Road).*—Estimate of 1878-79 amounted to Rs. 3,583; amount expended Rs. 2,198. Work done on this road is as follows:—324,000 c. ft. earthwork, dressing road 13 miles, constructing a temporary pipe drain, and repairing planking of timber bridge 420 s. ft.

The temporary bridge platforms are not satisfactorily repaired, and the road is consequently impassable, and has been so during the whole year. The work proposed this year is to strengthen the platforms and abutments of these temporary bridges and make them passable throughout the year, the timber to be changed this year being only few. About two lakhs cubic feet earthwork and 18 miles surface dressing, repairing of culverts, constructing masonry abutments to two iron bridges and metalling the same bridges.

6. *Class III, miles* 28, *road No* 23, *from Supole to Protabgunge vid Peepra.*—Amount of estimate Rs. 1,500 for 1878-79; expenditure up to 30th September Rs. 1,353. Work done on Supole to Peepra section 83,000 c. ft. earthwork, five miles road surface dressing, 215 r. ft. restoring temporary bridges, and maintaining trees over five miles of road.

On Peepra-Protabgunge section work done is 91,259 c. ft. earthwork, 3,000 s. ft. turfing, and 5½ miles surface repairs and petty repairs to Dowsee temporary bridge.

The road from Supole to Protabgunge is intersected by three rivers—one in 4th mile, the Dinra; one in 23rd mile, the Chilonee; and one in 26th mile, the Dowsee; besides the Tilabeh nala in 9th mile, over which a temporary bridge was proposed last year and commenced, but during the high floods the posts put up were washed away and a scour formed in the bed. The road is fairly passable now. It is proposed this year to re-construct the temporary bridge over Tilabeh by driving the piles deeper, to restore the old temporary bridge over Dowsee second branch near Protabgunge, to maintain the other temporary bridges, to execute 234,000 c. ft. earthwork, maintain trees planted on five miles of the road, and to dress 19 miles road surface.

7. *Class III, miles* 9, *road No.* 24, *from Protabgunge to Baboah Bazar.*—Estimate for 1878-79 amounted to Rs. 500; expenditure Rs. 190-5-3. Work done is 43,870 c. ft. earthwork. The road was let by contract to Messrs. Mathews and Sen, but they failed to dress the

road surface and maintain it thoroughly. The work proposed this year is some earthwork and surface dressing, and constructing a temporary bridge over the Chynee dhar.

8. *Class III, miles* 23, *road No* 25, *from Supole to Muddehpoorah vid Gamhoria and Singeessur.*—Estimate amount of 1878-79 Rs. 1,001 on two sections, viz. from Supole to Gamhoria and from Gamhoria to Muddehpoorah. Total expenditure on both sections Rs. 869. Work done 198,182 c. ft. earthwork, repairing temporary bridge 63 r. ft., dressing surface 10 miles. This road has been injured in several places by the late heavy floods. Two large temporary bridges wholly washed away, other minor bridges injured, and the roadway been cut through at several places. It is being repaired and made temporarily driveable til work of 1879-80 commence. Two rivers intersect this road, viz. Dimra near Supole and Tilabeh in 15th mile, on both which ferries are maintained. Proposed this year: earthwork repairs, nine miles surface dressing, repairing 166 r. ft. temporary bridge, and restoring 60 r. ft. of timber bridges.

9. *Class III, miles* 13, *road No.* 26, *from Singeesur to Peepra.*—Estimate amounted to Rs. 400; expenditure Rs. 254. Work done 80,764 c. ft. earthwork, and maintaining temporary bridges, and 2 miles surface dressing. This road was not fully maintained for want of a contractor or piece-worker. The road, however, is in fair state, except that one gap in 3rd mile is formed by the washing off of the temporary bridge by floods. It is proposed to provide a ferry during the rains at this gap, and to maintain the other temporary bridges.

10. *Class III, miles* 16½, *road No.* 27, *from Pursurma to Bulhee.*—Estimates for 1878-79, Rs. 1,306, being for two roads, one Myaghat to Bulhee, and the other Pursurma to Bijulpore; amount expended Rs. 1,098. Work done in 1878-79 as follows:—On Myaghat-Bulhee section 69,555 c. ft. earthwork, 78 r. ft. restoring and constructing temporary bridges, and 190 r. ft. repairing temporary bridges, and 23 miles surface dressing. On Pursurma-Bijulpore section 3 miles surface dressing and 60 r. ft. temporary bridge repairs. The temporary bridges on this road were all washed off during the floods of September last, and only approaches and slopes have been made for passing of traffic till the temporary bridges are restored. Work to be done in 1879-80 are earthwork repairs, renewing 202 r. ft. temporary bridges.

*Expenditure incurred by Mr. St.Blair Grant is not added to this.

11. *Class III, miles* 25, *road No.* 28 *from Muddehpoorah 3rd section to Korama via Kishengunge.*—Expenditure Rs. 2,094; * work done 130,000 c. ft. earthwork, renewing temporary bridges 400 r. ft., repairing the same 882 feet.

Class III, miles 9, *road No.* 29, *from Lutipore 1st section to Goghri.*—Making cart track and surface dressing 21 miles, including road over the dry bed of Ganges.

*Expenditure incurred by Mr. St.Blair Grant is not included in this.

12. *Class III, miles* 11½, *road No.* 30, *from Milki to Sonbursa Ghât via Noranpore.*—Expenditure Rs. 776-3-8;* work done 368,723 c. ft. earthwork, and repairing 16 r. ft. temporary bridges, turfing 32,446 s. ft.

13. *Class IV, miles* 7, *road No.* 55, *from Supole to Chandail.*—This road, since made over to the Branch Road Committee, was under the District Committee in 1878-79, and the expenditure in repairs amounted to Rs. 447. Work done was c. ft. 878-79, earthwork, and restoring 115 r. ft. temporary bridges. The road is in fair condition.

14. *Class IV, miles* 21, *road No.* 64, *from Sookkpore to Bijwar.*—This road also is since made over to the Branch Road Committee; expenditure Rs. 644. Work done 18,000 c. ft. earthwork, 333, r ft. repairing temporary bridges, and 17 miles surface dressing. Road in fair condition. One bridge partially washed away by floods.

BHAGALPORE, *the* 10*th December* 1879. J. ROBINSON, *District Engineer.*

ORIGINAL WORKS.

1. *Class II, miles* 33, *road No* 6, *from Bhagulpore to Peerpointee vid Ghogha and Colgong. Constructing a* 5 *feet Culvert and a timber-topped Bridge* 2 *spans* 12 *feet each.*—The estimate for this work amounts to Rs. 2,496. The 5 feet culvert is completed, and the bridge is commenced; foundation laid. Total expenditure Rs. 232-10-9.

2. *Class II, miles* 17¾, *bridging road No.* 18, *from Muddehpoorah to Sonbursa vid Shahpore.*—Expenditure of 1878-79 Rs. 665; work done as follows:—Within the year 650 c. ft. brickwork, and 5,361 s. ft. pointing and other minor items. Thirteen bridges completed and opened up to date from commencement of work.

3. *Class III, miles* 28, *bridging road No.* 23, *between Peepra and Protabgunge.*—Expenditure of 1878-79 Rs. 2,289; work done 6,115 c. ft. brickwork, 4,045 s. ft. pointing 37,000 c. ft. earthwork, and 490 c. ft. metting roadway. Seven bridges and culverts, out of 12 are constructed since commencement of work.

4. *Class III, miles* 9, *bridging road No.* 24, *from Protabgunge to Balooah Bazar.*—Expenditure Rs. 1,106-11; work done 2,580 c. ft. brickwork, 48,000 c. ft. earthwork, and 600 c. ft. concrete. Five bridges and culverts out of 6 are constructed since commencement of work.

5. *Class III, miles* 11¼, *part of road No.* 30, *from Milki to Sonbursa Ghât vid Noranpore.*—Constructing Noranpore to Sonbursa road, total expenditure Rs. 1,332-8-2. Work done during the year-earthwork 591,261 c. ft. dressing, and renewing 212 chains, turfing 147,596 s. ft. The work is completed.

6. *Class IV, miles* 5, *goad No.* 44, *from Banka to Dhaka.*—No work done last year in this, except nicking out the line of the new road. The estimate for (4 miles of) new earth-work has been submitted.

BHAGULPORE, *the* 10*th December* 1879. J. ROBINSON, *District Engineer.*

No. 121G, dated Muddehpoorah, the 11th October 1879.

From—BABOO SOSHI BHOOSHUN DUTT, Chairman of the Branch Road Cess Committee, Muddehpoorah,

To—The Chairman, District Road Cess Committee, Bhagulpore.

I HAVE the honor to submit the annual Administration Report on the improvement of the village roads of this sub-division for the road cess year ending 30th September 1879.

2. The table below shows abstractly the number of meetings held and the number of members who attended each meeting during the year:—

Number.	Date.	Number of members present.	Number of members absent.	Total number of members.
1	29th November 1878	4	8	12
2	3rd March 1879	6	6	12
3	2nd June „	6	7	13
4	19th „ „	5	8	13

3. The details of attendance of each member with the dates of appointment will be seen from the following statement:—

Number.	Date of appointment by Government.	Names of Members.	Number of meetings attended.	Number at which absent.	Total number of meetings.	DATE ON WHICH MEETING HELD. 29th November.	3rd March.	2nd June.	19th June.
1	22nd May 1876	Sub-Divisional Officer, Chairman	4	0	4	1	1	1	1
2	Ditto	Baboo Kishendhun Dass, Vice-Chairman	2	2	4	0	0	1	0
3	Ditto	„ Kishen Prosad Singh, Member	0	4	4	0	0	0	0
4	Ditto	„ Chooni Bhagut, „	3	1	4	0	1	1	1
5	Ditto	„ Lal Behary Lal, „	0	4	4	0	0	0	0
6	Ditto	Rughoobur Dyal Mundul „	0	4	4	0	0	0	0
7	Ditto	Bharonsi Mander, „	1	3	4	0	1	0	0
8	Ditto	Lulet Singh, „	1	3	4	0	1	0	0
9	Ditto	Kaily Churn Sahu, „	3	1	4	0	1	1	1
10	Ditto	Jhoomack Lal, „	3	1	4	1	0	1	1
11	14th March 1878	A. Stevens, Esq. „	3	1	4	1	0	1	1
12	Ditto	Baboo Soorjeenon Jha, „	1	3	4	0	1	0	0
13	24th April 1879	Rajah Hurbullub Narain Singh, Bahadoor, K.C.S.I.	0	2	2	*	*	0	0

The member Rughoobur Dyal Mundul is dead. Lal Behary Lal has been long away from the station. Kishen Prosad Singh never attended the meetings the last two years. Some of the other members are rather indifferent. The only member who showed sufficient degree of interest was Mr. Stevens of Singessur Factory. Rajah Hurbullub Narian Singh, Bahadoor, of Sonbursa, was lately appointed as a member of the Branch Committee. A re-election is therefore necessary to make the Committee more useful, and I hope I shall be able to submit a revised list shortly.

5. The amount allotted during the year was Rs. 3,500, and the balance in hand of the previous year was Rs. 2,053-3-2. The total amount at the disposal of the Branch Committee was therfore Rs. 5,553-3-2. Out of this money Rs. 4,823-1-5 were expended in the improvement of roads, &c., the details of which are given in the annexed Statement (B). It will be seen that Rs. 250 were advanced to Mr. A. Christian of Pathurghat, Rs. 450 to Mr. A. Stevens of Singessur, and Rs. 450 to Rajah Hurbullub Narian Singh of Sonbursa, for repairing the roads and planting trees in the neighbourhood where the above-mentioned gentlemen reside. The completion report and the final accounts have not yet been received; but the work, as far as I know, has made fair progress under each gentleman. The works done under the direct management of the Branch Committee were, besides the ordinary earthwork, dressing and turfing; the planting of trees about three miles; metalling the station road 62 chains, and repairing several temporary bridges here and there.

6. The Statements A and B will show clearly the amounts drawn from the sub-treasury on different dates, the balance in hand at the beginning of the year under report, the amount expended and refunded, and the money lapsed. The balance in hand was refunded on the 8th current.

7. Much can be done in the way of improving village communications if the people only take some interest in the matter. But here the inhabitants are generally speaking too far backward in appreciating the utility. They are slow to understand the advantage until the road is actually completed. It is then they clearly see that what was an impracticability

to them, especially in the rains, in the way of attending the *hâts and bazars*, has turned a matter of easy access at all times of the year; for a road, provided it is well raised and bridged, is really a boon, and the advantages are too palpable to be under-valued.

The Sub-Overseer, Shama Churn Mookerjee, has on the whole done his work satisfactorily.

No. 386, dated Supole, the 21st November 1879.

From—BABOO R. C. BOSE, Sub-Divisional Officer, Supole,
To—The Chairman, District Road Cess Committee, Bhagulpore.

IN reply to your memorandum No. 54, dated 11th instant, I beg to submit my report on road cess operations for the year 1878-79.

2. The statement heretofore submitted with this office memorandum No. 355, dated 10th ultimo, was erroneous. The corrected copy now enclosed will show the works undertaken and executed during the year under report, and the amount of expenditure incurred for each item of work. The largest outlay was for Supole head-quarters station road; there is too much of sand in the earth of this place. Kutcha roads suffer tangible damage when strong winterly winds blow away sand from the surface of the roads. To ensure a permanent and lasting road, a pucca road was undertaken and executed this year, which has greatly improved the station.

The Balha, Rajpore and Parsa were thoroughly new works, completed in the year under notice, and the rest of the sum devoted to other works was applied for repairs of existing roads, construction of bridges, and improvement of some small village roads.

The whole amount sanctioned for the year, Rs. 2,500, was expended, and this has promoted much improvement in communications, which have helped to develope the inland trade.

There were six Committees held in the year under report. The table showing the attendance of members is set forth per margin. To ensure better attendance, and to enable me to get a quorum on the day of Committee, three last-named members were elected. As a general rule some of the members have been invariably absent, and much inconvenience was experienced in the discharge of duties of the meeting. Of all the members P. Duff, Esq., was most punctual and took a lively interest in road cess operations. The newly selected members have been punctual and of much assistance to the Committee.

Mr. P. Duff	...	Thrice.
Baboo Khublal Sahee	...	Once.
Mr. J. F. K. Miselbach	...	Do.
Baboo Bokoo Singh	...	Twice.
,, Norendra Narain Singh		Once.
,, Bholanath Dey	...	Twice.
Moulvi Ashrufoodin	...	Do.
,, Wahid Ali	...	Once.

With regard to the particulars of the meeting, I would respectfully solicit attention to this office letters Nos. 328, dated 7th January 1879, No. 36, dated 23rd April 1879 (on the 18th June 1879) and No. 244, dated 6th August 1879 (on 23rd September 1879), submitting the proceedings of several meetings held.

Of all the cesses this is not disliked by the people at large; they see the money realized from them laid out in improvements within the precincts of their villages, and the benefits of which are derived by them. They are, I have every reason to say, perfectly reconciled to it.

The balance at the close of the year 1877-78 was Rs. 1,037-8, and not Rs. 1,862-8, as adverted to in the letter under reply. This sum was not drawn out of the treasury and laid out in works. It lapsed to Government.

No. 408T, date Camp Kakwara, the 21st November 1879.

From—BABOO O. C. MULLICK, Chairman, Branch Road Committee, Banka,
To—The Chairman, District Road Committee, Bhagulpore.

WITH reference to your memorandum No. 52, dated 11th November, I have the honor to submit Statements A and B, the former showing the total expenditure on each road under the Branch Committee during the road cess year 1878-79, and the latter showing the attendance of each member, and particulars of the meetings by the Branch Committee.

2. A list has lately been received showing definitely the actual roads which are to be maintained by the Branch Road Cess Committee in future; but in the absence of such a list before, the Branch Committee had nothing definite to go on, and directed their attention to a general improvement of all the means of communication within the sub-division according to the actual requirements in each.

3. The following works were undertaken during the year under report:—

(1.) *Banka station roads; length three miles.*—These roads were in bad condition, and during the rainy season used to be very miry; besides, several gaps or big holes existed, rendering them unsafe. The roads were thoroughly repaired, and six inches sand laid all through, now making them dry and comfortably passable, at a cost of Rs. 328-15-10. With the exception of a few rupees for petty repairs, no expense will be necessary for these roads during the current year.

Discrepancies between this and the annual accounts are charges for work establishment distributed in the Chairman's Office.

(2.) *Banka to Umerpore, under the name of Nonyhoree road; length three miles.*—Rupees 132-9-5 spent on repairs to the road and wooden bridge, including the laying of stones for protecting the foundation of posts of the bridge.

(3.) *Ameerpore to Kolehan'* ; *length three miles.*—This is a new road altogether, and half the length has been completed, and the work tested by the District Road Cess Overseer. Rs. 516 expended for constructions. The remaining portion of the road will be constructed during the current year.

(4.) *Banka to Jamdaha* ; *length ten miles.*—Thorough repairs to one and a half miles of the road completed at a cost of Rs. 175-12-10. Repairs to the remaining portion of the road will be taken in hand during the current year.

(5.) *Bowsi to Jilsee.*—Repairs to the masonry culverts were made at a cost of Rs. 16-11.

(6.) *Subulpore to Bhatdiha.*—Village road, in length one and a half miles. Petty repairs completed at a cost of Rs. 50.

(7.) *Bikrumpore to Nowdiha.*—Village road, in length one and a half miles. Petty repairs completed at a cost of Rs. 150.

(8.) *Kukwara to Katalseñat.*—Village road, in length one and a half miles. Petty repairs completed at a cost of Rs. 50.

(9.) *Dudhari to Kalianpore.*—Village road, in length one and a half miles. Petty repairs completed at a cost of Rs. 50.

4. The above works cost an aggregate sum of Rs. 1,470-1-1, to which add Rs. 180, being the salary of the sub-overseer paid during the year, thus making up a total expenditure of Rs. 1,650-1-10. Of this sum, Rs. 1,155-5-6 has been drawn out of the allotment of Rs. 3,000 for the year under report, and the balance, Rs. 494-11-7, was met from the unexpended amount, during the time of my predecessor, kept in a seperate bag. I am unable to make out from your letter under acknowledgment, paragraph 5, how this amount is put down at Rs. 588-7-1. I have carefully gone through the several statements submitted from time to time from this office, and can find no clue for reconciling the discrepancy. I beg to refer you to my predecessor's last annual Road Cess Report, and the statements submitted under his letter No. 328, dated 12th November 1878. One of these statements, headed "Amount expended out of the balance, Rs. 748-15-8, from the amount drawn by Mr. Eyre, late Sub-Divisional Officer and Chairman, Branch Road Committee, Banka, from the allotment for 1876-77," shows that, after the expenditure for 1877-78, there was a balance of Rs. 384-11-7, and its correctness was never questioned. Add to it Rs. 110, which was drawn by Baboo Hurry Churn Ghose out of the allotment for 1877-78, but not actually spent, and the unexpended balance at the beginning of the year under report amounts to Rs. 494-11-7 as now shown by me. With regard to the Rs. 110 which has been added to the old unexpended balance during this year, I beg to refer you to another of the statements headed "Statement showing the expenditure on each road under the Branch Committee, Banka, from October 1877 to September 1878," submitted by my predecessor with his letter above referred to. Item 6, Jamdaha road repairs Rs. 100, was not actually expended, as the remark against it, "still in hand," shows; and out of item 5, Rs. 10 was kept in hand and not paid to the contractor during 1877-78, as he did not finish the work within the year. I solicit the favor of your referring me to any documents submitted from this office which have led to the entry in your books of Rs. 588-7-1 as the cash balance at the end of the year 1877-78, to enable me to reconcile the difference in question.

5. The road cess system has worked satisfactorily during the year under report, and no special demonstration of public feeling towards the Act was perceived.

No. 6.—Part I.

BHAGULPORE DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Balance on 1st October 1878		64,311 4 5	*General Management.*		
			Clerks	3,233 10 8	
Receipts of the year.			Servants	799 9 8	
			Contingencies	666 10 11	
Taxes, rates, and cesses under Act X of 1871—			Printing at private presses	.....	
					4,689 15 3
Cesses on lands	1,13,091 6 4		*Toll Collection.*		
Ditto on houses	27 0 0				
	1,13,118 6 4		Establishment and contingencies of ferry tolls	1,268 11 11	
One per cent. road cess	332 15 3				1,268 11 11
		1,13,451 5 7	*Staging Bungalows and Serais.*		
Miscellaneous Receipts.			Establishment and contingencies	.....	
			Petty construction and repairs	57 7 0	
Rents of serais and staging bungalows					57 7 0
Fees and forfeiture	1,153 7 2		Miscellaneous	180 0 0	
Miscellaneous	1,512 10 1				180 0 0
		2,666 1 3	*Public Works.*		
Suspense Account.			Original works	9,114 1 11	
			Repairs	58,062 2 5	
			Establishment	18,193 10 7	
			Tools and plant	509 0 9	
					85,878 15 8
			Suspense Account.		
			Advances	8,136 3 0	
Advances	12,139 13 3		Deposits	175 0 0	
Deposits	2,540 11 6	14,680 8 9			8,311 3 0
			Total outlay to be passed		1,00,386 4 10
Total Receipts		1,30,797 15 7	Balance on 30th September 1879	...	94,725 15 2
GRAND TOTAL	..	1,95,112 4 0	GRAND TOTAL	.....	1,95,112 4 0

Passed for rupees one lakh three hundred and eighty-six, annas four, and pies ten only.

C. N. SINGH
SURJI NARAIN SINGH } *Members.*

W. CONMAN.
Vice-Chairman.

No. 6.—PART II.

BHAGULPORE DISTRICT ROAD FUND.

Detail of Income and Expenditure for the Cess Year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the Annual Account for that Year.*

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.			Amount.	Total.
	Rs.	INCOME.			Rs. A. P.	Rs. A. P.
Taxes, rates, and cesses.	1,11,000	Cess on land			1,13,091 6 4	
	700	Do. on houses			27 0 0	
	100	Fines			... ..	
						1,13,118 6 4
	500	One per cent road cess			332 15 3	332 15 3
		Fees and Forfeiture.				
Miscellaneous receipts.	725	Road cess process fees		1,120 15 2		
		Ditto searching fees		32 8 0		
					1,153 7 2	
		Miscellaneous.				
	60	Sale proceeds of trees, fruits, grass, fisheries, &c., on the sides of district roads ...		807 1 0		
		Sale proceeds of waste paper		0 5 0		
		Government contribution for collection of public works cess		600 0 0		
		Rent of following road inspection bungalows—				
		Road No. 23, Supole hát		4 0 0		
		Do. ,, 1, Bowsi bungalow		41 8 0		
		Do. ,, Poorani		0 8 0		
		Do. ,, 8, Banka		8 0 0		
		Do. ,, 16, Dhooria		0 8 0		
		Adjustment of discrepancy, *vide* Accountant-General's No. 337 of 5th September 1879, to the address of Treasury Officer, Bhagulpore		0 12 1		
		Refund of cheque No. 17, dated 25th September 1878, of Supole Branch Road Committee		50 0 0		
					1,512 10 1	2,666 1 3
Suspense account.	.....	Advances—				
		From C. Decruse (in October)			15 0 0	
		,, Committee clerk			34 1 4	
		,, Chairman, Supole Branch Road Committee ...			3,962 8 0	
		,, Ditto, Muddehpoorah ditto ditto			4,823 1 5	
		,, Ditto, Banka ditto ditto			1,252 14 7	
		,, Mr. Griffith of Colgong			700 0 0	
		,, ,, J. G. Lakemore			200 0 0	
		,, ,, S. Grant			912 10 3	
		,, ,, Curtis			239 9 8	
						12,139 13 3
		Deposits—				
		From Messrs. Mathews and Son			220 12 0	
		,, Baboo Chunder Coomar Pal			500 0 0	
		,, Messrs. Ram Coomar Mitter & Co.			416 6 0	
		,, Messrs. Jugut Lal Misser & Co.			169 0 0	
		,, Baboo Nathoo Mundul			75 0 0	
		,, ,, Lokonath Sukhel			50 0 0	
		,, ,, Hury Churn Lahiry			50 0 0	
		,, Mr. N. J. Gantzer			195 8 0	
		,, Messrs. Umrit Lall Mookerjee & Co.			150 0 0	
		,, Mr. S. La Reverre			293 10 0	
		,, Baboo Preo and Brojonath Chatterjee			23 5 0	
		,, Chairman, Branch Road Cess Committee, Banka ..			397 2 6	
						2,540 11 6
		Total Income			.....	1,30,797 15 7
		EXPENDITURE.				
		On committee's control.				
General management.	4,990	1 Head clerk and accountant for the Committee office for 11 months, at Rs. 90			990 0 0	
		1 Second clerk for 4 months and 13 days, at Rs. 20			88 10 8	
		Total for Committee Office ...			1,078 10 8	
		On collection of cess.				
		1 Head clerk in the Collection Department under the Deputy Collector for 11 months, at Rs. 70			770 0 0	
		2 Head clerks in ditto ditto, at ,, 30			330 0 0	
		8 Ditto in ditto ditto, at ,, 25			275 0 0	
		1 Mohurir in ditto ditto, at ,, 20 ...			220 0 0	
		1 Assistant accountant in Treasury under the Deputy Collector for 11 months, at Rs. 30 ...			330 0 0	
		1 Towji mohurir in Treasury under the Deputy Collector for 11 months, at Rs. 20			220 0 0	
					2,145 0 0	
		Carried over			3,223 10 8	

Subhead of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	3,232 10 8	
		EXPENDITURE—*continued.*		
		On collection of cess—concluded.		
General management—*contd.*	.....	1 Peon for 12 months, at Rs. 5	60 0 0	
		8 Peons in Collection Department for 11 months, at Rs. 6 ...	528 0 0	
		1 Peon ditto ditto for 8 ,, at ,, 6 ...	48 0 0	
		1 ,, ditto ditto for 5 ,, at ,, 6 ..	30 0 0	
		1 ,, ditto ditto for 2 ,, at ,, 6 ...	12 0 0	
		1 ,, ditto ditto for 4 ,, at ,, 6 ...	24 0 0	
		10 Peons ditto for broken parts of months at ,, 6 ...	35 1 10	
		Extra peons for serving notices	62 7 10	
		Total for collection of cess .	799 9 8	
		Contingencies.		
		Committee Office for stationery ... ... Rs. 32 12 6		
		Punkha-puller 28 0 0		
		Postage and receipt stamps 34 1 4		
		Printing of reports, annual accounts, and road list 132 6 3		
		Advertisement for Engineer, Accountant, and Overseers 82 9 0		
		Office rent 144 0 0		
		Country stationery 10 9 9		
		European stationery 17 8 6		
		Printed forms 45 2 4		
		Binding books 19 10 0		
		Punkha-pullers 46 0 0		
		Petty items 1 8 0		
		Remuneration to sajawals, &c., for collection of arrears of cess 72 7 3	666 10 11	
Toll collection.	.....	Establishment and contingencies of Ferry Tolls	1,268 11 11	4,689 15 3
Staging bungalows and serais.	.....	Petty construction and repairs—		1,268 11 11
		Repairing Muddehpoorah serai	57 7 0	57 7 0
Miscellaneous	.....	Gratuity to Mr. Decruze	90 0 0	
		Ditto to Mr. Paul	90 0 0	
				180 0 0

		Disencumbering number of road.		Total estimated cost.	Total outlay to end of the year.		
			ORIGINAL WORKS.				
Public works	10,000	1	Metalling unmetalled portion of road from Bhagulpore over-bridge to Sonthal-Pergunnahs*		Nil.	Nil.	
		5	Bridging Gungunia nalah on the Bhagulpore and Ghoreghat road†—				
			Contingencies		21 7 0		
			Materials at site .		0 0 0		
					21 7 0	—135 0 0	
	1,991	6	Additional waterway to Koonalah bridge on the Bhagulpore and Peerpointee road‡				
			Contingencies . .		97 8 3		
			Materials at site ..		2,565 5 6		
					2,662 13 9	13 1 9	
		6	Constructing one 5 feet culvert and 2 rooms of 12 feet bridges between Koonalah and Colgong railway station on the Bhagulpore and Peerpointee road—				
			Earthwork	2,496	177 0 9		
			Rubble ,, ...		243 14 3		
			Brick ,, ...		34 6 3		
			Painting		20 8 3	20 8 3	
			Petty items		12 6 3		
			Contingencies		79 13 3	21 0 9	
			Materials at site		477 1 9	191 1 9	
					1,045 2 9		
		7	Bridging Kunkonia dhar on the 3rd mile, Bhagulpore-Umerpore road—				
			Woodwork	2,146	1,550 0 0		
			Labour for dressing timber and putting up bridge ...		584 0 0	100 0 0	
					2,134 0 0		
			Carried over ...	.....	.....	210 12 6	6,196 2 2

* Estimate submitted, but not yet sanctioned.
† No estimate for this. Materials that have been collected are transferred to other work.
‡ Estimate for a temporary bridge called for. The expenditure is only for protecting materials collected last year.

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number of roads.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward			210 12 6	6,196 2 2
			EXPENDITURE—*continued.*				
			ORIGINAL WORKS—*continued.*	Rs.	Rs. A. P.		
Public works —*contd.*	Nil	10	Bridging Kathri nuddy on the Jugdispore to Sonoodih road—				
			Earthwork		54 15 9	54 15 9	
			Sâlwood work		383 9 9	183 9 9	
			Iron ,, ...		20 13 0	20 13 0	
			Putting up bridges	2,500	277 3 3	277 3 3	
			Concreting		66 1 6	66 1 6	
			Contingencies		21 5 0	21 5 0	
			Materials at site		1,989 8 0	—183 4 0	
					2,818 0 0		
	1,000	13	Bridging Peerpointee and Barahat road—				
			Earthwork		4 1 9		
			Pucca masonry		112 13 9		
			Painting	9,988	7 4 0		
			Contingencies		59 15 6	25 5 0	
			Materials at site		2,363 2 4	—40 6 0	
					2,547 5 4		
	2,500	15	Temporary bridge on the Banka and Umerpore road—				
			Timber bridging		1,105 0 0	1,105 0 0	
			Stone-pitching		114 3 9	114 3 9	
			Irrigation gullet	2,500	200 0 0	200 0 0	
			Contingencies		38 12 0	38 12 0	
					1,457 15 9		
	10,239	18	Bridging road from Muddehpoorah to Sonbursa *vid* Shahpore—				
			Earthwork		438 1 3	6 2 6	
			Robut wells, including well-curbs		277 5 6	.....	
			Concreting		695 3 8	.....	
			Pucca masonry		9,168 0 5	363 1 9	
			Painting		726 11 3	182 14 3	
			Sâlwood work	27,587	1,782 7 0	125 0 0	
			Coal-tarring		4 0 0	.....	
			Iron work		45 11 0	21 0 0	
			Turfing		4 9 0	.....	
			Contingencies		1,530 5 3	147 3 7	
			Materials at site		3,339 14 5	—231 11 0	
			Arrears of last year disbursed		.....	101 0 6	
					18,012 4 9		
	1,000	23	Bridging road from Supole to Protabgunge *vid* Peepra—				
			Earthwork		266 9 0	93 9 6	
			Barrel drain		7 9 6	.....	
			Robut wells, including well-curbs		122 5 9	52 4 0	
			Concrete		52 15 9	.....	
			Pucca masonry		3,843 1 4	1,455 9 2	
			Painting	40,010	178 9 4	86 3 6	
			Sâlwood work		333 15 6	.....	
			Coal-tarring		45 15 3	45 15 3	
			Iron work		7 6 6	.....	
			Contingencies		1,215 1 3	348 10 3	
			Materials at site		10,701 8 10	174 5 7	
			Arrears paid		.....	32 15 0	
					16,775 2 0		
	1,000	24	Bridging road from Protabgunge to Balooah bazar—				
			Earthwork		125 14 6	7 1 6	
			Barrel drain		8 13 6	.....	
			Robut well, including well-curbs		45 4 0	.....	
			Concrete		266 12 2	96 0 0	
			Pucca masonry		4,254 12 7	623 4 9	
			Painting	27,963	98 0 3	.....	
			Sâlwood work		1,915 9 6	.....	
			Iron ,, ...		10 9 6	2 5 6	
			Contingencies		1,660 15 6	147 13 0	
			Materials at site		8,460 13 3	—1,987 6 9	
			Arrears paid		.....	10 3 0	
					16,847 8 9		
			Carried over ...	.....	.....	3,948 0 4	6,196 2 2

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number of road.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ..			3,848 0 4	6,196 2 2
			EXPENDITURE—*continued.*				
			ORIGINAL WORKS—*concluded.*	Rs.	Rs. A. P.		
Public works —*contd.*	3,174 (Part of)	25	Bridging road from Supoie to Muddehpoorah *vid* Gamharia and Singeasur		.....	.....	
	Nil.	26	Bridging road from Singeasur to Peepra—				
			Contingencies ...	19,654	172 11 6	4 0 0	
			Materials at site		3,603 10 8	8 12 0	
					3,776 6 2		
	2,000	30	Constructing road from Milki to Sonbursa *vid* Narsinpore—				
			Earthwork		2,069 10 2	1,063 6 11	
			Dressing and ramming ...	2,300	111 0 0	106 0 0	
			Turfing		174 14 0	147 9 3	
			Contingencies		160 4 9	15 8 0	
					2,515 12 11		
	5,000	44	Constructing Banks to Dhaka—				
			Contingencies	4,455	45 8 6	45 8 6	
	1,841		Surveying roads for preparing projects	2,295	1,395 1 9	1,386 3 6	
			Total ...	.....	.....	6,725 0 6	
	3,000		*Other works.*				
			Constructing Road Cess Office building—				
			Pucca masonry		2,387 10 11	475 13 2	
			Terrace-flooring		240 3 1	240 3 1	
			Ditto roofing		524 0 3	522 13 3	
			Surki plaster		385 12 6	385 12 6	
			White-washing		33 6 3	33 6 3	
			Sálwood work		1,768 3 0	.....	
			Venetian doors		368 13 6	368 13 6	
			Panel ,, ...		295 9 6	295 9 6	
			Glazed ,, ...	8,038	406 9 6	406 9 6	
			Iron work		59 1 9	.....	
			White painting		229 0 1	229 0 1	
			Earthwork		32 1 6	1 12 0	
			Five-feet drain and road ...		179 11 3	75 11 3	
			Store godown		224 15 9	224 15 9	
			Contingencies		360 12 1	130 2 1	
			Materials at site issued to work during the year ...		.....	—1,001 8 6	
			Total of Other Works ...	.....	7,496 3 11		
			Total Original Works ...	.....	.....	2,389 1 5	9,114 1 11
			REPAIRS.				
	20,515		Road from Bhagulpore overbridge towards Sonthal Pergunnahs			10,867 3 7	
	5,000	2	Sooltangunge to Arjungunge			4,127 14 6	
	200	3	Ditto railway station to river ghát			196 14 3	
	1,200	5	Ghoreghát to Bhagulpore			1,365 4 2	
	3,476	6	Bhagulpore *vid* Ghogha and Colgong to Peerpointee ...			2,668 13 9	
	4,906	7	Ditto ditto to Umerpore ...			3,336 8 3	
	1,150	8	Banka to Simultola *vid* Kotoriah			676 3 0	
	100	9	Peepulpati to Sinhore hát			78 1 0	
	3,475	10	Jugdispore to Sonodi			.....	
	1,000	11	Sonodi to Bela *vid* Nawadah and Rajabur			198 0 0	
	1,000	12	Colgong and Sorahat			998 4 0	
	400	13	Peerpointee to Sorahat			273 4 0	
	400	14	Ditto railway station to Ganges			357 13 0	
	3,027	15	Banka to Umerpore			2,136 0 11	
	1,000	16	Bowsi to Dhooria and thence to Mohiama			634 9 6	
	2,000	17	Ghogha to Assee			1,215 9 0	
	2,944 (Part of)	18	Sonbursa to Shahpore			685 1 8	
	1,300	18	Muddehpoorah to ditto			818 11 6	
	2,694	19	Gopalpore Ghát to Kootgama called South Emigration Road			1,237 1 9	
	3,602	20	Sookpore to Kondowli *vid* Bhoptiah and Dagmara ...			2,789 15 3	
	1	21	Bongong to Mohesi			21 0 0	
	3,585	22	Tiljooga river to Protabgunge *vid* Bhoptiah, called North Emigration Road			2,197 9 9	
						935 14 6	
	1,000 (Part of)	23	Supole to Peepra			419 7 9	
	500 (Ditto.)	23	Peepra to Protabgunge			190 5 3	
	500	24	Protabgunge to Baloosh bazar				
			Carried over			38,411 10 4	15,310 4 1

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number of roads.	PARTICULARS.	Amount.	Total.
	Rs.			Rs. A. P.	Rs. A. P.
			Brought forward ...	83,411 10 4	15,310 4 1
			EXPENDITURE—*continued.*		
			REPAIRS—(*concluded.*)		
Public works —*contd.*	2,000 (Part of)	25	Supole to Gamharia	345 9 9	
	2,000 Ditto	25	Muddehpoorah to ditto	523 14 0	
	400	26	Singeasur to Peepra	254 5 7	
	500 Ditto	27	Pursurma to Bulhee	150 10 0	
	2,075	28 & 78.	Muddehpoorah to Torama *vid* Kishengunge and Goghri to Phoolout	946 12 1	
	1,118	29	Lutipore to Goghri	1,427 1 11	
	699	30	Milki to Sonbursa ghât *vid* Narainpore	1,421 13 5	
		31	Peepulpati through race-course and railway overbridge to Sabourhât	239 9 8	
		32	Shaccond to Sooltangunge	750 0 0	
		38	Bhagulpore across Deorah to Lutipore	130 0 0	
		42	Mozma to Nukutee *vid* Bikrampore	57 4 5	
		42B	Bishenpore Railway overbridge to Peerpointee *vid* Ekdora and Gowhatee	600 0 0	
		43	Banka station road	368 15 10	
		46	Umerpore to Kolchat	579 12 0	
		48	Repairing road from Banka to Joypore	197 12 10	
		49	Ditto Bowsi to Jitai...	18 11 0	
	800	52	Ditto ,, to Banka	.....	
		53	Ditto Supole station road	1,401 0 0	
	500	55	Ditto ,, to Chandail	446 15 0	
	700	64	Ditto Sookpore to Bijwar	644 8 6	
	1,200	65	Ditto Maya ghât to Bijulpore	947 10 6	
		66	Ditto Muddehpoorah station road ...	1,748 0 9	
		69	Ditto ditto to Pathurghât ...	269 6 0	
		70	Ditto ditto to Bailoo	12 10 2	
		71	Ditto ditto to Bongaon *vid* Baijnathpore	215 8 0	
		74	Ditto ditto to Raniputi	392 3 3	
		75	Ditto Gamharia to Baijnathpore	646 7 0	
			Village roads in the head-quarters sub-division. Roads not in the printed list.		
	4,000		Bedari road	100 0 0	
			Shahpare ,, ...	171 7 2	
			Village roads in the Banka sub-division. Roads not in the printed list.		
	3,000		Repairing cart tracks	42 9 0	
			Ditto Shahpore to Sheetdiha	56 2 0	
			Ditto Bikrampore to Nodiha	168 6 0	
			Ditto Kukwara to Katabeehar	56 2 0	
			Ditto Dadhari to Koilanpore	56 2 0	
			Repairing village roads in Supole.		
	2,500	90	Repairing Sookhpore village road	18 8 0	
			Village roads in Supole sub-division, not in the printed list.		
			Repaired by the Branch Road Committee—		
			Balha road	310 0 0	
			Rajpore Factory to Simrah	283 0 0	
			Pursa road	238 0 0	
			Buriahi road to Tilva	.....	
			Moorooli through Bongong to Pari	59 0 0	
			Road south-west of Nowhuta	73 0 0	
			Dharhara to Dhurumkona	125 0 0	
			Khupdah road	239 0 0	
			Three roads from Abnar to Kamaldah Bhutinda ...	118 0 0	
			Dubiahi through Latoni	82 0 0	
			Kotoriah to Sookhanagore	308 0 0	
			Tegra Irampat	89 0 0	
			Protabgunge to Sripore	59 0 0	
			Sookhanagore to Sripore	59 0 0	
			Padumpore to Nowhuta	118 0 0	
			Road to Kassimpore	46 0 0	
			Petty repairs to unspecified roads	357 0 0	
			Village roads in Muddehpoorah not in the printed list.		
	3,500		Repairing cart tracks in the north	16 4 0	
			,, roads by the Branch Road Committee, Muddepoorah to Bhelowa	44 1 9	
			Bubhin road	81 0 0	
			Petty repairs	174 8 6	
			Sonbursa village road	107 12 0	
			Singeasur to Bhubanipore	215 8 0	
			Jhilkia to Mohiswah	377 4 0	
			Bridge repairs and contingencies	269 6 0	
			Sonbursa to Dehad	107 12 0	
			Manwori to Ludarighat	161 10 0	
			Total ...	57,915 10 5	
			Rs. A. P.		
			Road No. 1—		
			Bowsi Inspection bungalow 48 0 0		
			Poorani ,, ... 47 8 0		
			Road No. 2—		
			Kishengunge bungalow... ... ... 25 8 0		
			Muddehpoorah ,, ... 25 8 0		
				146 8 0	
			Total Repairs ...		58,062 2 5
			Carried over	.....	73,372 6 6

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	... ...	73,372 6 6
		EXPENDITURE—*continued.*		
		ESTABLISHMENT ON WORKS. Rs. A. P.		
Public works —*contd.*	19,894	Salary of District Engineer for 12 months at ... 687 8 0	8,250 0 0	
		1 Overseer for 11 months at 150 0 0	1,561 0 0	
		1 Ditto 12 ,, at 200 0 0	2,300 0 0	
		1 Ditto 5 ,, and 11 days at ... 100 0 0	535 7 9	
		1 Sub-Overseer 4 ,, at 60 0 0	225 0 0	
		1 Ditto 11 ,, at 40 0 0	440 0 0	
		1 Road Sircar 7 ,, at 30 0 0	210 0 0	
		1 Ditto 3 ,, and 25 days at ... 30 0 0	114 3 0	
		1 Ditto 11 ,, at 30 0 0	330 0 0	
		1 Accountant 11 ,, at 70 0 0	770 0 0	
		1 Draftsman 2 ,, at 60 0 0	120 0 0	
		1 ,, 4 ,, and 11 days at ... 50 0 0	217 11 10	
		1 Clerk for 11 ,, at 25 0 0	275 0 0	
		1 Store-keeper ,, 10 ,, and 17 days at ... 25 0 0	265 2 9	
		1 Duftry ,, 11 ,, at 7 0 0	75 12 0	
		2 Office peons ,, 11 ,, at 5 0 0	110 0 0	
		7 Sub-divisional peons for 11 months at ... 5 0 0	385 0 0	
		1 Treasure guard ,, 11 ,, ... 5 0 0	55 0 0	
		1 Store chowkidar ,, 11 ,, ... 5 0 0	55 0 0	
		1 District Engineer's peon for 11 months at ... 5 0 0	55 0 0	
		Total ...	16,349 5 4	
		Travelling allowances—		
		To District Engineer	998 0 0	
		,, Estimater	7 5 0	
		,, Road sircar	1 6 6	
		,, Store-keeper	1 14 0	
		,, Peons	167 0 6	
		Total ...	1,175 10 0	
		Contingencies.		
		Purchase of postage stamps	102 1 3	
		Punka-pullers	58 6 9	
		Stationery	85 1 6	
		Paid telegrams	4 0 0	
		Municipal tax	9 0 0	
		Office rent	150 0 0	
		Sweeper	17 0 0	
		Commission on money orders	3 10 0	
		Blanket for treasure guard	1 8 0	
		Prosecution charge of a theft case	3 3 6	
		Repairing office clock	2 0 0	
		Petty charges	7 7 3	
		Printing ,, ...	189 1 0	
		Purchase of district map	14 12 0	
		Rent of store godown	20 0 0	
		Advertisement charge	1 8 0	
		Total Establishment on Works ...	668 11 3	18,193 10 7
		Tools and Plant.		
	500	Purchase of 1 gimlet	0 4 0	
		Ditto of 4 augers	4 8 0	
		Ditto of coir rope	8 1 9	
		Ditto of 4 commodes	20 0 0	
		Ditto of 1 record rack	15 0 0	
		Ditto of 1 set of boring rod	82 14 0	
		Ditto of 12 paint-grinding stones	9 14 0	
		Ditto of 1 table	15 0 0	
		Ditto of 2 monkey hammers	4 0 0	
		Repairing 2 prismatic compass stands	14 8 0	
		Ditto 4 chairs	4 6 0	
		Carriage of tools and instruments	37 1 6	
		Office furniture	293 8 0	
		Total Tools and Plant ...	... ...	509 0 9
		Advances.		
Suspense accounts.	.....	Advances for work, &c.—		
		Committee clerk	30 0 0	
		Chairman, Branch Road Committee, Supole	[2,500 0 0	
		Ditto ditto Muddelpoorah	3,198 0 0	
		Ditto ditto Bonka	758 3 0	
		Mr. T. Griffith	309 0 0	
		,, W. St. B. Grant	1,000 0 0	
		,, T Curtis	300 0 0	
		Deputy Collector, Road Cess	50 0 0	
		Total Advances ...	... ...	8,136 3 0
		Deposits.		
		Deposits refunded to—		
		Nathoo Mundul	75 0 0	
		Messrs. Mathews & Sen	100 0 0	
		Total Deposits refunded ...	... ...	175 0 0
		Total Expenditure ...	... ...	1,00,386 6 1

Memorandum showing in detail the actual cash balance on the 30th September 1879.

PARTICULARS.	Amount. Rs. A. P.	Total. Rs. A. P.
Balance at credit of Bhagulpore District Road Fund in the treasury as per pass-book	1,09,183 1 3	
Less amount of cheques charged in accounts but not yet paid ...	15,261 12 1	
	93,921 5 2	
Imprest in hands of District Engineer	804 10 0	
Total cash balance		94,725 15 2

W. CONNAN, *Vice-Chairman, Bhagulpore D. R. C. C.*

No. 348PW, dated Purneah, the 5th November 1879.

From—J. A. HOPKINS, ESQ., Chairman, District Road Cess Committee, Purneah,
To—The Commissioner of the Bhagulpore Division.

IN accordance with the direction conveyed in section 89 of the Road Cess Act, I have the honor to send herewith a copy of the account prepared by the Vice-Chairman under section 88 for the past cess year 1878-79, examined and audited by a Sub-Committee consisting of the Vice-Chairman himself with three other members, and passed by a full Committee, and a report on the work done and in progress in 1878-79 is also submitted herewith.

2. The following tables show the constitution of the Committee and the attendance of members at each meeting. The proportion of official members to non-official has been maintained.

TABLE I.

Constitution of District Committee.

Number.	Date of appointment, *vide Calcutta Gazette.*	Date of re-appointment, *vide Calcutta Gazette.*	Names of Members.	Designation	Number of meetings held.	Number of meetings attended.
			Ex-officio Members.			
1	.....	.....	J. A. Hopkins, Esq.	Magistrate-Collector.	10	9
2	.....	.....	B. L. Gupta, Esq.	Joint-Magistrate	7	3
			F. W. R. Cowley, Esq.	Ditto	3	3
			John Fennessy, Esq.	Exe. Engineer ...	10	6
			Other Members.			
4	8th November 1876.	25th December 1878.	Major W. L. N. Kuyvett... ...	District Superintendent of Police	5	2
	25th June 1879.	.....	Lt.-Col. C. T. Hitchens	Ditto	5	3
5	8th November 1876.	25th December 1878.	D. Picachy, Esq.	Civil Medl. Officer	10	9
6	8th " "	25th " "	J. N. McQueen, Esq	Sub-Manager, Raj Durbhunga ...	10	7
7	8th " "	25th " "	C. A. Shillingford, Esq.... ...	Indigo-planter ...	10	2
8	25th December 1878.	.....	R. C. Walker, Esq.	Ditto	7	2
9	8th November "	25th December 1878.	H. Cave, Esq.	Ditto	10	5
10	8th " "	25th " "	G. J. Burnell, Esq.	Ditto	10	2
11	8th " "	25th " "	A. J. Forbes, Esq.	Ditto	10	0
12	8th " "	25th " "	Baboo Srinundun Singh ...	Zemindar	10	1
13	25th December 1878.	.....	" Gobind Chunder Banerjea	Pleader	7	6
14	8th November 1876.	25th December 1878.	" Bishen Chand	Banker	10	
15	21st September "	25th " "	" Mohesh Lall	Ditto	10	5
16	17th " 1875.	20th February 1879.	" Ramchand Setta... ...	Ditto	10	1
17	13th December "	20th " "	" Srikant Jha	Zemindar... ...	10	4
18	21st September 1876.	25th December 1878.	Hakeem Zainuddin Hossein ...	Ditto	10	5
19	11th December 1878.	.....	Mirza Mohamed Hadi	Ditto	7	6

TABLE II.

Attendance of Members at each Meeting.

Number.	Date of Meeting.	Number of Members present.		Number of Members absent.		Total number of members.
		Ex-officio.	Other members.	Ex-officio.	Other members.	
1	21st October 1878	3	6	1	7	16
2	19th November "	1	8	2	10	16
3	29th " "	2	8	1	5	16
4	28th December "	3	7	1	9	19
5	17th February 1879	3	7	...a.	9	19
6	16th April "	3	11	.....	5	19
7	19th June "	3	6	1	10	19
8	15th July "	2	5	1	11	19
9	13th August "	2	5	1	11	19
10	29th September "	3	9	1	7	19

TABLE III.

Abstract of particulars regarding Meetings prescribed by Government Proceedings in the Department of Public Works, No. 1256 *of* 13*th March* 1876.

District.	Number of Members forming Committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	Number of Members who attended only—					
								One meeting		Two meetings.		Three meetings.	
	Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.
Purneah	5	14	7	10	1	6·6	1	.....	2	.....	3	.....	.....
Kishengunge	1	11	4	5	.....	4·4	5	.....	4	.....	.....	.....	3
Arrareah	3	11	4	4	.....	5·25	4	.....	1	1	.....	.....	2

3. *Changes in the Committee.*—Several changes took place in the *personnel* of the Committee during the year under report. The office of the Vice-Chairman was occupied by Mr. B. L. Gupta, C.S., from 1st October to 8th December 1878, and again from 7th July to 30th September 1879; by Mr. F Cowley, C. S., from 9th December 1878 to 18th April 1879. The functions of the Vice-Chairman from 19th April to 6th July 1879 were exercised by the Chairman. The names of Baboo Rajonee Nath Chatterjee and of Mr. G. S. Hayes were struck off the list, as they did not attend any meeting; Baboo Gobind Chunder Banerjee and Mr. R. C. Walker were appointed in their places. Mirza Mohamed Hadi was appointed in place of Baboo Soorjoo Mull, who left the district, and Major W. L. N. Knyvett went home on furlough and his place was filled up by his successor Lieutenant-Colonel C. T. Hitchens. The names of Baboo Hem Chunder Rai, Rai Bahadoor, and Baboo Bunshee Lall Jha were struck off the list, as they did not attend any meeting. Their places have not been filled up.

4. *Committee Office.*—The Road Cess Office building was not completed in the past cess year 1878-79, as there was a great delay in the receipt of Government sanction to the site selected by the Committee and of the estimate. The building will be finished by the end of February 1880, and the complaint about the insufficiency of accommodation will be removed.

5. *Special Meetings.*—No special meetings were convened in the past cess year 1878-79.

6. *Notice of Meetings.*—Ten days notice was given of every meeting. The business to be brought forward in the Committee meeting was stated in it. In the interval between the issue of a notice and the Committee meeting, if any important business came up for discussion at the meeting, it was also laid before the members, as it would be a loss of time to defer it for a future meeting. To avoid an infringement of the provisions of section 57 in such cases, a special clause is inserted in the notice to the following effect: "Miscellaneous business, which may come up between the issue of this notice and the Committee meeting, will also be laid for consideration.

7. *Quorum.*—There was no quorum in the meeting held on the 19th of November 1878.

8. *Interest taken by members in the transaction of Committee's business.*—Of the native gentlemen, Baboo Gobind Chunder Bannerjee and Baboo Bishen Chand take great interest in the discussion of road cess matters. They volunteered themselves to be members of the Sub-Committee in examining and auditing the past year's accounts. Messrs McQueen, Picachy, and Knyvett also require mention for their zeal in road cess matters. The following gentlemen not only took interest in the discussion of road ces matters, but also supervised the road works:—

Mr. C. A. Shillingford.
„ H. Cave.
„ R. C. Walker.

The undermentioned gentlemen, who have no connection with the Road Cess Committee, undertook to supervise road works in their neighbourhood:—

Mr. W. Cumming.
„ C. J. Shillingford.
„ R. S. Glass.
„ G. W. Shillingford.
„ T P. Lynch.
„ F. A. Shillingford.
Baboo Hera Lall Nundy.

9. *Minute Book kept under Section* 61 *of the Act.*—The minute book was not inspected by any person other than a member.

10. *Committee Meetings and transaction of business.*—The following were the principal subjects which engaged the attention of the Committee in ten meetings held in the cess year 1878-79:—

(*a*)—The appointment of an Engineer in place of Mr. Fernie, and again in place of Mr. Longland, who succeeded Mr. Fernie.

(*b*)—The distribution of funds for village-roads in suddor sub-division.

(*c*)—The passing of the annual accounts of receipts and expenditure for the cess year 1877-78.

(*d*)—The spur and diversion bund on the Kusba Amour embankment.

(*e*)—Mr. Longland's salary for 1st November 1878.

(*f*)—The four roads which require bridging, first of all, as required in Government Circular No. 5C, dated 23rd January 1879.

(*g*)—The present District Engineer's appointment with qualifications of an Executive Engineer.

(*h*)—The case of Overseer Hari Nath Sen, dismissed the Committee's service.

(*i*)—The appointment of a Divisional Superintendent of district road works.

(*j*)—The preparation and passing of the estimate of income and expenditure for the cess year 1879-80 under section 70 of the Act.

(*k*)—The declaration of the rates of several cesses leviable under the Act.

(*l*)—Several other matters.

11. *Sub-Committee.*—The system of auditing the accounts by a Sub-Committee is, as remarked by Mr. Deputy Examiner Moore, very satisfactory in this district. The Sub-Committee's report on the examination of the annual accounts for the past cess year 1878-79 is given below :—

"We the members of the Sub-Committee appointed to examine and audit the annual accounts of the District Road Fund for the past cess year 1878-79, beg to report, for the Committee's information, that we have found everything correct.

"The cash balance shown in the annual return exactly tallies with that of the treasury pass book, after adding the amounts of cheques unpaid at the close of September 1879, and the imprest cash in the hands of disbursers to it."

12. *Attendance of Members.*—The attendance of members in the year under review, if compared with that of the past year, shows a marked improvement; the only member who did not attend any meeting was Mr. A. J. Forbes. He lives about sixty miles from head-quarters. He is also advanced in years. As he takes great interest in road works, I have recommended his re-appointment. All the meetings were presided by the Chairman, except one, which was held on the 20th of December 1878, as he was then out in camp. His place was taken by Mr. F. Cowley, then Vice-Chairman.

13. *The working of the Road Cess Act and the feelings of the people.*—Direct taxation finds no favour with any class of people in India. The road cess has a further disadvantage, owing to the discussion which arose as to whether it was an infringement of the permanent settlement. Most zemindars, whether they believe it is an infringement or not, affect to do so, and can quote the opinion of many eminent men to support their opinion, even though the confusion of ideas which pervaded the discussion as to the distinction between *rent* and tax or revenue is clearly pointed out to them. The best way to deal with obstructors, who will not understand reason, is to ignore them. The road cess being a direct tax spent almost within sight for the convenience of the people, is not absolutely unpopular, though the same cannot be said of the public works cess. The incidence of the cess being uneven creates some grumbling: thus a Kaibast or Koeree holds, we will say, 30 beeghas of land at Rs. 45 per annum; a Brahmin or Rajput holds the same area at Rs. 5; the cess is fixed on the rent, the Koeree or Kaibast pays for his rack-rented land exactly nine times what the Brahmin and Rajput pay. This can of course be got over by a cess on acreage; but even then the difficulty of valuing lands of various degrees of fertility and convenience of situation meets us. As a rule, old tenure-holders pay a quit-rent and a nominal tax. Lakherajdars pay nothing, for they defy the penal provisions of the Registration law, and zemindars do not care to sue for items under one rupee.

"A good deal can be got out of Committees where the members are properly chosen and judiciously handled." I regret the Chairman is placed on the two horns of a dilemma: on one side there is Government order prohibiting the undertaking of works in the absence of estimates sanctioned by proper authorities, who take generally over a year's time to accord sanction to them; and on the other, the feelings of the people. Popularity of the cess to some extent had been established in this district by the Committee by undertaking works in the absence of sanctioned estimates. In two or three instances petitions were presented to me by the people with donations for roads. The realization of 98 per cent of the cess on lands fully supports my views.

The road cess system will not work harmoniously if there be not a radical change of the directions conveyed in paragraph 34 of Government Resolution No. 1209, dated 8th March 1875, which require the preparation and submission of a complete and perfect project of a whole line of communication once for all. To support the above statement by an illustration, I give the following example :—

A road which is 91 miles in length is to be bridged. The first forty miles are above the highest flood-level, and the next fifty-one miles being below flood-level, to be maintained

as a fairweather road. At least fifty bridges are required in the first forty miles to pass off the drainage of the country at a cost of Rs. 500 each, or total cost Rs. 25,000. The amount will not be expended in less than twelve years, supposing four bridges are built each year. The first four bridges cannot be taken in hand unless a complete and perfect project for the first forty miles are submitted and sanctioned. The preparation of fifty plans for fifty bridges with estimates will take at least the District Engineer's time for two hundred days, at the rate of four days for each design. Now, if there be only ten such roads in a district which require bridging, the District Engineer's time will be confined to the preparation of designs and estimates only. He will hardly be able to go over his road once in a year. His attention will not be directed to the useful branch of his duties—I mean the supervision of works.

Apart from all this, rates rapidly change: a project sanctioned now cannot be completed ten years hence at the same rates of work. It is impossible to foresee how the rates will change. No one could foresee that timber would rise 300 per cent in the last eight years, as it has done.

The appointment of the Divisional Superintendent of district road works will not remove the above difficulties, unless there be a radical change of the system. The road cess system will not come to that standard of perfection if measures be not now taken to remedy the defects pointed out by me.

14. *Working of the District and Branch Committees.*—All the Committees in the past cess year have worked satisfactorily. The district held ten meetings, Kishengunge Branch Committee five, and Arrareah Branch Committee four. If the Branch Committees continue to work in the way they have worked last year, for five or six years, the question of vesting them with full powers under section 79 will then be considered. Copies of their reports are sent herewith.

15. *Appointment and removal of officers by the Committee.*—Overseer Hari Nath Sen whose appointment was approved by Government, was dismissed from the service in the past, cess year.

District	Name and rank.	Date of appointment	Brief account of the circumstances which led to the dismissal of the employé.
Purneah	Hari Nath Sen, Overseer	Government letter No 187E. dated 26th January 1878.	The overseer passed a bill for wood as received which had not been made over to him at site, and he was extremely careless in his measurement of earthwork, which differed vastly with check measurement when made by the District Engineer.
Do.	Mr. R. J. Gregory, ...	Nil	This man having been dismissed from Government service, applied for a post here. He was taken on as an overseer. His services were immediately dispensed with when his misconduct came to light.

16. *The members or servants concerned in contract.*—The members or servants of the Committee were not concerned in any contract.

17. *Statement of roads.*—No supplementary statement of roads were submitted under section 68 during the year under review. The revised classified list of district roads was sanctioned by Government in letter No. 314A, dated 14th March 1879, and the difficulties hitherto felt by all officers in references were removed.

18. *Estimate of income and expenditure under Section 70 of the Act.*—The estimate of income and expenditure for the cess year 1879-80 was prepared and sanctioned by the Commissioner of the Division. I beg to refer you to the details furnished therein. The Executive Engineer was not present when the estimate alluded to above was made out, though notice in due time was given him.

19. *Additions to, and alterations in, the Budget Estimates.*—I beg to send herewith a statement showing the additions to, and alterations in, the budget allotments for the cess year 1878-79 made by the Committee and sanctioned by the Commissioner of the Division.

20. *Leviable under the District Road Cess Act.*—Full rates were imposed and levied during the year under review. The provisions of section 75, in respect to the proclamation and publication of cesses, were duly observed.

21. *Annual accounts.*—The annual accounts were carefully scrutinised by a Sub-Committee consisting of the following members, held on the 13th of October 1879:—

Mr. B. L. Gupta, C.S., Vice Chairman.
Dr. D. Picachy.
Baboo Gobind Chunder Banerjee.
„ Bishen Chand.

22. *Work done in 1878-79 and to be done in 1879-80.*—I beg to send herewith a copy of the District Engineer's report on the subject. I have not yet seen the work done in 1878-79, and consequently I am unable to make any remarks myself at present. This information will be duly supplied to you in my diaries of the cold weather tour.

23. *Village roads.*—Particular attention has been shown to this department of work, and more satisfactory results attained. The year under review shows 70 roads as repaired,

including bridge repairs, one new road and several bridges constructed. Trees were planted on a village road. The work on them has been done by the well-to-do ryots, the indigo planters and villagers The work has been done satisfactorily. The following table shows the budget allotments and the expenditure on village roads in three sub-divisions :—

Sub-Division.	Budget allotment.	Expenditure.			Remarks
		Original works.	Repairs.	Total expenditure.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Sudder	5,230 0 0	228 15 6	3,431 3 0	3,660 2 6	* The Branch Committees worked on the first allotments. To adjust their expenditure on original works, transfers were effected from original works, so as not to affect the items of expenditure shown in paragraph 7 of Government Resolution No. 311A, dated 13th March 1879, received with Commissioner's No. 824PW, dated 27th idem.
Kishengunge	3,015 0 0*	15 0 0	2,959 5 1	2,974 5 1	
Arrareah	4,392 0 0*	1,390 14 8	2,495 5 1	3,886 3 9	

The reason for falling short of expenditure on village roads by Rs. 1,569-13-6 in the head-quarters sub-division was that Messrs. R. C. Walker, T. P. Lynch, and Baboo Bishen Chand refunded advances to that extent made to them for repairs of village roads. These gentlemen were unable to complete the works undertaken by them owing to the excessive rainfall in September.

The Branch Committee of Kishengunge worked off nearly to the amount of the budget allotment, only a very small balance remained. The Branch Committee of Arrareah worked off the full amount of the first budget allotment, Rs. 3,000. The excess expenditure, Rs. 886-3-9, over and above the first allotment, Rs. 3,000, was the outstanding advance of the cess year 1877-78 adjusted in the accounts of the year under review. For this amount I beg to refer you to the memorandum showing in detail the amount of outstanding advances on the 30th September 1878, published at page 575, Part II of the *Calcutta Gazette* dated 7th May 1879. From the above statement it will appear how far the Committees of this district interested themselves in the repairs of village roads.

24. *Way of doing work.*—The work on the district roads was executed by regular contract on a security deposit of ten per cent. Surface repairs and small works executed by indigo planters are generally performed by daily labour. Villagers execute village roads by daily labour also. The general outturn of work is, however, tested by measurement.

25. *Inspection of district works by the Superintending Engineer or Executive Engineer.*—The road No. 5, Purneah City to Bassantpore, was inspected twice or thrice by the Executive Engineer of the Ganges and Darjeeling Road Division. The reason of his inspecting this road was that it leads to his work at Belwa bund. He also inspected the Kusba Amour embankment.

26. *Arboriculture.*—The annual returns show that Rs. 161-11 was expended in planting trees on village road and for district roads. The Committee have selected the following district roads for the purpose :—

Road No. 8. Patherdewah to Bhoplah Tazpore.
" " 4. Joolsea to Bhuddessi Ghât.
" " 5. Purneah City to Bassantpore.
" " 13. Manoosmara to Hajatpore.

27. *Expenditure on establishments.*—The income of the year amounted to Rs. 73,955-13-7. The Committee was therefore entitled to an expenditure of Rs. 18,489 on all establishments under them. The actual expenditure amounted to Rs. 17,703-10-8; hence it will appear the Committee have not exceeded the limit of expenditure prescribed by law.

28. *Inspection of accounts by Deputy Examiner of Public Works Accounts, Bengal.*—The office was inspected by Mr. Deputy Examiner Moore on the 16th of June 1879. The result of inspection was very satisfactory.

29. *Working of different establishments.*—Baboo Addy Churn Roy is the Committee's head clerk and accountant. He has been confirmed in his post with qualifications of an accountant of the Department of Public Works. He is an able, conscientious officer.

Baboo Peary Mohun Ghose is the head clerk on the collection of revenue, and is a reliable officer, though slow.

30. *Engineering Establishment.*—There had been two changes in the post of the District Engineer. Mr. Longland succeeded Mr. Fernie, and who was again succeeded by the present District Engineer, Mr. R. G. S. Roberts. Mr. Roberts has shown great activity and energy in his work, which I have not had an opportunity of seeing.

Overseers and Sub-Overseers.—Mr. J. G. Midford, Overseer, Baboo Omesh Chunder Bannerjee, Overseer, and Rajendra Narain Mozoomdar, Sub-Overseer, have not done their

work to my satisfaction, though I believe they know how to do it; want of activity and determination are the faults most conspicuous.

Baboo Mohendra Nath Chatterjee is the District Engineer's accountant, and has discharged his duties fairly, though I consider he is greatly overpaid for the work required of him.

Baboo Dwarka Nath Mitter is the District Engineer's draftsman, and I have found him a good and useful officer.

Statement showing the additions to, and alterations in, the Budget allotments of the cess year 1878-79.

AS SANCTIONED ORIGINALLY IN THE BUDGET ESTIMATE.		AS SANCTIONED ON SUBSEQUENT APPLICATIONS.	
Items.	Amount.	Items.	Amount.
	Rs. A. P.		Rs. A. P.
Keotgama to Tarapore—		Keotgama to Tarapore—	
Road repairs	2,950 0 0	Road repairs	1,511 0 0
Bridge repairs	50 0 0	Bridge repairs	98 0 0
Construction of bridges	7,260 0 0	Inspection bungalow repairs	31 0 0
Patherdewah to Bhoplah Taspore—		Construction of bridges	8,961 0 0
Road repairs	2,491 0 0	Pathordewa to Bhoplah Taspore—	
Construction of bridges	9,120 0 0	Road repairs	3,270 0 0
Ditto of inspection bungalow ...	1,000 0 0	Inspection bungalow repairs	162 0 0
Toolsea to Bhuddesai Ghat—		Construction of bridges	11,202 0 0
Road repairs	1,027 0 0	Ditto of inspection bungalows	1,003 0 0
Construction of bridges	10,859 0 0	Planting trees	9 0 0
Purneah City to Bassantpore—		Toolsea to Bhuddesai Ghat—	
Construction of bridges	1,350 0 0	Road repairs	1,760 0 0
Toorkelli to Bahadoorgunge—		Inspection bungalow repairs	167 0 0
Road repairs	380 0 0	Construction of bridges	6,350 0 0
Bahadoorgunge to Geerooah Factory—		Planting trees	31 0 0
Road repairs	384 0 0	Puneah City to Bassantpore—	
Purneah to Damdaha—		Construction of bridges	.....
Road repairs	803 0 0	Planting trees	39 0 0
Manoosmara to Hyatpore—		Toorkelli to Bahadoorgunge—	
Planting trees	.....	Road repairs	993 0 0
Koorah to Sowragadi—		Bahadoorgunge to Geerooah Factory—	
Road repairs	653 0 0	Road repairs	.....
Construction of bridges	1,650 0 0	Purneah to Damdaha—	
Koorah to Saifgunge—		Road repairs	820 0 0
Road repairs	332 0 0	Manoosmara to Hyatpore—	
Saifgunge to Lawa—		Planting trees	13 0 0
Road repairs	750 0 0	Koorah to Sowragadi—	
Illiabarry to Kalliagunge—		Road repairs	654 0 0
Construction of bridges	2,640 0 0	Construction of bridges	2,870 0 0
Atwaree to Titalyah—		Koorah to Saifgunge—	
Construction of bridges	.....	Road repairs	335 0 0
		Saifgunge to Lawa—	
		Road repairs	752 0 0
		Illiabarry to Kalliagunge—	
		Construction of bridges	1,790 0 0
		Atwaree to Titalyah—	
		Construction of bridges	550 0 0
Arrareah to Siktee—		Arrareah to Siktee—	
Road repairs	804 0 0	Road repairs	952 0 0
Arrareah to Mottiary—		Arrareah to Mottiary—	
Road repairs	424 0 0	Road repairs	443 0 0
Rowtarrah to Hossainsunge—		Rowtarrah to Hossainsunge—	
Construction of bridges	.....	Construction of bridges	90 0 0
For construction of bridges on village roads in—		For construction of bridges on village roads in—	
Sudder	.....	Sudder	230 0 0
Kishengunge sub-division	.....	Kishengunge sub-division	15 0 0
Arrareah sub-division	.....	Arrareah sub-division	755 0 0
For planting trees on village roads in Arrareah sub-division	.....	For planting trees on village roads in Arrareah sub-division	82 0 0
For construction of a village road in Arrareah sub-division	.....	For construction of a village road in Arrareah sub-division	585 0 0
Famine reserve	693 4 0	Famine reserve	138 4 0
Working establishment—		*Working establishment.*—	
Pay of Sub-Overseer Prosono Coomar Bose	480 0 0	Pay of four road sircars, three at Rs. 20 each and one at Rs. 15 per mensem, for 12 months ...	900 0 0
Ditto Ditto Narata Ram	420 0 0		
Total	47,422 4 0	Total ...	47,422 4 0

PURNEAH, *the 5th November* 1879. J. A. HOPKINS, *Chairman, D. R. C. Committee.*

Report showing the work done during the year 1878-79, *and proposed to be done during* 1879-80.

Road No. 1, *Section I, Bunbhag to Keotgama, 22 miles.*—The first ten miles have been repaired and put in order, and two and a half miles of new fairweather road have been made beyond Sirsee; the rest was not touched, having been considered unimportant. Five existing timber bridges, with bamboo platform, aggregating 240, r. ft. were in a state of decay. They have been remodelled and strengthened by putting in additional piles and sâl planking. It is meditated to maintain the road and the bridges by petty repairs, as may be found necessary.

Road No. 1, *Section II, Manoosmara to Tajpore, 43 miles.*—Thirty-three miles of this section have been repaired and put in order by filling up the breaches and holes, smoothening the cart ruts and sloping down the edges of unbridged gaps and flood openings for easy traffic. Three existing timber bridges, aggregating 280 r. ft., have been remodelled and strengthened by putting additional piles and sâl planking. The Kuenla dhar in the 14th mile has been bridged with 10 spans of 10 feet each, and the 70 feet bridge in the 35th mile has been repaired with a new bamboo platform. It is intended to keep the road in a passable

condition by petty surface repairs. The recent breaches and gaps should be sloped down, and the approaches of the bridges filled up.

Road No. 2, *Nathpore to Atwaree*, 91 *miles.*—About 81 miles were nearly completed, and with the present year's allotment it is proposed to go forward with the work, connecting existing pieces of bank by light banks and side drains.

Road No. 3, *Section I, Patherdewah to Bassantpore*, 27 *miles.*—The road is high and bridged throughout. Surface repairs were only done on it, and an inspection bungalow constructed at Dholebaja, 12th mile; 100 trees have also been planted with fences.

Road No. 3, *Section II, Bassantpore to Dingra*, 31 *miles.*—Eleven miles of this section, from Dingra to Amour Kusba, have been repaired and put in a passable order; and on the 6th mile a diversion bund and spur constructed at the big breach, and two miles repaired near Dalmalpore. It is contemplated to maintain this bund by petty surface repairs as may be found necessary.

Road No. 3, *Section III, Dingraghat to Bhoplah Tajpore*, 18 *miles.*—The road has been repaired and put in order, and the scours and breaches under bridges and on road have been all filled up. Five timber bridges with bamboo platform, aggregating 360 feet, have been remodelled and strengthened by putting in additional piles and sill planking. Three timber and masonry bridges, aggregating 76 r. ft, have been constructed with timber platform (abutments and piers excepted), and a new timber bridge 170 r.ft. has been partially constructed. One inspection bungalow in the 11th mile has been built at Gopalpore. It is meditated to maintain the road by petty surface repairs, and the existing bridges to be repaired and remodelled as far as the funds would permit.

Road No. 4, *Section I, Kishengunge to Toolsea*, 23 *miles.*—About three miles of this road have been repaired. Surface repairs to be done this season.

Road No. 4, *Section II, Kishengunge to Bhadeswari*, 15 *miles.*—The first twelve miles of the road have been repaired. The bridge of 170 r.ft. over the Soordhanoo has been constructed, and approaches to five bridges have been made up. Inspection bungalow in the 15th mile has been repaired; 100 trees planted. Surface repairs to be done and a bridge re-constructed.

Road No. 5, *Purneah City to Bassantpore*, 24 *miles.*—The road has been repaired and put in a passable condition, and the culvert in 24th mile repaired. It is contemplated to maintain the road and the bridges by petty repairs, and the unbridged gaps to be bridged, and to construct an inspection bungalow in the 17th mile.

Road No. 6, *Chownagra to Barsoe*, 18 *miles.*—The road has been repaired and put in order, the breaches filled up, and the approaches made up. The road to be maintained by petty surface repairs.

Road No. 7, *Bassantpore to Ranigunge*, 15 *miles.*—The road has been raised almost all along above flood-level. Two old timber bridges repaired, and an inspection bungalow constructed in the 11th mile, and 270 r.ft. timber bridges and two masonry paved causeways have also been constructed. The first seven miles are bridged and complete, the next eight miles requiring future attention. Surface repairs are to be done this season.

Roads Nos. 8 *and* 9.—Nothing done to them; surface repairs to be done during 1879-80.

Road No. 10, *Purneah to Nathpore*, 50 *miles.*—This long road, which was unbridged throughout, had 200 r. ft. timber bridge constructed, and earthwork completed up to 21st mile. The work will be taken in hand from that point, and the recent breaches and gaps repaired.

Road No. 11, *Bunbhag to Dhamdaha*, 16 *miles.*—Twelve miles of the road have been repaired as far as Khaga Factory, and a new fairweather road (4 miles) has been opened as far as Dhamdaha. A culvert 2×5 feet has been constructed. A timber bridge 60 r.ft. has been partially done. The road is to be maintained by petty surface repairs as may be found necessary.

Road No. 12, *Hurdah to Muddon Chuck vid Bhowinpore*, 27 *miles.*—It has been repaired down to Modhura, and put in a passable order. One culvert 4 feet span has been partially built. The road to be kept up in a passable order by petty surface repairs.

Road No. 13, *Manoosmara to Hyatpore vid Monihari*, 54 *miles.*—Thirty-two miles have been repaired and put in good order. One inspection bungalow at Saifgunge in the 21st mile has been constructed. Thirty-one mango trees have been planted and fenced. The road and the existing bridges and culverts on it, and the inspection bungalow, are to be repaired, and a new line of road is to be opened out to the Munshai Factory. The partially constructed timber bridge over Mirchie dhar is to be finished.

Road No. 14, *Choonapore to Sowraguddie*, 27 *miles.*—It has been repaired down to Nissudra and put in order. It is meditated to keep up the road and the bridges on it by petty repairs

Road No. 15, *Moosapore to Masuria*, 20 *miles.*—The whole road has been repaired and put in order. A timber bridge, 100 feet in length, has been partially constructed. It is intended to maintain the road by petty repairs and to finish the partially constructed bridge.

Road No 16, *Korah to Sowraguddie*, 15 *miles.*—Mr. Cave repaired this road and put it in good order. The existing bridge at Poctheah dhar has been replaced by another 120 feet in length, and put up at a place about 200 feet north of the old site, and a culvert 5 feet span has been built. It is intended to maintain it by petty repairs.

Road No. 17, *Korah to Saifgunge*, 11 *miles.*—It has been repaired by Mr. Cave and put in good order. It is contemplated to construct a timber bridge over the Tinpaniah khel in the 5th mile.

Road No. 18, *Quoaree to Sohona*, 25 *miles.*—It has been repaired by Mr. Cave and put in a passable order. The existing timber bridge 2×15 with masonry floor, has been replaced by another timber bridge of 10 spans of 10 feet each, and put up at a place about 150 feet north of the old site, and a diversion road has been constructed, connecting the bridge with the road on both sides. The road and bridges on it to be maintained by petty repairs.

Road No. 19, *Bokruha to Ramgunge Thana*, 21 *miles.*—Nineteen miles have been repaired and put in passable order. It is intended to keep the road in repairs and to open out two miles of side drains up to Ramgunge.

Road No. 20, *Buraree to Pooteeah*, 8 *miles.*—Surface repairs done. Surface repairs to be done during 1879-80.

Road No. 21, *Saifgunge to Lawa*, 15 *miles.*—Four miles of this road have been repaired and improved with a low bank, and the existing bridges repaired, and the partially constructed timber bridges, aggregating 150 r.ft. have been constructed. It is intended to maintain the road in decent repairs.

Road No. 22, *Luchmipore to Kodarcutta*, 10 *miles.*—Surface repairs done. Surface repairs to be done during 1879-80.

Road No. 23, *Hurdah to Dewangunge*, 5 *miles.*—Nothing done. Surface repairs to be done during 1879-80.

Road No. 24, *Saifgunge to Mujhaila Ghât*, 13 *miles.*—The first 11 miles have been repaired and put in passable order, and the breaches in the 9th mile filled up. It is intended to keep it up by petty surface repairs.

Road No. 25, *Chakla to Quoaree*, 12 *miles.*—It has been repaired as far as Sahara Factory and put in order, and the scours and breaches all filled up. It is to be merely maintained by petty surface repairs.

Road No. 26, *Kishengunge to Titalyah*, 39 *miles.*—Miles 1, 2, 17, 18, 19 and 20 have been repaired. Petty surface repairs to be done during this season.

Road No. 27, *Ellooabaree to Kaliagunge*, 9 *miles.*—The whole of the road has been repaired and the grass cut The approaches to the first two bridges have been finished. The first bridge of 30 r.ft. has been increased by 20 feet, and the second bridge over the Booreechala of 80 r.ft. has been remodelled. Surface repairs to be done this season.

Roads Nos. 28 *and* 29, *length* 13 *and* 8 *miles respectively.*—Nothing done. Surface repairs to be done during 1879-80.

Road No. 30, *Ponathalee to Kootie*, 20 *miles.*—Six miles of this road have been repaired. Surface repairs to be done this season.

Road No. 32.—Ramgunge thana to Puranee, 14 miles.

Road No. 33, *Mungra Ghât to Okooah*, 4 *miles.*—These are mere cart tracks and nothing has been done to either of them. Surface repairs to be done during 1879-80 on them.

Road No. 34, *Jellehgurh to Arrareah*, 16 *miles.*—This is also an important traffic road connecting No. 36 with No. 5. It had surface repairs only. The allotment for bridge repairs was not availed of, as the bridges are too rotten to be benefited by any petty repairs.

Road No. 35.—Arrareah to Kursakutta, 19 miles.

Road No. 36, *Arrareah to Siktee*, 20 *miles.*—These are the most important roads for Nepal traffic, but were mere tortuous cart tracks. They have been gradually completed up to the 11th and 10th mile-posts respectively. They are still wholly unbridged. Earthwork is intended to be carried on as heretofore on good re-alignment, the completed portions being first attended to as regards surface repairs only.

Road No. 37, *Arrareah to Moltiary*, 20 *miles.*—It is unbridged throughout, but the earthwork is complete. Portions of the first five miles, lower than the flood-level, were raised last year, but in the late extraordinary flood they were again under water. Surface repairs to be done during 1879-80.

Road No. 38, *Rowtaria to Hosseingunge*, 4 *miles.*—The whole length has been repaired and put in good condition. It is intended to keep it in decent repairs both to the road and to the existing bridges. The recent breaches to be filled up.

Road Cess building.—The work has been commenced very lately and 4,388 c. ft. masonry done.

R. G. S. ROBERTS, *District Engineer.*

No. 48PW, dated Kishengunge, the 15th October 1879.

From—H. RATTRAY, ESQ., Chairman, Branch Road Cess Committee, Kishengunge,
To—The Chairman of the District Road Cess Committee, Purneah.

I BEG to submit the annual report and returns of work undertaken during the year 1878-79.

The allotment of Rs. 3,000 has all, except a very small fraction, been expended. I enclose a sketch map showing the road repairs undertaken. The important road from Rupadah to Gundheledenga on the frontier absorbed over Rs. 700, and an equal sum was expended on the Sontha and Khodagunge roads, the latter being a feeder road to the one from Gundheledenga. The allotment is so small, compared to the wants of the sub-division, that very little can be done. Small sums expended on long lengths of road necessitate frequent repairs, as such superficial and kutcha work is generally washed away during the following rainy season, and there are so many eager applicants that it is scarce possible to devote any decent sum to any one particular pressing work. These road repairs and bridges are undertaken by members of the Committee and by contractors. Work is paid for on completion, or

progress reports submitted by the overseer. The condition of the district roads in the sub-division are unfavorably spoken of by people in general, especially those which converge on Bahadoorgunge. I hope to inspect them shortly and report on them if necessary.

The Committee members, their own interests being concerned, take a very lively interest in allotment of the funds. Their attendance is tolerably regular. Five meetings have been held, and at each there were at least four members present, the number necessary to form a quorum.

The detailed accounts have already been submitted.

TABLE I.

Constitution of the Committee during the year 1878-79.

Number.	Date of appointment, *vide Calcutta Gazette.*	Date of re-appointment.	Names of Members.	Designation.	Number of meetings held.	Number of meetings attended.
1	.....	.....	Sub-Divisional Officer	Chairman ...	5	5
2	16th May 1877... ...	.....	Baboo Rojoneenath Chatterjee ...	Vice-Chairman ...	5	1
3	10th October 1877 ...	.....	Sheik Murad Buksh	Member	5	1
4	Ditto ...	.....	,, Kutub Ali	Ditto	5	1
5	13th December 1878...	9th March 1878 ...	Baboo Durga Pershad	Ditto	5	3
6	Ditto ...	Ditto ...	Moulvi Enayetullah	Ditto	5	4
7	Ditto ...	Ditto ...	,, Ikin Ali	Ditto	5	3
8	Ditto ...	Ditto ...	Sheik Mohamed Hyder	Ditto	5	3
9	Ditto ...	Ditto ...	,, Mohamed Ashuq	Ditto	5	1
10	Ditto 1878...	.....	Haji Abdulla Khan	Ditto	4	.....
11	Ditto ...	.....	Munshi Furid Buksh	Ditto	4	.....
12	Ditto ...	.....	Sheik Alibax Ali	Ditto	4	.....

TABLE II.

Attendance of Members at each Meeting.

Number.	Date of Meeting.	Number of Members present.		Number of Members absent.		Total number of members.
		Ex-officio	Other members.	Ex-officio.	Other members.	
1	20th November 1878	1	3	.....	5	9
2	25th March 1879	1	4	.....	7	12
3	14th June ,, ... ,,	1	3	.....	8	12
4	1st September 1879	1	4	.....	7	12
5	29th ,, ,, ...	1	3	.....	8	12

KISHENGUNGE, *the 5th October* 1879. H. RATTRAY, *Chairman, D. R. C. C.*

No. 50PW, dated Kishengunge, the 5th November 1879.

Memo. from—H. RATTRAY, ESQ., Chairman, Branch Road Cess Committee, Kishengunge,

To—The Chairman, District Road Cess Committee, Purneah.

WITH reference to No. 335PW of the 3rd instant, begs to state that the following works will be taken up this year :—

			Rs.
1.	Two small bridges on the road from Ghurmaghat to Sukhami ...		50
2.	Two bridges between Dewangunge and Gangi Hât ...		200
3.	A bridge over the Tasulia river on the road to Gangi connecting it with the Bahadoorgunge road		500
		Rs.	
4.	Seven bridges on the road between Tarabari Ranigunge to Illoakhoon on the Nagur river	300	
	Earthwork, 10 miles	200	
			500
5.	One bridge between Sontha and Puwas		400
6.	Repairs of two bridges on the Chamgunge road		50
7.	Earthwork and one bridge on the road from Ghurdhapa to Alumgunge Hât, 3 miles		100
8.	Two bridges between Gangi and Dhokarput		200
9.	Repairs of Kirdaha bridge		100
	Total ...		2,100

2. The balance still unallotted will be allotted, after the cold weather camping, after further enquiries have been made.

No. 352PW, dated Purneah, the 7th December 1879.

Memo. by B. L. GUPTA, ESQ., C.S., Vice-Chairman, District Road Cess Committee.

COPY forwarded to the Commissioner of the Bhagulpore Division, in continuation of this office No. 348 PW, dated 5th November 1879.

No. 2PW, dated Arrareah Bassantpore, the 1st November 1879.

From—BABOO WOOMA CHARAN BOSE, Deputy Magistrate and Chairman, Branch Road Cess Committee, Arrareah Sub-division,

To—The Chairman, District Road Cess Committee, Purneah.

I HAVE the honor herewith to submit the local improvement report of this sub-division for the cess year 1878-79.

2. The following gentlemen were members of the Branch Road Cess Committee during the year under review:—

Ex-officio Members.

1. Sub-Divisional Officer.
2. Executive Engineer.

Non-official Members.

1. Mr. A. J. Forbes, Zemindar, Sultanpore.
2. Mr. Bowers, Indigo planter, Bhargawan.
3. Baboo Tofa Lal Chowdhry, Zemindar, Baloca.
4. Sheik Mardan Ali, Jeth ryot, Chilhama.
5. Baboo Kashi Ram, Putnidar, Mirzapore.
6. Sheik Azizar Rahman, Putnidar, Chondordai.
7. Maij Ali, Putnidar, Gyari.
8. Mir Qasim Ali, Malikdar, Bassantpore.
9. Baboo Gunga Pershad Sahu, Putnidar, Siktee.
10. Zahuri, Dewan, Ranigunge.
11. Baboo Kulanand Thakur, Zemindar, Bahoee.

3. The following changes occurred in the Committee. Mir Wajid Ali, member, having died, and Moulvi Najeomuddeen Ahmed, Sub-Deputy Collector, having been transferred to the Sonthal Pergunnahs, Mr. Bowers and Zahuri Dewan were appointed in their stead, and Baboo Kulanand Thakur was added as a new member.

4. The annexed Statement A, in the form prescribed in Appendix II of Government Resolution No. 1286 of 13th March 1876, shows all the particulars required about the attendance of the members. Messrs. Forbes and Bowers, Baboo Tofa Lal Chowdhry and Baboo Kulanand Thakur did not attend any meeting. Both Messrs. Forbes and Bowers, however, take much interest in road works. Baboo Tofa Lal suffered much from ill health, and Baboo Kulanand Thakur was frequently absent at Calcutta on business, hence there inability to attend.

5. Statements B and C, regarding the constitution and attendance of the Committee, prescribed in your letter No. 265PW of the 24th January 1878, are also submitted.

6. Four meetings were held during the year. The sub-divisional officer presided at all of them. All the members were ten days previously informed of the business to be transacted at each meeting.

7. The following subjects engaged the attention of the Branch Committee:—

(*a*) To consider which of the village roads required repairs.
(*b*) To distribute village road allotments.
(*c*) To pass the accounts.

8. During the previous year 1877-78, Rs. 886-3-9 were shown as unadjusted, though the works were completed within that year; the amount has been adjusted in the District Committee's Office since.

9. There was an allotment of Rs. 3,000 sanctioned for village roads of this sub-division. The entire amount has been expended and adjusted within the year.

10. The work consisted principally in repairing roads and completing of works which were taken in hand during the previous year. Three new wooden bridges and a bamboo bridge were constructed during the year; the works appear to have been fairly well done.

11. During the year the work was done under the supervision of a few members of the Branch Committee and by village Jeth ryots and well-to-do residents. No contract was given. Mr. Forbes, Sheik Azizar Rahman, Baboo Gunga Pershad and Baboo Kasi Ram, members, took up the roads in their neighbourhood and take much interest.

12. The working of the Road Cess Act not being entrusted to this sub-division, I am unable to offer any remarks on its working. The house cess collections having been stopped has been felt as a boon by the people.

13. The people are always clamorous for roads, and during the past year too many applications were made to me, but owing to our limited funds, we have not been able to accommodate them all. There is a great necessity for good roads throughout the sub-division, but little can be done owing to the peculiar features of the country, which is generally low and for several months of the year under water.

14. The working of the Committee is entirely under its hands. As soon as the allotment is distributed, arrangements are made for carrying out the work, and these are done through members that are willing to take up the work, and through village Jeth ryots and headmen; but much difficulty is experienced in measuring the works and checking them, as there is no establishment for doing so. The services of the road cess overseer are scarcely available for the purpose, and the brunt of the work falls on the sub-divisional officer, who is already overworked in the various departments under him. It would be much better if a sub-overseer, on a salary of Rs. 20, be allowed to look after the village road works.

15. The Executive Engineer, Public Works Department, attended two meetings of the Committee.

16. The Committee's meetings are held regularly once every quarter.

17. During the current year it is proposed to undertake the following works:—

		Rs.	A.	P.
1.	Completion of unfinished portions of roads taken in hand last year, viz. Khosalighat to Arrareah ...	200	0	0
	Modanpore to Polasi outpost	500	0	0
2.	Payments of work done last year in excess of allotment ...	203	13	3
3.	Construction of village roads in Mottiary thana with three new wooden bridges	919	5	3
4.	Repairs to village roads in Arrareah and Ranigunge thanas	1,176	13	6
	Total ...	3,000	0	0

18. Further details of the work will be settled at the next meeting of the Committee.

Constitution of the Arrareah Branch Road Cess Committee.

Number.	Date of appointment, *vide Calcutta Gazette* of	Date of re-appointment, *vide Calcutta Gazette* of	Names of Members.	Designation.	Number of meetings held.	Number of meetings attended.
			Ex-officio Members.			
1	.....	.....	Sub-Divisional Officer ...	Chairman ...	4	4
2	.....	.....	Executive Engineer	Member ...	4	2
			Other Members.			
3	13th December 1875 ...	1st March 1878 ...	A. J. Forbes, Esq.	Ditto ...	4	.....
4	20th ,, 1878 ...	1st ,, ,, ...	F. Bowers, Esq.	Ditto ...	3	.....
5	13th ,, 1876 ...	1st ,, ,, ...	Baboo Tofa Lal Chowdhry ...	Ditto ...	4	.....
6	13th ,, ,, ...	1st ,, ,, ...	Sheik Mardan Ali	Ditto ...	4	1
7	13th ,, ,, ...	1st ,, ,, ...	Baboo Kashi Ram	Ditto ...	4	4
8	13th ,, ,, ...	1st ,, ,, ...	Sheik Azizar Rahman	Ditto ...	4	1
9	13th ,, ,, ...	1st ,, ,, ...	Manj Ali	Ditto ...	4	2
10	16th May 1877 ...	.....	Mir Kasim Ali	Vice-Chairman ...	4	3
11	16th ,, ,, ...	.....	Baboo Ganga Pershad Saha ...	Member ...	4	3
12	20th December 1878 ...	.....	Zahur Dewan	Ditto ...	3	1
13	20th ,, ,, ...	.....	Baboo Kalanund Thakur ...	Ditto ...	3	.....

Attendance of Members at each Meeting of the Arrareah Branch Road Cess Committee.

Number.	Date of Meeting.	Number of Members present.		Number of Members absent.		Total number of members.
		Ex-officio.	Other members.	Ex-officio.	Other members.	
1	7th December 1878	2	3	.....	5	10
2	8th March 1879	1	4	1	7	13
3	16th June ,, ...	2	5	.....	6	13
4	17th September ,, ...	1	3	1	8	13

WOOMA CHURUN BOSE,
Deputy Magistrate and Chairman,
Branch Road Cess Committee.

ARRAREAH,
The 1st November 1879.

No. 6.—Part I.

PURNEAH DISTRICT ROAD FUND.

Annual Account of Income and Expenditure, from 1st October 1878 to 30th September 1879.

	Rs.	A.	P.	Rs.	A.	P.
Balance on 1st October 1878	.....			59,155	12	5
RECEIPTS OF THE YEAR.						
Taxes, Rates, and Cesses.						
Cesses—						
On lands	71,154	14	11			
„ houses (arrears)	55	4	0			
	71,210	2	11			
One per cent, road cess	69	2	11			
Total Cesses ...	.....			71,279	5	10
Miscellaneous Receipts.						
Fees and forfeitures	1,151	2	3			
Miscellaneous	1,525	5	6			
				2,676	7	9
Suspense Accounts.						
Advances	16,020	13	3			
Deposits	5,873	8	9			
				21,894	6	0
Total Receipts ...	.....			95,850	3	7
GRAND TOTAL ...	.....			1,55,006	0	0

	Rs.	A.	P.	Rs.	A.	P.
General Management.						
Clerks	2,822	3	4			
Servants	425	6	9			
Contingencies	458	9	2			
				3,706	3	3
Miscellaneous	7	14	0			
				7	14	0
Public Works.						
Original works	57,702	2	8			
Repairs	34,920	15	0			
Establishment	13,997	7	5			
Tools and plant	673	6	3			
				1,07,293	15	4
Suspense Accounts.						
Advances	15,136	7	6			
Deposit	1,757	0	0			
				16,893	7	6
Total of the year ...	.....			1,27,901	8	1
Balance on 30th September 1879	.....			27,104	7	11
GRAND TOTAL ...	.....			1,55,006	0	0

Passed for Rs. (1,27,901-8-1) one lakh and twenty-seven thousand nine hundred and one, annas eight, and pie one only.

J. PRATT, C.S.
Vice-Chairman.

PURNEAH,
The 9th December 1879.

D. Picachy,
Gobind Chunder Banerjee,
Bishen Chand,
} *Members of the Committee.*

No. 6—Part II.

PURNEAH DISTRICT ROAD FUND.

Detail of Income and Expenditure for the Cess Year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the Annual Account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs. A. P.	INCOME.	Rs. A. P.	Rs. A. P.
Taxes, rates, and cesses.	70,500 0 0 500 0 0	Cess on lands ... ... Do. on houses (arrears)	71,154 14 11 55 4 0	
		Total ...	71,210 2 11	
One per cent road cess.	145 0 0	One per cent road cess	69 2 11	
		Total Cesses ...	... ...	71,279 5 10
		Fees and Forfeitures.		
		Rs. A. P.		
Miscellaneous receipts.	1,000 0 0	Amount realised by serving processes ... 341 0 6 Searching fees ... ... 6 8 0 Fines realized from working establishment ... 22 1 9 Forfeiture of security deposit money of a contractor 781 8 0	1,151 2 3	
		Miscellaneous.		
	500 0 0	From Baboo Rojoni Nath Chaterjee, donation for the Ramjan bridge on road No. 4 620 0 0 Government contribution on account of road cess establishment employed on collection of public works cesses as per Bengal Government, Financial Department No. 2, dated 31st January 1879 ... ... 700 0 0 Contribution from Improvement Fund ... ... 35 0 0 Sale proceeds of unserviceable timbers ... ... 75 6 0 Ditto of kodalies ... ... 4 15 6 Ditto of two inspection bungalows 90 0 0	1,525 5 6	
		Total Miscellaneus Receipts	.....	2,676 7 9
Suspense accounts—Advances.		Purchase of agreement forms ... ... 1 0 0 Deputy Magistrate of Arrareah ... ... 4,090 13 2 Ditto of Kilhengunge ... ... 3,034 12 1 W. Cumming, Esq. ... ... 1,227 0 0 C. A. Shillingford, Esq. ... ... 1,240 0 0 C. J. Shillingford, Esq. ... ... 100 0 0 R. S. Glass, Esq. ... ... 150 0 0 R. C. Walker, Esq. ... ... 400 0 0 G. W. Shillingford, Esq. ... ... 380 0 0 Gopal Lal Mooktear ... ... 175 0 0 H. Cave, Esq. ... ... 3,720 0 0 Thomas P. Lynch, Esq. ... ... 506 4 0 F. A. Shillingford, Esq. ... ... 90 0 0 Baboo Hora Lal Nundy ... ... 200 0 0 R. A. Gregory, Esq. ... ... 100 0 0 Baboo Bishen Chand 600 0 0	16,020 13 3	
Deposits		Baboo Subram Lal, contractor ... ... 83 8 0 ,, Parbutty Churn Dass ... . 700 0 0 ,, Dwarkanath Banerjee ... ... 171 0 0 ,, Gopal Chundor Hasrah and Sowdagar Munshi ... ... 148 8 0 Subdar Ali ... .. 1,051 8 9 Baboo Behary Lal ... ... 315 0 0 ,, Kartic Chundra Biswas ... ... 379 8 0 ,, Ram Lall Biswas ... ... 60 8 0 ,, Behary Lall Chatterjee ... . 781 8 0 ,, Chandra Kant Mookerji ... ... 1,088 0 0 ,, Bilkishen Shaw ... ... 942 8 0 ,, Tarini Churn Bose 202 0 0	5,878 8 9	
		Total Suspense Accounts .	.....	21,894 6 0
		Total Income ...	... .	93,850 3 7
		EXPENDITURE.		
		Clerks.		
General management.	7,904 0 0	1 Head clerk and accountant for 11 months, at Rs. 80 per mensem	880 0 0	
		1 Head clerk and accountant for 11 months, at Rs. 60 per mensem	660 0 0	
		1 Head clerk and accountant for 11 months, at Rs. 85 per mensem	935 0 0	
		1 Head clerk and accountant for 6½ months, at Rs. 25 per mensem	162 8 0	
		Carried over ...	2,087 8 0	

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs. A. P.		Rs. A. P.	Rs. A. P.
		Brought forward ...	2,087 8 0	
		EXPENDITURE—*continued.*		
		Clerks—continued.		
General management—*continued.*		1 Head clerk and accountant for 3 months, at Rs. 25 per mensem	75 0 0	
		2 Head clerks and accountants for 1 month, at Rs. 25 each	50 0 0	
		2 Mohurirs for 6½ months, at Rs. 15 each	195 0 0	
		1 Mohurir for 11 months, at Rs. 20 per mensem ...	220 0 0	
		1 Ditto, for 10 months, at Rs. 15 per mensem	150 0 0	
		2 Mohurirs for 1 month, at Rs. 15 each	30 0 0	
		Cost of establishment in the Accountant-General's and Commissioner's offices—*vide* Accountant-General's letter No. 727B, dated 23rd September 1878	14 11 4	
		Total ...	2,822 3 4	
		Servants.		
		3 Peons for 11 months, at Rs. 5 each per mensem ...	165 0 0	
		1 Peon for 7 months, at Rs. 5 per mensem	35 0 0	
		1 Do. for 3 months and 27 days, at Rs. 5 per mensem ...	19 8 0	
		Extra peons for serving notices	205 14 9	
		Total ...	425 6 9	
		Contingencies.		
		Purchase of stationery from the Superintendent of Stationery	5 13 3	
		Country stationery	29 1 3	
		Value of forms	96 7 5	
		Printing charges for publishing the annual reports and accounts, &c., in the *Calcutta Gazette*	137 6 0	
		Commission for a money-order for sending the above ...	1 8 0	
		Office rent	72 0 0	
		Punkha-pullers	45 3 3	
		Telegraph messages	4 0 0	
		Receipt stamps	20 0 0	
		Service postage stamps	31 13 6	
		Cloth for bustas	5 4 0	
		Purchase of books	6 4 6	
		Charges for binding books	3 12 0	
		Total ...	453 9 2	3,706 3 3
Miscellaneous	6 12 0	Pension of Mr. W. McKenzie, from July 1878 to August 1879 at 9 annas per month	7 14 0	
				7 14

Distinguishing number.		Total estimated cost.	Total outlay to end of the year.		
	(Original Works.)	Rs	Rs. A. P.		
Public Works					
1	Kootgama to Tarapore—				
88,860	Timber bridges ...	22,957 0 0	17,692 8 6	8,859 0 6	
500	Inspection bungalow ...	500 0 0	.....	....	
3	Patherdewah to Bhoplah Talpore—				
11,202	Timber bridges	68,095 8 0	29,263 8 8	11,201 2 9	
1,005	Two inspection bungalows	1,005 0 0	1,004 8 6	1,004 8 6	
9	Planting trees	.....	8 5 0	8 5 0	
4	Toolsea to Bhuddessi Ghát—				
6,550	Timber bridges	42,920 0 0	13,354 2 3	6,548 4 9	
500	Inspection bungalows ...	500 0 0	7 8 0	7 8 0	
31	Planting trees	.....	30 7 6	30 7 6	
5	Purneah City to Bassantpore—				
	Bridges	10,607 0 0	2,408 11 9	—82 13 6	
500	Inspection bungalow ...	500 0 0	7 8 0	7 8 0	
29	Planting trees	.....	28 3 0	28 3 0	
7	Bassantpore to Ranigunge thana—				
7,300	Timber bridges ...	23,572 0 0	8,573 15 0	7,155 15 0	
500	Inspection bungalow ...	500 0 0	499 9 0	499 9 0	
5,300	10 Purneah to Nathpore...	13,480 0 0	.....	....	
	Timber bridges ...	.....	4,718 6 9	4,718 6 9	
	One culvert	.....	782 12 0	.....	
	11 Bunbhag to Damdaha...	9,762 0 0	.....	.....	
4,100	One timber bridge ...	.....	357 3 3	357 3 3	
	Culverts	....	3,667 12 0	513 5 3	
	12 Hurdat to Madun Chuk—				
900	Culverts	13,460 0 0	4,138 2 9	135 0 0	
	Carried over ...			40,991 9 9	3,714 1 3

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			40,991 9 9	8,714 1 8
Public Works—*continued.*			EXPENDITURE—*continued.*				
			Original Works—contd.				
		13	Manoosmara to Hyatpore—				
	500		One inspection bungalow	500 0 0	450 11 9	450 11 9	
	13		Planting trees	.....	12 12 6	12 12 6	
		14	Choonapore to Sowragadi—				
	500		Inspection bungalow ...	500 0 0	.....	.....	
		15	Moosapore to Moosooriah—				
	3,080		Timber bridges ...	24,372 0 0	3,496 8 9	1,970 8 0	
		16	Koiah to Sowragadi ...	9,308 0 0	.....	.....	
			Culvert	.....	1,500 0 0	500 0 0	
	2,870		Timber bridge ...	.....	2,866 4 0	2,866 4 0	
		18	Korahy to Sohoriah—				
	3,500		Bridges	12,639 0 0	2,909 0 7	2,694 1 9	
		21	Saifgunge to Lawa—				
	3,600		Timber bridges	24,961 0 0	3,694 5 9	3,117 15 0	
		26	Kishengunge to Titalyah—				
	500		Inspection bungalow ...	500 0 0	.....	.....	
		27	Illnabary to Kaliagunge—				
	1,790		Timber bridges	8,947 0 0	1,789 14 3	1,789 14 3	
		28	Atwaree to Titalyah—				
	350		Timber bridges... ...	5,929 0 0	845 13 3	348 0 9	
		38	Rowtarrah to Hossoingunge	9,702 0 0	.....	.....	
	90		Timber bridges... ...	.....	88 5 9	85 15 9	
			Village roads.				
	230	39	Village roads in Sudder sub-division—				
			Assooraghur to Pitchlah—				
			Timber bridges ...	754 0 0	130 7 6	130 7 6	
			Gobindpore to Chaklaghat—				
			Timber bridges ...	350 0 0	98 8 0	98 8 0	
	15	40	Village roads in Kissengunge sub-division—				
			Ghumarah to Pakoorgachi—				
			Timber bridges ...	100 0 0	15 0 0	15 0 0	
	1,392	41	Village roads in Arrareah sub-division, Bassantpore to Rampore ...	560 0 0	554 10 0	554 10 0	
			Planting trees on Bassantpore village roads ...	.....	81 15 0	81 15 0	
			Construction of timber bridges on village roads, Arrareah sub-division ...	755 0 0	754 5 8	754 5 8	
	7,000		Construction of road cess office building	7,330 0 0	1,233 12 0	1,233 12 0	
							57,702 2 8
			Repairs.				
	1,511	1	Repairing Keotgama to Tarapore road			1,382 9 3	
	98		,, bridges on it			97 4 6	
	31		,, Inspection bungalow			30 7 6	
	9,070	2	,, Nathpore to Atwaree			2,674 0 6	
	3,270	3	,, Patherdowah to Bhoplah Tajpore			3,268 8 9	
	162		,, Inspection bungalow			161 14 9	
	1,760	4	,, Toolsea to Bhuddessi Ghat			688 0 6	
	167		,, Inspection bungalow			166 14 3	
	993	5	,, Purneal City to Bassantpore			420 4 6	
	380		,, Bridges on it			325 2 6	
	723	6	,, Chonnagrah to Barsai			708 14 3	
	1,623	7	,, Bassantpore to Ranigunge thana ...			1,589 4 3	
	993	8	,, Toorkali to Bahadoorgunge			.....	
	1,809	10	,, Purneah to Nathpore			1,605 1 0	
	820	11	,, Bumbhag to Dhamdaha			819 3 3	
	810	12	,, Hurdah to Mundur Chuk			581 9 3	
	1,620	13	,, Manoosmara to Hyntpore			1,496 15 0	
	1,000	14	,, Choonapore to Sowragadi			218 9 6	
	804	15	,, Moosapore to Musooriah			591 2 6	
	654	16	,, Korah to Sowragadi...			653 2 6	
	500		,, Bridges on it			.....	
	835	17	,, Korah to Saifgunge			834 15 6	
	755	18	,, Koary to Sohoriah			484 9 7	
	884	19	,, Bokraha to Ranigunge thana			825 7 6	
	162	20	,, Bararee to Pootheah			162 0 0	
	752	21	,, Saifgunge to Lawa			751 3 6	
	444	22	,, Luchmipore to Kadurcutta...			444 0 0	
	101	23	,, Dewangunge to Hurdah			.....	
	393	24	,, Saifgunge to Mujhali Ghat			344 5 6	
	332	25	,, Chuklah to Koary			311 7 0	
	983	26	,, Kishengunge to Titalyah			830 11 9	
	602	27	,, Illnabary to Kaliagunge			471 14 6	
	550		,, Bridges on it			.....	
	417	28	,, Itwari to Tatalyah			.....	
			Carried over ...			22,439 11 4	61,416 3 11

Sub-head of estimate	Amount as per budget estimate	Distinguishing number	PARTICULARS	Amount.	Total
	Rs.			Rs. A. P.	Rs A P
			Brought forward .	22,439 11 4	61,416 3 11
			EXPENDITURE—*continued*		
			Repairs—contd.		
Public Works —*contd*	180	29	Repairing Bahadoorgunge to Powakhola ...		
	604	30	,, Porokholee to Koolie	135 12 3	
	453	31	,, Belgachi to Koomri	133 12 3	
	150	32	,, Ranigunge thana to Purani	.....	
	150	33	,, Mongrah Ghât to Ookhoori	. .	
	483	34	,, Arrareah to Jellalghur	381 12 0	
	420		,, Bridges on it		
	764	35	,, Arrareah to Keorsakatta	738 0 6	
	952	36	,, ,, to Sikti	951 5 0	
	443	37	,, ,, to Matharı	442 14 6	
	901	38	,, Rowtarah to Hosseingunge ..	811 14 0	
	5,000	39	Village roads in Sudder sub division—		
			Motiary to Dulwarpore	154 0 0	
			Ditto to Gobra Ghât	375 0 0	
			Bisnah Ghat to Soopati Ghât	98 3 6	
			Belowri to Hunadah	120 0 0	
			Ditto to Mulgunge	52 0 0	
			Hosseingunge to Bouri Ghât	0 11 0	
			Amdaboo to Chandni	51 15 0	
			Srimoni to Amdaboo	10 3 3	
			Gopalpore to Futtehpore	87 5 9	
			Hoflagunge to Bhowanipore	208 10 0	
			Monah Ghât to Doolarpore Ghât .	470 15 6	
			Saifgunge to Kari Kose	50 0 0	
			Ditto to Jaffurgunge ...	88 14 6	
			Sohoriah to Ganges and Darjeeling road	450 0 0	
			Bhandartal to Meerbori . ..	30 0 0	
			Bukoeah to Ganges and Darjeeling road ...	50 0 0	
			Assoraghur to Pitchlah	122 15 0	
			Kolasy to Kabai	90 0 0	
			Dibra Ghât to Bhoobeah ..	47 6 9	
			Sookhasun to Chaklah Ghât	221 4 9	
			Ditto to Jankinugger	58 7 0	
			Ditto to Titarhi Ghât	37 5 0	
			Dhungutta to Parasbuni	30 0 0	
			Minoocoah to Bala	350 0 0	
			Paragore and Dookra road	42 3 8	
			Soonaibe and Mainaknuggur	40 3 8	
			Ditto and Ghordhor	30 2 8	
			Ditto to Kudwa ..	30 4 0	
			Palagore and Dhunkhora hât ...	34 0 0	
	3,000	40	Village roads in Kishongunge sub division—		
			Hamitnuggur to Gopalpore . ..	90 12 3	
			Murgiafodi to Southa	417 9 4	
			Kharudah to Chaingunge	50 11 7	
			Chaingunge to Khodagunge ..	323 6 0	
			Parealpore to Derawari	51 15 7	
			Rupadah to Gundripdangah	730 3 2	
			Repair of bridges on it	101 14 0	
			Bheriadangi to Khograh .	10 0 0	
			Panjiparah to Singhia	64 10 6	
			Repair of bridges on it	89 0 0	
			Danparah to Gangi	29 9 0	
			Ghoormarah to Pakoorgachi ...	35 0 0	
			Bheroadangi to Khirdah ...	41 14 9	
			Himatnagore to Kamalpore	204 7 8	
			Dâk river to Hajabani	26 8 1	
			Bheriadangi to Moheshbattma .	64 1 10	
			Khogra to Lakimaro ...	60 13 8	
			Repairs of bridges on it	2 7 0	
			Deramari to Parthiarpore	46 7 0	
			Himatnuggur to Madah	153 3 10	
			Bewangunge to Gangi . .	54 9 0	
			Tarabari to Illunkhoa .	287 10 0	
			Sukhani road	92 6 10	
	3,000	41	Village roads in Arrareah sub-division—		
			Rajakhar to Gariah	191 9 0	
			Ekmuboh village roads	315 12 6	
			Bassantpore post office to road No. 5 ...	20 13 3	
			Mudnupore village roads ..	187 6 6	
			Bassantpore to Rampore	25 2 0	
			Rampore village roads	21 8 9	
			Ditto Bhowanipore	52 7 6	
			Dhanpara to Khanekoh	1 12 3	
			Sultanpore to Muttiary thana	19 6 9	
			Mattiary to Bhuddessur	30 14 2	
			Titalyah to Kanchrah	118 13 9	
			Bolwa bund to Ekumbah , .. .	132 1 0	
			Rajoktrar to Titalyah	54 3 6	
			Mirarpore to Patrar Hât	200 0 0	
			Chundordai to Gyari ..	396 5 6	
			Bassantpore to Khosali Ghât	119 1 9	
			Arrareah to Tarun	56 8 9	
			Rampore to Modanpore	86 1 9	
			Bhangora Hât to Dihiti	321 4 8	
			Bassantpore to Hariarpore	66 1 0	
			Arrareah to Khorah Ghât	127 14 9	
					34,920 15 0
			Carried over .	.. ..	96 337 2 11

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	.....	96,837 2 11
		EXPENDITURE—*continued.*	Rs. A. P.	
		Establishment on works.		
Public Works —*concld.*	14,749	Salary of a District Engineer for 11 months and 23 days, at Rs. 500 per mensem ... 5,870 15 6 Mr. Longland's pay for 1st November 1878 .. 16 10 6	5,887 10 0	
		Salary of an Overseer for 9 months, at Rs. 120 per mensem ... 1,080 0 0 Salary for 1 month and 27 days, at Rs. 100 .... 187 1 6	1,267 1 6	
		Salary of an Overseer for 2 months, at Rs. 100 ..... " " for 1 month, at " 60 60 0 0 " " for 9⅓ months at Rs. 70... 665 0 0 " " for 29 days at Rs. 76 ... 65 7 9	790 7 9	
		Salary of a Sub-Overseer for 12 months, at Rs. 100 ..	1,200 0 0	
		" " for 6 months and 21 days, at Rs. 40	267 1 6	
		Salary of a Sub-Overseer for 3 months, at Rs. 35	105 0 0	
		" " for 15 days of August 1878, at Rs. 100	48 6 0	
		" of two Road Sircars for 10 months and 17 days, at Rs. 20 per mensem	421 15 0	
		" of 1 Road Sircar for 1 month, at Rs. 20	20 0 0	
		" " for 6 months, and 11 days of February 1879, 2 months at Rs. 15, and 4 months 11 days, at Rs. 10	73 14 9	
		Salary of 1 Road Sircar for 2 months, at Rs. 20	40 0 0	
		" " for 4 " and 7 days, 2 months 7 days at Rs. 15, and 2 months at Rs. 20 per mensem ...	73 8 0	
		Salary of 1 accountant for 12 months, at Rs. 87-8	1,050 0 0	
		" of 1 clerk for 12 months, at Rs. 45	540 0 0	
		Rs. A. P.		
		" of 8 peons for 7 months, at Rs. 5 each per mensem ... ... 280 0 0 Salary of 6 peons for 2 months, at Rs. 5 each 60 0 0 " of 4 " for 3 " at Rs 5 " ... 60 0 0	400 0 0	
		Extra peons (temporary)	5 1 0	
		Travelling allowance of the District Engineer	1,301 8 0	
		Contingencies.		
		Office rent ... ... Printing charges ... ... Postage stamps ... ... Stationery supplied by the Superintendent of Stationery Country stationery . . . Telegraph message	72 0 0 108 13 0 52 13 0 25 3 5 17 3 6 1 0 0	
		Rs. A. P.		
		Punkha-puller for 7 months and 3 days, at Rs. 4 per mensem ... . 28 6 0 Punkha rope 0 2 0	28 8 0	
				13,997 7 5
		Tools and Plant.		
	700	Purchase of a pile-driver ... ... Ditto shouldaries ... ... Ditto badges for peons ... ... Ditto office box for District Engineer ... ... Ditto belts for badges ... ... Ditto 36 kodalies . ... Ditto 2 rolls of tracing cloth . ... Charges for fitting and fixing the pile-driver .. .. Ditto a shed for kodalies at Kishengunge ... ... Repairs of tents ... . Ditto of an almirah . . . Conveyance of the pile-driver from Calcutta to Purneah Ditto of shouldaries from Calcutta to Purneah . Ditto of badges from Calcutta to Purneah . ... Ditto of kodalies from Calcutta to Purneah Ditto of mathematical instruments .	250 0 0 146 0 0 18 8 0 18 0 0 3 4 0 50 0 0 11 1 6 4 9 0 19 13 0 46 13 0 1 0 0 88 15 0 10 14 0 1 0 0 2 12 9 0 12 0	673 6 3
Suspense Accounts.		Advances— Purchase of drain pipes ... ... W. Cumming, Esq. ... . C. A. Shillingford, Esq. ... ... C. J. Shillingford, Esq. . ... R. C. Walker, Esq. ... ... R. S. Glass, Esq. ... ... G. W. Shillingford, Esq. ... ... Gopal Lal Mooktear ... ... H. Cave, Esq. ... ... Bishon Chand .. .. R. A. Gregory, Esq.	0 8 0 1,227 0 0 1,240 0 0 100 0 0 400 0 0 150 0 0 380 0 0 175 0 0 3,726 0 0 600 0 0 100 0 0	
		Carried over ...	8,098 8 0	1,11,008 0 7

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	8,093 8 0	1,11,008 0 7
		EXPENDITURE—*concluded.*		
Suspense Accounts—*concluded.*		Advances—*concluded.*		
		Baboo Heera Lal Nundy	200 0 0	
		Thomas Lynch, Esq.	506 4 0	
		F. A. Shillingford, Esq.	90 0 0	
		Deputy Magistrate of Kishengungo...	3,037 2 1	
		Ditto of Arrareah	3,204 9 5	
			15,136 7 6	
		Deposit—		
		Sree Kishen Shaw	942 8 0	
		Behary Lal Chatterjee...	781 8 0	
		Surban Lal	33 0 0	
			1,757 0 0	
		Total Suspense Accounts ...	.....	16,893 7 6
		Total Expenditure ...	.....	1,27,901 8 1

Memorandum showing in detail the actual Cash Balance on the 30*th September* 1879.

Particulars.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
Balance at credit of Purneah District Road Fund in the treasury as per pass-book	33,608 5 8	
Less amounts of cheques unpaid	6,644 14 3	
		26,963 7 5
Imprest cash with District Engineer	131 0 6	
Ditto with Collector's nazir	10 0 0	
		141 0 6
Total ...	.....	27,104 7 11

EXPLANATORY NOTES TO ACCOMPANY THE ANNUAL RETURN.

RECEIPTS.—*Cess on lands.*—Actual collection Rs. 71,154-14-11; amount as per budget estimate Rs. 70,500. The excess realization of Rs. 654-14-11 is due to advance collections.

Cess on houses.—The collection of this cess has been suspended by Government. Rs. 55-4 was realized on account of arrears.

One per cent road cess.—The balance, Rs. 75-13-1, will be realized by the end of December 1879.

Fees and forfeitures.—Rs. 1,000, shown in column 2, is arrived at thus—

	Rs.
Fines under the Road Cess Act	200
Process-fees	800
Total ...	1,000

Of the estimated income (Rs. 800) from process fees, Rs. 341-0-6 has been realized. The actual receipts under this head exceeded the estimated amount by the forfeiture of security deposit money of a contractor on road No. 4.

Miscellaneous.—The actual receipts exceeded the estimated amount by the donation for the Ramjan bridge and Government contribution on account of road cess establishment employed on the collection of public works cesses.

EXPENDITURE.

Establishment on General Management.—Rs. 4,197-12-9 less than the amount estimated for has been expended. This is due to the commencement of the re-valuation operations at the end of the year.

Miscellaneous.—The excess expenditure of Rs. 1-2 is due to the payment of Mr. Mackenzie's pension for July and August 1878 in the cess year 1878-79.

Original works.—Rs. 15,151-13-4 less than the amount estimated for has been expended. This is due to the failure of a contractor on road No. 4, non-completion of the road cess office building owing to the lateness of the receipts of the sanctioned estimate, and to the non-construction of five inspection bungalows at a cost of Rs. 500 each.

Repairs.—Rs. 17,088-1 less than the estimated amount has been expended. This is due to the failure of a contractor on the Northern Emigration Road and to the savings on several roads after actual requirements.

Working establishment.—There has been a saving of Rs. 744-8-7 under this head. This is mainly due to the non-appointment of a District Engineer for six days, and to the savings under the head "Travelling allowances."

Tools and Plant.—There has been a saving of Rs. 26-9-9, which does not require any explanation.

RECEIPT SIDE.

SUSPENSE ACCOUNTS.

Advances.—Rs. 16,020-13-3 as arrived at is shown below :—

	Rs.	A.	P.
The advances of the cess year 1878-79 ...	15,136	7	6
Add advances of 1877-78 adjusted in the cess year 1878-79	887	3	9
Total ...	16,023	11	3
Deduct—Amount of advances made in 1878-79 still unadjusted	2	14	0
Total ...	16,020	13	3

J. PRATT, *Vice-Chairman.*

No. 68, dated Maldah, the 4th December 1879.

From—R. POREH, ESQ., Chairman, District Road Cess Committee, Maldah,

To—The Commissioner of the Bhagulpore Division.

WITH reference to your No. 646PW, dated 25th ultimo, I have the honor to submit the following report on the administration of the Road Cess Fund during the cess year 1878-79, together with a copy of the annual accounts as passed by the Committee in accordance with section 88 of the Road Cess Act.

2. *District Committee.*—The gentlemen named in the margin were the members of the District Road Committee during the year 1878-79. The Committee suffered a loss in the death of Mr. L. Guy of Bholahat Concern, who invariably attended their sittings, and used to take due interest in all matters connected with district road improvements. A vacancy was caused by the sudden and unexpected death of the late Baboo Domun Chunder Chowdry. Baboo Nobin Kristo Sircar, the senior Deputy Collector, was an *ex-officio* member of the Committee, but he has since been transferred to another district. Seven meetings were held during the year for transacting business, and all were presided over by the Chairman. The usual notice was given in every case, and a quorum was always formed. The proceedings of the Road Cess Committee were duly recorded in the minute book, and orders passed have duly been carried out. Appendix A gives details of attendance of members of the Committee.

Magistrate and Collector, Chairman.
Baboo Mohendro Nath Hazra, Vice-Chairman.
Members.
Senior Covenanted Assistant or Deputy Collector.
Executive Engineer.
Mr. L. Guy.
Baboo Dhurma Narain Das.
Mr. G. Rice.
Gossain Mohendro Gir.
Mr H. R. Reily.
Baboo Kristo Mohon Satiar.
" Poddo Lochun Shaw.
" Rajoni Kanto Das.
Johander Khan.
Baboo Lokenath Roy.
Mr. R. Davies.
" J. Hennessy.
Baboo Kristo Lal Chowdry.
Mr. K. Saupin.
Baboo Domun Chunder Chowdry.

3. *Branch Committee.*—There is no Branch Committee in this district.

4. *Budget estimate and rate.*—The year opened with a balance of Rs. 35,180. The demands for the year under review were as follow :—

	Rs.
From lands	25,300
Miscellaneous	450
Total ...	25,750
Add balance available ...	35,180
Grand Total ...	60,930
Total estimated expenditure for the year as per budget estimate	60,930

On the presentation of the above estimate to the Committee held on 29th July 1878, the rate of road cess was determined at the maximum rate.

5. *Collection.*—The actual revenue of the year was as follows :—

	Rs.	A.	P.
Cess on lands	27,445	6	8
Miscellaneous	2,025	1	9
Total ...	29,470	8	5

The collection from cess on lands was better by Rs. 2,145. This increase was due to realization of arrears of the previous year.

The revenue under head Miscellaneous was better, because the amounts received from Government on account of collection of public works cess, and the amounts exhibited in the accounts as surplus materials were not anticipated.

6. *Working of the Act.*—The Act worked very fairly during the year. A few zemindars left their cess unpaid, and the payments of cess were not punctual and not often made along with the land revenue. Joint estates, however, frequently fell into arrears. In such estates the balances were recovered by the service of processes. The employment of a tehsildar after the attachment of an estate has been found very successful. Moveable properties have frequently been distrained, but in few instances brought to sale. The issue of an *istahar* was always followed by payments.

7. *Accounts.*—The monthly accounts of the Road Fund Office, as well as those of the office of District Engineer, were examined by a standing Sub-Committee consisting of the Vice-Chairman and the members named below :—

Baboo Poddo Lochun Shaw.
„ Kristo Lal Chowdry.
„ Gossain Mohendro Gir.

8. The Deputy Examiner of Public Works Accounts inspected this and the District Engineer's Office on the 21st June 1879. I beg to quote his remarks as to the general system in which the accounts were kept in both the offices :—

"All the accounts and books are up to date correct, complete, and in good order."

9. *Working establishment.*—Agreeably to the budget appropriation for the year 1878-79, the working establishment consisted of—

1 District Engineer.
3 Sub-Overseers.
1 Accountant.
1 Clerk and Store-keeper.

For effective management and proper supervision of works the whole district was divided into three charges :—

North Maldah sub-division,
South ditto ditto,
Chanchal ditto,

with one sub-overseer in charge of each.

In conformity with previous arrangements, the work in the Chanchal sub-division, which consisted of repairs, was carried on by the Manager of the Court of Wards' Estate of Chanchal, with the necessary advance of funds for requirements made to the manager by the Chairman of the District Road Cess Committee, which advance has been duly accounted for and adjusted.

10. *Mileage and supervision.*—There are 42 roads of different classes in the district, their total length being 342 miles nearly. Of the above 42 roads, 13 roads, 102 miles in length, are looked after by the Manager of Chanchal Estate as noted above. The District Engineer has therefore to directly supervise work on 240 miles of road with two sub-overseers to assist him. He has also many village roads to look after, and to attend office duties and the preparation of projects for original works which require engineering skill, and which have to be submitted to Government for approval and sanction.

11. The establishment at present entertained by the Committee considerably exceeds the authorised limit of 25 per cent on the income, which is very small. The establishment has numerous duties to discharge, and no reduction seems to be practicable consistent with efficiency.

12. There has been no change in the establishment during the year under report requiring notice.

13. Conduct of subordinates has been satisfactory.

14. There is always a great scarcity of local labor. The Maldah people are very averse to work on roads, but willingly take work in mulberry plantations and mangoe orchards. The road work of the district is done by means of imported labor.

15. The instructions in the memorandum for the guidance of District Engineer, as regards account, dated the 26th August 1875, issued by the Examiner of Public Works Accounts, Bengal, to carry out work by the piece-work and contract system, have been acted upon; but the system did not work so successfully as was expected, owing to the absence of fair competition. Full trial was given and numerous tenders were called for; only four men undertook to do work by piece-work. No general contractors came forward. The reluctance on the part of outsiders (not to mention the inhabitants of the district, who have no inclination for road work) to come and work in this district as contractors seems to be in a great measure attributable to the general unhealthiness of the district, and particularly to the scarcity and dearness of local labor and difficulty in procuring the labor of outsiders.

16. The flood which occurred in August last caused great damage to roads and bridges. The estimates had to be prepared again; in consequence measurements of the highest flood-level were taken and careful observations made on all the roads as regards waterway and drainage requirements. There has not been so high a flood, it is said, since 1838. The damage done by it to the roads of this district is very serious. Much work that had been done for the improvement of the road from Manick Chuk Ghât to English Bazar of the Baroghoria road has been destroyed. Several breaches have been made and roads swept away in many parts, and many existing culverts and bridges, if not totally washed away, have been partly broken down or dangerously strained and cracked. The loss incurred is, however, comparatively slight, as the prospected works had only just been begun, and now the Committee and their officers have acquired experience as to the actual requirements of the roads, as to waterway, and as to what is likely to be durable and practicable in the way of

road work in view of such sweeping inundations. The immediate result has been that the Committee have decided on considerably curtailing their plans for metalling the English Bazar and Amirti road, and also the Baroghoria road. Raising roads and constructing tâl tree and other bridges is now found necessary.

17. The Committee, at their last sitting, have deferred the metalling of the English Bazar and Amirti road, and of the Baroghoria road (the entire projects of which have lately received the sanction of Government), until such time as their formation level, which is at present below flood, can be raised above flood-level, and more waterway provided for. The estimates for the above further requirements have already been taken up and will be shortly submitted.

18. *Planting fruit-bearing trees.*—As enjoined in the Financial Circular No. 10, dated Calcutta, the 28th October 1878, from the Secretary to the Government of Bengal in the Department of Public Works to all Commissioners, extensive progress in the plantation of fruit-bearing trees on the side of district roads would have been made, but for the occurrence of the flood in August, the water from which long remained out over the roads. The principal roads on which the Committee proposed to plant out trees were under water till very late in the year. Trees have been planted out on two miles of the Baroghoria road.

19. The progress made and expenditure incurred on the various works which were carried on during the cess year 1878-79 are as follow :—

ORIGINAL WORKS.

1. *Constructing drain on the Rajmehal and Dinagepore road at Old Maldah.*—Commenced and completed during the year. See progress statement, clause 1, item I.

2. *Constructing inspection bungalow on the English Bazar and Amirti road.*—The work could not be begun in time for completion during the year, as the estimates received sanction very late. It is expected that the work will be taken in hand and completed during the present cold season.

3. *Collecting and consolidating metal on the English Bazar to Amirti road.*—Soling bricks laid and brick khoah spread over half a mile of road, and materials sufficient for metalling two miles more were collected. In this state of affairs the flood already referred to came and caused great injury, and necessitated a diversion from the original scheme referred to in paragraph 17 of this letter. See progress statement, clause I, item II.

4. *Collecting and consolidating metal on the Baroghoria road.*—Soling bricks laid and brick khoah spread and consolidated on a mile of road, and brick khoah sufficient for metalling two miles more were collected at the roadside, when the flood came. The metalled portion was greatly damaged, and several breaches made in the same. This circumstance has led the Committee to stop the metalling as provided for in the sanctioned project, and to carry it only to the end of mile 3rd, after adopting precautionary measures in the way of bridges and waterway to guard against such injury in case of such a flood again occurring, viz. so far as these three miles of the Baroghoria road are concerned. See progress statement, clause I, item III.

5. *Constructing inspection bungalow on the Baroghoria road.*—See remark made in item 2.

6. *Constructing inspection bungalow on the Godagaree and Dinagepore road.*—See remark as above.

7. *Collecting metal on the English Bazar and Neemaserai road.*—Soling bricks and khoah metal sufficient for completing half a mile of this road were collected when the occurrence of the flood caused a change in the Committee's plans. The Committee have, however, decided upon metalling the portion of the road between Ruthbaree and the Monoskamonah road. This work it is expected will be finished during the current cess year. See progress statement, clause I, item IV.

8. *Constructing Serai at English Bazar.*—Fair progress has been made on this work; with the exception of tiles for roofing (which have been arranged for) all other materials have been collected. The houses have been built to the height of the arches. The plinth had to be raised on account of the site being below the flood-level as observed in the occurrence of the high flood in August last. It is expected that the buildings will be made over for use in February next. See progress statement, clause I.

REPAIRS.

1. *Dinagepore to Rajmehal.*—Heavy earthwork was executed between Amirti and the Bhutye nalah. Three temporary bridges of tâl wood were constructed and opened to traffic. Miles 57th, 56th and 55th were cleared of dense jungle at the sides. The blocked up culvert in mile 58th at Old Maldah was opened, and the water from the Mohanundah let in, thus serving the purpose of sanitation as well as of protection of the embanked road, which otherwise would probably have been swept away. The temporary bridges mentioned above have stood very well. The new embankment, saving partial washing away here and there, has also stood well. See progress statement, clause II, item I.

2. *English Bazar to Amirti road.*—The entire length of road underwent thorough repairs, and mile 2nd, which passes over the high land, was cleared of thick jungle and of the branches of trees overhanging at the roadsides, thus securing openness and ventilation and a fine clear roadway. See progress statement, clause II, item II.

3. *Baroghoria road.*—Partial repairs done. See progress statement, clause II, item III.

4. *Rohonpore to English Bazar road.*—The roadway well repaired up to mile 7th. See progress statement, clause II, item IV.

5 *Godagaree and Dinagepore road.*—No work was done on this road, which was in fair order. See progress statement, clause II, item V.

6. *Nowabgunge to Kassimpore road.*—No work was required here.

7. *Kansat to Gomastapore road.*—No work was required here.

8. *Kaliachuk to Sustanitola road.*—Slight repairs done. See progress statement, clause II, item VIII.

9. *Sadullapore to Simultola road.*—The road underwent thorough repairs, and the dense jungle which had encroached on it was cleared away. See progress statement, clause II, item IX.

10. *Araidanga to Debipore road.*—No work was required here.

11. *Noorpore to Mothurapore road.*—Surface repairs done. See progress statement, clause II, item XI.

12. *Manick Chuck to Mothurapore road.*—Surface repairs done and drains cut along the sides of road. See progress statement, clause II, item XII.

13, 15, 18, 20, 22. These roads were in fair order, no work was required to be done.

14, 16, 17, 19, 21. Petty earthwork and surface repairs done.

23. *Gazole to Alal road.*—A fairweather road only was in working order, hence very slight work done. See progress statement, clause II, item XXIII.

24. *Gazole to Bamungola.*—Very slight work done, as it is a fairweather road only. See progress statement, clause II, item XXIV.

25. *Boolbooichundi to Bamungola road.*—No work was done here, as none seemed to be wanted.

26. *Nowabgunge to Jheehin road.*—Tâl trees collected for temporary bridge. See progress statement, clause II, item XXVI.

27. *Gomastapore to Rohunpore road.*—In fair order; no work was required here. Payment made for the work done during 1877-78. See progress statement, clause II, item XXVII.

28. *Chanchal to Paharpore road.*—No work was required to be done.

29. *Makrumpore to Parbutipore road.*—No work done, as it was in tolerably fair order. Payments made for the work done during 1877-78. See progress statement, clause II, item XXIX.

30. *English Bazar to Neemaserai road.*—The road underwent surface repairs, and the jungle cleared away. See progress statement, clause II, item XXX.

31 to 33. Petty earthwork done and surface repairs done.

34. *Muckdoompore street to Bagbari.*—The road underwent surface repairs and received a partial coating of metal. See progress statement, clause II, item XXXIV.

35. *Monoskamonah road to Muckdoompore Street.*—A cross drain was constructed and partial repairs done. See progress statement, clause II, item XXXV.

36. *Right embankment of the river Mohanunda near the Sudder Ferry ghât to same embankment near Hulkuli.*—Surface repairs done. See progress statement, clause II, item XXXVI.

37. *Rajmehal road to Gour road.*—Surface repairs done. See progress statement, clause II, item XXXVII.

38. *Muckdoompore street to outermost north rampart of Gour.*—Metalling repaired partially. See progress statement, clause II, item XXXVIII.

39. *Rajmehal road to Monoskamonah road.*—Surface repairs done. See progress statement, clause II, item XXXIX.

40. *Muckdoompore street to Monoskamonah road.*—Surface repairs done. See progress statement, clause II, item XL.

41. *Neemaserai road to English Bazar street.*—Surface repairs done. See progress statement, clause II, item XLI.

42. *Muckdoompore street to Gour road.*—Surface repairs done. See progress statement, clause II, item XLII.

20. A statement is appended showing the progress made and the expenditure incurred on the various works.

21. The District Engineer, Baboo Mohendra Nath Banerjea, has gained much local experience. He appears to me to show much ability in his work, in which he seems to take a sound active interest. I have been favorably impressed with his work, and have to report well of him, as also of the clerk-accountant Baboo Doorga Dass Mookerjea, who attends indefatigably to his duties and appears to discharge them well.

APPENDIX A.

Abstract of particulars regarding Meeting of District Road Committee for the Cess year 1878-79.

Commissionership.	District.	Number of Members forming the Committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	Number of Members who attended only.						Percentage of average attendances to whole Committee.
									One meeting.		Two meetings.		Three or more meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Bhagulpore ...	Maldah ...	4	15	6	7	.....	6	8	.....	3	2	1	2	4	31·5

MALDAH, *the* 1*st December* 1879.

R. POKOH, *Chairman.*

No. 6.—Part I.

MALDAH DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A P.	Rs. A P.		Rs. A P.	Rs. A P.
Balance on 1st October 1878	.....	35,180 7 0			
Receipts of the Year.					
			General Management		
Taxes, rates, and cesses ... { Cesses on land	27,443 15 8		Clerks	1,822 13 3	
{ One per cent road cess	1 7 0		Servants	266 2 10	
		27,445 6 8	Contingencies	556 13 6	
			Printing at private presses	.....	2,645 13 7
Miscellaneous.			*Public Works*		
			Original works	16,437 12 0	
Rent of serais and staging bungalows	1 8 0		Repairs	14,358 9 3	
Fees and forfeiture	489 0 9		Establishment	6,533 6 3	
Grants-in-aid from Provincial Services	... .		Tools and plant	165 6 3	
Miscellaneous	1,534 9 0				37,495 1 9
		2,025 1 9	*Suspense Accounts.*		
Suspense Accounts.					
			Advances	8,087 4 6	
Advances	11,236 3 3		Deposit	2,627 0 0	
Deposit	.....				10,714 4 6
		11,236 3 3	Total expenditure ...	.....	50,855 3 10
Total of the year ...	.....	40,706 11 8	Balance on the 30th September 1879. Cash in hand	...	25,031 14 10
GRAND TOTAL ...	.....	75,887 2 8	GRAND TOTAL ...	.....	75,887 2 8

Passed for Rs. (40,140-15-4) forty thousand one hundred and forty annas fifteen and pies four only.

R PORCH,
Chairman.

K. K. SEN, *Vice-Chairman.*
KRISHNA LALL CHOWDRY,
পঞ্চলোচন সাহা,
} *Members.*

MALDAH,
The 30th November 1879.

No. 6.—Part II.

MALDAH DISTRICT ROAD FUND.

Detail of Income and Expenditure for the cess year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the Annual Accounts for that year.*

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.			Total.		
	Rs.	INCOME.	Rs.	A.	P.	Rs.	A.	P.
Taxes, rates, and cesses.	25,300	*Cesses.*						
		Cess on land	27,443	15	8			
		One per cent road cess	1	7	0			
						27,445	6	8
		Rent of Serais and Staging Bungalows.						
Miscellaneous.	.....	Rent of dâk bungalow at Neemaserai on the Rajmehal and Dinagepore road	1	8	0			
		Total ...	1	8	0			
		Fees and Forfeitures.						
	450	Process fees	481	2	0			
		Fine imposed on clerks of District Engineer's office ...	2	10	0			
		Ditto on road mohurir	0	8	0			
		Ditto on sub-overseer	2	8	0			
		Ditto on peons	2	4	9			
		Total ...	489	0	9			
		Miscellaneous.						
		Travelling allowance of third clerk, collecting office, realized from the defaulter	164	8	0			
		Received from the Collector of the district from Estates Improvement Fund	321	0	0			
		Received from ditto ditto on account of cost of establishment for the collection of public works cess	500	0	0			
		Sale proceeds of broken barrels	1	7	6			
		Ditto teak-wood	27	7	3			
		Ditto mango and jack	45	8	0			
		Ditto unserviceable tools	1	11	3			
		Value of tools lost	23	8	0			
		Rent of bamboo clump	1	14	0			
		,, of date-trees for extracting juice	2	0	0			
		Rent of land for erecting a hut near Gondrail bridge on the Baragoria road	1	0	0			
		Erroneously credited by the Treasury Officer for expenditure incurred by the Executive Engineer for conveying an iron mile-post	1	11	0			
		Value of materials (jhama and teak-wood) found in store and on the site of Baragoria road	442	14	0			
		Total ...	1,534	9	0	2,025	1	9
		SUSPENSE ACCOUNTS.						
		Advances.						
		Adjustment of ghooting lime issued to work	98	5	9			
		Ditto coal-tar ditto	42	0	9			
		Ditto Portland cement ditto	148	7	6			
		Ditto coal ditto	6,237	11	9			
		Ditto iron spikes ditto	45	2	3			
		Ditto Mr. L. Guy's accounts for road works ...	599	2	6			
		Ditto ,, H. R. Reily's ditto	2,150	8	0			
		Ditto ,, J. B. Fall's ditto	203	0	6			
		Ditto Baboo Kristo Chunder Ghose's accounts for road	0	5	6			
		Ditto Mr. J. Hennessy's ditto ...	119	7	0			
		Ditto Baboo Harradhun Chukerbutty's ditto ...	200	0	0			
		Ditto ,, Kally Puddo Bhuttacharjee's ditto ...	200	0	0			
		Manufacture of bricks at Old Maldah	379	1	9			
		District Engineer for procuring labor from other districts ...	60	0	0			
		Adjustment of Mr. E. Saupin's accounts for road works ...	145	0	0			
		Ditto four bricks	165	0	0			
		Ditto jhama	60	0	0			
		Ditto teak-wood	382	14	0	11,236	3	3
		Total Receipts ...				40,706	11	8
		EXPENDITURE.						
		Collecting Department.						
			Rs.	A.	P.			
Establishment for general management.	2,844	Baboo Mohendra Nath Banerjee, head clerk, for 22 days, at Rs. 56	39	12	10			
		Ditto ditto ditto for two months and 15 days, at Rs. 28 ...	69	15	11			
		Ditto ditto ditto five months and ten days, at Rs. 21 ...	111	12	8			
						221	9	0
		Baboo Rajendra Nath Banerjee, offg. head clerk, for five months and ten days, at Rs. 35	186	4	8			
		Ditto ditto ditto for 21 days, at Rs. 30	20	5	0			
		Carried over ...	206	9	8	221	9	0

Sub-head of estimate	Amount as per budget estimate.	PARTICULARS.		Amount.	Total
	Rs.		Rs. A. P.	Rs. A. P	Rs. A. P.
		Brought forward ...	206 9 8	221 9 0	
Establishment for general management — *contd.*		Baboo Rajendra Nath Banerjee, offg. head clerk, for one day, at Rs. 25 ...	0 13 4		
		Ditto ditto ditto for two months and 15 days, at Rs. 38 ...	94 15 11		
		Ditto ditto ditto for two months and 14 days, at Rs. 50 ...	123 5 3	425 12 2	
		Baboo Kristo Lal Dass, 2nd clerk, for ten months and four days, at Rs. 30 ...	302 14 4		
		Ditto ditto ditto for 21 days, at Rs. 25	16 15 0		
		Ditto ditto ditto for seven days, at Rs 15	3 6 2	323 3 6	
		Baboo Mohun Lal Singh, offg. 2nd clerk, for seven days, at Rs 15	.....	3 6 3	
		Baboo Bepin Behary Ghose, 3rd clerk, for eight months and 28 days, at Rs 25	.....	221 14 9	
		Baboo Chundee Churn Ghose, offg. 3rd clerk, for seven days, at Rs 25	.....	5 10 3	
		Pay of extra mohurir and poddar employed in the treasury during the kist days for receiving the road cess money	... ...	16 5 4	
		Road Fund Office Establishment			
		Baboo Durga Das Mookerjee, accountant, for 11 months, at Rs. 55	... ...	605 0 0	
		Servants. Total	...	1,822 13 3	
		1 Duftry for nine months and three days, at Rs. 5	...	45 7 3	
		1 Peon for 12 days, at Rs. 2-8	... ...	1 0 0	
		3 Peons for 5 months, at Rs. 5	. . ...	75 0 0	
		1 Peon for 1 month and 28 days, at Rs. 5 ...	... ...	9 8 2	
		2 Peons for 2 months and 7 ,, at ,, 5 ..	... ...	11 8 3	
		1 Peon for 1 month and 27 ,, at ,, 5 .	... ...	9 8 0	
		Pay of extra peons employed for serving notices	... ...	59 3 2	
		One peon for 11 months, at Rs. 5	... ...	55 0 0	
		Total	...	268 2 10	
		COLLECTING ESTABLISHMENT.			
		Contingencies.	Rs. A. P.		
		Rent of collecting office	192 0 0		
		Travelling allowance of 3rd clerk for collecting road cess	137 0 0		
		Value of printed forms ...	13 15 10		
		Carriage of ditto	1 6 0		
		Value of stationery	14 13 3		
		Cost of serving notices	4 4 5		
		Service stamps	10 0 0		
		Wages of punkha-pullers	21 12 10		
		Other contingencies	1 14 0		
		Total ..	397 2 4		
		Road Fund Office.			
		Rent of office	39 12 0		
		Charges for printing accounts and reports ...	66 11 11		
		Receipt stamps	10 0 0		
		Service do.	20 0 0		
		Binding books	2 14 0		
		Value of stationery	14 4 0		
		Carriage of ditto	3 12 3		
		Vinegar for ink	0 12 0		
		Value of 2 cheque books	0 12 0		
		,, of 1 file book	0 8 0		
		Postage of bearing letter	0 5 0		
		Total ...	159 11 2	556 13 6	
					2,645 13 7
		ORIGINAL WORKS.			
		Distinguishing number.	Total estimated cost. / Total outlay to end of the year.		
Public Works .	17,673 Distributed as below		Rs / Rs. A P.		
	1,279	1 Constructing drain on the Rajmehal and Dinagepore road	1,322 / 486 9 9	454 7 6	
		Carried over ..	.. . /	454 7 6	2,645 13 7

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			454 7 6	2,645 13 7
			EXPENDITURE—*continued.*		Rs. A. P.		
			ORIGINAL WORKS.—*contd.*				
Public Works —*continued.*	166	2	Metalling English Bazar and Amirti road	33,910	7,713 6 6	6,560 5 9	
	6,220		Collecting and consolidating metal to ditto ..	.....	.....	.....	
	5,420	3	Metalling Baragoria road	30,192	8,959 4 0	7,026 2 6	
	166		Constructing inspection bungalow at ditto	.....	.....	.....	
	160		Ditto ditto at Godagari and Dinagepore road	.....	.....	... ..	
	2,000	30	Metalling English Bazar and Neemaserai road .	14,524	889 9 3	889 9 3	
	2,256	30	Constructing serai on ditto ditto ...	4,621	2,453 0 3	1,502 3 0	
		4	Planting fruit-trees on English Bazar to Rohonpore road	.....	5 0 0	5 0 0	
			Total Original Works ...			.....	16,437 12 0
			REPAIRS.				
	8,000	1	Dinagepore to Rajmehal			7,290 10 6	
	900	2	English Bazar to Amirti			531 10 9	
	800	3	Baragoria road			655 6 0	
	1,000	4	Rohonpore to English Bazar			830 2 6	
	500	5	Godagari to Dinagepore			89 8 6	
	200	6	Nowabgunge to Kassimpore			.....	
	100	7	Kansat to Gomastapore			.....	
	970	8	Kalliachuk to Sustanitola			245 8 0	
	50	9	Badulapore to Simultola			111 15 9	
	200	10	Aresdangah to Debipore			2 4 0	
	200	11	Noorpore to Mothurapore			64 0 0	
	500	12	Manickchuk to Mothurapore			77 2 6	
	100	13	Debipore to Hyatpore			.....	
	100	14	Hyatpore to Dowlutpore			221 5 0	
	110	15	Dowlutpore to Toolseegunge			.....	
	210	16	Khurba to Chanchal			293 12 3	
	200	17	Maltipore to Hyatpore			435 13 6	
	200	18	Ditto to Bhadoi, *vid* Shamahi			.....	
	100	19	Soorooopgunge to Bolrampore			126 4 0	
	50	20	Toolseegunge to Shaikshatoon			.....	
	50	21	Sagorogatchi to Bailtollah			152 13 6	
	50	22	Ditto to Paria			.....	
	150	23	Gazole to Alal			2 4 0	
	400	24	Do. to Bamungola			1 12 0	
	100	25	Boolboolchundi to ditto			.....	
	1,400	26	Nowabgunge to Jheelim			840 7 0	
	250	27	Gomastapore to Rohonpore			37 14	
	50	28	Chanchal to Paharpore			.....	
	300	29	Mokrumpore to Parbatipore			118 6 6	
	200	30	English Bazar to Neemaseria			137 11 0	
	200	31	Alal to Shamahi			97 1 6	
	210	32	Borhal to ditto			203 8 3	
	100	33	Kaligram to Mothurapore			131 6 0	
		34	Muckdoompore street to Bagbari			439 7 9	
		35	Monoskamonah road to Muckdoompore street .			95 3 3	
		36	Right embankment of the river Mohanunda near the sudder ferry ghât to same embankment near Kulkuti			172 7 0	
		37	Rajmehal road to Gour road			28 14 9	
		38	Muckdoompore street to outermost north rampart of Gour			157 5 6	
		39	Rajmehal road to Monoskamonah road...			6 2 3	
		40	Muckdoompore street to ditto			71 9 0	
		41	Neemaseral road to English Bazar street			40 5 9	
		42	Muckdoompore street to Gour road			9 2 3	
			Village Roads.				
	4,000		Monshachundee to Neemaserai			93 14 3	
			7th mile Rohonpore road to Bholahat Factory			310 13 6	
			Mothurapore to Nasirpore			10 6 0	
			Carried over ...			13,634 6 6	19,083 9 7

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward .	13,634 6 6	19,083 9 7
		EXPENDITURE—*continued.*		
		Village Roads—continued.		
Public Works—*concluded.*	..	Mothurapore to Ennotpore	16 9 0	
		8th mile Rohonpore road to Bholahat Factory	5 2 0	
		Mothurapore road	179 7 3	
		Kaligram to Kaligram school	151 12 6	
		Kaligram school to Khorba road	62 7 0	
		Soruppgunge to Koosoedah	274 4 6	
		Singatolla bund	22 8 6	
		8th mile, Baragoria road to Ramkali	12 0 0	
				14,358 9 3
		ESTABLISHMENT ON WORKS.		
		Engineer.		
	6,845	Baboo Mohendra Nath Banerjee, District Engineer, for 12 months, at Rs. 330	3,960 0 0	
		Lower Subordinate Establishment.		
		Rs. A. P.		
		Baboo Nilmony Koar, sub-overseer, for 7 months and 12 days, at Rs. 70 .. .. . 517 1 7		
		Ditto ditto for 1 month and 30 days, at Rs. 30 ... ... 59 0 6		
			576 2 1	
		Baboo Mohendro Nath Bagchi, sub-overseer, for 2 months and 26 days, at Rs. 70	198 11 2	
		Baboo Kristo Chunder Ghose, sub-overseer, for 11 months and 26 days, at Rs. 35	385 0 0	
		Baboo Heera Lal Mookerjee, sub-overseer, for 10 months and 25 days, at Rs. 35	378 3 6	
		Office.		
		Rs. A. P.		
		Baboo Kristo Dhun Dass, accountant, for 10 months and 22 days, at Rs. 30 . . .. 321 4 6		
		Ditto ditto for 9 days, at Rs. 15 ... ... 4 5 9		
			325 10 3	
		Baboo Chundra Mohen Das, clerk and store-keeper, for 10 months and 7 days, at Rs. 20	204 15 3	
		Baboo Saroda Prosad Mullick, offg. clerk and store-keeper, for 10 days, at Rs. 20	6 10 6	
		1 Poon for 11 months, at Rs. 5	55 0 0	
			6,090 4 9	
		Travelling allowance of District Engineer	107 3 9	
		Contingent Charges.		
		Postage stamps	12 9 0	
		Do. of bearing letters	1 9 0	
		Weighing coal-tar, cement, &c.	4 7 3	
		Pay of limeshed chowkidar	14 3 0	
		Value of six copies, map of Maldah district	4 2 0	
		Carriage of stationery	1 11 0	
		Value of ditto	25 7 7	
		Carriage of printed forms	3 0 0	
		Value of ditto	157 10 2	
		Carriage of iron mile-post from Purneah	5 0 6	
		Pay of punkha-pullers	21 8 9	
		Binding books	1 5 0	
		Vinegar for ink	0 6 0	
		Other contingencies	2 10 6	
		House-rent of District Engineer's office	80 4 0	
		Total ...	835 13 9	6,533 6 3
		Tools and Plant.		
	300	Value of 1 tin-box for office use	1 3 6	
		Repairing tent	0 3 0	
		Counting tools and plant	2 6 0	
		Value of 50 brick moulds	25 10 0	
		Value of 24 dows	20 12 0	
		Repairing one wooden ferrah	0 1 0	
		Price of 6 chairs	23 4 0	
		Carriage of ditto	2 12 0	
		Price of 50 brick knives	1 13 6	
		Do. of 3 measuring tape	18 14 0	
		Do. of 3 spirit levels	8 8 0	
		Do. of 3 carpenter's square	11 0 0	
		Do. of 1 pigeon hole	15 0 0	
		Do. of 1 office almirah	22 5 3	
		Making 10 ranging rods	10 10 3	
		Purchase of 1 office seal	0 15 9	
				165 6 3
		Carried over ...	.....	40,140 15 4

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	.....	40,140 15 4
		EXPENDITURE—*concluded.*		
		Advances.		
Suspense Accounts.	.....	Repairing barrels of coal-tar	1 3 0	
		Price of coal	3,852 0 9	
		Price of iron spikes	130 11 0	
		Mr. H. R. Reily for district road works	1,884 2 6	
		Mr. J. Hennessy for ditto ditto	200 0 0	
		Baboo Heeradhun Chukerbutty for manufacture of bricks ...	200 0 0	
		,, Kally Pudda Bhuttacharjee for ditto ...	200 0 0	
		Manufacture of bricks at Old Maldah	531 5 3	
		Sheikh Bichatoo for pounding soorkee for seral	20 0 0	
		District Engineer for procuring labor from other district ...	60 0 0	
		Mr. E. Saupin for district road works	400 0 0	
		District Engineer for jour bricks	165 0 0	
		Ditto ditto for jhama	60 0 0	
		Ditto ditto for teak-wood	382 14 0	
		Total ...	8,087 4 6	
		Deposits.		
		Difference between the value of grain expended otherwise than by Public Works Department, and the amount sanctioned by Government for price of grain	2,627 0 0	10,714 4 6
		Total Expenditure ...	.....	50,855 3 10

R. PORCH, *Chairman.*

MALDAH DISTRICT ROAD FUND.

Memorandum showing in detail the actual Cash Balance on the 30th September 1879.

Particulars	Amount	Total
	Rs. A. P.	Rs. A. P.
Balance at credit of Maldah District Road Fund in the treasury as per pass-book	24,909 11 4	
Less amount of unpaid cheques	377 12 6	
		24,531 14 10
Add imprest cash in hands of District Engineer		500 0 0
Total ...		25,031 14 10

MALDAH, *the 30th November* 1879. R. PORCH, *Chairman.*

Dated Nya Doomka, the 12th November 1879.

From—The Officiating Deputy Commissioner, Sonthal Pergunnahs,
To—The Commissioner of Bhagulpore and Sonthal Pergunnahs.

I HAVE the honor to submit my annual report on the operation of the district road works of the Sonthal Pergunnahs for the year ending 30th September 1879.

2. The Road Cess Act is not in force in the district. There is no Committee. The Deputy Commissioner is Chairman and Committee, and controls all road work throughout the district.

3. During the year under report the establishment consisted of the district overseer and four sub-overseers. One of the sub-overseers resigned his appointment in February 1879, one in December 1878, and another in August last, and we have now one sub-overseer only. The work in the sub-divisions of Deoghur, Godda, and Rajmehal was carried out as usual under the direct supervision of the sub-divisional officers. The system is to allow them each about 4 per cent of the total fund for petty works. The management of all other works is centralized.

4. There are in all 25 roads in the district, of which ten have been placed in the first class, nine in the second, five in the third, and one in the fourth. The aggregate length of all these roads amounts to nearly 450 miles. The usual grant-in-aid received from Government is Rs. 25,000 per annum; the sum at disposal for original works is therefore rarely over Rs. 5,000. The whole grant could be profitably spent in maintenance only.

5. The work is described by sub-divisions, taking first the head-quarters sub-division, which is more than half of the district.

Road No. 1, *Bhagulpore and Soory road*—Is the most important road in the district and has the heaviest traffic. The total length of the road in the Sonthal Pergunnahs is 53 miles and 10 chains, and it is metalled throughout. Besides the river Mor, which the road crosses at the 94th mile, there are altogether thirteen unbridged streams in the entire

length; of these the Bhoorbhoree and the Dawna, which the road crosses at the 65th and 80th mile respectively, are the most difficult and quite unfordable during freshets. It would require a considerable outlay to have them bridged. There is again the Pusharoo nuddy on the 69th mile, close by Dumka, which in size and difficulty ranks second to those mentioned before. The brick masonry works—viz. the peers and abutments—were constructed across it some years ago, and only the timber works now remain to complete the bridge, but with our present fund all hopes of bridging these three mountain streams must be indefinitely postponed. During the year under report the only important original work done on the road was the completion of the bridge over the Baboopore nalah on the 68th mile. It is a bridge of three spans of 30 feet each, with brick masonry abutments and piers, and timber superstructure with trapezoidal trusses and wooden platforms. The cost of labour for completing the bridge was Rs. 670-1-9; the materials used in it, viz. the timber and the iron-works, having been all issued from the stock received in transfer from the Public Works Department. During the year repairs were done to the road in the shape of renewing metal, excavating catch-water drains and sets-off, repairs to earthwork, clearing side drains, repairs to culverts and timber bridges, improving the approaches to all the unbridged streams, painting mile-posts, and clearing jungle. Metal was renewed on about six miles of the road, and the whole of the 82nd mile was renewed with six inches of metal. Trees were planted along the sides of some five miles of the road, principally mangoes, jacks, and jamuns. Nursery gardens have been established in the compounds of the inspection bungalows on the road, and the chowkidars attached to them are in charge. The inspection bungalows on the road were repaired during the year. The one at Beniara on the 43rd mile was almost reconstructed. The total cost of repairs to the road was Rs. 4,141-2-7, and of those to the bungalows Rs. 228-7-3.

6. *Road No. 2, Dumka to Rampore Hât.*—Is intended to be the main communication of the district with the outer world. At present the traffic on it is unequal. This can only be accounted for by the wretched state of about eight miles of the road beyond the limits of this district. During the current year this part of the road, now in the Beerbhoom district, has been made over by the Beerbhoom Committee to us, and we will shortly have this zig-zag bit shortened by three miles, and the road widened to 24 feet. This reduction by three miles in the last bit will make the whole road from Dumka to Rampore Hât 36 miles long, and it will be the shortest route from Dumka to a railway station. The road has the further advantage that it crosses only eight streams along the whole line, and they are small and shallow, and do not obstruct traffic during the rains. During the year under report, the only important original work done to the road was the construction of a bridge over the Noonhochu nalah on the 17th mile, and it is made of rubble masonry abutments with timber superstructure. Out of the savings effected from the allotment to this bridge were constructed two culverts, one of eight feet span, and the other of 12 feet on the 18th and 21st miles respectively. These culverts were made of rubble stone masonry and wooden platforms. The cost of constructing the Noonhochu timber bridge and the two culverts was Rs. 1,663-11-6. Two other original works were executed during the year, viz. the construction of the inspection bungalows on the road, one at Shikaripara on the 16th mile, and the other at Haripore on the 27th. The total cost for these two bungalows has been Rs. 486-1-6. Doors have still to be supplied. Besides these original works, the road underwent thorough repairs during the year. Catch-water drains were executed all along the hilly parts of the road, sets-off were made to prevent scouring along the side drains, all the causeways were repaired, approaches to all the unbridged streams improved, side drains were cleared along the entire length, and earthwork was executed where it was necessary to raise the road. A further improvement was the abandoning of a bit from the 7th to the 12th mile, which was a bad selection, as it runs through low lands and crosses three nalahs, and the making of a diversion which is carried along the water-shed of the country, and avoids crossing any watercourse. It, however, adds by about one mile to the length of the road; but the short cut can be maintained at a trifling expense as a fairweather road. Trees were planted along the sides of some six miles of the road, chiefly mangoes and jamuns. The cost of repairs to the road was Rs. 2,994-15-2. The formal arrangements with the Beerbhoom Committee are not complete. The Chairman has promised us a subsidy for the portion of the road which we construct and maintain. Its amount has not yet been fixed on.

7. *Road No. 3, Dumka to Deoghur.*—This is another important road, and has considerable traffic. It branches off from the 67th mile of the Bhagulpore and Soory road. The road is 37 miles long, and is made towards the Dumka side as far as the 15th mile, close by Jarmondeo, and three miles towards the Deoghur end. The rest is an unfinished famine road. During the year under report no work was executed on the road, except the annual repairs. These consisted of surface repair, clearing side drains, metalling the approaches to the Mor which the road crosses at the 2nd mile, and to those of another nalah on the 14th mile, excavating catch-water drains, and clearing jungle. Rs. 267-14-6 was the outlay incurred for the repairs to the road.

8. *Road No. 4, Dumka to Muraroi.*—Is made up of the old Katikoond road, the Sonthal roads from Katicoond *vid* Gopukander to Kuskhira and Amraparah, and the old road from Muraroi to Amraparah. It runs through the Government estate, is exceedingly devious, and is 50 miles long. The most important work done during the year under notice was the completion of the timber bridge over the Amra nalah on the 3rd mile, and the construction of a masonry bridge with arches over the Koreha nalah, which the road

crosses at the 4th mile. Both the bridges are now open for traffic. The cost of the Amra timber bridge was Rs. 397-9-9 (part of the timber and iron-work used in it having been issued from the stock), and that of the Koreha bridge was Rs. 1,527-3-10. Besides these original works, the road was repaired by excavating catch-water drains and sets-off, executing earthwork to raise the road, and clearing jungle and side drains. Trees have been planted along the sides of some two and a half miles of the road, mostly mangoes. The total cost of repairs to the road was Rs. 652-10-6. A large portion of the land of this road has been given by the Maharajah of Moheshpore. The deed of gift has been executed this year. The Maharajah also made an offer to His Honor the Lieutenant-Governor to metal the Muraroi end of the road, I have been in communication with him on the subject, but his own difficulties have kept the project in abeyance for this year.

9. *Road No.* 5, *Dumka Station roads.*—These consist of six bye-roads close by Dumka and the bazar roads, and the total length of them has been put down at 9 miles. During the year under report a good deal has been done to improve the station roads. Every one of them has undergone thorough repairs. During the year fruit-trees have been planted along the sides of some twenty chains of the roads. The total cost of repairs to these roads was Rs. 2,638-10-5. This heavy expenditure requires explanation. The roads hitherto called nine miles in length are really twelve miles, because the streets and lanes of Dumka town have been left out of account. Over three-fourths of the expenditure has been on these; and the chief cost was in metalling. It is high time that the town should bear this cost. There is still much to be done, and next year I will ask for a subscription, as only Rs. 800 have been provided. If the subscription is not raised, I will ask for the extension of Act V (B.C.) of 1876.

10. *Road No.* 6, *Hirampore to Pakour, and road No.* 10, *Jamtara Station road.*—During the year nothing was expended on these roads. The latter did not require it. For the former we can only afford fairweather repairs, and they were not wanted. Some day we must make this a proper road. As it is now, it is impassable, except by elephant, in the rains.

11. *Road No.* 19, *Kamirabad road, and road No.* 21, *Kindwa road.*—The former branches off from the 76th mile of the Bhagulpore and Soory road, and is two miles long, and is maintained in excellent order by the zemindar, Baboo Ramprosad Dass, the Monghyr banker, to whom I propose to leave its care. The latter is an off-shoot from the Dumka to Muraroi road at the 6th mile, and is six miles in length. There was no provision made in the budget estimate for 1878-79 for its repairs. Nothing was expended during the year under notice. It is in fairweather order.

12. *Road No.* 20, *Dumka to Jamtara.*—The whole length of the road is 44 miles, and it is only made up to the 7th mile from Dumka. The rest is an unfinished famine road. During the year under report Rs. 142-10-6 was expended for the repairs to the road. The east approach to the Mor, which the road crosses at the 2nd mile, and was too narrow and steep to admit of a cart passing with safety, has been greatly improved during the year. At present the road is a mere feeder to road No. 1.

13. *Road No.* 22, *Benagoriah village road.*—This is the only village road so called in the head-quarters sub-division. The existing road, which joins Benagoriah to Rampore Hât road at Kalipathur on the 29th mile, was scarcely used by the people in transit from Benagoriah to Dumka. The route invariably followed was a cart track leading from Benagoriah to Haripore on the very beginning of the 27th mile of the Dumka to Rampore Hât road, this being the shortest road to Dumka. During the year under report, this cart track, which is about a mile and a quarter long, has been made into a regular road, and trees have been planted along the sides of its entire length. Rs. 250 was the expenditure incurred for the improvement to this cart track. The entire work was carried out by the Revd. L. O. Skrefsrud of the Benagoriah Sonthal Mission.

14. The following are the roads in the Deoghur sub-division in charge of the sub-divisional officer, viz. road No. 7, Deoghur to railway station; road No. 12, Deoghur to Saruth; road No. 13, Deoghur village roads, and road No. 14, Mudhupore to Pathrol. Of these, the most important is the road from Deoghur to Saruth. It is the old pilgrim road from Deoghur to Soory, viz the police stations of Sarawan and Saruth. At the beginning of the year under report, the sub-divisional officer had, by an arrangement which has now ceased, an unexpended balance of the previous year. From this he spent Rs. 1,019-5 for repairs to earth-work and culverts on the Deoghur to Saruth road, and it is now completed two miles beyond Sarawan. The Deoghur to railway station is another important road in the sub-division. It is much frequented by passengers, and has a heavy cart traffic; and if a bridge over the river Dhurwa is constructed, which of course would be a work of considerable expense, communication between Deoghur and Baijnath will be complete. The Deoghur village roads, the road from Deoghur to railway station, and the Mudhupore to Pathrol road were repaired during the year. The repairs consisted of earthwork, turfing, and renewing metal, and the amount spent on them was Rs. 416-2. Besides, Mr. Wilmot completed a bridge on the Saruth road in a characteristic fashion. I had curtailed the amount he wished to spend as being above my power of sanction. Mr. Wilmot at once raised the difference by subscription, and has made a good bridge for the money.

15. The following roads in the Rajmehal sub-division are in charge of the sub-divisional officer, viz. road No. 8, Rajmehal to Haduf; road No. 9, Rajmehal station roads; road No. 11, Bahawa to Burhait; road No. 17, Rajmehal to Protabpore; road No. 18, Sahibgunge to Burhait; road No. 24, Bahawa to Radhanuggur; and road No. 25, Bahawa to Udoy nalah. Of these, the road from Rajmehal to Protabpore is important. It is

made up of the Rajmehal to Tinpahar road, Tinpahar to Borio road, and Borio to Protabpore road. The whole length of it is 37 miles. Road No. 25, Bahawa to Udoy nalah is merely a fair-weather road, the part of the country through which it runs being liable to Gangetic inundation. During the year under report the following roads in the sub-division have undergone repairs, viz. the Rajmehal to Protabpore road, the Rajmehal station roads, and the Rajmehal to Haduf road. The repairs consisted of renewing metal, earthwork, and repairs to culverts. The total sum spent in the sub-division was Rs. 1,580-14-6

16. There are only two roads in the Godda sub-division, viz. the road No. 15, Godda to Panjwara, which includes Godda station roads; and the road No. 16, Godda to Peerpointee. Both these roads have undergone repairs during the yeaar under report. The principal items of the repairs were to wooden bridges, earthwork, turfing, clearing side drains, and surface repair. Trees have been planted along the sides of the station roads, mangoes, jacks, and muhwas. The total cost of repair to these roads during the year was Rs. 1,129-12--3.

17. The establishment cost during the year less than one-fourth of the income, as will be seen from the annual accounts submitted.

18. The office establishment, which I thought inefficient and excessive, was entirely changed on the expiration of the year. The resignations of the accountant, a deserving officer in his way, and of Sub-Overseer, Moonshi Abdul Zubber, were invited and accepted. The District Overseer, Baboo Apurva Krishna Mitter, and Sub-Overseer, Baboo Jogendra Nath Mookerjee, who now form an entire work establishment, have given me on the whole satisfaction. We want another sub-overseer.

19. The Executive Engineer, Bhagulpore Division, during the beginning of the year under report, inspected the Godda to Peerpointee Road, the Bhagulpore and Soory road, the Dumka station roads, part of the Dumka to Muraroi road, and the road from Dumka to Rampore Hât.

20. The financial control is entirely in my own hands. The imprest system, the introduction of which was promised in the last annual report, has been set agoing since May last, and works very well.

21. Unadjusted accounts have been cleared, except two items aggregating Rs. 100-3-9, one of which belongs to the relief operation of 1874. We have still to get the office records into order. Meanwhile we have now no difficulties either with the Accountant-General or Examiner Public Works Department.

No. 6.—PART I.

SONTHAL PERGUNNAHS DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.
Balance on 1st October 1878	.....	24,908 6 5
RECEIPTS OF THE YEAR.		
Taxes, Rates, and Cesses.		
Cesses—		
On lands	.....	
„ mines and railways	.....	
Total of the above ...	.....	
One per cent road cess	216 13 4	
Total Cesses ..	216 13 4	
Miscellaneous Taxes.		
Moturpha	.....	
Total Taxes ...	.....	216 13 4
Miscellaneous Receipts.		
Tolls—		
Road tolls	.....	
Canal or river tolls	.....	
Total Tolls ...	.....	
Rents of staging bungalows and serais	614 8 0	
Fees and forfeitures	4 6 6	
Grants-in-aid from provincial services	.....	
Miscellaneous	104 7 1	
Total Miscellaneous Receipts ..	.....	723 5 7
Suspense Accounts.		
Advances	8,856 0 1	
Deposits	.....	
Total Suspense Accounts ...	.....	8,856 0 1
Total Receipts of the year ...	.....	9,796 3 0
GRAND TOTAL ...	.....	34,704 9 5

	Rs. A. P.	Rs. A. P.
General Management.		
Clerks	776 4 1	
Servants	60 0 0	
Contingencies	434 11 4	
Printing at private presses	.....	
Total General Management ...	.....	1,270 15 5
Toll collection—		
Establishment and contingencies of road tolls ..	.....	
Ditto ditto of canal „ ...	.....	
Total Toll Collection ..	.....	.....
Staging bungalows and serais—		
Establishment and contingencies	167 14 0	
Petty construction and repairs	.....	
Total Staging Bungalows and Serais ...	.....	167 14 0
Public works—		
Original works	7,220 0 0	
Repairs	18,191 8 7	
Establishment	3,134 8 0	
Tools and plant	75 14 6	
Total Public Works ...	.....	28,621 15 1
Contribution to provincial services	.....	.....
Suspense Accounts.		
Advances	1,581 12 0	
Deposits	.....	
Total Suspense Accounts ...	.....	1,581 12 0
Total Expenditure ...	..	31,642 8 6
Balance on 30th September 1879	.....	3,062 0 11
GRAND TOTAL ...	.....	34,704 9 5

W. M. SMITH,
for Deputy Commissioner, S. P.

No. 6.—Part II.

SONTHAL PERGUNNAHS DISTRICT ROAD FUND.

Detail of Income and Expenditure for the Cess year 1878-79, *from* 1*st October* 1878, *to* 30*th September* 1879, *to accompany the Annual Accounts for that year.*

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.	INCOME.	Rs. A. P.	Rs. A. P.
Taxes, rates, and cesses.	.....	Cesses—		
		On lands	.....	
		,, mines and railways	.....	
		Total of the above ...	.....	
	180	One per cent road cess	216 13 4	
		Total Cesses ...	216 13 4	
		Moturpha	... .	
		Total Taxes, &c. ...	.....	216 13 4
		Tolls.		
Miscellaneous receipts.	.....	Road tolls	.....	
		Canal or river tolls	.....	
		Total Tolls ...	.....	
		Rents of Staging Bungalows and Serais.		
	600	Sahibgunge staging bungalow collection	412 0 0	
		Rajmehal ditto ditto	202 8 0	
		Total Rents of Staging Bungalows and Serais ...	614 8 0	
		Fines and Forfeitures.		
		Fine imposed on a workman	4 6 6	
	25,000	Grants-in-aid from Provincial services	.....	
		Miscellaneous.		
		Value of teak-wood sold to the Deputy Commissioner, Sonthal Pergunnahs, in March 1879	50 10 9	
		Sale proceeds of jack fruit realized in July 1879 .	1 7 3	
		Ditto of dák bungalow compound grazing right in July 1879	6 4 0	
		Ditto of grazing of miles 81 to 90 realized in September 1879	2 12 0	
		Received from the Assistant Commissioner, Rajmehal, for price of four old road baskets @ one anna each ...	0 4 0	
		Rent of Dumka inspection bungalow	43 1 1	
		Total Miscellaneous ...	104 7 1	
		Total Miscellaneous Receipts ...	.....	723 5 7
Suspense Accounts	.....	Advances—		
		Advances refunded in cash	1,050 13 7	
		Do. recovered from the Sub-Divisional Officer, Deoghur	2,981 4 4	
		Do. recovered from the Sub-Overseer Jogendro Nath Ghose	199 0 6	
		Do. recovered from the Sub-Divisional Officer, Godda	2,181 13 4	
		Do. recovered from the Dumka Overseer ...	794 5 9	
		Do. do. from the Sub-Overseer, Munshi Abdul Jubber	885 6 3	
		Famine charge adjusted as per Examiner, Public Works Accounts, Bengal's No. 4240, dated 14th May 1879, in April 1879	513 4 4	
		Advances recovered from H. Beerson in September 1879	250 0 0	
		Total Advances ...	8,856 0 1	
		Deposits	.....	
		Total Suspense Accounts ...	.....	8,856 0 1
		Total Income ...	.....	9,796 8 0
		EXPENDITURE.		
		CLERKS.		
General management.	960	1 Accountant, from 1st October 1878 to 31st August 1879, that is 11 months, at Rs. 60 per mensem ...	660 0 0	
		1 Assistant Accountant, from 12th March to 31st August 1879, that is, 5 months and 20 days, at Rs. 20 per mensem	112 4 1	
		Paid to the road cess accountant for his travelling allowance to Palasy in June 1879	4 0 0	
		Total Clerks ...	776 4 1	
		Carried over ...	776 4 1	

Sub-head of estimate	Amount as per budget estimate	Particulars.	Amount.	Total.
	Rs.		Rs. A. P	Rs A P
		Brought forward ...	776 4 1	
		EXPENDITURE—*continued.*		
		SERVANTS		
General management—*continued*	60	1 Office peon, from 1st October 1878 to 31st August 1879, at Rs 5 per mensem	55 0 0	
		1 Office peon, from March 1879 for one month, at Rs. 5 per mensem	5 0 0	
		Total Servants ...	60 0 0	
		CONTINGENCIES		
	350	Paid for purchasing service labels and receipt stamps in November 1878	20 0 0	
		Paid for cart hire for bringing records from Cynthia in November 1878	3 0 0	
		Paid for purchasing service labels and receipt stamps in December 1878	20 0 0	
		Paid for expenses incurred on survey duty in December 1878	7 6 10	
		Paid for cooly hire for bringing instruments from Rajmehal in December 1878	5 0 0	
		Paid for miscellaneous contingent expenses in January 1879	37 8 9	
		Paid for purchasing tracing cloth, &c., in January 1879	36 5 0	
		Paid for purchasing service labels and receipt stamps in February 1879	10 0 0	
		Paid for purchasing country stationery at Dumka in February 1879 . .	3 0 6	
		Paid for purchasing country stationery from Calcutta in March 1879	186 12 0	
		Paid for office contingent expenses in April 1879 ...	21 12 0	
		Do value of punkha for office use in April 1879	19 12 0	
		De pay of a punkha puller, from 28th March to 30th April 1879, at Rs. 4 per month, in May 1879	4 6 2	
		Paid for purchasing receipt stamps in May 1879 ...	5 0 0	
		Do pay of the sweeper for April 1879, in May 1879	0 8 0	
		Paid for pay of the punkha-puller for May 1879 in June 1879	4 0 0	
		Pay to Rajubah duftry for mounting cloth to a district road map in July 1879	1 8 0	
		Pay to punkha-puller his pay for June 1879, at Rs. 4 per mensem in July 1879	4 0 0	
		Pay to sweeper for May and June 1879 at As. 8 per mensem in July 1879	1 0 0	
		Pay for miscellaneous contingent expenses incurred by the Accountant, District Road Fund, Sonthal Pergunnahs, in July 1879	5 0 0	
		Paid to punkha-puller for July 1879 at Rs. 4 per mensem in August 1879	4 0 0	
		Paid for purchasing cloth for mounting maps in August 1879	5 0 0	
		Paid for miscellaneous contingent charges in August 1879	6 12 0	
		Paid for purchasing service stamps in August 1879 ..	10 0 0	
		Do to punkha puller his pay for August 1879 in September 1879	4 0 0	
		Paid to Munshi Abdul Jubber for preparing four folding maps for each of the sub divisions in September 1879	10 0 0	
		Paid to the accountant for miscellaneous contingent expenses	5 0 0	
		Paid for printing annual accounts and reports in November 1878	44 0 1	
		Total Contingencies .	484 11 4	
		Total General Management ...	.. ...	1,270 15 5
		ESTABLISHMENT AND CONTINGENCIES		
Staging Bungalows and Serais	199	Sahibgunge dák bungalow establishment from 1st October 1878 to 31st August 1879, that is, for 11 months, at Rs 16 per mensem	176 0 0	
	108	Rajmehal dák bungalow establishment from 1st October 1878 to 31st August 1879, that is, for 11 months, at Rs 9 per mensem	99 0 0	
		Mudhupore dák bungalow establishment Amount refunded in July and June 1879 . .	—47 2 0	
		Refunded from advances made for purchasing articles for dák bungalow in July 1879 ..	—102 0 0	
		Paid for municipal tax for Sahibgunge dák bungalow from July to December 1878 in January 1879 ..	21 0 0	
		Paid for municipal tax for Sahibgunge dák bungalow for the 4th quarter of 1878-79 in March 1879 ...	10 8 0	
		Carried over ...	157 6 0	1,270 15 5

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			157 6 0	1,270 15 5
			EXPENDITURE.—*continued.*				
			ESTABLISHMENT AND CONTINGENCIES.				
Staging Bungalows and Serais—*continued.*			Paid for municipal tax for Sahibgunge dák bungalow for the 1st quarter ending June 1879 in July 1879			10 8 0	
			Total Establishment and Contingencies ...			167 14 0	
			Petty construction and repairs			.....	
			Total Staging Bungalows and Serais ...			.....	167 14 0
				Rs.	Rs. A. P.		
Public Works ...	1,500	1	Constructing Babupore bridge—				
			Dressing and fitting up woodwork	1,580	451 3 6	451 3 6	
			Making and fitting up trusses		76 0 0	76 0 0	
			Fixing and fitting road planks		.....	.....	
			Mason's work		15 14 3	15 14 3	
			Coal-tarring		79 0 0	79 0 0	
			Spike nails		48 0 0	48 0 0	
			Total ..		670 1 9	670 1 9	
		2	Constructing timber bridge over Noonahoohu nalah on the Rampore Hât road—				
			Earthwork	1,475	22 1 9	22 1 9	
			Rubble masonry ...		506 15 0	506 15 0	
			Sâl woodwork		982 1 3	982 1 3	
			Coal-tarring		45 11 9	45 11 9	
			Spike nails		40 0 0	40 0 0	
			Gravel		2 6 9	2 6 9	
			Contingencies		64 7 0	64 7 0	
			Total ...		1,663 11 6	1,663 11 6	
	500	3	Constructing inspection bungalows on the Rampore Hât road—				
			Compensation paid for cultivation on site of bungalow	500	2 8 0	2 8 0	
			Earthwork		12 12 6	12 12 6	
			Mud wall		130 9 3	130 9 3	
			Mud plaster		33 2 6	33 2 6	
			Woodwork		21 0 0	21 0 0	
			Thatching		233 1 3	233 1 3	
			Making a well				
			Guthouse for the bungalow		8 0 0	8 0 0	
					45 0 0	45 0 0	
			Total ...		486 1 6	486 1 6	
		4	Constructing Amra timber bridge on the 3rd mile, Dumka to Moraroi road—				
			Sâl woodwork	500	334 15 9	334 15 9	
			Iron work ...		38 2 0	38 2 0	
			Metalling		3 14 3	3 14 3	
			Coal-tarring		20 9 9	20 9 9	
			Total . .		397 9 9	397 9 9	
		4	Constructing Koreha nalah bridge—				
			Stone masonry	1,505	820 8 3	820 8 3	
			Dressed stone		15 2 6	15 2 6	
			Arching (brickwork) ...		300 0 0	300 0 0	
			Brick masonry		125 0 0	125 0 0	
			Pointing stone masonry		75 0 0	75 0 0	
			Do. brickwork ...		31 0 0	31 0 0	
			Metalling bridge ..		2 0 6	2 0 6	
			Carried over ...		1,368 11 3	1,368 11 3 3,217 8 6	1,438 13 5

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward			3,217 8 0	1,438 13 5
Public Works—*continued.*			EXPENDITURE—*continued.*				
			ORIGINAL WORKS—*continued.*				
			Constructing Koreha nalah bridge—*contd.*				
			Brought forward ...		1,368 11 3	1,368 11 3	
			Earthwork		20 0 0	20 0 0	
			Do. in approaches including turfing ...		15 5 1	15 5 1	
			Centering ...		60 0 0	60 0 0	
			Contingencies		63 3 6	63 3 6	
					1,527 3 10	1,527 3 10	
		12	Constructing Deoghur to Saruth road—				
			Bridging ...	2,057	341 2 6	341 2 6	
			Earthwork		2,970 2 0	1,200 0 0	
			Excavating side drain ..		1,031 3 7	270 12 10	
			Turfing		150 0 0	150 0 0	
					4,492 8 1	1,961 15 4	
			Reserve for unforeseen works.				
	5,860		Famine charge adjusted as per Examiner of Public Works Accounts, Bengal's No. 424D, dated the May 1879			513 4 4	
			Total Original Works			.....	7,220 0 0
			REPAIRS.				
	2,500	1	Annual repairs to Bhagulpore and Soory road			4,140 8 7	
	300	1	Inspection bungalow on ditto ditto ...			228 7 3	
	2,000	2	Dumka to Rampore Hat road			2,997 5 6	
	450	3	Do. to Deoghur road			267 14 6	
	800	4	Do. to Mororoi ,, ...			652 10 6	
	1,200	5	Dumka station roads			2,638 10 5	
	350	6	Pakour to Hiranpore road			.. .. ..	
	70	7	Deoghur to railway station			220 8 9	
	80	8	Rajmehal to Haduf			107 11 9	
	600	9	Do station roads			836 15 6	
	200	10	Jamtara to railway station			.....	
	250	11	Bahawa to Burhait			.....	
	.....	12	Deoghur to Saruth road			1,019 5 0	
	140	13	Do. village roads			195 9 3	
	80	14	Mudhupore to Pathrol road			.....	
	180	15	Godda to Punjwarra ,, ...			896 14 6	
	1,080	16	Do. to Peerpointee ,, ...			797 9 7	
	840	17	Rajmehal to Protabpore road			1,881 14 3	
	370	20	Dumka to Jamtara ,, ...			142 10 6	
	250	22	Benagoria village roads			250 0 0	
			Repairs to bridges in Godda sub-division ...			517 11 0	
			Improvement of cart tracks of Government lands			348 13 6	
			Salary of a malee in Deoghur sub-division ...			44 0 0	
		1	Ground rent of Dumka Inspection bungalow on the Bhagulpore and Soory road			6 4 3	
			Total Repairs ...			.....	18,191 8 7
			Establishment				
	4,260		Salary of an overseer for 11 months at 150 per mensem			1,650 0 0	
			Do. of a Dumka sub-overseer for 4 months at Rs. 50 per mensem .			200 0 0	
			Ditto ditto for 11 months at Rs. 50 per mensem			550 0 0	
			Salary of a Deoghur sub-overseer for 2 months at Rs. 40 per mensem ..			80 0 0	
			Salary of a Godda sub-overseer for 9½ months at Rs. 40 per mensem			380 0 0	
			1 Chaprassie of the overseer for 11 months at Rs. 5 per mensem			55 0 0	
		1	Ditto of the Dumka sub-overseer for 11 months at Rs. 5 per mensem			55 0 0	
			Carried over ...			2,970 0 0	26,850 [illegible] 0

Sub-head of estimate	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
		Brought forward ...	2,970 0 0	26,850 6 0
		EXPENDITURE—*concluded.*		
		Establishment—continued.		
Public Works—*continued.*		1 Chaprassie of Godda sub-overseer for 9 months at Rs. 5	45 0 0	
		1 Ditto of Dumka do. for 4 months at Rs. 5	20 0 0	
		1 Ditto of Rajmehal do. for 9 months at Rs. 5	45 0 0	
		1 Ditto of Deoghur do. for 11 months at Rs. 5	*54 8 0	
		Total Establishment ...	.....	3,134 8 0
		Tools and Plant.		
	300	Salary of a chowkidar in charge of tools and plant of Mororoi bungalow from 15th May to 17th November 1878 at Rs. 4 per month	24 0 0	
		Salary of a chowkidar in charge of tools and plant of Runga bungalow from May 1878 to March 1879 at Rs. 4 per month	44 0 0	
		Carting, &c, planks from Nooneshat to godown at Dumka	7 8 6	
		Total Tools and Plant ...	.....	75 14 6
		Advances.		
Suspense Accounts.		Advanced to the sub-overseer Baboo Jogendro Nath Ghose for works in November 1878	200 0 0	
		Advanced to the overseer Baboo Apurva Krishna Mitter for works in November 1878	400 0 0	
		Advanced to the sub-divisional officer, Rajmehal, for works in November 1878	80 0 0	
		Advanced to the sub-overseer Abdul Jubbur for works in December 1878	100 0 0	
		Advanced to the sub-divisional officer, Rajmehal, for works in December 1878	500 0 0	
		Advanced to the sub-overseer Abdul Jubbur for works in January 1879	50 0 0	
		Advanced to Mr. Casserat, Deputy Magistrate, for bund works in February 1879	501 12 0	
		Deduct amount transferred from miscellaneous advances to imprest account of the sub-divisional officer, Rajmehal, in May 1879	—500 0 0	
		Advanced to Reverend H. P. Boerson for repairing Benagoria village roads in June 1879	220 0 0	
		Total Advances ...	1,581 12 0	
		Deposits	.. ...	
		Total Suspense Accounts ...	.. .	1,581 12 0
		Total Expenditure ...	.....	31,642 8 6

* 8 annas deducted for fine in September 1879.

Memorandum showing in detail the actual cash balance on 30th September 1879.

Balance at credit of Sonthal Pergunnahs District Road Fund as per treasury pass-book	3,087	0 11
Less amount of cheques charged in account, but not been paid by treasury officer ...	25	0 0
Imprests in hands of disbursers	... ...	
Total ...	3,062	0 11

W. M. SMITH, *for Dy. Commissioner, S. P.*

No. 894PW, dated Bhagulpore, the 12th February 1880.

From—G. N. BARLOW, ESQ., C.S.I., Commissioner of the Bhagulpore Division,
To—The Secretary to the Government of Bengal, P. W. Department.

I HAVE the honor to submit herewith the annual account of income and expenditure of the Road Fund in the districts of Bhagulpore, Purneah, Maldah, and Sonthal Pergunnahs for the cess year 1878-79, together with copies of the administration reports received from all the districts in this division.

Monghyr No. 140R, dated 19th January 1880, with enclosures.
Bhagulpore No. 159, dated 8th January 1880, with enclosures.
Purneah No. 343PW, dated 5th November 1879.
Maldah No. 68, dated 4th December 1879, with enclosures.
Sonthal Pergunnahs report dated 12th November 1879.

2. The accounts from the Monghyr district have not yet been received, notwithstanding the issue of repeated reminders calling for the same. In Part I of the receipt side of the Maldah account the Chairman has shown the cash balance of the previous year after deduction of the balance at credit of deposits. This, I think, is wrong, as in the new classification of headings adopted in the revised form of the quarterly returns, the heading showing the deduction of the balance at credit

of deposits has not been provided for. Again, in the Bhagulpore accounts two memoranda have been added—one showing the details of outstanding advances, and the other showing the balance at credit of deposits These are also not provided for in the new forms for quarterly returns, and are, I think, superfluous.

3. The order contained in the Government circular No. 82A of the 8th December last having come to hand after the expiration of the year, and the receipt of some of the accounts from the district officers has not been carried out this year.

4. *Working of the Road Cess Act.*—The following memorandum compares the percentage of the road fund collections of the several districts of this division for the past cess year with that of the previous year 1877-78 :—

	1877-78.	1878-79.
Monghyr	90	92
Bhagulpore	96	97
Purneah	96	98
Maldah	87	94

The percentage of collections in Monghyr and Maldah was below the standard (viz. 95 per cent of the demand) fixed by the Government of India ; but, as compared with the figures of the previous year, it shows an improvement.

The cause of the collection falling short of 95 per cent in Monghyr is explained to be owing to disputes among the shareholders in joint estates, as also to there being numerous small estates. Mr. Samuells, late Chairman of the Monghyr District Committee, states as follows :—

"During the whole of last year I held charge of the Collection Department in my capacity as Deputy Collector, and my particular attention was devoted for the speedy realization of the arrears. The matter was not lost sight of at any time, and every effort made after each kist day to bring in the arrears. The conclusion I arrived at was that the so-called coercive" measures were so cumbrous as to be practically of little use. The large number of joint-estates, the proprietors of which never dreamed of paying till the peon was at the door, rendered the task of collection very great, and the delay of two months created by the law for no purpose apparently except to render the process of recovering a lawful due as pleasant to the defaulter as possible, made it almost impossible to keep down the arrear at all : and when the arrears of subsequent quarters accumulated on these, the matter called for more powers of organization and method than a small department was capable of. The new law should put an end to this, and the payment along with land revenue of both cesses should be strictly enforced."

Bhagulpore.—The Chairman of this district states that the people and zemindars have accepted the road cess as an inevitable tax, and have now quietly acquiesced in it.

The Chairman of the District Road Committee of Purneah reports as follows : —

"Direct taxation finds no favour with any class of people in India. The road cess has a further disadvantage, owing to the discussions which arose as to whether it was an infringement of the permanent settlement. Most zemindars, whether they believe it is an infringement or not, affect to do so, and can quote the opinion of many eminent men to support their opinion, even though the confusion of ideas which pervaded the discussion as to the distinction between rent and tax or revenue is clearly pointed out to them. The best way to deal with obstructors, who will not understand reason, is to ignore them. The road cess being direct tax, spent almost within sight for the convenience of the people, is not absolutely unpopular, though the same cannot be said of the public works cess. The incidence of the cess being uneven creates some grumbling. Thus a Kaibast or Koeree holds, we will say, 30 beeghas of land at Rs. 45 per annum ; a Brahmin or Rajput holds the same area at Rs. 5. The cess is fixed on the rent. The Koeree or Koibast pays for his rack-rented land exactly nine times what the Brahmin and Rajput pays. This can of course be got over by a cess acreage, but even then the difficulty of valuing lands of various degrees of fertility and convenience of situation meets us. As a rule, old tenure-holders pay a quit-rent and a nominal tax ; lakhirajdars pay nothing, for they defy the penal provisions of the registration law, and zemindars do not care to sue for items under one rupee."

The Chairman of the Maldah district reports that the "Act worked very fairly during the year. A few zemindars left their cess unpaid, and the payments of cess were not punctual and not often made along with the land revenue. Joint estates, however, frequently fell into arrears. In such estates the balances were recovered by the service of processes." In my opinion the majority of the people now understand that the cess is levied for their good, but the villagers living at a distance from the towns cannot experience the same satisfaction until more attention is paid by the Committees to the construction of roads joining their villages to important places, such as hâts, bazars, thanas and cutcheries, and the existing roads are properly maintained. The matter is constantly pressed upon Committees, but of course the business of getting the main roads into order must be dealt with in a general way first, and at present this absorbs nearly all the funds.

5. *Working of the District and Branch Committees.*—The following memorandum shows the number of meetings held by the Committees and the average attendance of members at meetings:—

			Number of meetings held	Average attendance of members at meetings.
District Committees ...	Monghyr	... ...	5	3
	Bhagulpore	... ...	8	9
	Purneah	... ...	10	8
	Maldah	... ...	7	6
Branch Committees ...	Monghyr	Begooserai ...	5	4
		Jamui ...	6	5
	Bhagulpore	Supole ...	6	3
		Muddehpoorah ...	4	5
		Banka ...	3	4
	Purneah ...	Kishengunge ...	5	4
		Arrareah ...	4	5

Some improvement on the working of the District and Branch Committees generally is observable during the year under review. In the beginning of the year I impressed upon each Chairman the necessity of the meetings of the Sudder and Branch Committees being held at least once in each quarter, and this direction has, it appears, been generally observed.

The average attendance of the members at meetings in Monghyr is bad. Some of the non-official members failed to attend a single meeting during the year, and the reason for their non-attendance has not been given.

The list of the members of this district has been revised this year, and it is hoped better results will be shown in the next report.

The Chairman reports that among the members Mr. Connan, the Executive Engineer of Bhagulpore, is very regular in attendance, and of the non-official members, Mr. Thomas and Baboo Gunga Pershad. Mr. Connan invariably shows the greatest interest in the works of the Committee, and his professional experience has been of the greatest service. Mr. Thomas and Baboo Gunga Pershad seldom fail to attend and render every assistance in their power.

In Bhagulpore the attendance of members was fair on all occasions. The Chairman reports that the members of the District Committee evinced a very lively interest in discussing all matters under their consideration.

Special mention is made of the non-official members, Baboo Soorjunarain Singh and Mr. Grant, as deserving of special commendation for regularity of attendance and zeal in furthering the interest of the fund.

In Purneah the average attendance of members was also fair. Of the native members Baboo Gobind Chunder Banerjee and Baboo Bishen Chand are said to have taken great interest in the discussion of road cess matters. Mention is also made of the gentlemen noted in the margin, who have no connection with the Road Cess Committee, but have undertaken the supervision of road works in their neighbourhood. In this district the assistance of planters is generally availed of in making roads.

Mr. W. Cumming.
" C. J. Shillingford.
" H. C Gross.
" G. W. Shillingford.
" T. P. Lynch.
" F. A. Shillingford.
Baboo Heera Lall Kundi.

In Maldah the members of the Committee are on the whole said to have attended to their duties satisfactorily, but members residing in the interior have been very irregular in attendance, and there are some who have never attended any meeting. The gentlemen named below have been reported to have rendered good services to the Committee by supervising the repair works of many district roads:—Mr. H. R. Reily of Chanchal, Mr. J. Hennessy of Mathoorapore, and Mr. E. Saupin of Turetepore.

In the Sonthal Pergunnahs there is no Committee; the work is done by the Deputy Commissioner, assisted by the sub-divisional officers.

The attendance of the members of the Branch Committees is not good. In (Monghyr) Jamui three members did not attend any meeting at all I have requested the Chairman to appoint other members in their places. Two of the members—Rajah Ramnarain Singh and Moulvie Tasaduq Hossein Khan—are said to have taken interest in the supervision of some works under the Branch Committee.

In the Begooserai sub-division the indigo-planters are said to have taken a good deal of interest in making and repairing roads entrusted to them.

At Banka the number of meetings held during the year by the Branch Committee fell short of the minimum number prescribed by law. The sub-divisional officer of Banka explains that, owing to his being out on tour, and to the absence of the Vice Chairman and two other members from the sub-division, no meeting was held during the quarter ending March 1879

In Muddehpoorah out of thirteen members, it is reported that one is dead, one is away from the station, and one (Kishen Pershad Singh) has never attended the meetings during the last two years.

The only member who showed any sufficient degree of interest was Mr. Stevens of Singeesur Factory. Some of the members are said to be rather indifferent to the whole business.

The sub-divisional officer has promised to submit a revised list of members shortly. For the better attendance of the members at Supole, the list of the Committee has been lately revised. Of all the members Mr. P. Duff only has been reported to take a lively interest in the road cess operations.

Purneah.—The sub-divisional officer of Arrareah reports that four members never attend any meeting at all. Two of these, Messrs. Forbes and Bowers, however, took much interest in road matters.

The sub-divisional officer of Kishengunge reports—

"The Committee members, their own interests being concerned, take a very lively interest in the allotment of the funds." An abstract of the particulars regarding the attendance at the meetings of the District and the Branch Committees is annexed.

The following table shows the total receipts in each district during the year under report as compared with the previous year:—

RECEIPTS.

Name of District	Total receipts, including balance of previous year.		Increase.	Decrease.
	1877-78.	1878-79.		
	Rupees.	Rupees.	Rupees.	Rupees.
Monghyr	1,82,735	Accounts not received.		
Bhagulpore	1,54,804	1,95,112	40,308	.....
Purneah	1,58,162	1,55,006	.....	3,156
Maldah	62,292	75,887	13,595	... ..
Sonthal Pergunnahs	1,48,784	34,705	.....	1,14,079

In Bhagulpore the increase of Rs. 40,308 is attributed to the fact that in the year under report the balance brought forward was Rs. 64,315 against Rs. 16,582 in the previous year; otherwise their would have been a decrease of Rs. 2,246 owing to the stoppage of house cess collections, and the withdrawal by Government of the grants hitherto made from the ferry reserve in the district.

In Purneah the decrease is due to the withdrawal by Government of the receipts from ferries, and the stoppage of the house cess collections.

In Maldah the increase is chiefly due to the large sum of Rs. 11,286 shown under the head of suspense accounts, and partly to a larger collection having been made under the head of cess on lands during the year under report, and partly to the larger opening balance of the year as compared with that of the previous year.

In the Sonthal Pergunnahs the decrease is due to the grant in aid of the district for 1878-79 having been credited in the accounts of 1877-78, and to a large opening balance of the previous year.

7. The following table shows the total expenditure incurred in each district during the year, and the financial condition of the fund at the close of the year:—

District.	Total income, including the balance of the last year.	Total expenditure.	Balance in hand at the close of the last year
	Rupees.	Rupees.	Rupees.
Monghyr		Accounts not received.	
Bhagulpore	1,95,112	1,00,386	94,726
Purneah	1,55,006	1,27,902	27,104
Maldan	75,887	48,228	27,659
Sonthal Pergunnahs	34,705	31,644	3,062

8. I shall now proceed to notice the several districts separately, and such of the works as deserve mention.

9. *Monghyr.*—Not having been furnished with the annual accounts of the district, I am not in a position to report on the financial results of the year under report. As reported by the district officer, the total income of the year under review, including the unexpended balance of the previous year, was Rs. 1,89,183. The total disbursement amounted to Rs. 1,14,441 in round numbers, of which Rs. 49,084 were expended on repairs, and Rs. 41,289 on original works.

It is satisfactory to observe that no work was undertaken by the Committee in this district without previous sanction having been obtained to the estimate.

Out of the seven roads entered in the schedule of original works of the budget estimate for 1878-79, the Chairman reports the completion of the three sanctioned projects mentioned below:—

Secundra to Nowadah road No. 19.
Bridging Luckheserai to Secundra road No. 18.
Construction of the diversion road between Shiekpurah and Luckheserai.

Of the remaining four, the estimates of the two roads noted in the margin * were returned by the Superintending Engineer on the 13th August last for revision. The estimates† for the other two roads forwarded to the Superintending Engineer on the 1st March and 5th September 1878 have not yet been returned by him.

* Construction of road from Sheikpurah to Burbigha. Estimate Rs. 46,074.
Sheikpurah to Sheikopoorah. Estimate or Rs. 62,042.

† Viz. raising the road from Kharakpore to Gangta and bridging the road from Sheikpurah to Secundra.

Tirhoot road.—An estimate for the construction of this road was forwarded to the Superintending Engineer on the 19th February 1878. It was for a long time pending with him, when the breach of the existing embankment by the late floods of 1879 caused great devastation in the Begooserai sub-division, and led Government to depute an officer of the Public Works Department to examine and report on the condition of the embankments there. The result of his enquiry is not yet known. The matter is now before the Government. The former bund having been destroyed, and the breaches lying open, the country is exposed to serious damages next rains. The district officer of Monghyr has proposed the construction of a bund under the Embankment Act VI of 1878 (B. C.) along the river frontage of the Begooserai sub-division.

10. *Bhagulpore.*—The total receipts of this district, including Rs. 64,314 the unexpended balance of the previous year, were Rs. 1,95,112 against Rs. 1,54,804 in the year preceding, showing an increase of Rs. 40,308, which has been explained above. The total disbursements, exclusive of the amount of Rs. 8,311 shown under the head of suspense account, amounted to Rs. 92,075 as per details given below :—

	Rs.
Establishment on collection of revenue and Committee's control, including contingencies	4,983
Original works	9,114
Repairs	59,388
Executive establishment, including contingencies ...	18,374
Tools and plant	216
Total ...	92,075

The charges for all sorts of establishment, including contingencies, did not exceed 25 per cent of the Committee's entire income of the year, inclusive of the balance of the previous year, and exclusive of Rs. 14,681 entered in the receipt side of Part 1 of the account under the head of suspense accounts.

Original works.—The undermentioned projects were forwarded to the Superintending Engineer for examination and approval, but have not yet been received back.

	Nature of Project.	Date of transmission to the Superintending Engineer.
1.	Metalling portion of road from Bhagulpore over bridge to Sonthal Pergunnahs	5th July 1879.
13.	Bridging Peerpointee and Barahat road ...	16th October 1878.
23.	Supole to Protabgunge *viâ* Peepra	26th May 1879.
24.	Bridging road from Protabgunge to Bulwa Bazar ...	25th April 1879.
44.	Construction of Banka to Dhaka road ...	24th March 1879.

The Committee expended certain sums of money on roads Nos. 13, 23 and 24 without authority or sanction to the estimate. The practice is irregular, and I have issued strict orders prohibiting the same. At the same time our failure to get our estimate dealt with in proper time throws the work back, and everything into confusion. As regards road No. 44, on which about Rs. 46 only were expended on account of contingencies, I authorized the Committee to complete the earthwork in anticipation of the Superintending Engineer's sanction to the estimate, provided it did not interfere with the drainage of the country; but nothing appears to have been done towards the same during the year.

1. Construction of road No. 30, from Milki to Sonbursa.
2. Bridging Kuthra nuddy in Jugdespure road No. 10.

The expenditure incurred on the marginally noted roads exceed the estimate cost as well as the Committee's power of sanction.

Expenditure was incurred on the following roads, although no provision was made for them in the budget estimate :—

	Rs.	A.	P.
Bridging Kunkunia dhar on road No. 7, Bhaugulpore to Amarpore	100	0	0
Bridging Kuthra nuddy on road No. 10, Jugdespore to Sonodih	440	12	3
Bridging road from Singessur to Peepra	12	12	0
Banka and Umerpore road No. 15	1,457	15	9

Repairs.—Out of the sum of Rs. 59,388 expended on account of repairs, Rs. 57,915 were expended in the maintenance of existing roads, and Rs. 1,473 for miscellaneous purposes.

Out of the sum of Rs. 57,915, the larger amounts were expended on the following roads :—

		Rs.	A.	P.
(1)	Road from Bhagulpore overbridge to Sonthal Pergunnahs	10,867	3	7
(2)	Sooltangunge to Arjusgunge	4,127	14	6
(6)	Bhagulpore *viâ* Ghogha and Colgong to Peerpointee	2,688	13	9
(7)	Bhagulpore to Umerpore road	3,336	8	3
(15)	Banka to Umerpore	2,126	0	11
(20)	Sukpore and Kundoli *viâ* Bhupta and Dugmara ...	2,789	15	3
(22)	Tiljooga river to Protabgunge *viâ* Bhupta ...	2,197	2	9

Village roads.—The following memorandum compares the budget grants and expenditure on account of village roads during the year with those of the previous year :—

Particulars.	Amount of budget grant for 1877-78.	Budget grant for 1878-79	Expenditure.	
			1877-78.	1878-79.
	Rs.	Rs.	Rs.	Rs.
Head-quarters	4,000	4,000	5	271
Supole	2,500	2,500	Not known	2,561
Muddehpoorah	3,500	3,500	3,877	1,526
Banka	3,000	3,000	1,880	379

Thus it will be seen that, except in Supole, very little appears to have been done during the year in the district towards the improvement of village roads. This is incomprehensible to me. Whenever an officer makes mention of a road or work in his diary as wanting construction, I always say—"Do it." The Muddehpoorah officer told me a short time ago that his Branch Committee required more funds than they were able to obtain. I shall again write to the Chairman about the matter. The Branch Committee of Supole expended more than the amount allotted, which they should not have done.

11. *Purneah.*—The receipts of this district, including the balance of the previous year, were Rs. 1,55,006 against Rs. 1,58,162 of the year preceding, showing a decrease of Rs. 3,156 already explained.

The total disbursements amounted to Rs. 1,27,902 as per details given below :—

	Rs.	A.	P.
General management	3,706	3	3
Miscellaneous	7	14	0
Original works	57,702	2	8
Repairs	34,920	15	0
Establishment	13,997	7	5
Tools and plant	673	6	3
Suspense accounts	16,893	0	0

The amount expended on account of all sorts of establishment is Rs. 17,703, which does not exceed 25 per cent of the entire income of the Committee.

Expenditure was incurred by the Committee on the following roads without sanctioned estimate :—

(1) Bassantpore to Ranigunge thana, No. 7.
(2) Purneah to Nathpore, No. 10.
(3) Banbaugh to Dhumdaha, No. 11.
(4) Hardaha to Mudan Chuck, No. 12.
(5) Moosapore to Mahsouri, No. 15.
(6) Kora to Souragadi, No. 16.
(7) Kora to Sahoria, No. 18.
(8) Saifgunge to Lawa, No. 21.
(9) Rowtara to Hosseingunge, No. 38.

The estimates for roads Nos. 7, 11, 15, 16, 18, and 21 were forwarded to the Superintending Engineer on the 15th November 1878, but were returned disapproved by that officer on the 30th July, and 6th and 8th August last.

The estimate for road No. 10 is with the Superintending Engineer, and the further prosecution of work on all the above roads, except the construction of bridges on roads Nos. 11, 12, and 15, has been stopped by the Committee. With respect to the remarks made in the 13 paragraph of the report of the Chairman of this district, as to the effect of the standing rule prohibiting piecemeal works in obstructing the satisfactory progress of road cess business, there is no doubt a good deal to be said for Mr. Hopkins' view of the case. If we could only get our Divisional Superintendent of Works here, I think, however, practical difficulty would be reduced to a minimum. We should get our ordinary estimates through quickly; and in such a case as that put, of a long road comprising one easy in one difficult section, notwithstanding the rule, I fancy that it might be agreed to treat the projects apart, and to construct the easy portion of the road and bring it into operation as quickly as time and opportunity allowed.

The following memorandum shows the amounts expended in the construction of village roads in the several sub-divisions of this district:—

	Rs.	A.	P.
Sudder sub-division	228	15	6
Kishengunge sub-division	15	0	0
Arrareah sub-division	1,308	15	8

Repair of roads.—Of the amount, Rs. 34,920-15, expended on repairs, the largest amounts were laid out on the following roads:—

		Rs.	A.	P.
(1)	Keotgama to Tarapore	1,382	9	3
(2)	Nathpore „ Atwaree	2,674	0	6
(3)	Patherdewah „ Bhopla Tajpore	3,268	8	9
(7)	Bassantpore „ Ranigunge thana	1,589	4	3
(10)	Purneah „ Nathpore	1,605	1	0
(13)	Manoosmara „ Hyatpore	1,496	15	0

The following memorandum compares the budget grants for, and the amounts expended by, the Branch Committee on the repair of the village roads in the several sub-divisions of this district:—

PARTICULARS.	Budget grants.		Expenditure.	
	1877-78.	1878-79.	1877-78.	1878-79.
Sudder sub-division	4,000	5,000	1,623	3,431
Kishongunge sub-division	1,500	3,000	1,189	2,959
Arrareah sub-division	1,500	3,000	342	2,495

It is to be observed that in none of the sub-divisions has the entire sum allotted for village roads been expended, although the sub-divisional officer of Arrareah complains of the paucity of funds in his sub-division.

Emigration Roads.—In the year 1877-78, the Government granted Rs. 20,000 for the improvement of the Southern Emigration Road. Out of this sum the Committee allotted Rs. 6,383 for the construction of bridges on the second section of road No. 4, Kishengunge to Bhudeseri Ghât. The work on this road, it is believed, has since been completed, viz. Rs. 13,617 was expended for the re-construction of five timber bridges on the first section of the South Emigration Road at a cost of Rs. 5,800, and for the construction of five masonry culverts and eight timber bridges on the third section of the same at a cost of Rs. 7,817.

Road No. 2.—This is the North Emigration Road of the district, for the repair and improvement of which Government granted Rs. 9,070 in June 1878. It appears from the District Engineer's report that about 18 miles of this road have nearly been completed.

12. *Maldah.*—The total receipts of this district, including the unexpended balance of the previous year, but exclusive of the amount of Rs. 2,627 shown under the head of deposits, were Rs. 75,887 against Rs. 62,292 in the year preceding, showing an increase of Rs. 13,595. The cause of this increase has already been explained. The total disbursements, exclusive of the sum of Rs. 8,087 entered under the head of suspense accounts, were Rs. 40,141 in round numbers, as per details given below:—

	Rs.	A.	P.
Establishment on collections of revenue and Committee's control	2,645	13	7
Original works	16,437	12	0
Repairs	14,358	9	3
Executive establishment	6,533	6	3
Tools and plant	165	6	3
Total ...	40,140	15	4

The amount expended on account of establishment does not exceed 25 per cent of the Committee's entire income for the year under review.

The amount entered under the head of original works was all expended on account of sanctioned projects.

A revised estimate for the construction of the serais on the English Bazar and Neemoserai road, for which there has been a little extra expenditure over the estimate last sanctioned, has been forwarded to the Superintending Engineer for approval.

Repairs.—Of the sum of Rs. 14,358 laid out on repairs, the largest sum expended was Rs. 7,290-10-6 for the repair of the 1st, 2nd, and 3rd sections of the Dinagepore and Rajmehal road, for which three estimates were sanctioned for the total sum of Rs. 6,378. The extra expenditure over the estimate was very probably on account of extensive repairs made to a

bridge on the embanked portion of the road. It appears from the Chairman's report that three temporary tâl tree bridges were constructed on this road, and I believe that the charges for these must have been debited to repairs.

Village roads.—The following memorandum compares the allotment and expenditure of the past cess year with those of the previous year :—

Year.	Allotment.	Expenditure.
	Rs.	Rs. A. P.
1877-78	2,000	438 15 6
1878-79	4,000	1,139 4 6

The District Road Committee do not appear to have taken much interest in the matter of improvement of the village roads.

13. *Sonthal Pergunnahs.*—The receipts of this district, inclusive of the balance of the previous year, were Rs. 34,705 against Rs 1,48,784 of the preceding year, showing a decrease of Rs. 1,14,079, which has been explained above.

The disbursements were Rs. 31,676 as per details given below :—

	Rs. A. P.
General management	1,270 15 5
Staging bungalow	125 14 0
Miscellaneous	48 4 3
Original works	7,220 0 0
Repairs	18,185 4 4
Executive establishment	3,134 8 0
Tools and plant	75 14 6
Suspense account	1,581 12 0

The amount expended on account of establishment does not exceed 25 per cent of the entire income of the district.

ORIGINAL WORKS.

Baboopore Bridge, Bhagulpore and Soori Road.—On the Deputy Commissioner's submitting an estimate for the construction of this bridge, I enquired as to the total number of bridges required on the Sonthal portion of this road as a complete project. In reply, he stated that, with the exception of the river Mor, the road was crossed by 15 unbridged rivers, some of which were too big to be bridged, others were small, and the trouble they give was scarcely worth the construction of bridges over them. He simply wanted to complete the construction of the bridge over the Baboopore nalah, for bridging which piers had already been built some years past. As a special case I allowed this work, and instructed the Deputy Commissioner to submit a complete scheme for the construction of bridges over all such rivers and nalahs crossing the road as may appear desirable and proper according to the general view of the circumstances of the road at the present time, leaving the larger rivers, which are not likely to be bridged for years to come, to be dealt with under the ferry system.

Inspection Bungalow.—The rules for the construction of inspection bungalows have been overlooked in this district, and I shall see that in future the orders of Government on the subject are strictly adhered to.

Dumka to Mororoi road No. 4.—There are altogether some ten nalahs crossed by this road which require bridging, besides the Koreha and the Amra nalahs.

The Executive Engineer having advised the Deputy Commissioner to commence the bridge on the Koreha nalah in anticipation of my sanction, I authorized the work, but pointed out to the Deputy Commissioner that it was a piecemeal work.

Repairs—Out of the sum of Rs. 18,185 expended on repairs, the largest sums were laid out on the following roads :—

	Rs.
Bhagulpure to Soori road No 1	4,140
Dumka to Rampore Hât road	2,997

Dumka to Mororoi road.—Regarding this road the Deputy Commissioner, after inspection, states as follows :—

"From Dumka to Damin west boundary (ten miles) the road is good. The portion through the Damin (twenty miles) has been repaired gratuitously by the Government tenants under Mr. Coserat's superintendence and is good. The remaining twenty miles, from Amrapurah on the Damin east boundary to Mororoi, is, except for the streams which we cannot hope to bridge, in very fair order, always excepting the three miles which lie in the Beerbhoom district, and which are barely passable. * * * * * Its most difficult portions, as well as that which carries the heaviest traffic, is the first mile lying in the Beerbhoom district. There is a bungalow built by the Public Works Department at Mororoi, which will fall to pieces if it is not repaired before the next rains. The land on which it stands is being gradually encroached upon by the bazar-people."

The Deputy Commissioner further states "the portion of the road in Beerbhoom is of no special benefit to us. We do not use it as much as the Beerbhoom people; they have a Committee and funds, and a Magistrate close by at Rampore Hât, and jurisdiction. Our slender

grant is insufficient to enable us to keep this part of the road and bungalow as they should be kept; if we wish to resist encroachment we have no jurisdiction, and as Dumka is over 50 miles away, it would be a great relief to us if the road up to the 3rd mile-post and the bungalow were transferred to their jurisdiction. A separate report will be submitted to Government on this subject.

The statement of the Deputy Commissioner, about the repair of the road from Mudhupore to Pathrole, contained in paragraph 14 of his report, seems to be incorrect, as in a subsequent letter he has explained that no expenditure was incurred on this road.

14. *Working of the establishment.*—During the year under review the services of Mr. A. V. Roberts, at Monghyr, were dispensed with, for the Committee were dissatisfied with the manner in which he worked. Mr. Longland, District Engineer of Purneah, resigned, and Baboo Ramruttun Mozoomdar of Bhagulpore was compelled to resign, for he failed to give satisfaction to the Committee. Baboo Mohendro Nath Banerjee of Maldah is reported to have taken much interest in his work. Baboo Apurva Krishna Mitra is reported to have given satisfaction to the Deputy Commissioner of the Sonthal Pergunnahs.

15. Before concluding this report, I must urge the Government to expedite the appointment of a Superintendent of Works in this division, for which funds have been provided in the several districts in this year's budget. There is no doubt that progress was much impeded during the year under report, owing to delay in the approval of the estimates.

No. 940PW, dated Bhagulpore, the 8th March 1880.

From—G. N. BARLOW, ESQ., C.S.I., Commissioner of the Bhagulpore Division and Sonthal Pergunnahs,

To—The Secretary to the Government of Bengal, Public Works Department.

IN continuation of this office letter No. 894PW of the 12th ultimo, I have the honor to forward herewith a copy of the annual account of the Monghyr District Road Committee for the cess year 1878-79.

Statement of particulars regarding Meetings of District Road Committees in the Bhagulpore Division for the year 1878-79.

Division.	District or sub-division.	Number of Members forming Committee.		Number required to form a quorum.	Number of meetings held.	Meeting at which there was no quorum.	Average attendance at meeting.	Number of members who did not attend any meeting.	Number of Members who attended—					
									One meeting.		Two meetings.		Three meetings.	
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.
	Monghyr	5	12	6	5	3	5	6	1	5	...	...	2	...
	Jamui (sub-division) ...	2	13	5	6	4	5	3	...	4	...	6	...	...
	Begoosoral (ditto) ...	4	13	6	5	3	4	8	...	2	...	4	1	1
	Bhagulpore	5	12	6	8	...	9	1	...	2	...	1	1	2
	Banka (sub-division) ...	1	7	3	3	...	6	2	...	...	...	4	1	1
	Muddehpurah (ditto) ...	1	12	4	4	...	5	4	...	3	...	1	...	4
	Supole (ditto) ...	1	8	3	6	1	3	...	...	4	...	3	...	5
	Purneah ...	5	14	7	10	1	8	1	...	2	...	3	...	...
	Kishengunge (sub-division)	1	11	4	5	...	4	3	...	4	...	...	...	3
	Arrareah (ditto) ...	2	11	4	4	...	5	4	...	3	1	1	...	2
	Maldah	4	15	6	7	...	6	8	...	2	2	1	2	4

PUBLIC WORKS DEPARTMENT, BENGAL.

DISTRICT ROAD FUND.

NOTIFICATION.

No. 150.

The 24th August 1880.

UNDER section 89 of Act X (B.C.) of 1871, the following annual accounts and reports of the district road committees of Dacca, Furreedpore, Backergunge, Mymensingh, and Tipperah, of works done and in progress during the past cess year 1878-79, together with the remarks thereon of the Commissioner of the Dacca Division, are published for general information.

T. H. WICKES,

Asst. Secy. to the Govt. of Bengal,

P. W. Dept.

No. 814, dated Dacca, the 14th January 1880.

From—T. E. COXHEAD, Esq., Chairman, Road Cess Committee, Dacca,

To—The Commissioner of the Dacca Division.

I HAVE the honor to forward herewith in duplicate a detailed account* of income and expenditure of the District Road Fund for the past cess year ending on 30th September 1879, and also to submit the following report on the works of local improvement that were undertaken during the year under review and those proposed to be carried out during the current year 1879-80, in conformity with the instructions contained in Government circular No. 50 of the 23rd July 1873.

* Already sent with this office No. 778, dated 7th January 1880.

2. The year opened with the large balance of Rs. 91,080-1-9 owing to the Committee having deferred the construction of the road from Dacca to Manickgunge beyond Mirpur until the proposed line of rail is fixed, to the failure of the contractors of the part of the road sanctioned from Baboopoora to Mirpur in carrying out their contracts, and also to the road from Singpara to Sreenugger not having been undertaken in consequence of the District Engineer not having succeeded in preparing in time the necessary estimates and plans. The receipts of the year come to Rs. 92,040-8-3, including the suspense accounts, advances, and deposits, making a total of Rs. 1,83,120-10 as the available funds of this district for the year. The total outlay on works, establishment, tool and plant, and the suspense accounts, advances, and deposit, amounted to Rs. 1,33,516-8-11, leaving a balance of Rs. 49,604-1-1 at the close of the year.

3. Works done during 1878-79.

ORIGINAL WORKS.

(1) Goalundo road extension from Mirpur to Dacca. The contract of the 1st section of this road, viz. from the river Mirpur to the 39th mile westward of the village of Monipur, was given to Mr. B. R. Landale, and that of the 2nd section, viz. from the 39th mile to the Dacca terminus at Baboopoora, to Baboo Kunjo Behary Mukerjea. The work on the 1st section was (not, I suppose,) completed owing to the failure of the contractor. The quantity of earthwork executed is 25 lacs of cubic feet, dressing 23 lacs of cubic feet, and jungle-clearing and grubbing roots 131,600 square feet; while the work which remains to be done comprises earthwork 335,971 cubic feet, benching slopes 96,000 cubic feet, re-dressing and forming the surface of road 270,000 square feet, and returfing 352,099 square feet.

The whole of the works on the 2nd section have been completed, and the quantity of earthwork done is 1,115,822 cubic feet, the contract rate for which included dressing, turfing, jungle-clearing, and grubbing roots. The contractor did his work satisfactorily, and left this road in good order, but a part of it is now shamefully cut up by the khedda elephants.

The total expenditure incurred on sections 1 and 2 up to the end of the year under report amounts to Rs. 22,289-2-2, against an estimate of Rs. 25,276.

(2) The Tonghee iron bridge, which was very nearly completed last year, has been finished this year at a total cost of Rs. 23,035-4-9, including the outlay of the previous years, but exclusive of the original gift of Rs. 20,000 by the late Rajah Kally Narain Roy Chowdry, which was defrayed in paying for the bridge.

(3) A road has been partially constructed from Nursingdee on the Megna to Dangah on the Lukhya, but it has not been completed owing to the contractor having failed to carry out his contract. The embankments have not been raised to the levels required, and the earthwork on the last quarter of a mile, through the village of Nursingdee, has not even been commenced. The quantity of earthwork, dressing, and turfing done is 30 lacs of cubic feet,

bamboo revetments 900 lineal feet, and bamboo shakoes, 460 lineal feet. The works remaining to be done for completion of this road comprise earthwork 2,98,840 cubic feet, re-dressing and re-forming the surface of the road 7,67,243 superficial feet, turfing 87,653 square feet, bamboo shakoes 600 lineal feet, and 19 bamboo revetments. The total expenditure incurred on this road is Rs. 15,262-8-6.

(4) Approach roads to Tonghee bridge. The contract for these roads was given to the same man who took the contracts of the 1st section of the road from Mirpur to Dacca and the road from Dangah to Nursingdee. The contractor also failed to carry out this contract, as he had done in regard to his other two contracts. On the 21st June 1879 he reported the earthwork to be complete, but on inspection by the District Engineer it was found that the embankments had not been raised to the height shown in the sections, and that the road had been left unfinished.

The quantity of earthwork done is 3,34,986 cubic feet, and dressing and turfing slopes 34,968 square feet, besides which the jungle on the site of roads and slopes has been cleared and the roots of trees and shrubs grubbed up. The work remaining to be done is earthwork, including ramming, 63,442 cubic feet, dressing and forming surface of roads 44,240 square feet, benching slopes 7,239 cubic feet, and dressing and turfing such parts of slopes as will be benched out, 11,060 superficial feet.

The expenditure incurred on this road is Rs. 1,759-1.

(5) In order to prevent the encroachment of the river Lukhya, a masonry revetment wall has been constructed at a cost of Rs. 258-15-9 at Goalpara Ghât in Naraingunge, where the river runs close alongside the road, and eroded the banks and cut away a portion of the road during the high floods of 1878 The works done comprise earthwork 940 cubic feet, concrete 144 cubic feet, and pucka masonry 696 cubic feet.

(6) Surveys. During the year the detailed plans, elevations, sections, and estimates of bridges and culverts on the Goalundo road extension from Mirpur to Dacca were prepared in conformity with the instructions of the Superintending Engineer and submitted to you with this office letter No. 833, dated 15th March 1879, and the project sanctioned in Government order No. 539C, dated 5th July 1879.

(7) The Panya Khall, the road from Singpara to Sreenugger, and the Demra road, were fully surveyed, and complete plans and estimates prepared and submitted to you for approval. The first-named two schemes have since been sanctioned in Government orders Nos. 855C and 823C, dated respectively 18th November 1879 and 7th November 1879, and the last by your No. 520R, dated 24th September 1879.

(8) On the application of the inhabitants of Hatiardibazar, Sheebpoor, &c., a further grant of Rs. 1,050 was made this year from the sudder sub-divisional allotment for village roads for the road from Hatiardibazar to Sheebpoor, which was partly done during 1877 78. The money was given to the villagers and the work done by private enterprise, under the supervision of the Sub-Inspector of police-station Roipoora, but the road has not been completed owing to the rains having set in earlier.

(9) In consequence of the unusually heavy floods during 1877-78, which caused great damage to some of the roads in the Manickgunge and Moonshegunge sub-divisions, additional grants were made in 1878-79 to the branch committees of both these sub-divisions, and the works executed by them have been detailed in Part II of the annual account and do not require any special comment. It is gratifying to have to report that in the Moonshegunge sub-division the villagers in two instances supplemented the grants for village works with private subscriptions of money, viz. Rs. 200.

REPAIRS.

(10) The road from Dacca to Toke, commonly called the Mymensing road (52 miles) has been cleared of jungle, and the usual surface repairs done to it. Repairs have also been effected to 25 wooden bridges and 41 masonry bridges situated on the line, and the flooring and the east drop wall of Gurroran bridge which remained to be done last year have been executed this year. 4,55,912 cubic feet of earthwork executed in raising the part of the road from the race course, Dacca, to the 6th mile, and in various other places subject to inundation during the rains; 52 milestones have been put along this road. Palmyra drain-pipes have been laid down in certain places, and the cylinders of Toonghee bridge have been from time to time cleared of aquatic plants that constantly accumulated around them in a thick mass. During the construction of the new Toonghee iron bridge a ferry boat was entertained on the river Toonghee to keep the traffic open. The road was at the end of the year under review in fair order, with the exception of the first three miles beyond Dacca, which were constantly being damaged by the khedda elephants. Of the damage since done I shall not write here. The total expenditure incurred on this road (including the sum of Rs. 1,270-2-9 disbursed this year on account of work done last year) is Rs. 6,294-4-9.

(11) The metalling on the 5th and 6th mile of the Naraingunge road, which is the only metalled road in the district, has been wholly renewed, and in the remaining miles it has been more or less repaired, representing in quantity 39,793 cubic feet. The part of the road from the suspension bridge to the cantonment, 1,100 feet in length, has been solid and metalled six inches thick, with the exception of the east approach to the bridge, 400 feet in length, which up to the close of this year was done only half way across the road. This approach to the suspension bridge has been improved and the road raised to an uniform gradient. The bamboo revetment for protecting that portion of the road in the 5th mile, which during flood time is often cut by the water of the river Boorigoga, has been wholly

renewed, the bank where eroded has been restored, the slope turfed, and the space between the revetment and slope filled in with brushwood. The wooden bridge No. 4 on the 4th mile has been thoroughly repaired and petty repairs done to other bridges. The road is now in good order. The total outlay incurred is Rs. 8,571-11-9.

(12) The Bydebazar road was repaired at a total outlay of Rs. 1,839-6-6 against an estimate of Rs. 1,896. 3,02,146 cubic feet of earthwork executed in raising the road and filling up an useless dilapidated culvert at Hajeegunge, making good the embankment east of the river Lukhya, raising portions of the road over which the floods of the last year had passed, and filling in several large gaps. The south-east wing wall of Allapdee bridge, which had tumbled down during the floods of the past year has been rebuilt with pucca masonry, and that of the Kabelgunge bridge, built by the contractor last year and condemned after inspection by the District Engineer, has been dismantled and rebuilt with pucca masonry. Other repairs have also been done to these bridges. The bridge over the Oodhubgunge khall, which was in a very dilapidated state, has also been dismantled and a temporary bamboo shakoe put over the khall for foot-passengers. Petty repairs to other bridges have also been executed during the year under review.

(13) A sum of Rs. 3,216-8-9 was expended in putting the Moonshegunge-Sreenugger road as far as Singpara, including the Jonsha, branch into order. 3,64,756 cubic feet of earthwork were executed in raising the surface of the road in several places, in improving the slopes and raising the approach roads to new wooden bridges. 18,092 cubic feet earthwork in benching the slopes and 56,952 superficial feet of turfing were done. Five new wooden bridges have been built on the line, 11 bamboo bridges renewed, and other wooden bridges repaired. 1,066 lineal feet of new bamboo revetments executed to certain bridges, and 624 lineal feet of old bamboo revetments repaired. Three palmyra drain pipes were laid: one at Noorpur and two at Rikabi Bazar. 7,197 superficial feet forming roadway and consolidating road metal at Moonshegunge, and 393 cubic feet picking up surface of old metalled road and spreading and consolidating new khoa were executed. Ordinary surface repairs, inclusive of filling in ruts and holes to 8¼ miles of the road, and clearing jungle from the slopes of 15 miles of the roadway, were also done. The full quantity of earthwork and turfing provided for in the estimate could not be executed owing to the land required not having been acquired. The road is in fair order, and passable throughout the year up to Singpara.

(14) The section of the Goalundo road between Sheolo and Manickgunge has been fully repaired at a cost of Rs. 1,044-14-6. The amount was expended in surface repairs, including filling in ruts and holes, uprooting plants, and clearing jungle, raising the road in various places, filling in gaps, making good the turfing to slopes where required, and petty repairs to bridges that were out of order. At Shealo the bunds have been made good, the bamboo piling renewed, and the bund slopes turfed. The inspection bungalow at Mohadebpore on this road has also been repaired.

The Ooshalia bridge over the side cutting, which is now used as a canal, has been to a considerable extent destroyed by the boatmen during the high floods, to enable them to pass their boats over the sloping ends of the roadway platform and approaches, the flood level being within one foot of the roadway at the centre of the bridge. The extraordinary high floods of this year rose above the level of the west to bund across the nullah at Shealo, and washed it away together with a portion of the bamboo-piling.

(15) Ordinary annual repairs were done to the Kolatya road. The repairs consisted in filling in ruts and holes and clearing jungle. 150,556 cubic feet of earthwork, and 14,437 square feet of turfing were executed in raising the road at several places as well as in dressing and forming the surface of road where required. Seven hundred lineal feet of bamboo revetments to protect the sides of all the bridge openings, and four palmyra-tree drains were renewed, and petty repairs done to wooden bridges. The whole work has been done within the estimate, *i e.*, at a cost of Rs. 822-13.

(16) The Moniat road has been repaired and cleared of jungle. 330,822 cubic feet of earhwork were executed in raising an embankment from Nowabgunge to Sadapore, 6-feet wide at formation level, and an average height of 3 feet, raising the road in various other places, and filling in gaps. The quantity of turfing done to new embankment between Nowabgunge and Sadapore and in other places is 50,229 square feet.

The total expenditure incurred is Rs. 1,273-3-3, which is within the sanctioned estimate, and the road is in a fair order.

(17) Mugbazar road. This road has been raised, dressed, and thoroughly consolidated by ramming, and the surface properly formed, the earthwork done being 50,323 cubic feet. A 4-feet culvert broken down was dismantled and reconstructed, and jungle-clearing and petty repairs to a culvert near the race-course have been effected. The total expenditure is Rs. 730-5, and the road is now in good order.

(18) Under instructions from the Superintending Engineer the anchorages of the iron suspension bridge on the Naraingunge road were opened out and examined. The whole of the iron work was scraped and dammered, and woodwork coal-tarred. The brick-work upon the anchorages and in cross wall that were found broken has been renewed. Three beams, one wall plate, and 73 cubic feet of planking being found in a decayed state have been changed, and other necessary repairs to the bridge have been done.

In consequence of the close of the bridge while under repairs, a temporary diversion of road and a temporary bridge of boats were constructed to keep the traffic open between Dacca and Naraingunge. The total expenditure incurred is Rs. 5,395-0-9, which is within the

sanctioned estimate. This was not provided for in the budget estimate, but the expenditure was met from general savings, under the sanction conveyed in your No. 228R, dated 20th June 1879.

(19) Petty village works have also been carried out by the central committee and the branch committees of Moonshegunge and Manickgunge out of the allotment for village roads, the details of which have been given in the annual account.

4. The steam dredger is still lying perfectly useless. At the instance of Government the committee agreed to lend their vessel for trial in the Calcutta canals on the understanding that if Government find her of use the committee is to be paid a fair price for her, or one fit for work here is to be made over in exchange. The Executive Engineer of the Circular and Eastern Canals Division was accordingly directed by Government to take over the dredger, but no arrangements have yet been made for towing her down to the place near Burrisaul, where she is wanted. We have no means of towing her from this place, and the Executive Engineer, Circular and Eastern Canals, has not yet been able to do so, though reminders have been sent to him on the subject.

5. During the whole year all the measures of the committee have been carried out by the District Engineer with a staff of two overseers, one sub-overseer, and temporary surveyors acting under his immediate orders.

6. During the year under review 1,000 mangoe, 1,000 jaban, and 300 jack trees were reared up in the nursery. They have since been transplanted along each side of the Naraingunge road. Measures were also taken for protecting and nursing the trees already planted on the Goalundo road during previous years, though some of them died from the extraordinary high floods of last as well as of this year.

7. The statement required in paragraph 10 of the Government Resolution No. 1286, dated 13th March 1876, in connection with the meetings of the central and the branch committees is appended.

8. There were six meetings of the central committee held during the year, in all of which the quorum prescribed by law was present. The average attendance was not satisfactory in consequence of two non-official members* not having attended a single meeting. The members present at the meeting took lively interest in their work, and rendered assistance to the Chairman.

* Baboo Rup Lall Das.
Kumar Rajendro Narain Rai Chowdry.

9. Both of the branch committees have also taken interest in and done their work well.

10. The Act has been worked without difficulty.

11. The executive staff consists of one District Engineer, two overseers, and one sub-overseer. The office staff of the District Engineer comprises one draftsman, one head-clerk and accountant, and one assistant clerk. The District Engineer gave his best attention to his work. The whole of the executive and office staff of the District Engineer (with the exception of one Baboo Prya Nath Mitter, overseer, regarding whose competency a special report will be submitted by the District Engineer at the expiration of his probationary term of service) are reported to have done their work well.

The collection establishment and the accountant have also worked well.

12. Works proposed to be undertaken during the current year 1879-80 are as follow:—

(1) Naraingunge road. The metalling in almost all miles of this road to be renewed, petty repairs to be done to bridges situated on the line, and the bamboo piling at Pagla on the 5th mile to be repaired. Amount sanctioned in the budget estimate is Rs. 6,819, while the amount of the detailed estimate sent in by the District Engineer and sanctioned in your No. 102R, dated 19th November 1879, is Rs. 6,752.

(2) Bydebazar road. This road will be repaired and cleared of jungle, petty repairs will be effected to the bridges, and the bamboo shakoe at Oodhubgunge will also be renewed, for which Rs. 402 was set apart in the budget estimate, while the amount of the detailed estimate prepared by the District Engineer and sanctioned by me is Rs. 526, being Rs. 124 over and above the budget grant. This excess is attributable to the damage which the road sustained during the late high floods, rendering more repairs necessary during the current year.

(3) Mymensingh road or road from Dacca to Toke. Usual surface repairs to be executed, jungle to be cleared off, and petty repairs to bridges to be done. Earthwork will be executed in places to raise and form the road, and one culvert will be renewed. The approach roads to the Kurwan bridge are being metalled. Amount passed as per budget estimate is Rs. 4,993, while the amount of the detailed estimate submitted by the District Engineer and sanctioned in your No. 114R, dated 26th November 1879, is Rs. 4,871.

(4) Moonshegunge-Sreenugger road. Surface repairs including jungle-clearing to be done to this road as far as Singpara, including the Jainsha branch, and repairs to be done to bridges. Four new wooden bridges will be constructed and seven bamboo bridges renewed. Earthwork will be executed in places for raising and forming the road. Outlay sanctioned in the budget is Rs. 4,496, while the amount of the detailed estimate sanctioned by your No. 188R, dated 9th December 1879, is Rs. 4,470.

(5) Section of the Goalundo road between Sheolo and Manickgunge. Surface repairs to be done, including filling in ruts and holes and clearing jungle. Petty repairs to be done to bridges, and the bund at the end of the road on the bank of the river Pudma, and the inspection bungalow at Mohadebpore, to be also repaired. Expenditure sanctioned as per

budget estimate is Rs. 887, including pay of inspection bungalow chowkidar and that of the chowkidar employed for nursing trees. The amount of the detailed estimate submitted by the District Engineer and approved by me is Rs. 775.

(6) Ordinary annual repairs will be effected to the Kolatya and Moniat roads, for which Rs. 629 and 703 were respectively passed as per budget estimate.

(7) Goalundo road extension from Dacca to Mirpur. A portion of this road from the 39th mile to Baboopoora terminus will be repaired at an estimated cost of Rs. 1,166, and the remainder of the road from the 39th mile up to Mirpur, left incomplete by Mr. B. R. Landale, contractor, at the end of the year 1878-79, will be finished during the current year at an estimated outlay of Rs. 4,235, to be met from general savings under the sanction conveyed in your No. 139R, dated 1st December 1879.

ORIGINAL WORKS.

(8) An unmetalled embanked road from Singpara to Sreenugger will be constructed this year, and the project has been sanctioned by Government orders No. 823C, dated 7th November 1879. The amount of the detailed estimate submitted was Rs. 12,006, while the sum sanctioned by Government is Rs. 11,670 after deducting Rs. 336, inclusive of contingencies provided thereon on account of cost of the land required for the construction of the road.

(9) The embankment of the road from Dangah to Nursingdee, sanctioned in Government orders No. 986C, dated 13th November 1878, and left incomplete by Mr. B. R. Landale, contractor, at the close of last year, is to be finished this year at an estimated cost of Rs. 3,112.

In the budget Rs. 2,777 were set apart for this road under the heading of "Repairs" on the understanding that the road will be completed before 30th September 1879, but owing to Mr. B. R. Landale contractor's failure to complete his works, there will be no expenditure on this road under the head of "Repairs" during the current year.

(10) A part of the Dumra road from Boser Bazar to the Dolye khall will be undertaken during the current year. This project was approved by the Superintending Engineer, North-Eastern Circle, No. 3706, dated 20th September 1879, copy of which was forwarded to this office by your endorsement No. 520R, dated 24th idem. Outlay sanctioned Rs. 4,783.

(11) Seven pucka culverts and one masonry bridge are being constructed departmentally on the Goalundo road extension from Dacca to Mirpore, for which Rs. 11,545 have been sanctioned. This is a part of the scheme sanctioned in Government order No. 539C, dated 5th July 1879.

(12) The Panya khall, which has partially silted, is to be deepened, for which Rs 12,008 have been sanctioned, exclusive of the cost of land required to be taken up for spoil banks. This project has been sanctioned in Government orders No. 855C, dated 18th November 1879, copy of which was forwarded by your memorandum No. 125R, dated 28th November 1879.

(13) Petty village works will be undertaken by the central committee and the branch committees of Manickgunge and Moonshigunge out of the allotment of Rs. 8,400 sanctioned.

(14) Sufficient provision has been made in the budget for planting trees during the current year along the sides of different district roads.

13. All the works proposed and sanctioned will be done from the proceeds of the District Road Fund of the present year and the balance of previous years, which are expected to amount to Rs. 1,04,966.

Abstract of Particulars regarding the Meetings of Dacca District Road Committee and of the Sub-Divisional Branch Committees for the Cess year 1878-79.

Commissionership.	District and sub-division.	Number of members forming committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meeting.	Number of members who did not attend any meeting.	Number of members who attended only						Percentage of average attendance to whole committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Dacca	Dacca district	4	9	4	6	Nil	6	2	.....	2	.....	3	1	1	46·1
	Moonshiegunge sub-division	5	10	5	5	Nil	8·4	3	.....	1	1	1	3	7	55·9
	Manickgunge sub-division ...	5	10	5	6	1	5·8	5	.....	1	1	2	.....	1	38·6

REMARKS.

The average attendance was not satisfactory in consequence of two non-official members not having attended a single meeting but the members present at the meetings took a lively interest in their work and transacted their business satisfactorily.

The Chairman of the Moonshiegunge branch committee reports that all the members except three attended regularly and took a lively interest in their work. Those three members did not attend a single meeting.

The Chairman of the Manickgunge branch committee states that the attendance of the members has not been so satisfactory as could be expected, and that native members as a rule are more prone to look to their personal convenience than that of the public.

T. E. COXHEAD, *Chairman.*

No. 6—Part I.

DACCA DISTRICT ROAD FUND.

Annual account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Cash balance in hand on 1st October 1878	.....	91,080 1 9	General management ... Clerks	2,154 6 5	
Receipts of the year.			Servants	732 7 3	
Taxes, rates, and cesses ... Cess on lands	55,510 3 1		Contingencies	885 10 5	
Do. on mines and railways ...	.....		Printing at private presses ...	.....	
Do. on houses	163 5 11		Total ...	.....	3,773 8 1
Total of above ...	55,673 9 0		Toll collection ... Establishment and contingencies of road tolls	.....	
One per cent. road cess	1,086 2 10		Establishment and contingencies of canal tolls	.....	
Total cesses ...	56,759 11 10		Total ...	.....	.....
Miscellaneous taxes—Moturpha	.....		Staging-bungalows and serais ... ... Establishment and contingencies ...	.....	
Total taxes, &c. ...	.....	56,759 11 10	Petty construction and repairs ...	.....	
Miscellaneous receipts ... Tolls	.....		Total ...	.....	.....
Road tolls	.....		Public works ... ... Original works	46,690 14 2	
Canal or river tolls	.....		Repairs	30,326 6 7	
Total tolls ...	.....		Establishment	14,015 13 1	
Rents of serais and staging-bungalows	.....		Tools and plant	2,168 6 5	
Fees and forfeitures	412 12 0		Total ...	.....	93,201 8 3
Grants-in-aid from provincial services	.....		Contributions to provincial services	3,518 0 0	3,518 0 0
Miscellaneous	2,980 7 3		Suspense accounts ... Advances	28,153 8 7	
Total ...	3,393 3 3		Deposit	4,870 0 0	
Total miscellaneous receipts ...	.....	3,393 3 3	Total suspense accounts ...	.....	33,023 8 7
Suspense accounts ... Advances	27,145 9 2		Total outlay to be passed ...	.....	1,33,516 8 11
Deposit	4,742 0 0		Cash balance in hand on 30th September 1879 (as detailed on the memorandum of balances attached)	.....	49,604 1 1
Total suspense accounts ...	.....	31,887 9 2			
Total of the year ...	.....	92,040 8 3			
GRAND TOTAL ...	.....	1,83,120 10 0	GRAND TOTAL ...	.....	1,83,120 10 0

Passed for rupees one lakh thirty-three thousand five hundred and sixteen annas eight and pies eleven only (Rs. 1,33,516-8-11).

RAM CHUNDER BANERJEA,
HARI CHARAN CHACROVARTI,
ROMAKANTA NUNDY,
Members of the Committee.

JUGGOBUNDHO KHAN,
Vice-Chairman.

No. 6—Part II.

DACCA DISTRICT ROAD FUND.

Details of Income and Expenditure for the Cess year 1878-79 *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the Annual Account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.		Amount.	Total.
	Rs.	**Income.**		Rs. A. P.	Rs. A. P.
		Cesses.			
Taxes, Rates, and Cesses.	61,200	On lands		55,510 3 1	
		„ mines and railways		.....	
		„ houses		163 5 11	
		Total of above		55,673 9 0	
	1,280	One per cent. road cess		1,086 2 10	
		Total cesses		56,759 11 10	
Miscellaneous Taxes	.....	Moturpha		.....	
		Total taxes, &c.		.....	56,759 11 10
		Tolls.			
Miscellaneous Receipts.	1,768	Road tolls		.....	
		Canal or river tolls		.....	
		Total tolls		.....	
		Rents of serais and staging-bungalows		.....	
		Fees and Forfeitures.	Rs. A. P.		
		Road cess process fees	375 4 0		
		Searching fees realized for granting copies of road cess records	25 8 0		
		Fine imposed on the chowkidar of the Goalundo road	10 0 0		
		Ditto on the two chowkidars of the suspension bridge	2 0 0		
				412 12 0	
		Grants-in-aid from provincial services	.....	.....	
		Miscellaneous.			
		Assignment to roads and communications from the Estates' Improvement Fund	1,515 8 0		
		Contribution from Government on account of one-third of the total cost of joint establishment for the road and public works cesses	1,100 0 0		
		Sale proceeds of coloo grass on the Goalundo road side	18 4 0		
		Ditto of gojalee timber, bolts and nuts	7 10 0		
		Ditto of old bamboos	5 8 0		
		Ditto of old papers	28 14 9		
		Ditto of teak timber used in the erection of the Toonghee bridge	88 10 9		
		Ditto of certain materials used in the repairs of the suspension bridge	10 11 9		
		From the villagers of Jorardal, donation for the construction of a road	100 0 0		
		Ditto Luckhipoora, for cutting a khall from Luckhipoora to Bidgong	100 0 0		
		Rent of fishery on the Goalundo roadside	55 4 0		
				a2,980 7 3	
		Total		3,393 3 3	
		Total of miscellaneous receipts		.....	3,393 3 3
		Advances.	Rs. A. P.		
Suspense Accounts	.....	Cash recovery of advances made to the Collector of Dacca for relief works	8,800 0 0		
		Cash recovery of advances made to the Superintendent of Khedas for repairing a part of the Mymensingh road	10 3 0		
		Cash recovery of advances made to the Chairman, Narainguuge Town Fund	3 0 0		
		Advances refunded by work done.			
		By Chairman, Moonshigunge Branch Committee	3,354 11 0		
		„ Ditto Manickgunge ditto	4,721 11 5		
		„ Mr. B. R. Landale, contractor	3,000 0 0		
		„ Anand Chandra Ghose and Kalachand Kur	100 0 0		
		„ Chundra Kumar Chuckerbutty, head-constable, in charge station Roypoora	764 15 3		
		„ Peary Mohun Mojoomder, amean	76 8 0		
		„ Juggut Chundra Rai Chowdhry of Govindpore	200 0 0		
		„ Kumar Rajendra Narain Rai Chowdhry	1,989 0 0		
		„ Kasee Chundra Mookhati of Moonshigunge	75 0 0		
		„ Kali Kishore Guha of Moonshigunge	200 0 0		
		Carried over	22,788 0 8	.....	60,152 15 1

a The difference between this and the aggregate of the four quarterly returns is owing to Rs. 550, shown in the second quarterly return as "Grants-in-aid from provincial services" having been included with "Miscellaneous" in the annual account, with reference to the Examiner's memorandum No. 6791, dated 4th December 1879.

Sub-head of estimate	Amount as per budget estimate	* PARTICULARS.		Amount.	Total.
	Rs.	INCOME—*concluded.*	Rs. A. P.	Rs. A. P.	Rs. A. P.
		Advances refunded by work done—concluded.			
		Brought forward ...	.....	22,788 0 8	60,152 15 1
Suspense Accounts —*concluded.*	.....	By Mahima Chunder Das of Moonshigunge	150 0 0		
		„ Bharut Chundra Chuckerbutty of Moonshigunge	200 0 0		
		„ Doorga Charan Chuckerbutty of Moonshigunge	64 2 6		
		„ Mohesh Chundra Sirkar of Moonshigunge	100 0 0		
		„ Nazir, Pacca Collectorate	50 3 0		
		„ Sreenath Gupta	5 0 0		
		„ Gunga Charan Pasak on behalf of Dhamrye Punchyti ...	300 0 0		
		„ Chundra Kumar Mookerjee and Mohesh Chundra Sirkar of Moonshigunge	50 0 0		
		„ Chundra Kanth Chuckerbutty of Moonshigunge	40 0 0		
		„ Tarini Charan Rai of Moonshigunge	40 0 0		
		„ Kali Prasad Neogy of Moonshigunge	200 0 0		
		„ Taribut Khan, Taribut Khan and Ebadut Khan of Moonshigunge	115 0 0		
		„ Superintendent of Khedas	39 13 0		
		„ Hanhur Ghosh of Manickgunge	80 0 0		
		„ Bharut Chundra Ghosh of Manickgunge	49 14 0		
		„ Koonjobehari Mookerjee, contractor	1,000 0 0		
		„ Ram Kishore Bose, contractor	1,000 0 0		
		„ Koylas Chundra Bose of Manickgunge	853 8 0		
		„ Gojom Kunto Sen of Munshigunge	20 0 0	27,145 9 2	
		Deposit.			
		Amount of security deposit received from Mr. B. R Landale, contractor of the Danga Nursingdee road, Goalundo road, Sreenuggur road, and Toonghee bridge approach roads	3,446 0 0		
		Amount of security deposit received from Ram Kishore Bose, contractor of the Moonshigunge Sreenuggur road repairs	447 0 0		
		Amount of security deposit received from Koonjoo Behari Mookerjee, contractor of Byde Bazar road repairs	176 0 0		
		Amount of security deposit received from Gopal Chundra Bhuttacharje, contractor Monlut road repairs	126 0 0		
		Amount of security deposit received from Koonjoo Behari Mookerjee, contractor of Narainguage road repairs	200 0 0		
		Amount of security deposit received from Kumola Kanth Das and Sheik Hanif, contractors of Mug Bazar road repairs	84 0 0		
		Amount of security deposit received from Sreenath Gupta and Duckhinaranjun Das, contractors of Goalundo road repairs ...	84 0 0		
		Amount of security deposit received from Bhobani Prosad Rai, contractor of Kolatya road repairs	79 0 0		
		Amount of security deposit received from Baboo Pryanath Mitter, overseer	100 0 0	4,742 0 0	
		Total suspense accounts ...		.....	31,887 9 2
		Total Income ...		.....	92,040 8 8
		EXPENDITURE.			
		** Clerks.*			
General Management.	4,166 4 8†	1 Assistant to the Accountant and head-clerk for 1 month and 11 days at Rs. 60, and 9 months and 19 days at Rs. 52		569 4 8	
		1 Second clerk for 11 months at Rs. 30		340 0 0	
		1 Third do. for ditto at „ 25		275 0 0	
		1 Mohurir for ditto at „ 20		220 0 0	
		1 Ditto for 10 months and 25 days at Rs 20, and 6 days at Rs. 10 ...		218 0 7	
		One-third salary of an additional clerk in the Accountant Department of the Collectorate, under Government order No 3712, dated 16th June 1874, for 11 months at Rs. 6-10-8		78 5 4	
		1 Bukay for 11 months at Rs. 10		110 0 0	
		1 Ticca bukay for 2 months at Rs. 10		19 15 11	
		8 Ditto mohurirs in the Town Department employed during the four kists at Rs. 30 each kist		240 0 0	
		4 Extra mohurirs for writing notices under section 22, for 2 months at Rs. 19 each per month		95 15 8	
		Remuneration to punchayets for house-cess collections		2 12 8	
				2,154 6 5	
		Servants.			
		5 Peons for 11 months at Rs. 6 each per mensem		330 0 0	
		1 Ditto for 8 months and 19 days at Rs 6		51 14 8	
		1 Acting peon for 11 days at Rs. 6		2 2 0	
		5 Extra peons for the collection of arrears of road and public works cesses ...		117 0 4	
		16 Ticca peons for serving notices under section 22		232 6 3	
				733 7 3	
		Contingencies.			
		Country stationery		44 1 9	
		Cost of adhesive receipt stamps for issuing cheques		13 0 0	
		Value of service postage labels for correspondence		28 2 0	
		Boat-hire of peons for the service of road and public works cess processes		404 10 5	
		Carried over ...		489 14 2	
				2,887 13 8	

* Last year pay for September was paid in that month owing to the Dasserah vacations hence 11 months pay of the clerks for this year is shown

† As per Bengal Government Resolution No. 622A, dated 30th May 1879.

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs.	EXPENDITURE—*continued.*		
		Contingencies—concluded.	Rs. A. P.	Rs. A. P.
		Brought forward ...	2,887 13 8	
General management—*concluded.*	.....	Cost of forms supplied by the Superintendent of Stationery	489 14 2	
		Do. of station-ry supplied by ditto ditto	79 5 9	
		Freight and cooly-hire of forms and stationery	53 11 6	
		Cost of binding collection account books of the Towji Department	16 7 0	
		Do of telegrams	11 8 0	
		Office-rent for 11 months at Rs. 18 per month	7 0 0	
		Punka-puller	198 0 0	
		Miscellaneous petty contingencies	28 2 0	
			1 10 0	
			885 10 5	
		Printing at private presses	.....	
		Total ...	.....	3,773 8 1

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Original Works.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.		*Roads and Bridges.*	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Public Works. ...	24,374	12	Constructing road from Dacca to Meerpore—				
			Compensation for land		1,851 1 11	*a*1,547 15 7	
			Earthwork	25,276	19,426 13 0	17,694 4 0	
			Contingencies (clearing jungle, setting out side-width, survey, &c)		1,011 3 3	376 2 9	
					22,289 2 2		
		2	Constructing Toonghee iron-bridge on the road from Dacca to Toke	24,317	23,035 4 9	53,059 12 7	
	17,418	37	Constructing road from Danga to Nursingdee—				
			Compensation for land		627 10 6	*c*627 10 6	
			Earthwork		13,700 0 0	13,700 0 0	
			Clearing jungle and grubbing roots ...		250 0 0	250 0 0	
			Contingencies (staking out land required, picking out centre line and boundaries, and putting up profiles, &c. ...	18,280	684 14 0	684 14 0	
	10,360	...	Constructing road from Sengrapara to Sreenuggur		.....		
					15,262 8 6		
		2	Constructing approach roads to Toonghee bridge—				
			Earthwork		1,680 0 0	1,680 0 0	
			Clearing jungle and grubbing roots ...	2,307	70 0 0	70 0 0	
			Contingencies (setting out line, taking sections, and putting level pegs, &c.) ...		9 1 0	9 1 0	
					1,759 1 0		
		1	Constructing a revetment wall at Narsingunge	270	258 15 9	258 15 9	
		37	Surveying road from Danga to Nursingdee ...		1,159 7 8	390 1 3	
		11	Surveying the Demra road		145 11 7	145 11 7	
		4	Surveying the road from Sengrapara and Sreenuggur	*	144 3 1	144 3 1	
		19	Surveying the extra land taken for the road from Dacca to Meerpore		31 14 3	31 14 3	
			Works done by the Central Committee out of the Sudder Sub-divisional allotment for village works.				
	2,000	18	Constructing road from Hatiardi bazar to Shibpore	†	1,214 15 3	*d*764 15 3	
			Ditto a road in Govindpore village ..		208 0 0	200 0 0	
			Ditto Nagulbund village road		238 2 6	3 7 0	
			Carried over ...	.....	.....	41,638 6 7	3,773 8 1

* Done from Rs. 1,145 provided for surveys in the budget under the heading "Establishment for works."
† No estimates required, the works being petty village works. Done from the Rs. 2,000 allotment.
a Sanctioned by Government order No. 539C, dated 6th July 1879, received with Commissioner's No. 293A, dated 14th July 1879.
b Government letter No. 758C, dated 3rd December 1877, received with Commissioner's No. 599R, dated 7th December 1877.
c Sanctioned by Government order No. 988C, dated 13th November 1878, received with Commissioner's No. 538R, dated 20th November 1878.
d This road was undertaken before the receipt of Government circular No. 64A, dated 17th July 1876, ruling that a village road costing more than Rs. 1,000 should be treated as a district road.

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.		EXPENDITURE—*continued.*	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
			Brought forward ...		.....	41,638 6 7	3,773 8 1
			ORIGINAL WORKS—*concluded.*				
			Works done by the Moonshigunge Branch Committee.				
			Metalling of the station road		605 0 0	88 12 6	
			Extension of Pauldia road		264 2 6	64 2 6	
			Ditto of Deobhog road		50 0 0	25 0 0	
			Ditto of Sonarung road		300 0 0	300 0 0	
			Constructing a road from Jorardewel to Bajrojugni		50 0 0	50 0 0	
Public Works—*continued.*	.....	15	Ditto a road from Abdoollapore to Jorardel	*	150 0 0	a150 0 0	
			Ditto a road from Rampal to Toonghee bari		619 9 6	619 9 6	
			Ditto two wooden bridges over the road from Moonshigunge to Rampal		241 6 8	145 6 8	
			Ditto two wooden bridges over the Katakhali road		150 0 0	150 0 0	
			Ditto a wooden bridge over the Deobhog road		100 0 0	100 0 0	
			Works done by the Manickgunge Branch Committee.				
			Construction of Baira road		964 8 8	141 9 0	
			Ditto of Jheetka road		2,270 4 0	b1,300 3 0	
			Ditto of Lucipore road		165 1 6	165 1 6	
	2,000	14	Ditto of a portion of the road from Balla to the Jhitka hat ...	†	498 2 9	498 2 9	
			Ditto of Gheor road		0 5 0	0 5 0	
			Constructing culverts on the Baira road ...		585 0 0	585 0 0	
			Total Roads and Bridges ...	.....	.....	46,022 3 7	
			River and Canal Works.				
		22	Surveying the Panya khall	‡	317 13 7	317 13 7	
			Works done by the Moonshigunge Branch Committee.				
	2,000	40	Excavation of Goonga's canal	§	150 13 0	150 13 0	
			Ditto of canal from Luckhipura to Biddgong		200 0 0	c200 0 0	
	26,466	...	Deepening the Hilsamari river	.....	.....	.....	
	14,271	...	Ditto the Panya khall	.....	.....	.....	
			Total River and Canal Works ...	.....	.....	668 10 7	
			Total Original Works ...	.....	.....	.....	46,690 14 2
			REPAIRS.				
			Roads and Bridges.		Rs. A. P.		
	4,407	2	Repairing road from Dacca to Toke		4,660 1 6		
			Ditto bridges on the above road		1,684 3 3		
						d6,294 4 9	
	5,320	1	Ditto road from Dacca to Naraingunge		3,531 14 0		
			Ditto bridges on the above road		39 13 9		
						e3,571 11 9	
	944	1	Ditto Bydebazar road		1,029 1 6		
			Ditto bridges on the above road		830 5 0		
						1,859 6 6	
	5,281	4	Ditto Moonshigunge-Sreenuggur road, from Moonshigunge to Singpara, including the Joinoar branch		2,059 13 0		
			Ditto bridges on the above road		1,156 11 9		
						f3,216 8 9	
	755	5	Ditto road from Sheaio to Manickgunge		826 0 6		
			Ditto bridges on the above road		218 14 0		
						1,044 14 6	
	522	7	Ditto road from Dacca to Kolatya		577 14 0		
			Ditto bridges on the above road		244 15 0		
						822 13 0	
			Carried over ...		.....	16,809 11 3	50,464 6 3

* No estimates required, the works being petty village works. Done from the Rs 3,470 allotment.
† Ditto ditto ditto. Done from the Rs. 3,041 allotment.
‡ Done from Rs. 1,145 provided for surveys in the budget under the heading "Establishment on works."
§ No estimates required. Done from private donation and the Rs. 3,470 allotment.

a Of this, Rs. 100 contributed by the villagers of Jurardel.
b Same remarks as given for the road from Hatiardi Bazar and Shibpore.
c Of this, Rs. 100 contributed by the villagers of Lakhipura.
d Sanctioned in Commissioner's Nos. 663R and 770R, dated 3rd and 30 h January 1879.
e Commissioner's No. 168R, dated 28th May 1879.
The increased expenditure of Rs. 11,676-6-7 on repairs over the budget grant has been met from general savings under the Commissioner's sanction.
f Sanctioned in Commissioner's No. 768R, dated 30th January 1879.

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Amount.	Total.
	Rs.		EXPENDITURE—*continued.*	Rs. A. P.	Rs. A. P.
			REPAIRS—*concluded.*		
			Roads and Bridges—concluded.		
			Brought forward	16,809 11 3	50,464 6 3
Public Works—*continued.*	1,200	10	Repairing Moniat road 1,176 11 3		
			Ditto bridges on the above road 96 8 0	1,273 3 3	
		6	Ditto Mughazar road 202 13 8		
			Ditto bridges on the above road 527 7 4	730 5 0	
		1	Ditto iron suspension bridge on the Naraingunge road	a5,395 0 9	
			Works done by the Central Committee out of the Sudder Sub-divisional allotment for village roads.		
		11	Repairing Demra road	100 0 0	
		18	Ditto the mail road from Mahomedpore to Kalikapore	45 11 0	
			Ditto Dhamrye roads	300 0 0	
			Works done by the Moonshigunge Branch Committee		
		15	Repairing the sub-divisional head-quarter roads	51,240 2 9	
			Ditto road from Rampal to Bojrojoogni	330 0 0	
			Ditto road from Bojrojoogni to Meerkadim	200 0 0	
			Ditto road from Serajdikhan to Pauldea	300 0 0	
			Ditto road from Katakhali to Deobhog	50 0 0	
			Ditto Medeni Mondal road	50 0 0	
			Works done by the Manickgunge Branch Committee.		
		8	Repairing the station roads	c1,900 7 3	
			Ditto Baira road	421 6 6	
			* Rs. A. P.		
		14	Ditto Jhitka road 315 10 9		
			Ditto bridges on the above road 150 0 0	465 10 9	
			Ditto Gurpara road	200 0 0	
			Ditto Nobogram road	80 0 0	
			Ditto Patgram road	277 0 0	
			Ditto Dowlutpore road	76 1 5	
			Ditto Bahadoor and Patamkandi roads	76 10 3	
			Total Roads and Bridges ...	30,321 6 7	
			River and Canal Works.		
	250	...	Clearing weeds in the Berhampootra river	... ...	
		31	Surveying the Hilsamaree river	5 0 0	
			Total River and Canal Works ...	5 0 0	
			Total Repairs ...	.....	30,326 6 7
			ESTABLISHMENT ON WORKS.		
	16,112		Salary of a District Engineer at Rs. 600 per mensem, for 11 months	6,600 0 0	
			Do. of an overseer, 1st grade, for 11 months at Rs 125 per mensem	1,375 0 0	
			Do. of an overseer, for 4 months and 5 days at Rs. 80, and 1 month and 30 days at Rs. 40 per mensem	411 15 3	
			Do. of an overseer, for 4 months and 7 days at Rs. 80, and 1 month at Rs. 60 per mensem	398 1 0	
			Do. of an officiating overseer, for two months and 26 days at Rs. 75 per mensem	215 0 0	
			Do. of a sub-overseer, for 10 months and 21 days at Rs. 50 per mensem ...	533 14 0	
			Do. of a temporary surveyor, for 1 month and 5 days at Rs. 35 per mensem	39 2 3	
			Do. of an accountant and head-clerk of the District Road Cess Committee's office, for 11 months at Rs. 75 per mensem	d825 0 0	
			Do. of a head-clerk of the District Engineer's office, for 11 months at Rs. 25 per mensem	275 0 0	
			Do. of a second clerk of the District Engineer's office, for 10 months and 21 days at Rs. 20 per mensem	213 6 9	
			Do. of a draftsman of the District Engineer's office, for 3 months and 14 days at Rs. 35, and 4 months and 21 days at Rs. 50 per mensem	354 14 3	
			Do. of an officiating draftsman, for 1 month at Rs. 35, and 6 days at Rs. 30 per mensem	40 12 9	
			Do. of office peon, for 11 months at Rs. 6 per mensem	66 0 0	
			Do. of a chapprasi of the 1st grade overseer, for 9 months at Rs. 5 per mensem	45 0 0	
			Do. of a chapprasi of the sub-overseer, for 1 year 1 month and 27 days, at Rs. 5 per mensem	69 5 6	
			Do. of a ticca chapprasi to attend the District Engineer to the mofussil ...	28 14 0	
			Travelling allowance of the District Engineer	851 8 0	
			Ditto of the 1st grade overseer	332 10 9	
			Ditto of an overseer	89 11 6	
			Ditto of another overseer	145 2 3	
			Ditto of an officiating overseer	47 8 6	
			Ditto of the sub overseer	254 6 3	
			Carried over ...	13,205 13 0	30,790 12 10

a Commissioner's No 228 R, dated 20th June 1879.
b This expenditure has been incurred not only on one road but on different roads at the head quarters.
c Ditto ditto ditto ditto ditto.
d This was entered in the last year's budget under "Establishment on works", and approved of in Government resolution No. 636A., dated 30th May 1879: hence shown under that heading in the annual account, instead of under "General management."

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.	EXPENDITURE—*continued.*	Rs. A. P.	Rs. A. P.
		ESTABLISHMENT ON WORKS—*concld.*		
		Brought forward ...	13,205 13 0	80,790 12 10
Public Works—*continued.*	.....	Travelling allowance of the circle officer of Manickgunge for inspecting certain village roads of the Manickgunge Branch Committee	19 8 0	
		Rent of office building	480 0 0	
		Pay of a sweeper, for 12 months at Rs. 3 per mensem	36 0 0	
		2 Punkha-pullers, for 7 months at Rs. 5 each per mensem	70 0 0	
		Value of adhesive receipt stamps and postage labels	5 5 0	
		Postage on bearing covers and parcels	1 12 6	
		Cost of Department Public Works forms	42 14 0	
		Matting the District Engineer's office	10 13 3	
		Purchase of stationery, &c.	60 9 6	
		Cost of printing annual reports and accounts of the Dacca Road Cess Committee for 1876-77	71 11 4	
		Cost of telegram	8 0 0	
		Miscellaneous petty contingencies	3 6 6	
		Total Establishment ...	.....	14,015 13 1
		TOOLS AND PLANT.		
		Establishment and Working Expenses of the Dredger.		
	a1,970	1 Serang, for 11 month at Rs. 20 per mensem	220 0 0	
		1 Stoker, for ditto at Rs. 20 ditto	220 0 0	
		2 Khalasies, for ditto at Rs. 12 each per mensem	264 0 0	
		Value of certain materials supplied by the Marine Department to the mud barges	336 15 5	
		Price of oil and labour for turning utensils of the dredger	10 6 0	
		Do. of cocoanut oil and castor oil for clearing the engines, and burning in lamp on board the dredger	34 15 9	
		Do. of 1 yard of canvass for the pipe of the dredger	0 14 0	
		Office Furniture.	1,087 8 2	
		Purchase of a rack for maps	10 0 0	
		Ditto of a bench	7 8 0	
		Ditto of five stools	5 11 0	
		Ditto of a plan rack	20 0 0	
		Ditto of a flat table	8 8 0	
		Ditto of an almirah	35 0 0	
		Ditto of a teak drawing table	22 0 0	
		Ditto of a punkah with fringe	9 8 9	
		Repairing one punkha fringe	0 4 0	
		Ditto one table	1 8 0	
		Carriage of one drawing table from District Engineer's office to Normal School ...	0 2 0	
		Surveying and Drawing Instruments.	180 1 9	
		Purchase of a box sextant	25 2 0	
		Ditto of a binocular	50 4 0	
		Ditto of parallel ruler	30 2 0	
		Ditto of a new 5″ transit theodolite	503 4 0	
		Ditto of a pintagraph	125 10 0	
		Ditto of six 50′ tapes and two 100′ tapes	54 1 0	
		Repairing a sextant	3 12 0	
		Ditto a tape	0 8 0	
		Carriage of surveying instruments from Executive Engineer's office to Normal School, and from Normal School to District Engineer's office ...	0 2 0	
		Ditto of ditto from Calcutta to District Engineer's office, Dacca	6 0 0	
		Ditto of ditto from District Engineer's office to the site of the suspension bridge	0 1 6	
		Ditto of ditto from Dacca to Toonghee	0 8 0	
		Ditto of one perambulator from District Engineer's office to Executive Engineer's office	0 1 0	
		Conveying levelling instruments from Babu Bazar to Boiragitollah	0 3 0	
		Ditto instruments from Boiragitollah to District Engineer's office	0 5 6	
		Tools and Plant.	800 0 0	
		Purchase of 61 kodalis with handles	45 3 0	
		Ditto of 8 daos	8 4 6	
		Ditto of 6 wooden rammers	2 0 0	
		Ditto of 4 cross staffs at Re. 1-4 each, and 3 boring rods at Re. 1 each ...	8 0 0	
		Ditto of 8 pickaxes	17 5 6	
		Ditto of 12 cast-iron road rammers	39 11 3	
		Ditto of 14 wooden mortar buckets	3 3 9	
		Ditto of 3 brushes	2 8 0	
		Ditto of 1 khoonti	0 7 0	
		Ditto of 2 scythes	0 9 6	
		Ditto of 1 road level	10 12 0	
		Repairing, sharpening, and fitting handles to kodalis, &c.	2 5 3	
		Ditto crowbars	1 1 6	
		Ditto 2 katories	0 8 0	
		Ditto sabuls and other tools	2 0 6	
		Conveying tools and plant from District Engineer's godown to different places ...	17 1 9	
			161 1 6	
		Total Tools and Plant ...	.. ...	2,168 6 5
		Contribution to Public Works staff for executing district works for 1876-77 ...	.. ...	33,518 0 0
	.....	Carried over ...	.....	1,00,493 0 4

a The increased expenditure of Rs. 193-6-5 on tools and plant over the budget grant has been met from general savings under the Commissioner's sanction, No. 196R, dated 10th June 1879, No. 662R, dated 3rd January 1879, and No 39R, dated 14th April 1879.

b Commissioner's sanction No. 218T, dated 19th February 1879, obtained to meet this expenditure for general savings. For same reason as clerks' and mohurirs' pay.

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS			Amount.	Total.
	Rs.	EXPENDITURE—*concluded.*			Rs. A. P.	Rs. A. P.
	... ...	Brought forward ...			.....	1,00,493 0 4
		Advances.	Rs. A. P.			
Suspense Accounts	.....	Amount advanced to the Chairman, Branch Road Cess Committee, of Moonshigunge	2,575 0 0			
		Ditto to the Chairman, Manickgunge Branch Committee	2,554 9 7			
		Ditto to Kumar Rajendra Narain Rai Chowdhry ...	1,982 0 0			
		Ditto to Mr. B. R. Landale, contractor	3,000 0 0			
		Ditto to Anand Chundra Ghosh and Kala Chund Ker	100 0 0			
		Ditto to Peary Mohun Mojoomder, Ameen	76 8 0			
		Ditto to Juggut Chundra Rai Chowdhry	200 0 0			
		Ditto to Chundra Kumar Chuckerbutty, head constable, in charge station Raipura	1,050 0 0			
		Ditto to Gunga Charan Basak on behalf of Dhamrai Punchyte	300 0 0			
		Ditto to Kali Kishore Guha of Moonshigunge ...	200 0 0			
		Ditto to Chundra Kumar Mookherjee and Mohesh Chundra Sirkar of Moonshigunge	50 0 0			
		Ditto to Kashi Chundra Mookhati of Moonshigunge	75 0 0			
		Ditto to Mohima Chundra Dass of Moonshigunge ...	150 0 0			
		Ditto to Sharut Chundra Chuckrabutty of Moonshigunge	200 0 0			
		Ditto to Ram Chundra Shome and Krishna Kumar Gooha of Moonshigunge	100 0 0			
		Ditto to Rashbehari Chuckerbutty of Manickgunge...	191 0 0			
		Ditto to Doorga Charan Chuckrabutty of Moonshigunge	150 0 0			
		Ditto to Mohesh Chundra Sirkar of Moonshigunge...	100 0 0			
		Ditto to Hurribur Ghosh of Manickgunge	80 0 0			
		Ditto to Koylas Chundra Bosu of Manickgunge ...	853 8 0			
		Ditto to Bharut Chundra Ghosh of Manickgunge ...	49 14 0			
		Ditto to Chundra Kunth Chuckerbutty of Manickgunge	40 0 0			
		Ditto to Kaliprasad Neogy of Manickgunge	200 0 0			
		Ditto to Sreenath Gupta	5 0 0			
		Ditto to Rojoni Kunth Sen of Moonshigunge ...	20 0 0			
		Ditto to Nazir, Dacca Collectorate	50 3 0			
		Ditto to the Collector of Dacca	10,300 0 0			
		Ditto to the Superintendent of Kheddas, Dacca ...	50 0 0			
		Ditto to Giribut Khan, Taribut Khan, and Ebadut Khan of Manickgunge	115 0 0			
		Ditto to Tarini Charan Rai of Manickgunge ...	40 0 0			
		Ditto to District Superintendent of Police, Dacca ...	300 0 0			
		Ditto to Koonjoobehari Mookerjee, contractor ...	2,000 0 0			
		Ditto to Ram Kishore Bose, contractor	1,000 0 0			
		Ditto to Chairman, Narsingunge Town Fund ...	3 0 0			
			28,160 10 7			
		Deduct refund of advance made to Mymensingh Road Cess Committee for surveying the road from Toke ferry to Nickly ferry ...	7 2 0		28,153 8 7	
		Deposit.				
		Refund of security deposit of Dwarkanath Chuckerbutty, contractor of Mymensingh road repairs	100 0 0			
		Refund of security deposit of Koonjoo Behari Mookerjee, contractor of Goalundo road extension	100 0 0			
		Refund of security deposit of Koonjoo Behari Mookerjee, contractor of Naraingunge road repairs	175 0 0			
		Refund of security deposit of Koonjoo Behari Mookerjee, contractor of Byde Bazar road repairs	176 0 0			
		Refund of security deposit of Bhobani Prasad Rai, contractor of Moonshigunge-Sreenagur road repairs	100 0 0			
		Refund of security deposit of Ram Manickya Sing and Isan Chandra Rai, contractors for the construction of five rustic wooden bridges on the Moonshigunge-Sreenugger road	100 0 0			
		Refund of security deposit of Mr. B. R. Landale, contractor of Danga Nursingdee road, Goalundo road, Sreenugger road, and Teonghee bridge approach roads	3,148 0 0			
		Refund of security deposit of Sreenath Gupta and Dakhinaranjan Das, contractors of Goalundo road repairs	84 0 0			
		Refund of security deposit of Komalakunth Das and Sheik Hanif, contractors of Mugbazar road repairs	84 0 0			
		Refund of security deposit of Gopal Chundra Bhuttacharjee, contractor of Monat road repairs	126 0 0			
		Refund of security deposit of Bholanipraasd Rai, contractor of Kolatya road repairs	79 0 0			
		Refund of security deposit of Baboo Gungadinath Mookerjee, overseer	100 0 0			
		Refund of security deposit of Baboo Rajendra Lall Sirkar, overseer	100 0 0			
		Refund of security deposit of Baboo Mutty Lall Neogy, sub-overseer	100 0 0		4,870 0 0	
		Total Suspense Accounts ...			.....	33,023 8 7
		Total Expenditure ...			. ..	1,33,516 8 11

JUGGOBUNDHU KHAN,

Vice-Chairman.

Memorandum showing in detail the Actual Cash Balance on 30th September 1879.

PARTICULARS.		Amount.	Total.
		Rs. A. P.	Rs. A. P.
Balance at credit of Dacca District Road Fund in the treasury as per pass-book		49,117 12 1	
Less amount of cheque charged in accounts but not paid for ...		13 11 0	
			49,104 1 1
Imprest cash with the District Engineer		.....	500 0 0
	Total ...	.....	49,604 1 1

JUGGOBUNDHO KHAN,
Vice-Chairman.

Explanations of the difference between the amounts of Budget Estimate shown in column 2 of the Annual account, and that entered in the Bengal Government Resolution No. 626A, dated 30th May 1879.

1. The difference between the amount Rs. 1,280 shown in column 2 of the annual account as estimated receipts from one per cent. road cess, and Rs. 1,768 entered under the heading "Other cesses" in the Bengal Government Resolution No. 626A, dated 30th May 1879, is owing to Rs. 488 on account of estimated contribution to roads and communications from the Estates' Improvement Fund, being included in the Government Resolution under "Other cesses" instead of under "Miscellaneous receipts."

2. The amount entered in column 2 of the annual account against the heading "Miscellaneous receipts" does not correspond with that shown in the Bengal Government Resolution in consequence of the above reason, and also to Rs. 330 on account of fines being taken in the annual account under "Miscellaneous receipts" agreeably to the new classification of headings as per revised quarterly abstract.

3. The difference between the amount estimated as expenditure on original works as entered in column 2 of the annual account, and that shown in the Bengal Government Resolution, is owing to Rs. 5,281 on account of repairs of part of the Moonshigunge-Sreenuggur road from Moonshigunge to Singpara, including the Jonshar branch being erroneously included in the Bengal Government Resolution under "Original Works" instead of under "Repairs," as pointed out in this office No. 189, dated 19th June 1879, to the address of the Commissioner.

4. The difference between the amount entered in column 2 of the annual account against the heading "Repairs," and that shown in the Bengal Government Resolution, is owing to the above reason.

JUGGOBUNDHO KHAN,
Vice-Chairman.

No. 160C, dated Furreedpore, the 10th February 1880.

From—J. E. B. JEFFERY, Esq., Chairman, District Road Cess Committee, Furreedpore,

To—The Commissioner of the Dacca Division.

I HAVE the honor to submit herewith the Annual accounts and Report on the administration of the District Road Cess Fund for the cess year 1878-79.

2. Though every possible endeavour was made by me to submit the accounts and report with punctuality, their submission has been unusually delayed for reasons already stated, and I beg to add here that, owing to the inability of the members appointed to audit the accounts, I have been obliged to change them more than once. The audit has since been carried out by the members mentioned on the margin, and I beg to annex herewith a copy of their report which will show as to how the accounts have been kept and audited.

Baboo Harabilash Mukherjee, Vice-Chairman.
" Tarak Nath Sen, Deputy Inspector of Schools.
" Gongadhur Mozumdar.
" Sarat Chandra Das.

3. The actual receipts of the year under the several heads were Rs. 42,863-1-3, and the balance of previous year was Rs. 69,157-8-8. This gave a total of Rs. 1,12,020-9-11 for expenditure. Out of this amount Rs. 89,972-9 has been expended, leaving a net balance of Rs. 22,048-0-11; much more could have been done had not the post of the District Engineer remained vacant for more than half the year. However, the work of the year under report, when compared with that of the previous years, is by no means unsatisfactory, and I am inclined to think that the working establishment has done as much as it was in their power to do.

4. The difficulties against which the working staff had to contend with, were—*firstly*, that our works were scattered throughout the district, and consequently great difficulty was felt in exercising a strict supervision over the works given in contract; *secondly*, local contractors were not available, and the scarcity of labour and material in the district made

it much more difficult to carry out the works departmentally; *thirdly*, the rains set in unusually early and the floods were much higher than usual; *fourthly*, the rates allowed, which were generally in the Public Works Department's scale, were not sufficient to allure good contractors having capital and labour at command. I am inclined to think that it will be necessary in future to raise the rates allowed, a thing which can hardly be considered objectionable if we get better work.

5. Of the original works the Rajbari road was the most important. The plan and estimate for the earthwork of this long-desired-for work received Government sanction in September 1878, but the work was not commenced till February following, owing to lands not having been acquired under the land acquisition rules and delay having occurred in obtaining Government sanction to the occupation of the lands before the award of compensation.

6. It was during the progress of this work found necessary to shift the line from Joydebpore, a village nearly 4½ miles off from the head-quarters, owing to the encroachment of the river Pudma, and this portion has been left unconstructed. It is intended to have this portion constructed this year, and the plan and estimate are ready and will be submitted shortly. The other works under this head were of minor nature and need no special comment beyond what has been stated by the District Engineer, a copy of whose report is herewith forwarded. The total expenditure on original works amounted to Rs. 42,245-9-6.

7. Of the repairs the Pangsha and Jessore roads were somewhat important, and Rs. 5,329-5-6 and Rs. 4,261-7-9 were respectively spent on them.

8. Of the Pangsha road only the earthwork has been done. The repairs to the bridges will be carried out this year. A portion of the Jessore road within the town of Furreedpore, which was formerly under the charge of the Municipal Committee, has been made over to the Road Cess Committee with the mutual consent of both the Committees. The repair of the metalling of the portion so made over to the Road Committee was undertaken by them departmentally and partly finished. It afforded much relief to about 150 men for nearly 2½ months. The work has not been completed as yet; no completion report has as yet been submitted. It will be finished in the current year.

9. Several other roads have been repaired and restored to good condition, with the exception of the Old Talma road, a portion of which is subject to the wash of the lake Dhole Samudra. A good deal was spent on the construction and maintenance of this road in previous years, and it was felt very desirable that a little more should be spent to preserve it from being washed away. Accordingly, a sum of Rs. 406-5 was spent last year, which was deemed sufficient by the then District Engineer to cover the cost of erecting protective works. But notwithstanding all our endeavours, a considerable portion of the road was washed away. Owing to its being situate in the vicinity of the town, it is very desirable that the road should stand, but I fear that Committee will have to spend upon it annually a large sum unless a diversion can be made. The total expenditure under this head amounted to Rs. 33,113-14-1.

10. Arboriculture has been attended to with great care on the marginally noted roads, and a sum of Rs. 839-3-9 spent for the purpose. In most part fruit trees have been planted, but to prevent the plants from being destroyed by cattle is very difficult. In many cases the cattle were sent to the pound, and in one or two cases, where opposition was met with, criminal cases were instituted and the offenders punished. I have recently sanctioned a special peon to look after the plants. The plan suggested in the letter received with your endorsement No. 46, dated 16th April 1879, *i.e.*, to make over the rearing of these plants to private individuals has not been as yet tried in this district. I will, however, try the experiment on the Rajbari road as soon as the work is completed.

Jessore, Pangsha, New Talma, Chur Komlapore, and the existing portion of Rajbari roads.

11. The expenditure on village roads has amounted to Rs. 13,695-14-6. Of this, Rs. 3,746-8-6 has been expended in sudder, Rs. 3,970 in Goalundo, and Rs. 5,979-6 in Madaripore. An especial grant of Rs. 1,000 was made for relief works in Madaripore, and the amount appears to have been judiciously spent. The construction of roads in this sub-division is very costly, and the country being very low village roads as well as district roads cannot be pushed on with success.

12. In the sudder the work has been well carried out, and except in two or three instances the money appears to have been well spent.

13. As to Goalundo the money appears to have been granted rather indiscriminately. This has been owing to the constant changes of the sub-divisional officer there and the members of the Branch Committee not having taken any trouble. I have requested the present sub-divisional officer of Goalundo to inspect the roads, as far as possible, during his cold weather tour, and to call on the villagers to make good the money in cases where he thinks that the full amount granted for the road has not been really spent.

14. Of the works provided for in the current year's budget the following are important.

Original works.—1. The construction of the bridges on the line of Rajbari road and of the remaining portion of it.

2. The construction of the bridges on the line of Rajbari road and of the Bhojeshur road.

3. The construction of the bridges on the line of Rajbari road and of the Boalmari road.

Repairs.—To finish the repairs on the Pangsha and Jessore roads and a part of Sinchar road.

15. The plan and estimate for the Bhojeshur road and bridges on the line of the Rajbari road have been already submitted, and those of Rajbari road, remaining portion, and Boalmari road, will shortly follow.

16. The Committee, at the beginning of the year, consisted of 18 members, but difficulty having been experienced in forming a quorum the number was increased to 19. The increase left us no better off than before, as, whilst the number of members was increased, the quorum correspondingly increased. I was at last obliged to recommend for the removal of the marginally noted gentlemen for non-attendance. The Committee at present consists of 14 members, 4 of whom are official. All the members who do attend take a genuine interest in the subjects under discussion, but unfortunately these are all residents of the town or its neighbourhood and know little of the interior of the district. Travelling is so difficult that the Committee will have to nearly complete its labours before mofussil members can be expected to attend.

Baboo Devendra Lall Roy.
" Rajendra Guha.
" Tara Nath Chakravarti.
Moonshi Golam Ahed Chowdhry.

17. Baboo Harabilash Mukherjee, a Pleader of the Judge's Court here and a cess-payer, was elected member in June last, *vice* Moonshi Drassotullah, and has been the Vice-Chairman of the Committee since the transfer of Mr. Charles the late District Superintendent of Police. He and Baboo Taruk Nath Sen deserve especial notice for the amount of interest taken by them.

18. There are two Branch Committees at the two sub-divisions. Their sphere of action was confined to village roads only. The Committee at Madaripore had five meetings. The Chairman of the Committee reports that fair interest was taken by the members there. The Committee at Goalundo met only twice; the members there, as reported by the sub-divisional officer, took no interest whatever. The Chairman of the Branch Committee at Madaripore has, throughout the year, taken a lively interest, and in my opinion tried his best for the judicious expenditure of the amount allotted for his sub-division, and I believe has recieved valuable assistance from his Vice-Chairman the Sub Inspector of Schools.

19. The total amount expended on the several establishment amounted to Rs. 13,483-9-11 which is 14·98 or nearly 15 per cent. on the total expenditure.

20. The post of the District Engineer fell vacant with the opening of the year, and the charge remained in the hand of the senior overseer Baboo Mon Mohan Ghosh. Mr Meik was then nominated to the post and allowed to take charge, but he proved so neglectful of his duties that the Committee were obliged to advertise for another man, the charge of the office remaining with the overseer. The overseer, in consequence, was in charge of the office for about six months, during which period he had hard work to do and did it well.

21. The other overseer was a new man and I know little about him.

22. The sub-overseer Baboo Gopal Chundra Bhattachaj has, I believe, done his duty and there has been no complaint against him by his superior.

23. The Committee then selected Mr. J. R. K. Williams for the District Engineer and allowed him to take overcharge of the office under special circumstances reported in this office No. 158C., dated the 6th current, and he has succeeded in satisfying everybody, up to date.

24. The clerks and mohurirs employed in the collection of the cess have worked well but the peons employed for the collection of arrears, who were placed under the Collectorate nazir, have not done their work satisfactorily. It is evident that the Collectorate nazir cannot exercise a proper supervision over them. In my opinion the peons would have worked well had they been placed under the immediate supervision of the road cess officials. A separate report on the subject has been already submitted by me in my capacity of Collector, and I merely state here that, under the existing state of affairs as regards the arrears, it is advisable to appoint a separate nazir on a salary of Rs. 25 a month to be paid from the road cess fund and to depute him generally in the interior to conduct sale of properties attached.

25. One of the peons entrusted with the collection of the arrears misappropriated a sum of Rs.7 . A criminal case has been instituted against him and a warrant issued for his arrest, but he has absconded ; the defalcations remained undetected by the Collectorate nazir and was only found out by the road cess head clerk. If we have a separate nazir we shall be better able to realize our arrears which, of course, the peons generally on receipt of a bribe neglect to realize, and on the other hand people in the mofussil will be subject to much less oppessions and extortions.

26 Baboo Ram Chandra Chakerbertti has been the Committee's accountant. During his incumbency the office has been twice inspected by Deputy Examiners of the Public Works Accounts who have favourably reported of him. Every one else has a good opinion of him.

27. The road cess system has worked well. The great difficulty is to get our estimates sanctioned, but this I believe will be removed by the appointment of a divisional Superintending Engineer for road cess work only.

28. The road cess is not generally unpopular, but complaints are now and then heard of the public works cess. The people thoroughly understand the objects of the road cess, and whenever I have been in the district, I have received applications to make roads. The difficulty is that they do not seem to understand that everything cannot be done at once. They say they pay their road cess and they cannot see why their cess should be expended in another part of the district instead of in their own villages, and it is impossible to explain to the people of the Madaripore sub-division the benefit they derive from the expenditure of

more than a whole year's income on the Rajbari road. In many instances the people want the road fund to be expended in excavating tanks.

29. Both the Collection and the Committee's offices are at present held in a verandah of the Magistrate's office building. The room is very unhealthy and quite insufficient for the accommodation of the offices. I think the District Committee will have to erect a building of their own as soon as the funds at their command will allow them to do so. In fact, when the records increase the Committee will be obliged to erect a building unless Government makes additions to the present building.

30. The collection of the cesses during the year under report has been rather unsatisfactory. This was attributable to two causes; *first*, the high price of food-grains that prevailed throughout the district for the greater portion of the year. In some part of the district there was real famine, and I was, with the consent of the Committee, obliged to advance a sum of Rs. 4,000 to two zemindars for distribution among their distressed ryots, on an understanding that it should be repaid in road work in the dry weather; *secondly*, that the peons for the collection of arrears did not perform their duty and no regular supervision was exercised over them.

31. The Officiating Superintending Engineer Mr. Roberts visited the district in April last, and inspected the Jessore road and the bazar and Goalchamat bridges in it. He also examined the senior overseer and the sub-overseer and pronounced them practically qualified.

32. My observation regarding the general characteristic of the district was reported during the last year, and I beg only to add that there are several *badshai* roads in the district of which nobody has yet taken any care of exploring. During the year under report the attention of the Committee was drawn on the subject, but nothing has been actually done owing to our establishment being poor.

33. The difficulty of communications with Madaripore being so great, and a road, at any rate for very many years, being impracticable, a khal also being nearly as impracticable and very much more uncertain, it was proposed some years ago by the then Collector Mr. Wells, at the time the Madaripore sub-division was transferred from Backergunge to Furreedpore, to run a line of steamers between Burrisal and Goalundo. A separate report on this subject is under preparation, but it will be necessary to confer with the Backergunge Committee, and it is doubtful whether the scheme will pay, though I have the most sanguine assurances that it will, and some figures to support the assertions. At the same time I think that in the mean time, as the revision of the law is under contemplation, that power should be given to Road Committees with the consent of the Lieutenant-Governor to facilitate communictions according to the circumstances of the district in this as in other ways. It is not absolutely necessary that the steamers should pay. It would be sufficient if the loss was not greater than the expenditure which the Committee would be justified in incurring in making roads and canals. Each scheme could be considered separately and need not be adopted without Government sanction.

34. There are two khal projects which have been under consideration for many years, viz., the Furreedpore khal connecting the town of Furreedpore with the Ganges and thence with the Dhole Samudra, and the Bukhandea khal connecting the Dhole Samudra with the Sitatakha river through which there is water communications with Madaripore all the year round. The Ganges has cut away so much near Gobindpore, about 3 miles north-west of the station, that it is now within about 10 yards of a khal connecting it with the town. The District Engineer reports that the opening of this khal is feasible at a small expense, but as it is probable that the Ganges will wash into the khal next year, and improbable that it may work out a new channel without any effort on our part, it is useless to attempt anything at present, either the river will come through the khal, or, if it does not, it will throw up a chur and block the opening.

The Furreedpore khal proper is blocked in the same way and would under any circumstances require a large annual expenditure, but in the present year, owing to a change in the velocity and directions of the current, it has silted up to a large extent and is likely to silt still more next year, unless one of the above two channels be opened. The Bukhandea project is hopeless, for by opening it from the Dhole Samudra we should only be letting water out without letting any in.

Dated Furreedpore, the 9th February 1880.

From—BABOO HARA BILASH MOOKERJEE, Vice-Chairman, and others,

To—The Chairman, District Road Cess Committee, Furreedpore.

WE have the honor to state that, by the resolution of the Committee, dated the 29th December 1879, we were selected to form a sub-committee to examine the annual accounts for the cess year 1878-79, but, owing to the unavoidable absence of one of us on public duty, the audit of the accounts was delayed for some time, but finally completed by us on this day. We have thoroughly examined the accounts and found them neatly and correctly kept. It appears that from June last they have been kept in accordance with the rules prescribed in Government No. 607A of the 23rd May 1879. The cash-book has been properly and correctly kept under the new rules for keeping accounts. The cash abstract book, registers of deposits and advances, and registers of monthly receipts and expenditure have also been correctly kept.

APPENDIX A.

Abstract of particulars regarding meetings of the Furreedpore District Road Cess Committee for the Cess year 1878-79.

Commissionership.	District.	Number of members forming Committee, Official.	Number of members forming Committee, Non-official.	Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	Number of members who attended only—One meeting, Official.	One meeting, Non-official.	Two meetings, Official.	Two meetings, Non-official.	Three meetings, Official.	Three meetings, Non-official.	Percentage of average attendance to whole meeting.	Remarks.
Dacca	Furreedpore sudder.	4	9	5	16	2	5·4	3	...	2	...	2	1	...	33·75	There were 18 members at the beginning of the year, the number was then increased to 19, and has since been reduced to 14.
		5	14	7												
		4	10	5												
	Goalundo	1	7	4	2	1	·7	4	...	3	2	...	...	...	35·00	
	Madaripore	3	6	3	5	...	5	2*	...	1	...	1	3	3	64·48	* The Canongoe, an *ex-officio*, and Ram Chandra Roy non-official members.

No. 86, dated Furreedpore, the 5th December 1879.

From—J. R. K. WILLIAMS, ESQ., C.E., District Engineer of Furreedpore,
To—The Chairman, District Road Cess Committee.

WITH reference to your No. 42 of 20th ultimo, I have the honor to submit herewith the Annual account and Report for the year 1878-79.

2. In going through the register of works undertaken and carried out during the cess year under report, it would appear that a very fair year's work has been got through, though, perhaps, not so much as might have been done had the season been a more propitious one, but sufficient, I assume, to give satisfaction to the Committee.

3. There can be no doubt much more could have been done had their projects met with earlier sanction, and probably this is partly due to the dilatory manner in which their projects have been undertaken and placed in proper form before them.

4. This, however, is mere conjecture on my part, as I have not been here long enough to give any decided opinion of this subject.

5. Almost all the works that were budgetted for have been executed except the marginally-noted works which were not undertaken for the reason that we could obtain no contractors for these roads and they were sanctioned too late. The annual floods also appear to have come on earlier this year than usual, and on this account some of our works have suffered more or less.

1. Shibchar road.
2. Zendar Khan's road.
3. Gopalgunge road.

6. The following is an abstract of the works taken in hand and executed during the year under report.

SUDDER SUB-DIVISION.

Original Works.

7. *Charkimlapore culvert.*—Only the plastering and a small portion of masonry of this culvert, which was commenced year before last, remained to be done, and the works above referred to have been done at a cost of Rs. 130-5-4.

8. *Rajbari road.*—This is one of the principal works and appears to have been a project of long-standing. The estimate was sanctioned and returned to us in August 1878, and, in consequence of some delay in the acquisition of land, the work was not actually commenced until last February, since when we have constructed a further nine miles of this road, namely, from Alladipore, where the road contructed from ferry funds terminated, to Chandipore. The remaining portion, it is anticipated, will be done during the present cess year. The velocities of the several water courses that cross the road have been ascertained, and the estimate for the bridges has been framed and submitted.

9. *Maniknugur bridge.*—This was to have been a rustic bridge with the palm tree posts and soondry planking proposed to be constructed over the Maniknugur *khal*, during the last year where it crosses the new Talma road. The work was commenced and the posts were fixed, but owing to the sinkage of two or three boats near the bridge, a deep hole was formed by the eddy which washed away the posts when it was about half finished and consequently deferred its completion. It has been proposed to put up the bridge in another site with the materials collected.

10. *Kutia bridge.*—This is a bridge of the above design proposed to be constructed over the Kutia khal where it crosses the new Talma road. This work has been satisfactorily completed.

11. *Komlapore culvert.*—This is a three feet culvert proposed to be constructed over a *nulla* that crosses the new Talma road. All the works of the culvert, except plastering, have been satisfactorily completed this year.

12. *Ainpore road.*—The project was nearly ready, but on account of the insufficiency of funds the work has been postponed for the present.

13. *Boalmari road.*—Nothing was done towards the preparation of this project owing to the Vice-Chairman's deciding the question of the necessity of the road at a very late period of the year when it was impossible to do any field work.

14. *Marapadda excavation* —This was proposed to be re-excavated, and a sum of Rs. 200 was allotted for its preliminary surveys. But on account of the encroachment of the river Padya as well as the probability that, if this project had been carried out, the navigation of the Koomar would suffer by the drainage of its water, the idea was abandoned and consequently nothing further done.

MADARIPORE SUB-DIVISION.

15. *Shibchar road bridges.*—Two rustic bridges of soondry wood and planks have been constructed in this road over the Nalgora and Khajoontolla khals at a cost of Rs. 794-4.

16. *Kotatipara road bridges.*—Two bridges of the above design have also been put over two gaps in the Kotalipara road at a cost of Rs. 266-0-8.

17. *Naria road bridge.*—This work was made over to Baboo Abhoy Chandra Dass, I have already given my opinion about this work in my diary, after inspection, and need make no further comments.

18. *Bhogepar road.*—For the preliminary surveys and the preparation of projects, some amount was allotted and the project is ready. This estimate has now been framed and submitted for approval and sanction.

19. *Kedarbaria road bridge* —An estimate was framed for constructing this bridge, but, as the villagers had taken away the materials of the old bridge, the work was abandoned by the order of the Chairman.

GOALUNDO SUB-DIVISION.

20. *Baniabaha road* —This road, it seems, has been under contemplation for some time, but owing to certain difficulties, it was not undertaken until this year, during which period it was commenced and completed.

21. *Karakdi road.*—This road was commenced and a good portion of the earthwork of the embankment and turfing executed, but in consequence of the early and sudden rise of the water in the bheels, &c., the contractor failed to complete his work within the cess year.

22. *Kazibadha road and bridges.*—This work and the bridge were executed and completed satisfactorily.

23. *Hundunpore road, north extension.*—With the exception of some measurements of land for acquisition purposes nothing further has been undertaken on this account, and expenditure of Rs. 2 has been incurred only on it.

24. *Tafudia khals.*—The only expenditure under this head has been Rs. 11-3-6. which was incurred in surveying and running a series of levels over the proposed lines.

25. The following works were taken in hand and have been satisfactorily completed :—
Two wooden bridges over the existing portion of Rajbari road.
Two wooden bridges over the Godarbazar road.
One wooden bridge over the Matipara road.
One wooden bridge over the Furreedpore road
A pipe culvert over the Telegraph office road.

26. *Khangunge road bridge.*—An estimate was framed for a bridge over the *nulla* crossing this road, but through some hitch regarding the area of water-way having been found insufficient the work was deferred and nothing done this year.

REPAIRS AND MAINTENANCE.

27. *Pangsha road.*—In consequence of the difficulty of collecting materials, it appears to have been anticipated that the work would take two years or seasons to complete; with this view the earthwork and the turfing were only undertaken and executed during the last year. The materials, as far as possible, have been collected and the bridges will be repaired during the current cess year. This is the longest road in the district and very important for inland traffic from mart to mart, and much inconvenience is of course felt owing to a portion of it being still unbridged.

28. *Jessore road.*—This is another important road of this district and is in a very fair condition ; petty repairs to the road were necessary and have been executed during the last year. Nothing has yet been done towards constructing the two bridges at Moishala and Moozoordia for want of funds.

29. *New Talma road.*—This road is also a very important one for communication with the southern parts of the district and is in a very fair condition. Petty repairs to it have been executed this year. There were six khals across this road, out of these two have been bridged with rustic bridges. When the other four bridges will be completed, the road will be open for cart traffic all the year round. Bamboo skeleton bridges, which are generally put over the khals during the rains, answer very well at present for the conveniences of the foot passengers.

30. *Old Talma road.*—This is another important road for communication with the southern parts of the district, and in consideration of this the work was taken up, but the wash of the Dhole Samudra along its west embankment, where a part of the road runs, has seriously damaged it. Protective works were undertaken to preserve it, but they appear

to have been ineffectual, and this portion of the road has been most seriously eroded and washed away. Therefore, the repairs of this have at present been abandoned, but if the road is considered very important it might, perhaps, be suggested that it would be better to adopt a deviation as more economical for this portion if practicable.

31. *Kristopore road.*—This road is a part of the Old Paltoni road or (Belgatchi road), and runs from the ferry ghât of Furreedpore to Kristopore. The road is a very useful one and repairs to this road have been executed, and it has been restored to a very fair condition.

32. *Sodepore road.*—This road runs from the end of the Jessore road to Sodepore bazar. This road has only lately been taken up from union at Sodepore and has been repaired.

33. *Avenue road.*—This road runs within the town and was formerly in the hands of the municipality. It being a part of the Jessore road, it was taken over from them, and as it was in a very bad state, the repairs were undertaken by us. A portion of the road has been restored to good condition, but for want of materials the remainder was not done. This work was taken up departmentally and afforded relief on an average to some 150 men for about 2½ months. The work has been satisfactorily done and a sum of Rs. 500 has been saved out of the estimated sum. The remaining portion will be repaired during the current year.

34. *Charkomlapore Road.*—This road runs close by the civil station. It has also suffered serious damage from the effects of the Dhole Samudra. Repairs to this road were undertaken and executed.

MADARIPORE SUB-DIVISION.

35. Most of the roads that are at present under the Committee in this sub-division are old roads constructed by zemindars or nababs, and were in a very ruinous condition owing to their having been left out of repairs and allowed to be over-grown with scrub and jungle for more than 20 or 25 years. The few that come under notice have been brought on our books as our roads. I am given to understand that a detailed history of these roads can be obtained from the Vice-Chairman, Branch Road Cess Committee, who has gathered much useful information on this subject during his tours while in charge of that sub-division.

36. The first that comes on our list is the *Punchur road.* This is one of the old roads above referred to. The repairs were undertaken last year and the road has been restored to a very fair condition.

36. *Banderkhola road.*—This road was repaired for the first time the year before last, and having been much damaged was thoroughly repaired last year.

37. *Bahadoorpore road.*—This is also one of the old roads; the repairs were undertaken last year and a portion has been completed, but owing to some dispute among the share-holders of the zemindars to whom the ground belongs, a portion of the road has not been given up but left incomplete, it was therefore deemed necessary to take it up formally and necessary steps have been taken.

38. *Shibchur road.*—This is one of the old roads and was repaired for the first time last year; an estimate was made out for its repairs, but in consequence of it being sanctioned too late, and no one came forward as a contractor, the work was not undertaken at all.

39. *Poragacha road.*—This again is one of the old roads and the repairs were under-taken last year; it has been restored to thorough good order.

40. *Hatooria road.*—This is stated to be a very important road and is the longest road in the sub-division. The damages done by the rains of the year before last have been thoroughly repaired. The alignment of this road in the second mile is almost a semi-circle, and it has been suggested to make a deviation for this portion in order to make it shorter in length. Nothing, however, has as yet been done in the matter.

41. *Kelarbaria road.*—This road is also one of the old roads and was taken up for repairs by us for the first time during the last year. The road has been restored to a good condition.

42. *Zendarkhan's road.*—This is an old road stated to have been constructed by one Zendarkhan whose name it bears. An estimate was framed for its repairs, but owing to some difficulty in getting contractors as well as the lateness of the season, when the estimate was sanctioned the work was not done at all.

43. *Lomsing and Naria roads.*—These roads it would appear have been left for construction in the hands of one Baboo Abhoy Chandra Dass, a resident and landholder in that part of the district, and they have been constructed pretty much at his own discretion, with an eye to the improvement of his own holdings thereabouts.

I have already given my opinion about these roads in my diary, after inspection, and need make no further comments.

44. *Kolatipara road.*—This old road was formerly called the *Chabibur's jungle;* this was repaired for the first time in the year before last. The damages done to the road have been thoroughly repaired during the last year. Two bridges were constructed over this road last year, and the line is open for traffic all round the year.

GOALUNDO SUB-DIVISION.

45. *Fooltallah road.*—This road is represented to have been a low tract with a very narrow top width, and has this last year been raised above the high flood-level with a top width of some 12 feet, thus forming a good cart-road from Fooltalla bazar to the Rajbari railway station. This was thoroughly repaired.

46. *Rajbari road, existing portion.*—This portion of the road was thoroughly repaired and trees planted on each side.

Petty repairs to the following roads were executed in last year :—

1. Sirjankanda road.
2. Radhagunge Beel road.
3. Matipara road.
4. Godarbazar road.
5. Khangunge road.
6. Furreedpore road.
7. Hamdampore road.
8. New Goalundo road.
9. Telegraph office road.
10. Panchashazari road.

47. *Arboriculture.*—On almost all the roads in the sudder sub-division fruit trees have been planted. Some trees were also planted on the first 3½ miles of the Rajbari road; they are on the whole in a very fair condition.

48. *Inspection bungalows* —Three inspection bungalows were proposed and the estimates for these were sanctioned by Government, but owing to the difficulty of getting sites, only one of these bungalows has been constructed. There remain only petty works which could not be done on account of the flood.

49. *Office bungalow.*—This bungalow was thoroughly repaired, and separate rooms, together within wooden doors, were constructed for keeping instruments, &c., for peons.

50. *Residence bungalow.*—Mr. Fraser's bungalow was purchased and repaired for the residency of the District Engineers, but as then there was no European District Engineer, it was thought unnecessary to keep it, and was sold at the cost price to Mr. Green the then civil medical officer here who was in very much need of it.

51. While on the subject of inspection bungalows it may perhaps not be considered out of place to remark that inspection bungalows, or, as I should term them, "rest-houses" here and there in the sub-divisions and along the long roads, such as the Rajbari, Jessore, New Talma, and Pangsha, would be a great boon to the officers travelling on duty over these works.

52. They need not be at all expensive structures, simply a thatched shed, say some 20 feet square, furnished with a rough table and a charpoy, and wooden stool.

53. Goalundo and Madaripore might have more pretensions of construction, but for the roads over ten miles in length, I should suggest what I have above stated.

54. In conclusion, I beg to state that, as far as I have seen, I must acknowledge that the overseer, Baboo Mon Mohan Ghosh, has made himself very efficient in all that has been entrusted to him, and has materially aided in getting the season's work well pushed through.

55. The overseer of the Madaripore sub-division has looked after his work, and all that he has supervised has been satisfactorily done.

56. The sub-overseer of Goalundo sub division has also given satisfaction, and I am in hopes that with another year or two's experience he will make a good serviceable officer of the Committee.

No. 17RC, dated Goalundo, the 17th December 1879.

From—H. PETERSON, ESQ., Chairman, Branch Road Cess Committee, Goalundo,
To—The Chairman, District Road Cess Committee, Furreedpore.

I HAVE the honor to submit the following report on the operation of the District Road Fund during the cess year ending 30th September 1879.

2 The following changes were made of the Committee during the cess year :—Mr. Collier was Chairman of the Committee for the first three months; Mr. Carstairs acted as Chairman to the end of March, until he was relieved by Mr. Harris. I have been in charge only for the last two months of the year when, of course, no work could be undertaken.

3. The lists of members have been revised in January last, and the following gentlemen are the non-official members of the present Committee under Government notification, dated 6th January 1879 :—

Baboo Shama Sankar Mozoomdar, Zemindar.
„ Madhu Sudan Chowdhry, ditto.
Mir Abdusummed, Talukdar.
Mahomed Nizamun Alum, ditto.
Munshi Rahim Bacsho Chowdhry, ditto.
Baboo Syama Sankar Burdhan, Jotedar.
„ Gobinda Chundra Dutta, Mooktear.

4. Only meetings of the Committee have been held during the year, in one there was no quorum and in the other only four members attended. As to the interest taken or work done by the respective members, I am not in a position to speak.

5. No district road work was entrusted to the Branch Road Committee during the year under review.

6. *Village roads.*—Under this head Rs. 4,000 allotted for this sub-division, the whole of which has been spent for repair of existing roads and for constructing new roads as will be seen from the accompanying list. I am not in a position to speak with any great confidence either on the success or failure of the village road operations, as those that have come under my notice as having been constructed and repaired within the year have been more or less exposed to the heavy floods and have suffered in consequence, so that the apparent results cannot be adequately judged in reference to the amount expended. In several cases I have,

however, discovered that the money allotted has not been spent, either from the negligence of the villagers to whom the amount was entrusted, or owing to the fact that operations were not commenced until almost the rains had set in Further, it appears that, in reference to village roads there has been no system or method adopted. Grants have been given to isolated villages, and no endeavour made to connect village with village or to repair and construct roads subsidiary to the main thoroughfares of communication in the sub-division. The allotment of money to a single village without reference to the exact object for which it should be applied has led naturally to the employment of the money by the villager entrusted, to operations and works for the convenience of himself or for neighbours. The convenience of the majority of the village has been quite overlooked, and as the money is usually held by the most influential inhabitants—persons who could afford to repair roads at their own expense—the result has been that they alone benefited to the exclusion of their more numerous and needy neighbours.

7. *Flood.*—The whole country was flooded by the overflow of the Ganges and Gorad, and several roads were under water for some time. The new junction station road and south Panchashazari road have been much damaged. More than 400 feet of these roads have been cut away by the Ganges The other portion of the latter was under water, in part, near Goalundo bazar, which was repaired last year by the District Committee; as this was the only road it caused much inconvenience to the people of the town.

8. The office work is done by the sub-divisional head clerk who keeps the correspondence, accounts, and attends the Committee. He does the work outside his regular office hours.

9. There was a road sircar on Rs. 20 and a peon on Rs. 6 per month from January last; his duty was to make estimates and inspect the roads.

No. 5C., dated Madaripore, the 10th November 1879.

From—BABOO NABIN CHANDRA SEN, Chairman, Branch Road Cess Committee, Madaripore,

To—The Chairman, District Road Cess Committee, Furreedpore.

I HAVE the honor to submit the Annual Report on the working of the Branch Road Cess Committee of Madaripore for the cess year 1878-79.

2. The following statement shows the Committee's receipts during the year:—

	Rs.	A.	P.
Allotment by District Committee on account of village roads	5,000	0	0
Refund made by Hara Mohan Ghose of Mittrasenpati on account of less work	300	0	0
Ditto by Kaminikant Rai of Olepore on account of less work	150	0	0
	5,450	0	0
Allotment made by District Committee on account of relief work	1,000	0	0
Total ...	6,450	0	0
Expenditure ...	6,429	6	0
	20	10	0 not drawn.

In previous years, there being no establishment to inspect and certify the works, a large sum of money, it was believed, was misappropriated by the people to whom the works were entrusted. I succeeded in recovering Rs. 450, and a further sum of Rs. 200 has been left conditionally in the hand of Purna Chundro Chukrabartti of Taparia in consideration of his properly constructing the road which he had taken charge of. It was to check this abuse of funds the Committee entertained a sircar on Rs. 20 per mensem. Before sanctioning any work, he was sent to inspect it and to certify its utility, submitting an estimate. Then half the amount would be advanced to the party applying for the road, and the other half was paid to him on the Committee's sircar certifying the completion of the work. Out of the above allotment Rs. 3,756-8 was spent in original works, Rs. 1,057-8 in repair, and Rs. 177-13 in establishment. The details will be found in the Appendix B, which will show that the fund was distributed all over the sub-division.

3. The following statement I trust will be found interesting:—

Number of roads (new construction).	Total length.	Total cost.	Average cost per mile.	Average height and width.	
				Height.	Width.
	Ft. mile.	Rs.	Rs.	Ft.	Ft.
11	17,420 = 3¼	2,494	800	4	12

It will show how trivial these village roads are and yet how costly. It strengthens the protest placed by me last year in the Annual Report against the frittering of the Committee's funds on such works, the cost of which is out of all proportion compared with its utility. You have yourself seen this year that, even the more important roads of the District Committee were all immerged during the rains; of course, the flood rose unusually high this year, but even in its ordinary height it will be sufficient to drown all our village roads, raised only 4 feet on an average from the level of the land. Even if they were not immerged, yet, during the three rainy months, when the whole country lies under several feet of water, nobody would think of travelling by a road in preference to punting his boat, in which even the women here are such adepts. Then, from October till the rains there is hardly any necessity for roads, as one could go in any direction he liked on foot. It is only from the cessation of the rains to the setting in of the cold weather, viz., during the month of September only, that the village roads are of any use. In my humble opinion nothing could be of greater waste than the construction of these petty works of temporary utility, laying out Rs. 800 per mile, particularly when we are in such crying need of some important thorough roads and canals. A complete scheme for such works is submitted in Appendix C. Thanas Kotalipara and Gopalgunge remain cut off from the head-quarters of the sub-division for nearly nine months in the year. The same may be said of the villages lying in the centre of the Madaripore thana. If therefore these village roads were starved for a few years, and the three marginally noted canals were undertaken, they would be thrice blessed. Besides affording facility for communication they would supply good drinkable water, where there is a regular scarcity for it, and also would offer great facilities for administration.

From Mandaripur to Gopalpur.
From Mandaripur to Kotaliparah.
From Kotaliparah to Gopalgunge.

4. My proposition for opening steam communication between Goalundo, Furreedpore, and Madaripore by slightly modifying the Road Cess Act, which was broached in my last Administration Report, will, under Government orders, form subject of a separate report.

5. The Committee held five sittings during the year, and the members took fair interest in matters laid before them.

Appendix B.

Statement showing the Expenditure on Village Roads during the Cess year 1878-79.

Thana or outpost.	Rs.	A.	P.	Name of work.	Amount paid. Rs.	A.	P.
Madaripore ...	2,077	8	0	Puali road	365	0	0
				Shendia khal	475	0	0
				Kendua road	331	0	0
				Ditto No. II	80	0	0
				Madaripore village roads	499	0	0
				Bintiluk road	250	0	0
				Ghatmazi road	77	8	0
					2,077	8	0
Shibchur ...	896	0	0	Gunganagore road	216	0	0
				Bundirkhola ,, ...	50	0	0
				Gungprosad ,, ...	200	0	0
				Nulchira ,, ...	300	0	0
				Nagar Boalia ,, ...	130	0	0
					896	0	0
Palong ...	428	0	0	Bhojeshawr road	325	0	0
				Kowarpore ,, ...	103	0	0
Bhedragunge...	200	0	0	Maoishar ,, ...	200	0	0
	628	0	0		628	0	0
Kotaliparah ...	1,137	8	0	Daharpara road and two bridges	225	0	0
				Utterpar road	250	0	0
				Goalunka ,, ...	62	8	0
				Pachchimpar ,, ...	500	0	0
				Madanpur (Balibhanga bridge)	50	0	0
				Dighirpar road	50	0	0
					1,137	8	0
Gopalgunge ...	75	0	0	Olepore road...	75	0	0
					75	0	0
				Establishment.			
				Salary of road sircar	129	0	6
				His boat-hire and peons' wages	48	12	6
					177	13	0
				Road cess bungalow	100	0	0
				Plants	35	0	0
				Receipt stamps	0	9	0
					313	6	0
				GRAND TOTAL ...	5,127	8	0

Statement showing the Expenditure on Relief Works.

Madaripore	Kendua road	951	0 0
Palong	Kartickpore ,, ...	200	0 0
	Bhedurgunge ,, ...	102	8 0
	Kowarpore ,, ...	20	0 0
		1,273	8 0
	Contingencies	28	8 0
	Total ...	1,302	0 0

NABIN CHANDRA SEN,

Chairman.

No. 6—Part I.

FURREEDPORE DISTRICT ROAD FUND.

Annual account of income and expenditure from 1st October 1878 to 30th September 1879.

		Rs. A. P.	Rs. A. P.
Balance on the 1st October 1878		.....	72,412 0 4
Receipts of the year.			
Taxes, rates, and cesses	Cess on lands	40,324 12 6	
	„ on mines	.....	
	„ on houses	26 6 0	
		40,351 2 6	
	One per cent. road-cess	16 12 6	
		40,367 15 0	
	Moturpha	.....	40,367 15 0
Miscellaneous receipts...	Road tolls	39 0 0	
	Canal or river tolls	.....	
		39 0 0	
	Rents of serais and staging bungalows	.....	
	Fees and forfeitures	516 15 9	
	Grants-in-aid from Provincial services	... ..	
	Miscellaneous	1,939 2 6	2,495 2 3
Suspense accounts ...	Advances	5,620 11 3	
	Deposits	5,323 4 1	
			10,943 15 4
Total receipts of the year ...		.....	53,807 0 7
GRAND TOTAL ...		.....	1,26,219 0 11

		Rs. A. P.	Rs. A. P.
General management ...	Clerks	2,054 0 5	
	Servants	462 0 0	
	Contingencies	581 8 10	
	Printing at private presses ...	.....	3,097 9 3
Toll collection ...	Establishment and contingencies of road tolls	.....	
	Establishment and contingencies of ferry tolls	—13 6 3	
	Establishment and contingencies of canal tolls.	.....	—13 6 3
Staging bungalows and serais	Establishment and contingencies...	.....	
	Petty construction and repairs ...	.....	
Miscellaneous	... .	.....	.....
Public Works	Original works	42,245 9 6	
	Repairs	33,113 14 1	
	Establishment	9,186 0 8	
	Tools and plant	1,142 13 9	85,688 6 0
Contribution to Provincial services		1,200 0 0	1,200 0 0
Suspense accounts ...	Advances	8,913 8 0	
	Deposit	4,313 4 2	13,226 12 2
Total outlay to be passed ...		.....	1,03,199 5 2
Balance on 30th September 1879—cash in hand		.....	23,019 11 9
GRAND TOTAL ...		.....	1,26,219 0 11

Passed for Rs. 89,972-9 eighty-nine thousand nine hundred and seventy-two and annas nine only.

HARA BILAS MOOKERJEE—*Vice-Chairman.*
SARUT CHANDRA DASS ... } *Members.*
TARAK NATH SEIN ... }
GANGADHUR MAJUMDAR }

H. B. MOOKERJEE,
Vice-Chairman.

No. 6.—Part II.

FURREEDPORE DISTRICT ROAD FUND.

Details of income and expenditure for the Cess-year 1878-79 *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the Annual Accounts for that year.*

Sub-head of estimate.	Amount as per budget estimate	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.	REMARKS.
	Rs.		INCOME.			Rs. A. P.	Rs. A. P.	
Taxes, rates, and cesses.	52,143		Cess on lands			40,324 12 6		
.....			„ houses			26 0 0		
	200		One per cent. Road Cess			16 12 6		
							40,367 15 0	
			Tolls.					
			Road tolls from new station road Bazar at Goalundo			39 0 0		The promised donation of Babu Rajkumar Pal for Bhojeshaur road has not been credited, hence the decrease under the head of miscellaneous receipts.
			Fees and Forfeiture.					
Miscellaneous receipts.	5,700		Talabanah fees			484 15 9		
	100		Searching fees credited by Road Cess Deputy Collector			36 0 0		
			Fine realised from Contractor Maniraddin Mistry			5 0 0		
			Fine realised from a peon			1 0 0		
			Miscellaneous.			516 15 9		
			Sale proceeds of District Engineer's residence bungalow and unserviceable materials			584 3 6		
			Government contribution for Public Works Cess Collection			1,300 0 0		
			House-rent realized from District Engineer for occupying office bungalow			45 0 0		
			Amount of defalcation realised from the surety of the late accountant			30 0 0		
			Suspense Accounts.			1,959 3 6		
							2,495 2 3	
			Advances (detailed at the end)			5,620 11 3		
			Deposits (detailed at the end)			5,323 4 1		
							10,943 15 4	
			Total Receipts			.....	53,807 0 7	
			EXPENDITURE					
			Clerks.					
General Management.	696		1 Head Clerk for 4 months and 19 days at Rs. 53 a month			262 0 0		
			1 Ditto for 6 „ and 9 „ at „ 50 a „			316 1 0		
						578 1 0		
	360		1 Second Clerk for 11 months at Rs. 30 a month			330 0 0		
	300		1 Third Clerk for 10 „ and 26 days at Rs 25 a month			271 10 8		
	720		3 Mohurirs for 11 months at Rs. 20 each a month			660 0 0		
			1 Additional Clerk for 3 months at Rs. 25 a month			75 0 0		No provision was made for the Additional Clerk in the budget, as the appointment was sanctioned in February 1879—*vide* Board's letter No. 214A., dated 26th February 1879.
	150		Ticca Mohurirs and Clerks			139 4 9		
						2,054 0 5		
			Servants.					
	504		7 Peons for 11 months at Rs. 6 each a month			462 0 0		
			Contingencies.			462 0 0		
	1,000		Paid for English stationery			29 12 7		
			Do. for country stationery			41 3 0		
			Do. for book-binding			12 13 0		
			Do. for postage stamps			30 0 0		
			Do. for wages of punkha pullers			25 12 9		
			Do. for boat hire to peons and Nazir			114 8 0		
			Do. for a atal pati			0 10 0		
			Do. for publishing advertisements			5 0 0		
			Do. for remittance transfer receipt fees			0 4 0		
			Do. for forms supplied by the Superintendent of Stationery			114 11 6		
			Do. for salaries of ticca peons debitable to contingencies			216 14 0		
						591 8 10		
			Total General Management			.....	3,097 9 3	
			Establishment and contingencies of ferry tolls.					
Toll Collection	.....		Excess payment on establishment employed for the collection of ferry toll during the last year on account of Mahisala and Majardia ferry recovered this year			—13 6 3	—13 6 3	
			Original Works.					
Public Works...	410	1	Inspection bungalow on the Panghsa road	205	160 1 1	160 1 1	.....	Sanctioned *see* Commissioner's No. 230M., dated 20th June 1879, and Government No. 486C., dated 13th June 1879.
	3,000	2	Goalchamut bridge on Jessore road	385 9 9		—384 0 0	.....	Not sanctioned. Coal purchased for this work has been sold, hence the minus expenditure.
	2,000	5	Bridges on the line of New Talma road—					
			1. Manicknagore bridge	1,336	445 4 11	445 4 11	.....	Within the power of the Committee; being wooden bridge on khals the banks of which are defined.
			2. Matia bridge	460	379 9 5	379 9 5		
			3. Komlapore culvert	461	417 7 2	417 7 2		
			Carried over	.....	.....	1,038 6 7	3,084 3 0	

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.	Remarks.
						Rs. A. P.	Rs. A. P.	
Public Works—*contd.*			EXPENDITURE—(*contd.*)					
			Original Works—(contd.)	Rs.	Rs. A. P.			
			Brought forward ...	... ..	.....	1,038 6 7	3,084 8 0	
	25,000	6	Rajbari road from Aladipore to Furreedpore—					Sanctioned—*vide* Government No. 856C., dated 7th September 1878, forwarded with Commissioner's endorsement No. 361R. of the same month.
			Earthwork	30,901		19,653 0 0		
			Contingencies	1,545	21,763 11 10	699 3 6	.....	
			Inspection bungalow and petty establishment	1,000		591 5 3		
	906	6	Bridge No. I on the existing portion of Rajbari road	906	886 0 5	886 0 5		
	611	6	Bridge No. II on the existing portion of Rajbari road	611	599 9 8	599 9 8		
	1,200	10	Survey charge of Ainpore road from Talma to Ainpore	.....	245 3 7	133 10 0		Within the power of the Committe.
	300	60	1 wooden bridge on Furreedpore road in Goalundo sub-division ...	300	281 13 0	211 13 0		
	492	61	Bridge No. I on Godharbazar road	667	282 1 1	283 1 1		
	402		Ditto No. II on ditto ...		282 1 1	282 1 1		
	1,200	64	Kazibhadar road	1,200	1,014 1 6	1,014 1 6		
	800	65	Wooden bridge on the Matipara road	875	894 6 11	849 6 11		
	3,032	66	Baniaboho road—Earthwork ...	2,470		2,385 12 0	.....	Sanctioned See Commissioner's endorsement No. 631R., dated 20th December 1878, forwarding Superintending Engineer's No. 4435 of the 18th idem.
			Turfing	389		349 3 0		
			Petty establishment	30	2,887 15 6	27 0 0		
			Contingencies	143		30 8 6		
	200	80	Murra-Padma surveying	.....	48 0 6	48 0 6		Surveying not completed.
	350	84	Extension of Lonesing road to Chagdha	.....	387 14 9	387 14 9		
	140	86	Char Komlapore culvert	494	488 13 6	130 5 3		
	1,919	87	Korukdi road	1,919	1,041 0 3	1,041 0 3		
	384	89	Bridge No. 1 on Naria road	384	266 8 3	266 8 3		
	25	91	Surveying Tofadia or Gangachhattra khals	.....	11 3 6	11 3 6		
	40	94	A pipe culvert on the Telegraph office road at Goalundo	337	328 15 0	30 0 0		
	487	97	Nalgora bridge No. I on Shibchar road	487	379 9 9	379 9 9		Within the powers of the committee.
	487	97	Khajourtola bridge No II on Shibchar road	487	414 10 3	414 10 3		
	344	98	Bridge No. I on Kotalipara road ...	344	138 4 6	138 4 6		
			Ditto No. II on ditto ...		127 12 6	127 12 6		
	5,000	101	Surveying Bhojeshawr road	.....	109 15 7	73 4 9		
	1,437	111	Hamdampore road northern extension	1,437	2 0 0	2 0 0		
	533	...	One bungalow for the residence of the District Engineer	533	522 11 9	522 11 9		
	3,000	13, 17, 18, and 23.	Village Communications— In Sudder	No regular estimates were prepared, the works being petty village roads.		3,549 3 6		*See* Government No. 583R., dated 1st March 1879, forwarded with Commissioner's No. 877R., dated the 6th idem.
	2,000	14 to 16.	In Goalundo			3,223 0 0		
	4,000	19, 23 and 116 to 118.	In Madaripore			3,797 13 6		
							42,345 9 6	
			Repairs.					
	6,573	1	Repair Pangsha road and bridges			5,339 5 6		Sanctioned *vide* Commissioners' No. 675R., dated 4th January 1879.
	8,284	2	Do. Jessore road and bridges			4,261 7 9		Ditto No. 245R., dated 26th June 1879.
	929	3	Do. Kristapore or Belgachi road			846 7 8		
	1,000	5	Do. New Talma road and bridges			591 11 3		
	1,264	9	Do. Existing portion of Rajbari road			1,189 7 7		
	3,500	50	Do. Hatooria road and bridges			1,049 10 9		
	100	52	Do. Radhagunge bheel road			96 7 10		
	75	53	Do. Serjankanda road			60 0 0		Within the powers of of the committee.
	250	54	Do. New Goalundo or new station road			230 13 0		
	350	55	Do. Panchsah Hazari road			398 5 9		
	97	60	Do. Furreedpore road in Goalundo			91 3 0		
	155	61	Do. Godhar bazar road			130 0 3		
	400	65	Do. Matipara road			370 8 4		
	100	67	Do. Khasgunge road			100 0 0		
	1,735	68	Do. Paltumi road or Footiala road			1,668 12 9		
	800	84	Do. Lonesing road			485 9 6		Sanctioned *vide* Commissioners' No. 92R. dated 3rd May 1879.
	171	86	Do. Char Komlapore road			171 15 9		
	1,000	88	Do. Naria road			541 7 0		
	3,000	92	Do. Old Talma road and bridges			3,688 12 7		
	600	93	Do. Saidpore road			308 5 0		Ditto No. 676R., dated 4th January 1879.
	100	94	Do. Road round telegraph office Goalundo			60 2 0		Within the powers of the committee
	1,800	95	Do. Kedarbaria road			616 12 8		
	2,500	96	Do. Zindarkhan's road			4 8 0		*See* Commissioners No. 944R., dated 23rd March 1879. The work has been stopped as it not very urgent.
	10	97	Do. Sinchar Thana road			2 4 0		
	987	98	Do. Kotalipara Thana road			847 1 9		Sanctioned *vide* Commissioners' No. 941R., dated 27th March 1879.
	10	103	Do. Gopalgunge road			1 2 0		
					Carried over	22,339 5 8	45,330 12 6	

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing Number.	Particulars.	Amount.	Total.	Remarks
	Rs.			Rs. A. P.	Rs. A. P.	
			Brought forward ...	22,330 5 8	45,329 12 6	
			EXPENDITURE.—*continued.*			
			Repairs.—continued.			
Public Works—*contd.*	1,500	104	Repairs Bandarkhola road	1,195 7 0		
	1,900	105	Do. Poragacha ,, ...	1,748 7 9		
	2,000	108	Do. Panchar ,, ...	1,870 12 6		
	1,350	109	Do. Bahadoorpore ,, ...	1,018 7 0		
	100	111	Do. Hamdampore ,, ...	69 15 2		
	200	.	Do. District Engineer's office bungalow	185 12 0		
	1,000	..	Petty construction and repairs, including protective works... ..	508 13 6		
			Repair village roads.			
	1,000	13	In Sudder	197 5 0		
	1,000	14 to 16	In Goalundo	1,748 0 0		Especial sanction was made for relief works, hence the excess over the budget allotment.
	1,000	18, 23, and 110 to 113.	In Madaripore	2,181 8 6	33,113 14 1	
			Establishment.	Rs. A. P.		
	3,600		Salary of one District Engineer for 6 months and 27 days, i. e., 3 days of October, 20 days of February, and 4 days, of June	2,963 5 0		
			In charge allowance given to the overseer for 28 days. at Rs. 100	90 5 0		
			Ditto for 3 months at Rs. 75	225 0 0		
			Ditto for 8 days of February, at Rs. 75	21 6 9		
			Ditto for 26 days of June ,, 75	65 0 0		
				2 485 9 9		
	720		Salary of 1 overseer for 11 months at Rs. 80 per month	880 0 0		
	720		Ditto of 1 ditto for 10 ditto and 28 days on two occasions at Rs. 60 per month	654 2 9		
	480		Ditto of 1 sub-overseer for 11 months at Rs. 40 per month	440 0 0		
				Rs. A. P.		
	1,020		Ditto of 1 accountant for 4 months and 19 days, at Rs. 29 per month	135 10 9		
			Ditto ditto for 23 days, i. e., 9 days of February and 14 days of March, at Rs. 60 per month	46 6 0		
			Ditto ditto for 5 months and 17 days at Rs 65 per month ...	360 10 3		
				543 11 0		
	3 0		Ditto of 1 clerk for 11 months, at Rs 25 per month	275 0 0		
	420		Ditto of 1 draftsman for 11 months, at Rs. 35 per month	385 0 0		
			Ditto of 1 village road sirdar for 6 months and 29 days at Rs. 30 per month	208 1 0		
	2,200		Travelling allowance given to the District Engineer and the officer in charge of his office	921 2 0		
			Ditto ditto to the overseer attached to the Sudder sub-division	152 2 0		
			Ditto ditto to the ditto to the Madaripore sub-division ..	539 2 0		
			Ditto ditto to the sub-overseer attached to the Goalundo sub-division	266 4 6		
			Ditto ditto to the peons, at Rs 3-10 of their salary	15 12 5		
	216		Salary of 1 peon for 7 months and 16 days of May, at Rs. 6 per month	45 1 6		
			Ditto ditto for 3 months and 15 days at Rs. 7 per month	24 6 0		
			Salary of 2 peons for 11 months at Rs 6 each a month	132 0 0		
			Salary of 2 peons for 7 months at Rs. 6 each a month	84 0 0		
			Salary of 1 peon for 7 months and 30 days on two occasions at Rs. 6 a month	47 12 6		
			Contingencies.			
	300		Office-rent for 19 months, at Rs. 3 a month	57 0 0		
			Municipal Tax	39 0 0		
			Salaries of dak runners, guards, ticca peons, &c.	160 7 0		
			Wages of punkha-pullers	66 15 3		
			Paid for forms	69 5 0		
			,, for a set of district maps	33 12 0		
			,, for publishing advertisements inviting applications and tenders ...	140 11 6		
			,, for postage stamps and postage on bearing covers, &c.	127 0 9		
			,, for receipt stamps to cash cheques	10 1 0		
			,, for printing last year's annual accounts and reports	75 9 9		
			,, for oil for guards	11 6 6		
			,, for the wages of a sweeper	5 9 6		
			,, for levelling and surveying books	30 0 0		
			,, for country stationery	19 9 0		
			Sundry expenses such as ferry charges, boat hire, railway fare to runners, peons, pleaders' fees	45 8 0		
			Amount refunded to Mr. Staples late District Engineer, being the amount recovered from him on account of his liability for the money embezzled by the late accountant (*vide* Government letter No. 1878S., dated 26th November 1878)	210 7 6	9,186 0 6	
			Tools and Plant.			
	1,000		1 Prismatic compass	33 6 0		
			1 Stand for compass	7 0 0		
			1 Plane-table, deal, 2′ × 1′ 6″	8 0 0		
			1 Stand for ditto	8 0 0		
			1 Brass parallel roller 3′	30 0 0		
			16 Scales for plotting	30 0 0		
			12 Offsets	6 0 0		
			1 Ditto ivory	3 0 0		
			1 Level dumpy, 10″, by Cooke	202 8 0		
			1 Stand for ditto	17 8 0		
			1 Instrument for drawing electrum, 2nd sort	43 4 0		
			2 Set squares, wooden, single	2 0 0		
			1 Curves, French, small wooden set	2 1 0		
			2 Staves for levelling	36 0 0		
			1 Rule sight for plane-table	6 0 0		
			1 Compass, Revir. Mag.	9 8 0		
			Packing charges of the above	4 15 0		
			1 Foot rule	0 12 0		
			Furniture, 2 tables	53 0 0		
			Ditto 2 chairs	14 0 0		
			Ditto 2 almirahs	82 0 0		
			Ditto 2 shelves	30 0 0		
			Ditto 10 padlocks	3 5 0		
			Carried over ...	642 3 0	67,629 11 3	

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.	Remarks.
		Brought forward	Rs. A. P. 643 3 6	Rs. A. P. 87,629 11 3	
Public Works—*concluded.*		EXPENDITURE—*concluded.*			
		TOOLS AND PLANT—*continued.*			
	1,000	6 100-feet tapes and 3 50-feet tapes	84 10 0		
		34 Kooralies	29 10 3		
		149 Mallets	38 7 3		The tools were purchased for relief works hence the excess over the budget allotment
		225 Kodalies	296 7 6		
		16 Dahs	10 7 6		
		25 Pickaxes	34 3 0		
		1 Iron chain	1 9 3		
		1 Badge	3 0 0		
		1 Lantern for guards	0 6 0		
		Repairs to instruments and furniture	2 14 0		
				1,142 13 9	
Contribution to Provincial Services.	1,200	Credited in favour of Public Works Department the amount of contribution for the services of the Executive Engineer, Dacca Division, for the cess years 1877-78 and 1878-79	1,200 0 0	1,200 0 0	
		Suspense Accounts—			
		Advance (Detailed at the end)	8,913 8 0		
		Deposit (ditto ditto.)	4,313 4 2	13,226 12 2	
		Total Expenditure	.....	1,08,199 5 2	

Memorandum showing in detail the actual Cash Balance on the 30th September 1879.

Particulars.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
Balance as per Treasury pass-book	24,285 12 11	
Less amount of cheques charged in accounts but not yet paid ...	1,726 10 11	
		22,559 2 0
Imprest in the hand of District Engineer	449 1 9	
Imprest in the hand of Road Cess Deputy Collector	5 0 0	
Imprest in the hand of Vice-Chairman	5 0 0	
Imprest in the hand of Village Road Sircar	1 8 0	
		460 9 9
Net Balance as per Road Cess Cash-book		23,019 11 9

Memorandum showing in detail the transactions of the Suspense Account advances during the Cess-year 1878-79.

1		2	3	4	5	6
No.	Particulars.	Advances made during the year.	Amount recovered cash during the year.	Amount recovered by work done during the year.	Total of columns 3 and 4.	Balance unadjusted.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Advanced to Ram Soondar Chackravarty and Woom.a Nath Biswas for Gyandia village road	100 0 0	.....	100 0 0	100 0 0	.....
2	Ditto to Gour Chandra Biswas and Mohim Chandra Bose for Gobindapore ditto ...	31 0 0	.....	31 0 0	31 0 0	.....
3	Ditto to Janoki Nath Das for Gopalpore ditto	25 0 0	.....	24 0 0	24 0 0	1 0 0
4	Ditto to Gadadhar Datta and Andanda Chandra Mitra for Brahmankanda ditto	225 0 0	.....	213 8 0	213 8 0	12 8 0
5	Ditto to Jagabandhu and Gobinda Chandra Poddars for Kalamredha ditto	667 0 0	.....	568 4 0	568 4 0	98 12 0
6	Ditto to Barada Kanta Guha and Dwarka Nath Basu for Lakhicole ditto ...	80 0 0	.....	76 8 0	76 8 0	3 8 0
7	Ditto to Sashi Bhushan Mazumdar and Kailash Chandra Mazumdar for Gazna ditto	275 0 0	.....	275 0 0	275 0 0	. .
8	Ditto to Babu Abhoy Chandra Das for the repairs of Lonsing and Naria roads, &c. .	1,950 0 0	.....	1,677 14 6	1,677 14 6	272 1 6
9	Ditto to District Superintendent of Police for Bhanga village road	165 0 0	.....	165 0 0	165 0 0	.....
10	Ditto to Khudiram Saha and Bonomali Saha for Ghoshkandi ditto	193 0 0	.....	193 0 0	193 0 0	.....
11	Ditto to Nilkanta Shikdar for Sonepacha and Ibramdi ditto	104 0 0	.....	.....	.....	104 0 0
12	Ditto to Akhoy Coomar Mukherjee and Biswa Nath Saha for Madhabpore ditto ...	101 0 0	.....	101 0 0	101 0 0	.....
13	Ditto to Dwarka Nath Mittor village road, Sircar for Gyandia village road, &c.	74 8 0	10 0 0	59 8 0	69 8 0	5 0 0
14	Ditto to District Engineer for famine village roads	100 0 0	59 15 0	40 1 0	100 0 0	.....
15	Ditto to Prasanna Kumar Chackravarti for Pingalia village road	200 0 0	.....	191 12 0	191 12 0	8 4 0
16	Ditto to Narendra Deb Ray for Chowhatta ditto	73 0 0	.....	73 0	73 0 0	.....
17	Ditto to Mon Mohon Ghosh, Overseer ...	100 0 0	30 0 0	.....	30 0 0	80 0 0
	Carried over ...	4,463 8 0	89 15 0	3,768 7 6	3,878 6 6	585 1 6

1		2	3	4	5	6
No.	PARTICULARS.	Advances made during the year.	Amount recovered cash during the year.	Amount recovered by work done during the year.	Total of columns 3 and 4.	Balance unadjusted.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Brought forward ...	4,463 8 0	89 15 0	3,788 7 6	3,878 6 6	585 1 6
18	Advanced to Mir Abbas Ali for Santair village road	15 0 0	.....	.....	.....	15 0 0
19	Ditto to Bhagwan Chandra Bhumik for Govindapore ditto	35 0 0	.....	21 0 0	21 0 0	14 0 0
20	Recovered from the Chairman, Branch Road Cess Committee, Goalundo	.....	1,236 4 9	.....	1,236 4 9	.....
21	Advanced to F. S. Meik, Esq., late District Engineer	300 0 0	300 0 0	.....	300 0 0	.....
22	Ditto to Kista Sardar Bhoona for Dayarampore village road	80 0 0	50 0 0	30 0 0	80 0 0	.....
23	Ditto to Janoki Nath Bhaduri, Road Sircar	20 0 0	20 0 0	.....	20 0 0	.....
24	Recovered advance given to the late Accountant	.....	85 0 0	.....	85 0 0	.....
25	Advanced to Isan Chandra Bandu for relief purposes to be repaid by work done on Sarail road	1,000 0 0	.....	.....	.....	1,000 0 0
26	Ditto to Hara Prasunna Bhattacharjee for relief purposes to be repaid by work done on Bhojeshawr road	3,000 0 0	.....	.....	.....	3,000 0 0
	Total ...	8,913 8 0	1,781 3 9	3,839 7 6	5,620 11 3	4,614 1 6

Memorandum showing in detail the transactions of the Suspense Account Deposit during the Cess-year 1878-79.

No.	PARTICULARS.	Deposits received.	Deposit refunded.	Balance.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Deposited by Pran Nath Chacravarty, Contractor	296 7 0	15 15 0	280 8 0
2	Ditto by Chandi Charan Kar, ditto	866 2 0	.....	866 2 0
3	Ditto by Hem Chandra Soor, ditto	1,709 0 0	.....	1,709 0 0
4	Ditto by Radhika Mohan Lahiri, ditto	774 14 9	.....	774 14 9
5	Ditto by Kailash Chandra Poddar, ditto	15 0 0	15 0 0	.....
6	Ditto by Miajan Mistry, ditto	21 0 0	21 0 0	.....
7	Ditto by Pran Nath Chacravarty and Ananda Mohan Poddar, Joint Contractors	72 2 0	.....	72 2 0
8	Ditto by Madhu Sudan Ray, Contractor	61 10 3	18 0 0	43 10 3
9	Ditto by Mon Mohan Ghosh, Overseer	10 0 0	.....	10 0 0
10	Ditto by Abhoya Charan Samajpati, Contractor	57 7 8	.....	57 7 8
11	Ditto by Mahim Chandra Ghosh, ditto	224 1 6	.....	224 1 6
12	Ditto by Prasanna Kumar Saha and Kunja Lal Saha, Joint Contractors	45 4 6	.....	45 4 6
13	Ditto by Lal Mohan Banerjee, Contractor	117 13 6	117 13 6	.....
14	Ditto by Mathura Nath Saha, ditto	50 4 0	.....	50 4 0
15	Ditto by Mathura Nath Sinha, ditto	283 8 0	.....	283 8 0
16	Ditto by Guru Charan Bhattacharji, ditto	161 12 9	.....	161 12 9
17	Ditto by Trailakha Nath Chaki and Iswara Chandra Acharjee, Joint Contractors	56 8 0	.....	56 8 0
18	Ditto by Rajani Kanta Sen, Contractor	72 4 0	72 4 0	.....
19	Ditto by Maniraddin Mistry, ditto	31 6 11	.....	31 6 11
20	Ditto by Jadu Nath Banarjee, Overseer	100 0 0	.....	100 0 0
21	Ditto by Janoki Nath Chandra and Trailakha Nath Chaki, Joint Contractors	148 10 0	148 10 0	.....
22	Ditto by Janoki Nath Bhajan and Trailakha Nath Chaki, Joint Contractors	135 0 0	50 0 0	85 0 0
23	Ditto by Trailakha Nath Chaki, Contractor	12 15 3	.....	12 15 3
24	Refunded to Ananda Mohan Poddar, Contractor, his deposit of last year's account	.....	70 0 0	.....
25	Ditto to Kali Charan Bhattacharji, Road Sircar, on account of his deposit of last year's account	.....	12 0 0	.....
26	Ditto to Dwarka Nath Mitter, Road Sircar, on account of his deposit of last year's account	.....	15 0 0	.....
27	Ditto to Chandi Charan Kar, Contractor, on account of his deposit of last year's account	.....	626 12 9	.....
28	Ditto to Hem Chandra Soor, Contractor, on account of his deposit of last year's account	.....	2,285 0 0	.....
29	Ditto to Pran Nath Chacravarty, Contractor, on account of his deposit of last year's account	.....	345 0 0	.....
30	Ditto to Lal Mohan Banerjee, Contractor, on account of his deposit of last year's account	.....	319 6 3	.....
31	Ditto to Kailash Chandra Sen, Contractor, on account of his deposit of last year's account	.....	61 6 8	.....
32	Ditto to Apurba Chandra Gangoli, Overseer, on account of his deposit of last year's account	.....	100 0 0	.....
33	Ditto to Banga Chandra Baidhan, Road Sircar, on account of his deposit of last year's account	.....	20 0 0	.....
	Total ...	5,323 4 1	4,313 4 2	4,864 9 7

H. B MOOKERJEE,
Vice-Chairman.

No. 149, dated Burrisal, the 15th January 1880.

From—J. C. VEASEY, Esq., Chairman, Road Cess Committee, Backergunge,
To—The Commissioner of the Dacca Division.

I HAVE the honor to submit herewith the detailed annual road fund accounts of receipts and expenditure for the cess-year 1878-79, drawn up in the prescribed form and in accordance with the directions of Government, together with the following report on the operations of the district road fund during that period.

2. *District Committee.*—The district committee is composed of five officials and 19 non-officials, mostly landholders and their agents. At the beginning of the year there were altogether 29 members in the list, but of these the four gentlemen named in the margin were removed by Government, owing to their non-attendance at the committee's meetings, and one official left the district. With the existing members there is always a good attendance, and the business in hand is sure of being intelligently discussed.

Baboo Baroda Kunta Roy.
" Brojo Kunta Roy.
" Boroda Prosano Chakravarti.
" Rajendra Chundra Roy.

3. Of the official members, the Executive Engineer of the Dacca Division attended no meetings during the year, owing in great part no doubt to a failure, since rectified, to give him sufficient notice. He can, however, seldom be expected to be able to time his visit so as to coincide with the committee's meetings which are held at irregular intervals.

4. Ten meetings were called during the year, a failure to obtain a quorum occurring on one occasion only.

5. An abstract of particulars regarding these meetings, as well as those of the branch committees, is submitted herewith in the prescribed form. The provisions of section 57 of the Road Cess Act have been duly observed, and the papers connected with the business in hand are circulated beforehand, so that members attend know not only what the questions are, but what are the details of the questions.

6. *Branch Committees.*—There are branch committees at the head-quarters of each of the three sub-divisions, Perozepore, Patuakhali, and Bhola, constituted under section 76 of the Act and consequently they are subordinate to the district committee. Annexed are remarks by the sub-divisional officers on the interest evinced and the assistanee rendered by the members of the branch committees of which they are respectively Chairmen.

7. The Perozpore Deputy Magistrate writes thus:—

"I subjoin an abstract of particulars regarding the meetings of the branch road cess committee during the year, and from this you will perceive that the members took timely interest in attending the meetings and generally for carrying out the purposes of this Act."

8. The Patuakhali branch committee's Chairman reports—

"The members of the branch road cess committee were 15, four of whom were official. Of the 11 non-official members, two only possessed the requisite qualifications required by law, the others were pleaders and mooktears practising at the Patuakhali courts.

"It is difficult to find intelligent and influential people in the different parts of the sub-division willing to become members of the committee, and until we get such people to become members and to take an interest in the work of the committee, the management of the village works will virtually be in the hand of the sub-divisional officer."

9. The Chairman of the Bhola branch road cess committee writes thus—

"Five meetings of the branch road cess committee were held in this year. Timely notices were given to the members, some of whom seem to take great interest in all matters connected with the management of the fund entrusted to the committee."

10. The constitution of the Patuakhali committee, possessing as it does only two non-official members with the requisite qualification, had already attracted attention, and revised lists of members for all three committees have already been submitted for transmission to Government. The other remarks quoted do not appear to call for any special notice.

11. *Chairman.*—Mr. J. Kelleher, C.S., was Chairman from the beginning of the year to 20th August, when I relieved him upon his proceeding on furlough.

12. *Vice-Chairman.*—The Vice-Chairmanship was held by Baboo Okhoy Kumar Sen, the then road cess deputy collector, from the beginning of the year till 23rd December 1878, when he left the district. On the 2nd January 1879, he was succeeded by Mr. A. Mackie, C.S., who held the office throughout the remainder of the year. Mr. Mackie has in the first instance dealt with the numerous applications for village roads; he also selected the persons to whom the execution of the works determined on was entrusted, and made payments on the reports of the gentlemen who supervised them. He has in this way rendered much valuable assistance, and has shown himself to possess energy and business-like habits.

13. *Accounts.*—In accordance with the decision of the committee, road cess was levied during the year at one pice in the rupee, or only half the maximum rate: as shown below the amount so due is much below the wants of the district, and our operations would have been considerably curtailed but for the heavy unexpended balance we had to fall back upon. The actual income of the year amounted to Rs. 1,12,975-13 which added to the balance referred to above Rs. 1,23,444-15-2, gives a total of Rs. 2,36,420-12-2. Annexed are

details of the receipts and expenditure from which it will be seen that the year's income was exceeded by Rs. 34,179-14-1.

Income.—

	Rs.	A.	P.
Cess on land	1,05,726	9	9
One per cent. road-cess	1,894	11	2
Fees and forfeiture	143	6	0
Miscellaneous	5,211	2	1
Total ...	1,12,975	13	0

Expenditure.—There was a total expenditure of Rs. 1,47,155-11-1 under the following heads :—

General management—

	Rs.	A.	P.
Clerks	5,198	13	3
Servants	1,382	12	9
Contingencies	2,311	8	8
Total ...	8,893	2	8

Public works—

Original works	78,732	9	7
Repairs	35,052	5	9
Establishment	21,458	0	7
Tools and plant	3,019	8	6
Total ...	1,38,262	8	5
Grand Total ...	1,47,155	11	1

14. The details of expenditure have been given in the accounts which are submitted herewith.

15. At first sight the expenditure under heading "general management" appears to have exceeded the budget allotment. This is owing to the fact that the contingent expenditure of the establishment on works has been charged to "general management," and the pay of the committee's establishment to "establishment on works" in accordance with the instructions of the Examiner of Accounts. Bearing this in mind, and making the necessary adjustments, it will be seen that the excess is only nominal.

16. A balance of Rs. 89,567-8-7, part of the surplus from former years, remained unexpended on the 1st October last.

17. *Examination of accounts.*—The accounts for the year were examined and audited by a sub-committee consisting of the marginally noted members appointed under section 88 of the Act. They reported them to be correct, and the accounts have since been laid before and passed by a meeting of the district committee held on the 7th instant. In the course of the year they were further inspected by the Deputy Examiner who made a favourable report.

Mr. A. Mackie, Vice-Chairman.
" W. L. Owen.
Baboo Behari Lall Roy.
" Govinda Prosad Das.

18. *Original works.*—The expenditure on these has been more than four times that of the preceding year Rs. 78,782-9-7 against Rs. 18,469-9-1. I proceed to notice the most important, merely premising that no new works have been commenced.

No. 6, Gaurnaddi road; length, 22 miles.—The earthwork has been completed with the exception of about half a mile where widening was being done when the floods broke in. Of the 20 bridges five have been completed and bricks have been prepared for the remaining 15.

No. 7, Backergunge road; length, 8¼ miles.—The earthwork has been practically completed, and the bricks provided for the three bridges.

No. 8, Basanda road; length 1½ mile.—The earthwork has been completed, and one of the two bridges estimated for built.

No. 4, Dahdahia road; length, 2¼ miles.—The earthwork consisted chiefly in widening, and has been completed with the exception of about 50,000 cubic feet, and one of the three bridges has been built.

No. 20, Mudhabpasa road; length, 8½ miles.—The work consisted in substituting 11 pucca culverts and bridges for the existing wooden structures. One of these culverts has been built, and bricks prepared for the remaining 10 culverts and bridges.

No. 1, Sutalari bridge on Jhalokati road.—This bridge, with iron girders and masonry abutments, was designed to replace an old broken-down bridge with masonry abutments and wooden roadway. The masonry work has been completed, and now awaits the arrival of the iron girders from Calcutta.

No 21, extension of Bhola road to Isla river; length, 14 miles.—This work has been completed.

No. 30, *Bhola to Ghaziporè road, with extension to Kuchiamara; length,* 16 *miles.*—This work has been completed. The saving shown in the detailed accounts is the result of the sub-divisional Chairman having done a portion of the work in 1877-78 out of "petty repairs."

No. 39, *Dowlat Khan to Mirzakalee road; length,* 11 *miles.*—This road was commenced as a relief work in 1877-78 when Rs. 1,086-5-6 was expended. Sanction to the estimate was received late in the season, and only a recommencement under proper sanction has been made.

No. 40, *Tarnirhat to Barhanuddin; length,* 7½ *miles.*—Rs. 1,819 were expended on this road as a relief work in 1877-78: other remarks as for No. 39.

No. 43, *Barhanuddin or Kaligunge to Nazirpore; length,* 18¾ *miles.*—A commencement under proper sanction was made late in the season and the portion between Kaligunge and Joyar Dore completed at an expense of Rs. 1,358-12-7. The work has now been stopped for want of funds.

No. 45, *Golachipa road; length,* 6½ *miles.*—The circumstances of this work are similar to those of numbers 39 and 40. In all Rs. 1,940-3-9 have been spent up to the end of the year. Further expenditure has been stopped for want of funds.

No. 77, *Jainkali road; length,* 8½ *miles.*—Sanction for only a portion of this work has been received. Estimates for the remaining portion have been submitted, but no provision has been made in the budget of 1879-80 for want of funds.

No. 34, *Royerkati road; length,* 4½ *miles.*—Sanction for the work was received in good time, but owing to the want of contractors, work was not commenced till late in the season: more than half the work has been completed.

No. 47, *Ponabalia khal; length,* 7 *miles.*—This has been the only important khal-work taken up during the season. It consisted in re-excavating the silted-up end of a Bharani khal (khal connecting two rivers). The original proposal provided for bunding the other end of the khal, but this was abandoned for the time being, information concerning the probable effect not being in sufficient detail. In according his sanction, the Superintending Engineer called particular attention to the probability of the khal silting up again in the absence of the bund above referred to, but this was provided against by throwing a temporary bund across about a third of the way down the khal. The khal has, if any thing, deepened since water was let in. This temporary bund cannot be allowed to remain, as it would counteract the good done by the excavation.

19. Sanction to the projects of some of the budgeted original works was received after the close of the working season and no commencement could therefore be made.

20. *Repairs.*—In all Rs. 35,052-5-9 were spent on repairs during the year under review, against Rs. 19,352-1-3 in the previous year. Details of the more important repairs are given below.

No. 1, *Jhalokati road.*—The original allotment for this work was Rs. 720 out of which Rs. 603-3-6 were spent. Towards the end of the second quarter, however, extra repairs to the amount of Rs. 300 were found necessary to one of the bridges, thus bringing the entire expenditure up to Rs. 903-3-6.

No. 3. *Amanalgunge road.*—Rs. 299 were allotted in the first instance, but in going into the details of the estimate it was found desirable to increase this allotment to Rs. 1,475, out of which Rs. 1,197-6-3 have been spent. The supplementary allotment was intended to bring the road, which was something like a bund with a deep ditch on either side, to its original dimensions. Practically this has been effected.

No. 6. *Gournaddi road.*—Rs. 1,020 were alloted, being at the rate of Rs. 60 per mile for crest-dressing, &c., out of which Rs. 876-8 were expended.

No. 8. *Basanda road.*—There was no expenditure under "repairs" on this road, owing to that under "original works" being heavy.

Nos. 62, 63 *and* 64.—*Sibpur Kunkhihat and Bikna roads.*—Repairs were undertaken on these roads, the first time for many years, and consequently were heavy, about Rs. 270 per mile. The total allotments have not been spent in consequence of the labour difficulty.

Nos. 21, 23, 29 *and* 30. *Bhola Sandiahat Dhonia Monia and Gazipur roads.*—All in the sub-division of Dukhin Shabazpur, show heavy expenditure, the results of incomplete repairs done heretofore. I may here add that the expenditure on these roads will be heavy for two or three years until they have undergone complete repairs. Together with keeping the entire roads in order, certain sections of each road are taken in hand and put in thorough repair each year. The expenditure is very much short of the allotment for the Sandiahat road, the result of deficient labour.

21. The year under report may be called the second working year since the introduction of the Road Cess Act in this district. 45 original works and 24 repairs were budgeted, against 37 original works and 16 repairs in the year 1877-78. The engineering staff have done their best in obtaining sanction of the higher authorities to the plans and estimates of almost all the original works which were budgeted, and lots of money have been spent on some of them and the outturn of work is decidedly satisfactory.

22. The committee have, after some little demur, assented to the appointment of a Divisional Superintendent of road cess works in lieu of the present arrangement under which little real supervision can be exercised, and delay and loss of time are of frequent occurrence.

23. I quote below the remarks of the District Engineer on the condition of the existing roads of the district as regards repairs.

"Repairs to roads have been heavy, heavier than will be necessary after the roads have once been put in good order. All of these roads have been more or less neglected previous to their being taken up by the committee. Anything done consisted in cutting away the tail of the slope, or making a trench alongside and heaping the earth thus obtained in the crest, thus converting them into something more like a fence than a road. Until the damage thus done be made good, expenditure on road repair will be heavy."

24. Repairs to khals mostly consisted in clearing jungle and removing snags. With a small expenditure, the navigation was thus much improved, and the tendency to silt up at the same time lessened.

25. *Village communications.*—The committee have given most particular attention to this subject. A liberal grant of Rs. 45,099 was made, out of which Rs. 26,362-2-3 was spent as detailed in the accompanying accounts In not one case has any assistance been given by either villagers or landholders; the reply invariably given by petitioners being that they are too respectable to be able to work themselves, and too poor to be able to pay labourers to work for them. The people of Backergunge, indeed, have a great idea of their rights, and it would never enter into their heads to consider a grant as being anything to be obliged for, or anything else in fact than a concession of what is due to them. Though perfectly ready to ask that money shall be spent, they show a marked, very possibly a judicious, disinclination to connect themselves personally with its expenditure, the result being that in the majority of cases the work has been executed by contractors under the superintendence of the sub-divisional officers, or such members of the committee as were acquainted with the locality. Baboos Ambika Churn Guha and Behari Lal Roy specially have in this way rendered considerable assistance.

26. There is still much to be done in the way of improving village communications; but coupled with this is the necessity for instructing applicants as to what the term "village works" means, and what is the limit the committee is prepared to go to in any one instance. At present, any—the wildest—schemes have been proposed for consideration, and instances have even occurred where the villagers have refused to give the small strips of land required. I propose introducing printed forms, in which the specification to be filled in will at least cause people to be a little more moderate, as regards expense, and a little more definite, as regards the extent of the work applied for.

27. During the year under review the responsibility of branch committees was much lessened by removing from them the charge of all district works, whether as regards maintenance or construction, the reason assigned being that it led to a double system of accounts. I am not at all sure that the change is a judicious one, and I have had to modify it already in one instance which has come under my notice. It is not at all advisable that the local overseer should be led to consider himself independent of the sub-divisional officer, or that the latter should, unless he reports to me, be debarred from giving orders, though he see things being neglected or mis-managed and there is no doubt of the possibility of this being the case under the present system.

28. A great obstacle experienced in the year 1877-78, I mean the paucity of contractors, has been successfully combated during the year just over, and may be now said to have ceased to exist. When formerly all was chaos and confusion, and contractors had to be coaxed as it were, by a pernicious system of advances, we now have, thanks to the importation of a few contractors and a proper system of advertising for tenders, a brisk competition and as many as seven tenders, all backed by earnest-money for some of the works in hand. These results have been attained by proper organization, the credit for which is due to the District Engineer Mr. Glover, and in the face of a considerable reduction in the rates for earthwork. The work now is not only more economically done, but the engineering staff have more time to devote to the quality of the work, since the men tendering have had experience and do not require to be taught their trade.

29. *Superintendence.*—The committee have, as in 1877-78, had the advantage of the services of Mr. Glover who possess the qualifications of an Executive Engineer. A thoroughly hard-working and zealous employé with considerable local experience, Mr. Glover has been somewhat hardly treated by the members, a majority of whom, in a fit of economy, voted in the face of all argument and opposition a considerable reduction in his pay. Of the four overseers, one only is well-spoken of, and, what I have seen of the work of two of the remaining three, has afforded me no inducement to become their advocate.

30. Neither the Superintending or the Executive Engineer have reported the results of any inspection they may have made of the works in progress.

31. *Tree-planting.*—But little has been done or can be done in this. The berms are usually under water for some months of the year, and, except on a few of the station roads, trees would constitute rather an expensive nuisance than a necessity or an ornament.

32. *Working of the Act.*—The cess-payers are, as I before remarked, quite ready to demand some return for their money. Unfortunately their readiness does not extend to payments, as of the amount collected last year, something like two-thirds had to be got in by coercive measures. I have already addressed you at some length upon this subject, and need not therefore discuss the matter further here.

33. *Work in* 1879-80.—The committee have again determined to collect at half-rates: a decision against which perhaps there is not much to be said at present considering the large unexpended balance—the legacy of a period of inaction—we have still in hand. The question of continuing to collect at anything under full rates will, however, have to be seriously considered this year, since the estimated closing balance is a nominal one only, or a little

over Rs. 9,000. The only alternative to starve the district works, is one in favour of which it will be difficult to find a single argument.

Expected Income.

The total amount of cess on land leviable under the Act, and the income from other sources are estimated as follows:—

	Rs.	A.	P.
Demand of land-cess for the year 1879-80 at half-rate	97,099	0	0
One per cent. road-cess	1,906	0	0
Miscellaneous	7,155	8	0
Total ...	1,06,160	8	0
Estimated balance on the 1st October 1879 ...	1,00,000	0	0
Grand total ...	2,06,160	8	0

Proposed Expenditure for 1879-80.

Collection establishment	8,755	13	0
Committee's office establishment	1,899	0	0
Total ...	10,654	13	0
Original work	1,06,304	7	6
Repairs	62,754	9	0
Establishment on works	16,284	0	0
Tools and plant	900	0	0
Total ...	1,96,897	13	6
Probable balance on the 1st October 1880 ...	9,262	10	6

34. The construction and repairs of 48 roads, and the improvement and maintenance of nine khals in various parts of the district have been budgeted for, for the year 1879-80, and Rs. 31,500 have been allotted for the construction and maintenance of the village communications.

35. The committee, as concentrating their expenditure according to the instructions contained in Government circular No. 50., dated 23rd January 1879, have commenced but a small number of new original works. The determination is a sound one, since, without unduly increasing the staff, it becomes difficult to supervise more than a limited amount of work, and it is far better that those now in hand should be carefully attended to and completed.

Abstract of particulars regarding meetings of District Road Cess Committees and Branch Committees for 1878-79.

Commissionership.	District and sub-divisions.	Number of members forming committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	Number of members who attended only						Percentage of average attendance to whole committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Dacca ...	Backergunge, District Road Cess Committee.	5	19	8	10	1	13·9	2	...	1	...	...	...	4	57·9
	Perozepore Branch Road Cess Committee.	6	13	7	6	...	7·5	3	1	3	1	2	1	1	38·4
	Patuakhali Branch Road Cess Committee.	5	11	6	3	1	3·	5	...	2	1	4	2	2	50·
	Bhola Branch Road Cess Committee.	4	10	5	5	...	6·6	3	...	1	2	3	...	3	47·1

J. C. VEASEY,
Chairman.

No. 6—Part I.

BACKERGUNGE DISTRICT ROAD FUND.

Annual account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.
Balance on 1st October 1878	.....			1,23,444	15	2	General management ... Clerks	5,198	13	3			
RECEIPTS OF THE YEAR.							Servants	1,382	12	9			
Taxes, rates, and cesses.							Contingencies	2,311	8	8			
Cesses ... ... On lands	1,05,726	9	9				Printing at private presses ...	.....			8,893	2	8
„ mines and railways	.....						Toll collection ... ... Establishment and contingencies of road tolls	.....					
	1,05,726	9	9				Establishment and contingencies of canal tolls	.....			.....		
One per cent. road-bess	1,894	11	2				Staging bungalows and serais ... ... Establishment and contingencies	. ...					
Miscellaneous taxes ... Moturpha	.....			1,07,621	4	11	Petty construction and repairs...	.. ...			.....		
Miscellaneous Receipts.							Miscellaneous	.....			. ....		
Tolls ... ... Road tolls	.....						Public Works ... ... Original works	78,732	9	7			
Canal or river tolls	.....			.....			Repairs	35,052	5	9			
Rents of serais and staging bungalows	.....						Establishment	21,458	0	7			
Fees and forfeitures	3,318	11	1				Tools and plant	3,019	8	6			
Grants-in-aid from Provincial Services	.....						Contribution to Provincial Services	.....			1,38,262	8	5
Miscellaneous	2,035	13	0				Suspense accounts ... Advances	16,672	8	0	.....		
Suspense accounts ... Advances	16,974	15	6	5,354	8	1	Deposit	.....					
Deposit	.....										16,672	8	0
				16,974	15	6	Total outlay to be passed ...	.....			1,63,828	3	1
Total Receipts ...	.....			1,29,950	12	6	Balance on 30th September 1879	.....			89,567	8	7
GRAND TOTAL ...	.....			2,53,395	11	8	GRAND TOTAL ...	.....			2,53,395	11	8

Passed for Rs. 1,63,828-3-1 (one lakh sixty-three thousand eight hundred and twenty-eight, annas three and pie one only).

W. L. OWEN ...
B. L. RAY ... } *Members.*
GOBIND PRASAD DAS ...

A. MACKIE,
Vice-Chairman.

No. 6—Part II.

BACKERGUNGE DISTRICT ROAD FUND.

Details of Income and Expenditure for the Cess-year 1878-79 *from* 1st *October* 1878 *to* 30th *September* 1879, *to accompany the Annual Account for that year.*

Sub-head of estimate	Amount as per budget estimate.	Particulars.	Amount.	Total.	Remarks.
	Rs. A. P.	INCOME.	Rs. A. P.	Rs. A. P.	
		Cesses.			
Taxes, rates, and cesses.	1,72,203 0 0	On lands	1,05,736 9 9		
		,, mines and railways	.....		
		Total of above ...	1,05,736 9 9		
	3,000 0 0	One per cent. road-cess	1,884 11 2		
			1,07,621 4 11		
Miscellaneous taxes.	.....	Moturphs	.....		
		Total taxes ...	.....	1,07,621 4 11	
		Tolls.	.....		
Miscellaneous receipts.	.....	Road tolls	.....		
		Canal or river tolls	.....		
		Total Tolls ...	.....		
		Rents of serais or staging bungalows	.....		
		Fees and forfeiture, searching and copying fees	143 6 0		
		Talabana	3,114 0 1		
		Fines imposed on contractors	61 5 0		
			3,318 11 1		
		Grants-in-aid from Provincial Services	.....		
		Miscellaneous.			
	775 8 0	Proceeds from ferries	.....		
		Other miscellaneous. Rs. A. P.			
	1,000 0 0	Contribution from Government on account of joint establishment for the collection of road and public works cesses 2,000 0 0			
		Sale-proceeds of one almirah 35 0 0			
		Ditto ditto bamboos 0 13 0			
			(a) 2,035 13 0	5,354 8 1	
Suspense accounts.	.....	Advances	16,974 15 6		
		Deposit	.....	16,974 15 6	
		Total Income ...	.....	1,29,950 12 6	
		EXPENDITURE.			
		CLERKS.			
		Collection Department.			
General management.	8,332 13 0	1 Head clerk for 4 months, at Rs. 50 per mensem, and 7 months, at Rs. 52 per mensem	564 0 0		Rs. A. P.
		1 Second clerk for 11 months, at Rs. 30 per mensem	330 0 0		Fines and savings ... 13 13 9
		2 Clerks for 11 months, at Rs. 25 per mensem	550 3 3		Ditto ... 9 1 9
		2 Do. ditto at ,, 20 ditto	430 14 3		Ditto ... 17 4 3
		1 Naxir ditto at ,, 20 ditto	220 0 0		
		6 Mohurirs ditto at ,, 20 ditto	1,742 11 9		
		Committee's office.			
		1 Accountant and head clerk for 11 months, at Rs. 100 per mensem ...	1,100 0 0		
		1 Second clerk for 11 months, at Rs. 25 per mensem	275 0 0		
		Total Clerks ...	5,198 13 3		
		SERVANTS.			
		Collection Department.			
		20 Peons for 8 months, at Rs. 6 per mensem	952 9 3		Ditto ... 7 6 9
		19 Do. for 3 ditto ditto	341 3 6		Ditto ... 0 13 6
		1 Do. for 2 ditto ditto	12 0 0		
		Committee's office.			
		1 Duftry for 11 months, at Rs. 7 per mensem	77 0 0		
		Total Servants ...	1,383 12 9		
		CONTINGENCIES.			
		Collection Department.			
		Boat-hire to peons for service of processes,...	1,028 0 0		
		Rent of office-building	576 0 0		
		Municipal tax	54 0 0		
		Country stationery	105 0 6		
		Office furniture	47 2 0		
		Subscription of *Calcutta Gazette*	30 0 0		
		Stationery	53 8 3		
		Punkha-puller's wages	22 13 0		
		Sweeper's pay	22 0 0		
		Binding charges	19 9 0		
		Printed forms	43 11 6		
		Service labels	20 0 0		
		Postage on bearing covers	3 6 0		
		Receipt stamps	0 4 0		
		Percentage on account of local fund establishment in the offices of the Accountant-General and the Commissioner of the Division for 1877-78	21 5 6		
		Sundry charges	68 11 0		
		Carried over ...	2,105 7 6		
			9,581 10 9		

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.	Remarks.
	Rs. A. P.					Rs. A. P.	Rs. A. P.	
						6,531 10 0	.....	
			Brought forward ...			2,105 7 8		
			EXPENDITURE.—*continued.*					
			Committee's office					
General management—*contd.*	8,332 13 0		Stationery			24 12 0		
			Printed forms			10 5 0		
			Cost of printing annual accounts and reports			98 15 3		
			Service labels			30 0 0		
			Postage on bearing banghy parcel			3 0 0		
			Receipt stamps			6 1 0		
			Punkha-puller's wages			22 0 0		
			Binding charges			4 4 0		
			Sundry charges			6 11 9		
			Total Contingencies ...			2,311 8 9		
			Printing at private presses			.....	(5) 8,893 2 8	
Toll collection,..	.....		Establishment and contingencies of road tolls			.....		
			Ditto ditto of canal tolls			.....		
			Total ...			.....		
Staging bungalows and serais.	.....		Establishment and contingencies			.....		
			Petty construction and repairs			.....		
			Total ...			.....		
Miscellaneous.	.....		Miscellaneous			.....		
			Original Works.	Rs. A. P.	Rs. A. P.			
Public Works..	1,717 5 0	1	Sutalari bridge on Jhalakati road—					
			Earthwork		240 15 3	240 15 3		(1) The revised estimate has been sanctioned by the Commissioner's No. 457R., dated 8th September 1879.
			Masonry	(1) 5,663 0 0	1,104 15 3	907 11 9		
			Baling water		50 0 0	50 0 0		
			Concrete		114 7 9	114 7 9		
			Contingencies		16 0 3	16 0 3		
					1,526 6 6	1,329 3 0		
	2,298 14 0	2	Nalchitti road—					
			Bridge No. 1		330 10 9	326 15 9		(2) The estimate has been sanctioned by the Commissioner's No. 657R., dated 2nd January 1879.
			,, ,, 2		1,107 4 6	491 5 3		
			,, ,, 3	(2) 5,045 14 3	656 11 6	407 7 6		
			,, ,, 4		386 4 0	119 0 0		
			,, ,, 5		555 7 3	274 14 0		
					3,095 6 0	1,619 10 6		
			Deduct due to contractor	.....	1 10 9	1 10 9		
					3,093 11 3	1,617 15 9		
	3,500 0 0	4	Dahdahia road—					
			Earthwork		1,009 5 0	1,009 5 0		(3) Ditto ditto No. 843R., dated 18th February 1879.
			Bridge No. 2	(3) 4,708 12 9	85 0 9	85 0 0		
			,, ,, 3		506 3 9	506 3 9		
					2,280 9 9	2,280 9 9		
			Deduct due to contractor	.....	0 12 0	0 12 0		
					2,280 12 9	2,280 12 9		
	1,861 11 6	19	Mookerjia's road—					
			Earthwork		288 5 6	147 1 0		
			Dressing		72 1 0	72 1 0		
			Supervision		6 0 0	6 0 0		
			Bridge No. 1	1,828 0 0	441 1 9	441 1 9		
			,, ,, 2		464 14 6	464 14 6		
					1,272 6 9	1,131 2 3		
	25,000 0 0	6	Gournadi road—					
			Compensation for land ...		6 2 0	.....		
			Surveying, &c.		66 0 6	.....		
			Earthwork		13,517 10 2	7,323 2 9		
			Dressing		279 1 6	97 5 6		
			Demarcation		101 8 0	.....		
			Supervision		20 0 0	.....		
			Contingencies		330 11 3	330 11 3		
			Bridge No. 3		16 0 0	.....		
			,, ,, 6		715 4 3	160 0 0		
			,, ,, 7		976 8 0	714 8 3		
			,, ,, 8		656 0 0	348 0 0		
			,, ,, 9	(4)	187 0 0	150 0 0		(4) The estimate has been sanctioned by the Government's No. 9430., dated 23rd October 1878.
			,, ,, 11	1,13,770 6 0	598 15 9	326 0 0		
			,, ,, 12		15 0 0	.....		
			,, ,, 13		1,227 5 6	720 3 0		
			,, ,, 14		793 14 6	776 0 0		
			,, ,, 15		2,438 0 0	2,277 9 6		
			,, ,, 16		1,393 13 0	1,393 13 0		
			,, ,, 17		669 4 0	669 4 0		
			,, ,, 18		1,050 12 0	1,050 12 0		
			,, ,, 19		1,719 8 0	1,719 8 6		
			,, ,, 20		654 4 9	654 4 9		
			,, ,, 21		539 10 3	539 10 3		
			,, ,, 22		823 12 0	823 12 0		
					36,658 2 2	20,431 8 3		
			Deduct due to contractors	.....	1,203 6 6	1,203 6 6		
					27,454 11 8	19,228 1 9		
			Carried over ...	.....	.....	25,540 3 6	6,893 2 8	

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.	Remarks.
	Rs. A. P.					Rs. A. P.	Rs. A. P.	
			Brought forward ...			25,596 3 6	8,893 2 8	
			EXPENDITURE—*continued.*					
Public Works—*continued.*			*Original Works*—continued.					
				Rs. A. P.	Rs. A. P.			
	1,165 0 0	...	Batajora bridge	.....	.....	.....		
	8,354 12 10	7	Backergunge road—					(5) The estimate has been sanctioned by the Commissioner's No. 49R., dated 20th April 1878.
			Surveying, &c.		316 0 6			
			Earthwork	(5) 9,776 14 7	6,142 0 9	5,198 14 3		
			Dressing		333 6 6	291 2 6		
			Supervision		30 0 0	13 0 0		
					6,823 7 9	5,502 0 9		
	1,725 4 3	8	Basanda road—					(6) Ditto ditto No. 986R., dated 13th August 1878.
			Surveying, &c.		2 4 0	.....		
			Compensation for land ...		45 5 6	.....		
			Earthwork	(6)3,825 0 0	330 2 0	78 8 0		
			Dressing		105 0 0	22 15 0		
			Drainage cut		250 10 9	250 10 9		
			Bridges		907 3 3	907 3 3		
					1,640 9 6	1,329 5 0		
	6,431 0 0	20	Madhabpasa road—					(7) Ditto ditto No. 216R., dated 18th June 1879.
			Bridge No. 3		133 2 6	.....		
			,, ,, 4		284 0 0	284 0 0		
			,, ,, 5		4 3 9	.....		
			,, ,, 6		9 0 0	.....		
			,, ,, 7	(7)6,247 0 0	9 0 0	.....		
			,, ,, 9		9 0 0	.....		
			,, ,, 11		259 10 9	.....		
			,, ,, 12		306 0 0	.....		
					1,014 1 0	284 0 0		
	10,000 0 0	41	Jhalakati to Perozepur road—					
			Surveying, &c.	.....	157 13 6	157 13 6		
	8,930 0 0	58	Burisal town roads—					
			Cemetery road—					(8) The revised estimate has been sanctioned by the Commissioner's No. 983R., dated 14th February 1879.
			Earthwork		135 12 9	63 13 0		
			Dressing		27 0 3	10 0 0		
			Metalling	(8)3,045 6 9	855 0 0	855 0 0		
			Packing and levelling ...		57 0 0	57 0 0		
			Contingencies		49 9 0	49 9 0		
			Bridge		1,494 9 3	899 6 6		
					2,618 15 3	1,935 12 6		
			Bund road—					(9) The estimate was sanctioned by Government No. 63C., dated 23rd January 1879, to the extent of Rs. 8,853, which have afterwards been reduced by Rs. 235-15 on account of deductions made in the contingencies with reference to the amount of Rs. 4,799 deducted by Government from the estimate, being the value of lands.
			Earthwork		2,010 0 1	1,941 7 10		
			Supervision		89 0 0	9 0 9		
			Dressing and turfing ...	(9)8,417 1 0	87 9 3	71 6 3		
			Metalling with soling ...		2,732 15 11	2,136 3 11		
			Renewing old metal ...		348 0 0	258 0 0		
			Contingencies		67 9 3	39 15 3		
			Compensation for land ...	(10)2,856 6 11	2,014 3 7	2,614 3 7		
					7,899 6 1	6,970 3 10		
			Aleknada road—					(10) The estimate has been sanctioned by the Commissioner's No. 800R., dated 19th September 1878.
			Metalling		1,774 8 0	1,774 8 0		
			Levelling to receive soling	1,950 14 0	30 5 9	30 5 9		
			Superintendence		6 0 0	6 0 0		
			Contingencies		53 12 0	53 13 0		
					1,864 9 9	1,864 9 9		(11) Excess expenditure met from general savings (*vide* Commissioner's No. 386R., dated 18th September 1878).
			Deduct due to contractor	.....	0 0 0	0 0 0		
					1,864 9 0	1,864 9 0		
			Kalibari road—					(12) The estimate has been sanctioned by Government No. 560C., dated 12th July 1879
			Metalling	670 8 0	670 8 0	670 8 0		
					13,053 6 4	(11)11,441 1 4		
	4,000 0 0	70	Harnisfalin road	(12)22,238 0 0	.....	.....		
	5,000 0 0	71	Gournadi to Amboula road	.....	.....	.....		
	8,000 0 0	10	Aligunge to Kaligunge road	.....	.....	.....		
	1,000 0 0	73	Sholoke road—					(13) The estimate has been sanctioned by the Commissioner's No. 215R., dated 18th June 1879.
			Surveying, levelling, and jungle-cutting ...		8 4 0	8 4 0		
			Compensation, Establishment charges for the acquisition of land (13)	6,677 0 0	47 2 6	47 2 6		
					55 6 6	55 6 6	.....	
			Carried over ...	.....	.....	44,563 14 7	8,893 2 8	

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.	Remarks.
	Rs. A. P.					Rs. A. P.	Rs. A. P.	
			Brought forward ...			44,305 14 7	8,893 2 8	
			EXPENDITURE—*continued.*					
Public Works—*continued.*			*Original Works*—continued.	Rs. A. P.	Rs. A. P.			
	755 12 10	21	Extension of Bhola road—					
			Surveying, &c.	1,692 3 3	52 6 5	.....		(14) Excess expenditure met from general savings (*vide* Commissioner's No. 368R., dated 18th September 1878).
			Earthwork		1,458 2 6	754 2 6		
			Dressing		145 8 3	145 8 3		
			Contingencies		36 0 0	36 0 0		
					1,692 3 2	(14)986 10 9		
	2,714 0 0	22	Bhola town roads	1,493 1 9	.....	.....		
	3,606 0 0	30	Bhola to Gazipore road—					
			Extension to Kuchiamora—					
			Earthwork	3,679 12 0 (15)	2,444 4 0	2,444 4 0		(15) The estimate has been sanctioned by the Commissioner's No. 214R., dated 12th November 1878.
			Dressing		424 3 6	424 3 6		
			Contingencies		21 3 0	21 3 0		
					2,889 10 6	(16)2,889 10 6		(16) Excess expenditure met from general savings (*vide* Commissioner's No. 369R., dated 18th September 1878).
	2,000 0 0	39	Doulutkhan to Mirsakalu road—					
			Surveying, &c.	13,681 0 0 (17)	177 13 6	47 0 0		(17) The estimate has been sanctioned by Government No. 97C., dated 31st January 1879.
			Earthwork		5,391 10 6	3,533 7 0		
			Dressing		189 6 3	189 6 3		
					5,758 14 3	3,769 13 3		
			Deduct due to contractor ...	.....	377 0 0	377 0 0		
					5,381 14 3	(18)3,392 13 3		(18) Excess expenditure met from general savings (*vide* Commissioner's No. 368R., dated 18th September 1878).
	2,000 0 0	40	Tarnirhat to Kaligunge road—					
			Earthwork	13,079 6 0 (19)	3,856 8 6	1,182 15 0		(19) The estimate has been sanctioned by Government No. 251C., dated 21st March 1879.
			Dressing		63 6 0	50 7 0		
			Surveying, &c.		20 0 0	.....		
					3,930 14 6	1,233 6 0		
	2,000 0 0	43	Barhanaddia to Nazirpore road—					
			Surveying, &c.	13,829 0 0 (20)	143 12 1	45 0 0		(20) The estimate has been sanctioned by Government No. 101C., dated 4th February 1879.
			Earthwork		1,148 11 9	1,148 11 9		
			Dressing, &c.		66 4 9	66 4 9		
					1,358 12 7	1,260 0 6		
	1,000 0 0	31	Gazipore to Doulutkhan road	.....	.....	.....		
	500 0 0	13	Wooden bridge over Bhola khal	2,368 2 0	.....	.....		
	1,300 0 0	35	Mirzagunge road—					
			Surveying	.....	12 13 0	12 13 0		
	207 0 0	35	Bridge on Mirzagunge road—					
			Surveying	207 0 0	175 0 0	175 0 0		
	500 0 0	36	Patuakhali town roads—					
			Mookhtears road	373 0 0	167 6 3	167 6 3		
			Tank road		54 0 0	54 0 0		
					221 6 3	221 6 3		
	3,858 0 0	44	Bowful road—					
			Earthwork	.....	2,149 5 9	824 0 3		
			Surveying and jungle-cutting	.....	116 11 9	27 0 0		
			Supervision	.....	5 0 0	.....		
					2,271 1 6	851 0 3		
	4,060 0 0	45	Golachippa road—					
			Surveying, &c.	6,423 0 0 (21)	166 0 3	94 0 0		(21) The estimate has been sanctioned by the Commissioner's No. 906R., dated 14th March 1879.
			Earthwork		1,905 3 6	859 9 9		
			Dressing		1 3 0	.....		
			Contingencies		1 0 0	1 0 0		
					2,073 11 9	958 9 9		
			Deduct due to contractor ...	.....	83 3 0	83 3 0		
					1,990 3 9	875 1 9		
	2,000 0 0	66	Mirzagunge to Shibpore road—					
			Surveying, &c.	.....	12 2 0	12 2 0		
	4,000 0 0	76	Boga Hát road—					
			Contingencies	.....	2 14 0	2 14 0		
	205 0 0	59	Jetty on Patuakhali river—					
			Woodwork	306 7 0	224 4 0	154 4 0	.....	
			Carried over ...	.....	.....	56,382 0 10	8,893 2 8	

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.	Remarks.
	Rs. A. P.					Rs A. P.	Rs. A. P.	
			Brought forward ...			56,382 0 10	8,893 2 8	
			EXPENDITURE—*continued.*					
			Original Works—continued.					
				Rs. A. P.	Rs. A. P.			
Public Works—*continued*	3,068 0 0	77	Jainkatti road—					
			Surveying, &c.	3,478 6 9	63 15 9	17 0 6		
			Earthwork		786 2 0	786 2 0		
			Woodwork		300 0 0	300 0 0		
			Ironwork		17 8 0	17 8 0		
			Coal-tarring		30 0 0	30 0 0		
					1,217 9 9	1,150 10 6		
			Deduct due to contractor ..	.....	1 9 0	1 9 0		
					1,216 0 0	1,149 1 6		
			Perozepore town roads.					
	1,500 0 0	33	Wooden bridge over Bashgari khal—					
			Earthwork	323 0 0 (23)	14 11 0	14 11 0		(22) The estimate has been sanctioned by the Commissioner's No. 20R, dated 11th April 1878.
			Woodwork in c. ft. ...		169 0 0	169 0 0		
			Ditto in s. ft. ...		91 0 0	.....		
			Ironwork		23 4 0	23 4 0		
			Charring, &c.		10 0 0	10 0 0		
			Contingencies		13 12 0	13 12 0		
					320 11 0	220 11 0		
			Bridge over Mitakhali khal—					
			Earthwork	263 12 0 (23)	11 12 0	11 12 0		(23) The estimate has been sanctioned by the Commissioner's No. 21R, dated 11th April 1878.
			Woodwork in c. ft. ...		125 0 0	101 0 0		
			Ditto in s. ft. ...		76 0 0	.....		
			Ironwork		20 9 0	20 9 0		
			Charring, &c.		16 0 0	16 0 0		
			Contingencies		10 7 0	10 7 0		
					259 12 0	159 12 0		
			Overseer's road and Circular road metalling	610 0 0	288 12 0	288 12 0		
			Culvert over Distillery khal—					
			Earthwork . .	330 0 0	21 1 0	21 1 0		
			Pucca masonry		292 3 0	292 3 0		
			Sand plaster		14 6 9	14 6 9		
					327 10 9	327 10 9		
			Bund over Baramachua dow—					
			Earthwork	151 0 0	149 0 3	149 0 3		
			Bazar road—					
			Earthwork	1,393 0 0	100 0 0	.....		
			Metalling		856 14 9	27 10 0		
			Petty repairs to kutcha road		41 0 0	41 0 0		
			Soling		318 0 0	42 0 0		
			Brick-on-edge		33 0 0	.....		
			Contingencies		39 4 3	.....		
					1,386 3 0	110 10 0		
					2,632 1 0	1,350 8 0		
	2,140 0 0	34	Bayerkati road—					
			Earthwork	3,117 0 0	579 14 0	579 14 0		
			Masonry		200 0 0	200 0 0		
			Metalling		100 0 0	100 0 0		
					879 14 0	879 14 0		
	4,000 0 0	67	Swarupkati road	.....	.....	.....		
	4,390 0 0	68	Omedpore do.	.....	.....	.....		
	5,490 0 0	69	Tankhali do.	14,572 14 0 (24)	.....	.....		(24) The estimate has been sanctioned by the Government No. 492C, dated 16th June 1879.
	1,854 0 0	15	Kasipore khal—					
			Jungle-cutting	1,808 13 0	56 4 0	56 4 0		
			Earthwork		1,354 3 3	1,354 3 3		
			Dressing		36 0 0	36 0 0		
			Contingencies		62 11 0	62 11 0		
					1,409 2 3	1,409 2 3		
			Deduct due to contractor ...	.....	140 0 0	140 0 0		
					1,269 2 3	1,269 2 3		
							.....	
			Carried over ...	.....	.....	60,036 10 7	8,893 2 8	

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.	Remarks
	Rs. A. P.					Rs. A. P.	Rs. A. P.	
			Brought forward ...			60,936 10 7	8,898 2 9	
			EXPENDITURE—*continued.*					
			Original Works—continued.					
				Rs. A. P.	Rs. A. P.			
Public Works—*continued.*	9,000 0 0	47	Ponabalia khal—					
			Surveying, &c.	5,726 14 3 (25)	106 14 0	80 0 0		(25) The estimate has been sanctioned by the Commissioner's No. 766 R., dated 29th January 1879.
			Earthwork		4,412 15 9	4,412 15 9		
			Dressing		283 13 0	283 13 0		
			Baling water		112 8 6	112 8 6		
					4,896 3 3	4,819 5 3		
	15,000 0 0	46	Nalchitti khal survey ...	.....	157 9 6	.....		
	500 0 0	78	Kemis khal	.....	.....	.....		
	500 0 0	80	Kalaghram khal—					
			Jungle-cutting	300 0 0	160 0 0	160 0 0		
	300 0 0	13	Bhola khal—					
			Surveying	.....	3 7 0	..		
			Looks	.....	24 5 3	.		
					27 12 3	.....		
	4,000 0 0	56	Madarbonia khal	.....	.....	.....		
	5,000 0 0	84	Perozepore khal—					
			Surveying, &c.	85 0 0	50 0 0	50 0 0		
	30,000 0 0	...	CONSTRUCTION AND IMPROVEMENT OF VILLAGE ROADS AND KHALS.					
			Sudder Sub-division.					
		74	Sikarpore to Kalisankar road ...		999 0 0	999 0 0		
			Towing-path along the east side of Khapoora khal ...	.....	148 15 3	148 15 3		
			Towing-path from Nalchitti to Jhalokatti	.....	500 0 0	500 0 0		
			Bridge over Alagunge khal ...	.....	300 0 0	300 0 0		
			Ditto Ashighar do. ...	.....	126 0 0	125 0 0		
						2,063 15 3		
		73	Madarghona khal	.....	500 0 0	500 0 0		
			Bakai do.	.....	900 0 0	900 0 0		
			Chandai do.	.....	700 0 0	700 0 0		
			Shikarpore do.	.....	763 1 3	763 1 3		
			Sholna do.	.....	600 0 0	600 0 0		
			Rashail do.	.....	500 0 0	500 0 0		
			Shadhus do.	.....	400 0 0	400 0 0		
						4,363 1 3		
			Perozepore Sub-division.					
		61	Chila to Kumarkhali road ...	.....	923 2 8	583 6 9		
			Swarupkatti to Kumarkatti road	.....	1,364 8 5	827 8 0		
			Rayerkatti to Hularhat road ...	.....	1,549 5 10	909 6 6		
			Hanoripara to Kundihar road	.....	764 12 9	764 12 9		
						3,145 2 0		
		83	Alta khal ...	.....	758 3 3	758 3 3		
			Deepening Tushkhali khal ...	.....	613 0 0	613 0 0		
						1,371 3 3		
			Patuakhali Sub-division.					
		60	Vakilpara road ...	.....	96 0 0	71 0 0		
			Road from post-office towards the south	.....	124 0 0	74 0 0		
			Kalikapore road	.....	222 0 0	122 0 0		
			Chalitaboria do.	.....	150 0 0	100 0 0		
			Jainkati do.	.....	249 0 0	249 0 0		
			Laukati do.	.....	302 0 0	302 0 0		
			Bowful do.	.....	140 0 0	140 0 0		
			Guhshakhali do.	.....	250 0 0	250 0 0		
			Kajnagar do. ...	.....	236 4 0	238 4 0		
			Bridge over Sarikkhali khal	...	50 0 0	50 0 0		
			Ditto Laukati do.	...	50 0 0	50 0 0		
			Ditto Kalikapore do.	.....	40 0 0	40 0 0		
			Ditto Khalisakhali do.	.....	50 0 0	50 0 0		
			Ditto Jamura do.	.....	50 0 0	50 0 0		
			Ditto Guhshakhali khal ...	.....	40 0 0	40 0 0		
						1,824 4 0		
			Total Original Works ...	.....	.....	.....	(c) 78,732 9 7	
			Carried over ...	.....	.....	.....	87,625 12 3	

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Amount.	Total.	Remarks.
	Rs. A. P.			Rs. A. P.	Rs. A. P.	
			Brought forward ...	.....	87,625 13 3	
			EXPENDITURE—*continued.*			
			Repairs.			
Public Works—*continued.*	720 0 0	1	Jhalokati road	903 3 6	(26)	(26) Excess expenditure met from general savings (*vide* Commissioner's No. 338R, dated 10th January 1880).
	779 0 0	2	Nalchitti road	685 6 6		
	289 0 0	3	Amanatgunge road	1,197 6 3	(27)	(27) Excess expenditure met from general savings (*vide* Commissioner's No. 338R, dated 10th January 1880).
	380 0 0	4	Dabdabia road	284 6 6		
	50 0 0	19	Muckerjea's road...	50 0 0		
	1,020 0 0	6	Gournadi road	876 8 0		
	100 0 0	8	Basanda road	.....		
	2,028 0 0	20	Madhabpasa road	1,524 14 3		
	1,700 0 0	58	Borisal town roads	1,165 11 0		
	2,073 0 0	62	Shilpore road	1,410 6 3		
	2,073 0 0	63	Kanki road	1,499 13 3		
	546 4 0	64	Bikna road	407 2 0		
	798 0 0	35	Mirzagunge road	590 9 9		
	1,023 0 0	36	Patuakhali town roads	946 12 6		
	162 0 9	37	Kalikapore road	163 0 9		
	1,000 0 0	...	Patuakhali petty repairs	.....		
	3,000 0 0	21	Bhola to Doulutkhan's road	2,771 13 6		
	1,000 0 0	22	Bhola town roads	679 7 3		
	3,000 0 0	23	Doulutkhan to Tojumaddin road	1,210 0 9		
	1,000 0 0	29	Bhola to Dhaniamunia road	893 7 0		
	2,000 0 0	30	Bhola to Gazipore road	1,571 2 3		
	500 0 0	...	Bhola petty repairs	389 5 6		
	1,000 0 0	33	Perozepore town roads	987 5 6		
	82 0 0	34	Jetty on Damudar river	78 8 0		
	283 10 3	54	Bayerkati road	262 8 0		
	1,000 0 0	...	Perozepore petty repairs	328 0 0		
	500 0 0	...	Reserved for unforeseen works, &c.			
	.....	47	Ponabalia khal	340 0 0		
	.....	17	Kumarkhali khal	150 0 0	(24)	(24) Commissioner's No. 282R, dated 21st June 1879. Obtained to meet this expenditure from general savings.
	...	48	Nalchiti khal	225 0 0		
	15,099 0 0	...	MAINTENANCE OF VILLAGE ROADS AND KHALS.			
			Sudder Sub-division.			
		74	8 village roads	3,237 0 3		
		78	14 village khals	7,895 8 3		
			Perozepore Sub-division.			
		83	2 village khals	310 0 0		
		61	1 village road	884 7 6		
			Bhola Sub-division.			
		75	3 village roads and bridges	1,325 8 6		
		81	5 village khals	473 0 0		
			Total Repairs ...	.....	(d)35,052 5 9	
			Establishment.			
	12,980 0 0		Salary of a District Engineer for one month and 15 days of October at Rs. 500, and 10 months and 16 days of October at Rs. 540, per mensem	6,420 10 3		
			Salary of an overseer for 12 months at Rs. 150 per mensem	1,800 0 0		
			Do. of three overseers for 12 months at Rs. 75 ditto	2,700 0 0		
			Do. of an accountant and head-clerk for one month and 13 days at Rs. 50, and for two months and 17 days of November and eight days of February 1879 at Rs. 25, per mensem	142 15 7		
			Salary of an accountant and head-clerk for six months and 20 days of February 1879 at Rs. 50, and for two months and 17 days of November and eight days of February 1879 at Rs. 40, per mensem ...	449 13 11		
			Salary of a second clerk for 11 months, at Rs. 25 per mensem... ...	275 0 0		
			Do. of a clerk for 6 months and 4 days of February 1879 and 27 days of September, at Rs. 20 per mensem	140 13 6		
			Salary of a draftsman for 6 months and 4 days of October and 15 days of May, at Rs. 40 per mensem	264 8 0		
			Salary of a draftsman for 1 month and 16 days of May and 28 days of July, at Rs. 30 per mensem	49 6 0		
			Salary of a draftsman for 1 month and 3 days of July, at Rs. 40 per mensem	43 13 9		
			Salary of a surveyor for 10 months and 13 days, at Rs. 50 per mensem	531 10 6		
			Salary of a surveyor for 9 months and 18 days, at Rs. 50 per mensem	470 15 7		
			Salary of a surveyor for 6 months and 10 days of September and 21 days of October, at Rs. 30 per mensem	210 5 0		Savings ... 0 6 5
			Salary of a surveyor for 4 months and 27 days, at Rs. 50 per mensem	245 0 0		
			Salary of a surveyor for 1 month and 25 days of December and 12 days of February 1879, at Rs. 50 per mensem	111 11 9		
			Salary of 5 tide-readers for 11 months, at Rs. 15 per mensem	825 0 0		Ditto ... 0 0 3
			Salary of a tide-reader for 30 days of October, at Rs. 15 per mensem	14 0 0		
			Do. of 3 tide-readers for July (one for 24 days, one for 7 days, and the other for 5 days), at Rs. 15 per mensem	17 6 3		Ditto ... 0 8 3
			Salary of 2 tide-readers for August (one for 15 days and one for 14 days), at Rs. 15 per mensem	14 9 3		
			Salary of 4 tide-readers for September (two for 27 days and two for 16 days), at Rs. 15 per mensem	43 0 0		
			Salary of a tide-reader for one month, at Rs. 15 per mensem	15 0 0		
			Salary of 3 tide-readers for 15 days of August, at Rs. 15 per mensem	21 12 0		
			Salary of 8 tide-readers for September (five for one month, one for 28 days, and two for 14 days), at Rs. 15 per mensem	103 0 0		
			Carried over ...	14,807 13 4	1,22,678 2 0	

Sub-head of estimate	Amount as per budget estimate.	Particulars.	Amount	Total.	Remarks.
	Rs. A. P.		Rs. A. P.	Rs. A. P.	
		Brought forward ...	14,907 13 4	1,22,678 2 0	
Public Works—*concluded.*		**EXPENDITURE—*concluded.***			
		***Establishment*—concluded.**			
		Salary of a duftry for 11 months, at Rs. 7 per mensem	77 0 0		Rs. A. P.
		Do. of a chaprasi for 11 months, at Rs. 6 per mensem	57 15 6		Fines and savings ... 1 0 6
		Do of a ditto for 2 months and 16 days of May, at Rs. 6 per mensem	15 1 3		
		Salary of 3 chaprasis for 4 months, at Rs 6 per mensem	72 0 0		
		Do. of a chaprasi for 14 days of March, at Rs. 6 per mensem ...	3 11 3		
		Do. of a ditto for 11 days of April, at Rs. 6 per mensem ...	2 3 0		
		Do of a ditto for 10 days of April, at Rs. 6 per mensem	2 0 0		
		Do of 3 chainmen for 10 months and 27 days, at Rs 6 per mensem	196 8 0		
		Salary of 3 chainmen for 12 days of February 1879 and for 14 days of March, at Rs. 6 per mensem	15 13 3		
		Salary of 6 chainmen for 6 months, at Rs 6 per mensem	288 0 0		
		Do. of 6 ditto for 4 months and 12 days of August, at Rs. 6 per mensem	157 6 9		Savings ... 0 8 3
		Salary of 6 chainmen for 1 month and 22 days of June and 9 days of February 1879, at Rs 6 per mensem ..	73 14 9		Ditto ... 0 0 3
		Salary of 2 chainmen for 10 days of February 1879, at Rs. 6 per mensem	4 4 3		Ditto ... 0 0 3
		Salary of a chainman for 21 days of February 1879, at Rs. 6 per mensem	4 8 0		
		Salary of 2 chainmen for 14 days of March, at Rs. 6 per mensem	5 6 3		
		Salary of 4 chainmen for 22 days of May, at Rs. 6 per mensem	17 0 3		
		Do. of a chainman for one month, at Rs. 8 per mensem	8 0 0		
		Do. of a ditto for two months, at Rs. 7 per mensem	14 0 0		
		Do. of 152 coolies, at four annas per day	38 0 0		
		Do. of 6 ditto at four annas ditto	1 8 0		
		Do. of 64 ditto at five annas ditto	20 0 0		
		Do. of 2 ditto at two annas ditto	0 4 0		
		Travelling allowance of the District Engineer	1,586 8 0		
		Ditto ditto of an overseer	1,120 0 0		
		Ditto ditto of 8 overseers	2,121 0 0		
		Boat-hire of a surveyor	17 12 0		
		Contingencies.			
		Printed forms and bound books for accounts	174 5 6		
		Stationery	50 10 0		
		Cost of advertisement	52 8 0		
		Country stationery	31 11 0		
		Godowns rent	78 0 0		
		Drawing-paper	32 11 0		
		Price of cloth for packing revenue survey sheets and drawings . .	51 7 6		
		Punkha-pullers	64 1 3		
		Postage stamps and postage on bearing covers	100 9 6		
		Receipt stamps	1 2 0		
		Sundry charges	32 9 9		
		Total Establishment ...	.....	21,458 (a) 0 7	
		Tools and Plant.			
	2,000 0 0	Purchase of—			
		3 Dumpy levels	780 0 0		
		3 Pairs levelling staves	302 8 0		
		5 Brass circular protectors	98 0 0		
		3 Prismatic compasses	270 0 0		
		1 Ditto compass	95 0 0		
		3 Ships' pumps	750 0 0		
		1 Soorkey-crusher	250 0 0		
		2 Soorkey-screens	50 0 0		
		5 Drum timepieces	80 0 0		
		1 Set of mathematical instruments (electrum)...	38 0 0		
		1 Brass rolling parallel ruler	25 0 0		
		Drawing materials (pens, pins, quills, pencils, and colours, &c.) .	93 8 0		
		Office Furniture.			
		1 Table	38 0 0		
		4 Chairs	24 0 0		
		2 Camp tables	26 0 0		
		1 Rubber seal	15 0 0		
		1 Almirah	20 0 0		
		1 Ditto	29 0 0		
		1 Bench	2 8 0		
		6 Brass badges	24 0 0		
		1 Wooden chest	5 14 9		
		1 Padlock	0 10 0		
		Repairing instruments, &c.	41 5 3		
		Conveying instruments, &c.	68 2 6		
		Total Tools and Plant ...	.....	(22) 3,019 8 6	(22) Excess expenditure met from general savings (*vide* Commissioner's No. 238R, dated 10th January 1880)
Contribution to Provincial services.	2,400 0 0	Contribution to Provincial services	.....		
Suspense accounts		Advances	16,672 8 0		
		Deposit	.....	16,672 8 0	
		Total Expenditure ...	...	1,83,828 3 1	

Memorandum showing in detail the actual Cash Balance on the 30th September 1879.

PARTICULARS.	Amount. Rs.	A.	P.	Total. Rs.	A.	P.
Balance at credit of Backergunge District Road Fund as per treasury pass-book ...	93,492	9	5			
Less amount of cheques charged in accounts, but not yet paid	3,925	0	10			
				89,567	8	7
Imprest in hands of District Engineer and others	.....			.....		
Net balance as per Road Cess cash-book ...	.....			89,567	8	7

Explanatory Memorandum.

(*a*).—The difference between this and the aggregate of the quarterly returns is owing to Rs. 143-6-0 on account of receipt of searching and copying fees, shown in the quarterly returns under heading "Miscellaneous receipts" being transferred to heading "Fees and forfeiture" in the annual accounts according to the newly prescribed classification of headings.

(*b*).—The expenditure of Rs. 264 (salary of clerks Rs. 250 and that of servants Rs. 14) incurred on account of cost of establishment of the Committee's office, shown in the quarterly returns under heading "Public Works establishment," has been transferred to the heading "General management" in the annual accounts under instructions contained in No. 61D, dated 6th February 1879, of the Examiner of Public Works Accounts; and the sum of Rs. 50-8-0 incurred on account of office furniture, shown in the quarterly returns under heading "Tools and plant" has been transferred to the heading "Contingency" under "General management" in the annual accounts; also Rs. 659-11-6 on account of contingent charges of the "Public Works establishment," shown in the quarterly returns under heading "Contingencies" "General management." have been transferred to "Public Works establishment" in the annual accounts. This accounts for the difference between this and the aggregate of the four quarterly returns.

(*c*).—Rs. 46-2-0 actually spent on repairs were erroneously shown in the quarterly returns under heading "Original works." This amount has now been shown under its proper heading in the annual accounts.

(*d*).—*See* explanation (*c*).
(*e*).—*See* explanation (*b*).
(*f*).— Ditto.

A. MACKIE,
Vice-Chairman.

No. 157, dated Mymensingh, the 24th December 1879.

From—N. S. ALEXANDER, ESQ., Chairman, Road Cess Committee, Mymensingh,
To—The Commissioner of the Dacca Division.

WITH reference to Bengal Government's circular order No. 4259, dated the 24th September 1872, and, under section 89 of Act X of 1871, I have the honor to submit herewith the annual accounts of receipts and expenditure of the Mymensingh District Road Fund for the cess year 1878-79, drawn up in the prescribed form and according to the instructions issued in Bengal Government's No. 173A, dated the 11th February 1878, and also circular order No. 54A of the 5th August 1879.

2. In this district the Road Cess Act, X of 1871, came into actual operation on the 1st October 1875: this report is therefore for the fourth year the Act has been in force.

3. The District Road Cess Committee consisted of 20 members, of whom five are official and 15 non-official. The following gentlemen were members during the year 1878-79, with the number of meetings attended by each of them:—

	Number of meetings attended.
1. The Magistrate and Collector of the district, Chairman, *ex-officio*	6
2. The Senior Covenanted Assistant to the Magistrate and Collector, Vice-Chairman, *ex officio*	5
3. The Executive Engineer of Dacca Division, *ex-officio* ...	3
4. The District Superintendent of Police, *ex-officio* ...	2
5. Babu Bepin Behary Mukerji, Deputy Collector ...	2
6. Maharajah of Shushong, Durgapore...	1
Carried over ...	19

		Number of meetings attended.
	Brought forward ...	19
7.	Babu Ganga Dass Guha	2
8.	,, Kashi Kishore Roy Chowdhury	2
9.	,, Keshab Chandra Acharji Chowdhury	4
10.	,, Mohim Chandra Roy Chowdhury	2
11.	,, Surja Kanth Acharji Chowdhury, Rai Bahadur ...	4
12.	,, Amrita Narrain Acharji Chowdhury	4
13.	,, Durga Dass Acharji Chowdhury	3
14.	,, Jogendro Kishore Roy Chowdhury	2
15.	Mr. T. DeDombal	6
16.	Dr. James Moorhead, Civil Surgeon	3
17.	Mr. H. L. Weathrall	1
18.	Babu Krishna Chandra Sanyal	2
19.	,, Jogendro Narrain Acharji Chowdhury	3
20.	,, Dharoni Kanth Lahiri Chowdhury	2
	Total ...	59

4. There were six meetings of the District Road Cess Committee held during the cess year under report on the following dates:—

						No. of members attended.
1st	meeting, held on the	2nd	December	1878	... ...	7
2nd	ditto, ditto	15th	March	1879	... ...	9
3rd	ditto, ditto	27th	May	,,	... ...	10
4th	ditto, ditto	26th	July	,,	... ...	7
5th	ditto, ditto	1st	September	,,	... ...	15
6th	ditto, ditto	27th	,,	,,	... ...	11
				Total	...	59

Six meetings in the year are all that can be got to be held. Most of the members live at a distance from the sudder station, Nassirabad, and if more meetings are arranged to be held, a quorum cannot be obtained. Members have been fairly punctual in attendance. Mr. T. DeDombal, Babu Surja Kanth Acharji Chowdhury, Rai Bahadur, Babu Keshab Chandra Acharji Chowdhury, Babu Durga Dass Acharji Chowdhury, Babu Amrita Narrain Acharji Chowdhury, and Babu Jogendro Narrain Acharji Chowdhury are the non-official members who have shown interest in the work and attended oftenest at the meetings. Three meetings were attended by Babu Gopal Chandra Mukerji on the part of the Executive Engineer of Dacca, but not a single meeting was attended by the Executive Engineer himself during the year. An abstract of particulars regarding the meeting of this District Road Cess Committee, as well as of the three branch committees, is herewith submitted in the prescribed form (Appendix A).

5. The following changes took place in the committee during the year. The office of the Chairman was held by Mr. R. H. Pawsey, C.S., from 1st October 1878 to 23rd January 1879, when I took over charge and held charge till the end of the year; the office of Vice-Chairman was held by Mr. G. Stevenson, C.S., the Senior Assistant Magistrate and Collector, from 1st October 1878 to 1st August 1879, when he vacated the office. There was then a short interregnum. Mr. E. B Harris, C.S., Assistant Magistrate and Collector, was elected Vice-Chairman on 1st September 1879, and took over charge on the 5th idem, and held charge till the end of the year. Under section 50 of Act X of 1871, three members, Babu Debi Dass Neogy, Babu Har Chandra Chowdhury, and Munshi Sadatali Khan, were removed from the list of members of the District Road Cess Committee, owing to their not having attended a single meeting during the year 1877-78; one member, Mr. J. D. Anderson, Assistant Magistrate, ceased to be a member owing to his transfer to another district; and four gentlemen, Dr. James Moorhead, Civil Surgeon, Mr. H. L. Weathrall, Babu Jogendra Narrain Acharji Chowdhury, and Babu Dharoni Kanth Lahiri were elected members during the year under report. For some time after the transfer of Babu Bepin Behary Mukerji, Deputy Collector, in the month of April last, the total number of members of the committee was 19 only, but two gentlemen, Babu Kali Nath Bose, Deputy Collector, in charge Road Cess, and Babu Mahendra Chandra Chowdhury, were subsequently appointed, and thus the number is now 21. The members from 5 to 14, as shown in paragraph 3, were, under section 49 of Act X of 1871, re-appointed after the expiration of their term of two years.

6. In this district there are three Branch Road Cess Committees at the sub-divisions of Atia, Kishoreganj, and Jamalpore for the construction and maintenance of village roads, bridges, &c. There is a separate set of members elected for each of the three Branch Committees, the first of which held four, the second six, and the third two, meetings. Most of the non-official members are said to have taken little or no interest in the work. Copies of the reports received from the Chairmen of the Branch Committees are herewith appended. Of these Branch Committees the first two have worked satisfactorily. The whole

three Branch Committees have had executed the works entrusted to them in a satisfactory manner, but the number of meetings held by the Jamalpore Committee can hardly be regarded as sufficient.

7. The accounts of the cess year 1878-79, from 1st October 1878 to 30th September 1879, opened with an actual cash balance of Rs. 7,318-3-5 in the treasury. Besides there were Rs. 1,720-7-6 on account of outstanding advances, which have been omitted here as per revised form lately prescribed for quarterly and annual returns (*vide* Bengal Government's resolution No. 607A, dated the 23rd May 1879; circular order No. 54A, dated 5th August 1879; and Examiner of Public Works Accounts, Bengal, No. 647D, dated 19th November 1879).

	Rs.	A.	P.
The actual cash balance on the 1st October 1878 in the Mymensingh treasury was	7,318	3	5

Receipts of the year.

	Rs.	A.	P.	Rs.	A.	P.
Cess on lands	1,51,367	0	3			
Ditto houses (arrears)	217	15	0			
One per cent. road cess	288	3	0			
Ferry tolls (arrears)	156	14	0			
Miscellaneous	5,526	5	10			
Suspense accounts of advances and deposits	11,700	11	10			
				1,69,257	1	11
Total available for the year ...				1,76,575	5	4

Expenditure of the year.

		Rs.	A.	P.	Rs.	A.	P.
General management ...	Clerks	3,570	1	9			
	Servants	1,453	8	0			
	Contingencies	991	2	6			
	Printing at private presses ...	71	14	0			
	Total ...	6,086	10	3			
Public works ...	Original works	63,786	8	0			
	Repairs	45,260	11	3			
	Establishment	13,950	3	6			
	Tools and plant	411	12	0			
Suspense accounts of advances and deposits		10,671	5	4			
					1,40,167	2	4
The actual cash balance at the close of the year, *i.e.* on the 30th September 1879, in the Mymensingh treasury as per Road Fund accounts was					36,408	3	0

8. The estimated income or demand of the District Road Fund as per the budget estimates for the cess year under report, after excluding the demand for house cess in accordance with the Bengal Government's letter No. 99A, dated the 20th January 1879, copy of which was forwarded to this office with your No. 835½R, dated the 15th February last, was as follows:—

	Rs.
Cess on lands	1,46,167
One per cent. road cess	294
Miscellaneous	2,225
Total estimated income ...	1,48,686

The sums of Rs. 1,51,367-0-3, Rs. 288-3, and Rs. 5,526-5-10 under the different heads quoted in paragraph 7 include arrears realized during the year under report. The district road cess on lands was estimated and levied during the year at the maximum rates. The current cess year being the fifth year of the actual working of the Act in this district, a fresh valuation may, under sections 91 and 92 of the Act, be made after the expiry of the year 1879-80.

9. The percentage of collections was about 83. The free payment-in of the cess was somewhat checked by the practice hitherto in force here of the Deputy Collector in charge of the Road Cess Department first initialing all challans for road cess before its payment into the treasury. This caused delay: also the law as to the enforcement of payment of the cess was not sufficiently vigorously applied. This has, however, been remedied during the present year, and it is to be expected that the collections next year will be better. In 1877-78 the percentage of the collections was 79 only.

10. The cess on houses was discontinued from the commencement of the second half-year of the cess year 1877-78 (*i.e.* from 1st April 1877) under the authority of the Board of Revenue's No. 266A, dated 23rd April 1878. The tax caused a good deal of heart-burning and dissatisfaction: it is therefore not to be regretted. The sum of Rs. 8,962 under this head entered in the budget estimates for the year under report was under the Bengal Government's order No. 99A, dated 20th January 1879, copy of which was forwarded to this office with your No 835½R of the 15th February last, excluded from the year's estimates. The sum of Rs. 287-15 realized during the year was on account of arrears due for former years.

11. The sum of Rs. 156-14, realized on account of ferry tolls during the year and credited to the District Road Fund, was on account of arrears due for former years, such items being now no longer included in the Road Cess budget, *vide* Government order No. 358A, dated 25th April 1877.

12. The sum of Rs. 5,526-5-10 was realized and credited to the District Road Fund under the head "Miscellaneous," the estimated amount being Rs. 2,225 as entered in the budget for the year; thus a sum of Rs. 3,301-5-10 has been realized in excess of the estimate. This excess was due principally to a sum of Rs 1,800 received as contribution from Government on account of public works cess establishment, *vide* Board's letter No. 214A, dated 26th February 1879, and to Rs 605-9-4 received from the Collector of the district as a contribution from Government from the Estates Improvement Fund, and Rs. 864 realized as process fees in addition to the amount that was expected to be realized.

13. The table given below shows the percentage of both the establishment for collection of the tax and carrying out the various works:—

	Total outlay during the year.	Total cost of establishment, both collection and working.	Percentage.	Total income under District Road Cess Act during the year.	Total cost of establishment for collection of revenue with contingencies.	Percentage.	Total expenditure on works.	Total cost of establishment on works.	Percentage.
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
Actual cost	1,29,495	20,036	15·47	1,57,556	6,086	3 86	1,09,047	13,950	12·79

The expenditure incurred on account of the establishment for the collection of the tax and for carrying out the various works was, inclusive of the cost of printing at private presses and contingent charges, Rs. 20,036. The percentage on the total of Rs. 1,29,495 was 15·47, a good deal less than the percentage shown during the previous year, which was 20·42, and considerably less than the maximum percentage of 25 allowed under section 64 of Act X of 1871. This was owing chiefly to the decrease in the amount of salary paid to the Engineer who acted during the absence of Mr. DeDombal, and after his death, the substantive appointment not being filled up till November 1879, the Committee resolved to give the acting Engineer, Babu Asutosh Lahiri, a trial to see if he was fit for permanent employment as the District Engineer. Babu Asutosh Lahiri officiated as Engineer from 3rd June to 17th November 1879, on two-thirds of the full salary.

Original works.

14. The expenditure under the head of "Original works" amounted to the sum of Rs. 63,786-8 during the year under report. Of the works undertaken, the following were the most important:—

	Rs.	A.	P.
(a)—Constructing the road from Madhupore to Tangail	9,426	10	0
(b)—Constructing the road from Ramgopalpore to Ishwarganj	2,413	12	9
(c)—Widening the road from Mymensingh to Jamalpore	2,734	6	6
(d)—Widening the road from Jamalpore to Suburnacolly	6,192	2	0
(e)—Widening of road from Hussenpore to Kishoreganj	5,606	5	9
(f)—Widening the road from Kishoreganj to Katiadi	4,837	10	6
(g)—Widening the road from Katiadi to Nickli ...	4,281	14	9
(h)—Metalling part of the Durgapore road at Shambhuganj	3,583	6	3
(i)—Metalling three miles of the Suburnacolly road from Ayman to Montolla	5,509	14	6

The estimates for the roads abovementioned have been sanctioned, except those marked *(c)* and *(f)*, of which the estimates have been submitted for sanction, and those

marked (*a*) and (*d*), which are under preparation. The details for other works of a less important character have been given in the accompaning accounts. As regards the works marked (*a*), (*c*), (*d*), (*f*), and (*g*), I regret that work had to be done on them, but they were commenced in former years. and to have stopped the work suddenly in the present year would have entailed great loss, and I had therefore reluctantly to consent to the work being carried on to a certain extent.

15. *Constructing the road No.* 11 *from Madhupore to Tangail.*—This road starts from the 28th mile of road No. 1, that from Nassirabad to Suburnacolly. This road will connect the important sub-division of Atia with the head-quarters at Nassirabad. The length of the road is 29 miles. The work was commenced in the year 1874-75. The aggregate expenditure incurred up to the close of the year has been Rs. 1,09,182-10-9, of which Rs. 9,426-10 only were expended during the year under report. The work carried out during the present year has been the levelling and dressing of 20 miles of the earthwork, the erection of new timber bridges, and the putting of hand rails to bridges already erected, and the maintenance of five ferries at places where the road was breached by the heavy floods of 1878-79.

16. *Constructing the road from Ramgopalpore to Ishwarganj.*—This road is a portion of road No. 12 from Ramgopalpore to Kishoregunge, one of the sub-divisions of this district. The length of this road is about 4¼ miles. The cost of this work, amounting to Rs. 9,632, has been sanctioned. The aggregate expenditure incurred up to date has been Rs. 8,470-7, of which Rs. 2,413-12-9 were expended during the year under report. The work done during the year was fresh earthwork; the erection of timber bridges, hand-rails to bridges, and levelling and dressing three miles of the new earthwork. The road is nearly completed: some wing-walls to several bridges and dressing earthwork are all that are now required.

17. *Widening road No.* 2 *from Mymensingh to Jamalpore.*—This road is 34 miles in length. Jamalpore is one of the sub-divisions of this district. This work was commenced in the year 1876-77: up to date it has cost Rs. 15,373-1-6, of which the expenditure during the year was Rs. 2,734-6-6. The work done during the year under report was principally fresh earthwork, the erection of four timber bridges, and levelling and dressing the earthwork.

18. *Widening the roads Nos.* 3 *and* 9 *from Jamalpore to Bowshibangali and thence to Suburnacolly.*—The length of these two roads is 32 miles. Both these roads are entered under one head as "Jamalpore to Suburnacolly." This work has up to date cost Rs. 28,791-6-6, of which Rs. 6,192-2 were expended during the year under report chiefly on fresh earthwork, erection of three timber bridges, keeping up a ferry, and clearing jungle and levelling and dressing earthwork.

19. *Widening the road No.* 8 *from Hussenpore to Kishoreganj.*—This road is nine miles in length. The cost of this road, amounting to Rs. 17,464, has lately been sanctioned by Government. This work has up to the end of the year cost Rs. 5,992-11-9, the expenditure during the year under report being Rs. 5,606-5-9, the work done being principally fresh earthwork and the erection of seven timber bridges. This work being now finally sanctioned will be vigorously pushed on.

20. *Widening road No.* 29 *from Kishoreganj to Katiadi.*—The length of this road is a little more than 15 miles. The cost of completion will amount to Rs. 25,839. The project has lately been submitted for sanction. The work was commenced in the year 1876-77, and has up to date cost Rs. 14,224-4-9, of which Rs. 4,837-10-6 were expended during the year under report, the work done being principally fresh earthwork, the erection of three timber bridges, jungle-cutting and clearing, levelling, and dressing earthwork.

21. *Widening road No.* 31 *from Katiadi to Nickli.*—This road is about eight miles in length. The cost of this work, amounting to Rs. 13,057, has lately been sanctioned by Government. The work was commenced in the year 1876-77, and has up to date cost Rs. 10,794-11-3, of which Rs. 4,281-14-9 were expended during the year under report, the work done during the year being principally fresh earthwork, the erection of three timber bridges, jungle-clearing, and surface-levelling and dressing.

22. *Metalling part of the Durgapore road near Shambhuganj* —The cost of this work, amounting to Rs. 16,858, has been sanctioned by Government The work was commenced in the year 1876-77, and has up to date cost Rs. 6,265-14-3, the expenditure during the year being Rs. 3,583-6-3 chiefly on bricks for soling and foundation of the metalling.

23. *Metalling three miles of the Suburnacolly road.*—This part of the road extends from Ayman to Moutolla. The estimate for this work has been sanctioned, and it was commenced during the year under report. The amount spent on this work was Rs. 5,509-14-6.

24. The following shows the amount expended on village roads in the four sub-divisions of this district:—

	Amount estimated.	Amount expended.		
	Rs.	Rs.	A.	P.
Sudder sub-divisional village roads as per details in the accounts	8,153	7,782	12	9
Atia ditto ditto	3,000	3,000	0	0
Kishoreganj ditto ditto	3,000	2,999	15	0
Jamalpore ditto ditto	3,000	2,800	0	0
Total ...	17,153	16,582	11	9

I have not had an opportunity yet of judging how far such works are needed in this district, but in the much smaller district of Tipperah we expended about Rs. 80,000 annually, and such works were most popular. In this district there is not such a demand for village roads as in Tipperah: the lands are higher here and there are plenty of footpaths. Carts are very little used, pack ponies and bullocks being most in request for carrying rice and other grain.

25. The original works to be undertaken in the district were not sufficiently pushed on, owing chiefly to the ill-health of the late District Engineer, Mr. M. E. DeDombal. This gentleman was ill during nearly the whole of the first half of the year: he then had to go on leave on medical certificate, getting half pay. During his absence it was extremely difficult to get an acting Engineer for the small salary of Rs. 250 per mensem, all that the Committee could offer. Half of the cess year had nearly elapsed before an acting Engineer could be obtained. This has caused a great deal of delay in the preparation and submission of the many plans and estimates for original works. No bricks either were burnt in December and January as they should have been.

26. The substantive Engineer, Mr. M. E. DeDombal, died on the 19th July 1879. He had taken sick leave from 6th March 1879. Babu Asutosh Lahiri, B.C.E., who was appointed to act for Mr. M. E. DeDombal, joined on the 3rd June 1879, and remained in charge till the end of the year. Mr. M. E. DeDombal's work I saw nothing of, as he was seriously ill when I took over charge of the office of Chairman, and he went on leave shortly afterwards. I cannot say, however, that I think he was more than an ordinary Engineer. His plans and estimates were returned several times by the Superintending Engineer, and he does not appear to have been of sufficiently active habits for an Engineer in such a large district as Mymensingh. Babu Asutosh Lahiri, B.C.E., the acting Engineer, was energetic and hardworking, but lacked experience and was altogether too young and inexperienced for the post of Engineer in a large and important district like this.

27. Under the recommendation of the Commissioner of the Division, the salary of the District Engeneer has been reduced to Rs. 400 per mensem. I am doubtful of the expediency of such a reduction. Indeed, I think, considering the annual income to be expended and the size and importance of the various works to be undertaken, the salary previously given, *viz.* Rs. 500 per mensem, was not a bit too high. Indeed, in but few districts in Bengal, except very small ones, is the salary of the Engineer so small. In most districts of the size of Mymensingh the salary fixed is from Rs. 600 to Rs. 800 per mensem. Economy in the salary of the Engineer generally, I am of opinion, results in inferior work and less real saving in the long run.

28. The Bengal Government have resolved to appoint a Divisional Superintendent of District Road Fund Works for the Dacca Division, who will act under the immediate control of the Commissioner of the Division. New projects for works will not now take so long a time to get sanctioned as has been heretofore the case, as our contribution towards the Superintending Engineer's salary, a sum of Rs. 7,600, has been provided for in the current year's budget estimates. This proposal, I doubt not, will be a great improvement and lead to a stricter and more frequent inspection of the works undertaken by the District Road Cess Committee. Major R. G. Smith, R.E., Superintending Engineer of the North-Eastern Circle, Public Works Department, recently came here to inspect this district (both Public Works buildings and district roads), but no inspection of the district roads could have been made by him. An inspection by such a professional superior should now and then be made.

Repair works.

29. The following will show the detail of repair works:—

		Rs.	A.	P.
(a)—Road from Madhupore to Tangail ...	...	17,861	12	9
(b)—Do. from Mymensingh to Suburnacolly	...	11,078	3	9
(c)—Do. from Shambhuganj to Durgapore	...	4,475	6	0
(d)—Do. from Mymensingh to Ramgopalpore and Gouripore	...	4,293	1	0
(e)—Do. from Mymensingh to Toki ...	...	1,527	14	9
(f)—Do. from Shamganj to Netrokona	...	573	11	0
(g)—Do. from Mymensingh to Daponia	...	350	11	0
(h)—Do. from Jamalpore to Shearpore	...	264	0	0
(i)—Do. from Jail Hospital to Distillery	...	3,650	13	0
(j)—Repairs to metalling part of the Suburnacolly road		1,089	15	0
(k)— Ditto to metalling part of the Toki road	...	95	3	0
Total	...	45,260	11	3

Of these, the most important and on which the heavist sums were spent during the year under report were on the roads *(a)* and *(b)*, Madhupore to Tangail and Mymensingh to Suburnacolly. Many of the district roads were seriously damaged by the floods in the year 1878, and it has been impossible even yet to repair some of the large bridges carried away, specially that at Nobogram on the Nassirabad to Suburnacolly road (*vide* paragraph 13 of last year's report). This will account for the large amount expended on repairs only—more than double that expended last year.

30. The accounts of the year were audited, as required by section 88 of Act X of 1871, by the Vice-Chairman and the following three members of the Committee, *viz.* Mr. T. DeDombal, Dr. James Moorhead, and Babu Ganga Dass Guha, and a copy of their report is appended. The accounts of the District Road Committee and District Engineer's offices were examined by Mr. Alexander Wilson, Deputy Examiner of Public Works Accounts, Bengal, on the 9th August 1879, who noted that "the books of both offices are written up by the accountant Babu Manick Chand Bysack, who, from the excellent order in which the office was found, appears to understand his work well and to perform it satisfactorily." The District Engineer's office has been separated from that of the Committee with effect from 1st October 1879.

31. As regards the working of the road cess system, it may now be said to have become a regular settled institution, and is, I think, fairly popular with all parties. Certainly there are no grumblings against it. The people generally are aware that the proceeds of the cess are properly expended locally and that they get their money's worth. The Act has been in full force in the district for four years now, and I hear none of those complaints about its enforcement that it was prophesied there would be when the law was about first to be brought into operation

32. This report is a supplementary one to that which was submitted in a brief preliminary form with this office No. 277R, dated the 20th June 1879, in which all the works in progress during the first eight months of the past year have been stated in detail, as required in paragraph 3 of the circular order No. 50, dated 23rd July 1873. It will be unnecessary to detail here again all the works approved of by you for execution, as per budget and supplementary estimates for the current cess year 1879-80 by your letters Nos. 396R, 483R, and 39R, dated the 21st August, 13th September, and 17th October 1879 respectively.

33. The chief object the Committee have in view for the year 1879-80 is to get the Nassirabad to Suburnacolly road into thorough order, so as to admit of its being travelled on throughout the year uninterruptedly. To effect this will cost a considerable sum of money, but this line of communication is of the utmost importance, as it will bring the district into more direct communication with the steam traffic on the river Jamuna and so with the outer world. At present Mymensingh has to depend almost entirely on country boats for passage and traffic to Goalundo or Serajganj.

34. In conclusion, I have to state that Babu Khettra Nath Banerji, head overseer, has done well during the year. At a pinch he can act as District Engineer. Babu Manick Chand Bysack, head clerk and accountant, has also done very efficient work.

Dated Mymensingh, the 15th November 1879.

From—E. B. HARRIS, Esq., and others Members of the Road Cess Sub-Committee,
To—The Chairman of the District Road Cess Committee.

AGREEABLY to paragraph 3 of the resolutions of the District Road Cess Committee held on the 4th instant, we, the undersigned members of the Road Cess Sub-committee appointed, as required under section 88 of Act X of 1871, to audit the accounts of the Road Fund for the cess year 1878-79, have the honor to report that a meeting for the purpose was held on the 12th current, and that the accounts were examined and passed by us as they were found all correct.

No. 5, dated Kishoreganj, the 15th November 1879.

From—BABOO KHETRO GOPAUL RAI, Chairman, Branch Road Cess Committee, Kishoreganj,
To—The Chairman of the District Road Cess Committee, Mymensingh.

IN reply to your memorandum No. 51 of the 5th instant, I have the honor to submit herewith a report on the condition, construction, and repair of the roads and culverts, and the workings and sittings of the Branch Road Cess Committee, together with all other particulars concerning the same of this sub-division, during the cess year ending 30th September 1879.

I.—The following sum was available for expenditure during the year under report :—

	Rs.	A.	P.
Balance of the last year	.....		
Allotted during the year	3,000	0	0
Total ...	3,000	0	0
Amount expended during the cess year	2,999	15	0
Balance at the end of the year lapsed to Government ...	0	1	0
Total ...	3,000	0	0

The unexpended sum of one anna, as shown above, is in the hand of the Vice-Chairman.

II.—During the year under report the above sum of Rs. 2,999-15 was expended in the construction and reparation of the undermentioned roads and culverts :—

Repairs.

	Rs.	A.	P.
1.—Repair of the old existing road from Bowlai to Karimganj bazar, the largest market in the sub-division ..	510	0	0
2.—Gochihata to Dhuldia bazar	200	0	0
3.—Achmita village road	97	4	0
4.—Barapara road	200	0	0
5.—Beytal to Achmita road	93	9	0
6.—Lackhia village road	60	0	0

Construction.

7.—Extension of the road from Makertis bazar towards Dhuldia bazar : an important road joining two great marts with Kishoreganj	496	10	0
8.—Banagram to Gochihata	200	0	0
9.—Extension of the road from Kanatengar to Nilganj bazar, joining the last market with Kishoreganj bazar	299	0	0
10.—Village road from Banagram to Kotatoli	49	8	0
11.— Ditto of Kakoirdia to Junglebari	99	0	0
12.—Gangatia to Hussenpore	200	0	0
13.—Six wooden culverts on the road from Makertis bazar to Dhuldia	260	0	0
14.—Four wooden bridges on the road from Kanatengar to Nilganj	235	0	0
Total ...	2,999	15	0

III.—The above works were all executed by contracts given to good practical men. For earthwork a rate at Rs. 3 per 1,000 cubic feet including dressing, was allowed, and a suitable lump sum for each wooden culvert. I can venture to say that all these works were done at the cheapest rates possible and with much economy. The money was always paid to the contractors after obtaining good scrutiny, and the whole sum was paid down after carefully testing the works done. I beg to say that all these works were regularly supervised and examined by the Vice-Chairman, while I myself only supervised and tested the principal ones and those that fell in my way in the course of my winter tours. Thus you will see that even the pettiest works have been thoroughly and carefully supervised, the whole sum allotted has been utilized to the best advantage, and the works were all done very satisfactorily.

The new roads were chosen after consultation with the members of the Branch Committee and other gentlemen including landholders and traders, and I am happy to say that, by this annual extension and increase of roads, communication is gradually becoming easier much to the pleasure and comfort of the agricultural and trading community.

Many a villager in some cases gladly co-operated with the contractors for executing the roads with much more haste and in a better style. A few private gentlemen also here and there supplied funds from their own pockets over and above the allotment for the further extension of those roads Instances have also occurred when some people voluntarily offerred their services gratis on the event of there being no funds available to join a new road with an existing one. All talukdars and landholders most gladly gave up lands for the construction of the roads without the least murmuring. From all these it is apparent that the people of this sub-division consider the road cess for their benefit only, and the present system is fully and very much appreciated by them. The only thing the people grumble at is the scantiness of the allotment to this sub-division. Though the annual grant is being increased from year to year, it is very difficult to satisfy all their wishes for new roads and bridges in a single year. Every year people flock in great numbers with petitions for new roads and canals, and this is another proof that this principle is fully appreciated by them. In fact it seems to me that this sub-division is very backward in this respect. A great many roads are really wanted for the facility of internal traffic as the use of boats, owing to the want of a good number of navigable canals and rivers in the interior of this sub-division, is thoroughly impossible and impracticable. This want can only be supplemented by a good many roads joining the principal markets with each other wherever feasible, and this has been one principal aim. I trust that the District Committee shall on future occasions keep this fact in view and be pleased to allot a sufficient amount to this Committee to enable it to remove the complaints as much as practicable. In my humble opinion, if a sum of Rs. 6,000 be allotted to this Committee over and over, at least four years to come, a great improvement might be effected. It is a great pity that in this district sub divisional officers are not appointed *ex-officio* members of the District Committee. If I were a member of the District Committee, as a matter of course I could have urged the interests of the people of this sub-division, and could have laid the whole matter before the District Committee much more fully and would have secured a larger grant if necessary. I know that in the Presidency Division all sub divisional

officers are *ex-officio* members of the District Committee. I would therefore request you to take this suggestion into your favourable consideration.

IV.—There were six meetings in this cess year against three of the previous year, and am I happy to say that in all but one occasion a quorum was formed.

The average attendance and the number of meetings are more satisfactory than the previous year. The members residing close to the sub-division and the official members only take lively interest in the welfare and well-being of this matter. Among the non-official members, only Babu Radha Churn Rai attended regularly, took a great interest in the work, and rendered valuable assistance to the Committee. Of the rest, Moulvi Ismail and Shaik Kholilullah did not attend a single meeting since their nomination, and Shaik Mahomed Isahag died just at the beginning of the year, consequently the Committee was compelled to strike off their names from the list of members. Their places have, however, since been filled up by more active and proper persons, who are expected to take a great interest in the matter. Babu Krishna Mongol Mozumdar could not attend any meeting owing to ill-health, but as he is a good cultivator and an honest man and gave much assistance to the Committee in former years, his name has been kept. Meetings were regularly called on by timely and public notice. The average number of members present in each meeting was five, and more than this can scarcely be expected.

V.—The following statement will exhibit the number of meetings held during the year under report:—

Commissionership.	District.	Number of members forming Committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	Number of members who attended only—						Percentage of average attendance to the whole Committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Dacca .	Mymensingh, sub-division Kishoreganj	4	8	4	6	1	5	3	...	1	1	1	1	2	5

VI.—The following statement will show the number of members present at each meeting:—

Serial number.	Date of meeting.	Number of members present.		Number of members absent.		Total number of meetings.
		Official.	Non-official.	Official.	Non-official.	
1	29th November 1879	3	3	1	6	
2	9th January ,, ...	4	1	..	7	
3	3rd February ,, ...	3	3	1	6	
4	3rd May ,, ...	3	2	1	6	
5	4th July ,, ...	3	4	1	4	
6	16th August ,, ...	3	1	2	7	

VII.—Statement showing the names and date of the appointment of the members and their designation:—

Serial number.	Date of appointment.	Names of members.	Designation.	Number of meetings held.	Number of meetings attended.	Number of meetings absented.
1	.....	Sub-divisional officer	Chairman	.....	6	.....
2	Re-appointed in November 1877	Babu Krishna Mongal Mozumdar	Talukdar and cultivator	.....	...	6
3	Ditto ditto ...	Mahomed Isahag	Ditto ditto ...	.....	Dead	.....
4	Appointed in November 1877 ...	Sub-divisional officer	Inspector	.....	2	4
5	Ditto ditto ...	Sub-divisional head clerk	Vice-Chairman ...	.....	6	.....
6	Ditto ditto ...	Sub-Inspector of Schools	.....	.....	3	3
7	Ditto ditto ...	Dewan Azimdad Khan	Zemindar	.....	3	3
8	Ditto ditto ...	Syud Abdullah	Manager, Hybatnagar estate.	.....	3	3
9	Ditto ditto ...	Mir Ismail	Talukdar	.....	.....	.....
10	Ditto ditto ...	Sheik Isholilulah	Ditto	.....	.....	.....
11	Ditto ditto ...	Babu Har Kishore Adhikari	Ditto	.....	1	5
12	Ditto ditto ...	,, Radha Charan Roy	Naib of Hybatnagar estate.	.....	4	2
13	Ditto ditto ...	,, Guru Prasad Chakravarti	Pleader and talukdar	.....	3	1

No. 31, dated Tangail, the 26th November 1879.

From—BABU BRAJA KANTA ROY, Chairman, Branch Road Cess Committe, Atia,

To—The Chairman, Road Cess Committee, Mymensingh.

WITH reference to your No. 49, dated the 5th instant, I have the honor to submit a brief report on the village road works executed during the cess year 1878-79.

2. The subjoined table shows the names of the members of the Branch Road Cess Committee, the number of sittings during the year, and their attendance :—

Number.	Names of members.		Number of meetings attended.	Number at which attended.
1.	Sub-divisional Officer, *Chairman*		4	...
2.	Ishan Chandra Bhattacharya, *Vice-Chairman*		3	1
3.	Guru Dayal Das Gupta	*Members.*	4	...
4.	Chandra Mohan Roy		1	3
5.	Gopi Mohan Guha		2	2
6.	Abdul Jabbar Chaudhri		1	3
7.	Bhagwan Chandra Roy		2	2
8.	Sharada Gobinda Mozumdar		...	4
9.	Ramani Mohun Niogi		...	4

3. The object of the first meeting was to settle what roads were to be repaired in 1878-79 and what amounts to be allotted to each road. A second meeting was held as per Chairman's No. 13R, dated 29th October 1878, to charge the allotment. A third meeting was held to settle what roads and bridges were to be constructed and repaired and what amount to be allotted to each work for 1879-80, the amount sanctioned for the year being Rs. 5,000; but it having been directed by the Chairman's letter No. 364R, dated 30th July 1879, to submit a revised statement of works at a reduced scale of Rs 4,000 instead of Rs. 5,000, a fourth meeting was held and statements submitted accordingly.

4. Babus Sharada Gobinda Mozumdar and Ramani Mohun Niogi did not attend any meeting, they being absent from home. The other members did their duty satisfactorily, specially Babu Guru Dayal Das Gupta, who attended all the meetings, and Babu Ishan Chandra Bhattacharya, Vice-Chairman, who attended three meetings.

5. The following statement shows the expenditure on roads and culverts :—

		Miles.	Rs.
1.	Roads from Jamorki to Sharatail	2	200
2.	Ditto Santosh to Porabari	...	625
3.	Ditto Tangail to Putiajani	2½	670
4.	Ditto Ashakpur to Karatia	1½	430
5.	Ditto Kaijuri to Pathrail	½	100
6.	Ditto Golabari to Bhattabari	¼	50
7.	Ditto Ellinga to Baniabari	¼	50
8.	Ditto Bethoir to main road	1	125
9.	Ditto Garail branch road	1	200
10.	Road from the Tangail main road to Gharinda ...	2	425
	Repair of Bathuli road	...	75
	Ditto Ellinga to Moshajan	...	50
	Total ...	...	3,000

6. The works done were carefully considered in the Committee and lines laid out and supervised by myself, Sub-Deputy Collector, and circle officer (late Sub-Deputy Collector) and the head clerk, and the works of the contractor tested by the Sub-Deputy Magistrate, head clerk, and nazir. The contractor was paid Rs. 3 per 1,000 cubic feet, all sorts of expenses being borne by him. The contractor, Gopal Gobinda Biswas, has done the works to my satisfaction.

7. The lines of communication have been greatly improved this year. A number of useful village roads have been undertaken with success. The road from Tangail to Porabari is a very desirable and useful one, because Porabari is the landing ghât of this part of the district. The earthwork of this road is completed, but it requires to be bridged over in two or three places, and it will require an expenditure of about Rs. 1,500, which amount can scarcely be met with from the short amount that is being sanctioned annually from the Road Cess Fund for the construction of village roads in this sub-division. A special grant for the purpose is urgently required. As soon as this road will be finished for cart traffic, Porabari will begin to rise, and it may turn out an important mart, and the sub-division may thereby derive great advantage. The rivers surrounding the sub-division are only navigable during the rains. I am led to believe that people who are deriving the advantage of communications consider it a great boon.

No. 257, dated Jamalpore, the 7th December 1879.

From—T. A. DONOUGH, ESQ., Chairman of the Jamalpore Branch Road Cess Committee,

To—The Chairman of the District Road Cess Committee, Mymensingh.

I BEG to report, with reference to your memorandum No. 91, dated 24th ultimo, that the work of the village roads last year was all done by contract, but, from want of proper supervision, it was not done to my satisfaction. The measure of appointing a road overseer to look after the work during the ensuing season was proposed to, and adopted by, the Jamalpore Branch Road Cess Committee at its last sitting, and a copy of the proceedings in which the proposal was embodied was sent to you and sanctioned in full by the Commissioner of the Division. I intend therefore appointing an overseer and expect that the village road work will be done properly this season.

2. The construction of village roads is much appreciated by the people.

Appendix A.

MYMENSINGH DISTRICT ROAD FUND.

Abstract of Particulars regarding Meetings of District Road Committees for the cess year 1879-79.

Commissionership	District	Number of members forming Committee		Number required to form a Quorum.	Number of meetings held	Meetings at which there was no quorum.	Average attendance at meetings	Number of members who did not attend any meeting	Number of members who attended only—						Percentage of average attendance to whole Committee	Remarks
									One meeting		Two meetings		Three meetings			
		Official.	Non-official						Official.	Non-official	Official.	Non-official	Official.	Non-official		
	Mymensingh															
	District Committee	5	15	7	6		9[illegible]		.	3	2	6	1	3	49[illegible]	Most of the members living at a distance from the sudder station could not attend all the meetings held during the year
	Branch Committee at Atia	3	6	3			4	3	1	2	1	2	2	1	44	Only two of the members did not attend any meeting, being absent from home The attendance of the members was, on the whole, fair
Dacca	Branch Committee at Kalihora, anj	4	8	4	6	1	5	3		1	1	1	1	2	50 nearly	Two members, Meer Ismail and Sheik Kholilulah, not attending a single meeting, have been removed and their places have lately been filled up by new members Among the non-official members Baba Radha Churn Roy takes great interest
	Branch Committee at Jamalpore	2	6	4	2		3 5	4	.	1	2	1			70	Most of the non official members took no interest in the work

E. B. HARRIS,
Vice-Chairman, Road Cess Committee.

N. S. ALEXANDER,
Chairman, Road Cess Committee.

Form No. 6.—Part I.

MYMENSINGH DISTRICT ROAD FUND.

Annual account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.
Balance on 1st October 1878	.....	7,318 3 5
RECEIPTS OF THE YEAR.		
Taxes, rates, and cesses.		
Cesses ... ... { On lands	1,51,367 0 3	
{ ,, houses	217 15 0	
	1,51,584 15 3	
One per cent. road cess	288 3 0	
Total cesses		1,51,873 2 3
Miscellaneous receipts.		
Tolls ... ... { Road tolls	.....	
{ Canal or river tolls	.....	
{ Ferry tolls	156 14 0	
	156 14 0	
Rents of serais and staging-bungalows	.....	
Fees and forfeitures	3,030 8 0	
Grants-in-aid from Provincial services	.....	
Miscellaneous	2,425 13 10	
		5,683 3 10
Suspense accounts.		
Advances	11,492 6 6	
Deposits	208 5 4	
		11,700 11 10
Total receipts of the year ...	.....	1,69,257 1 11
GRAND TOTAL ...	.....	1,76,575 5 4

	Rs. A. P.	Rs. A. P.
General management .. { Clerks	3,570 1 9	
{ Servants	1,453 8 0	
{ Contingencies	991 2 6	
{ Printing at private presses ..	71 14 0	
		6,086 10 3
Toll-collection ... { Establishment and contingencies of road tolls	.....	
{ Establishment and contingencies of canal tolls	.....	
Staging bungalows and serais ... ... { Establishment and contingencies..	.....	
{ Petty construction and repairs ..	.....	
Miscellaneous	.....	
Public works .. { Original works	63,786 8 0	
{ Repairs	45,260 11 3	
{ Establishment	13,950 3 6	
{ Tools and plant	411 12 0	
		1,23,409 2 9
Contribution to Provincial services	.....	.....
Total outlay to be passed ...	.....	1,29,495 13 0
Suspense accounts.		
Advances	10,225 0 0	
Deposits	446 5 4	
		10,671 5 4
Total expenditure of the year ...	.....	1,40,167 2 4
Balance on the 30th September 1879 (as detailed on the memorandum of balances)	.....	36,408 3 0
GRAND TOTAL ...	.....	1,76,575 5 4

PASSED for Rs. 1,29,495-13-0 (one lakh twenty-nine thousand four hundred and ninety-five and annas thirteen) only.

J. MOORHEAD, Civil Surgeon,
T. DE DOMBAL,
GUNGA DAS GUHA,
Members of the Sub-Committee.

E. B. HARRIS,
Vice-Chairman, Road Cess Committee.

N. S. ALEXANDER,
Chairman, Road Cess Committee.

Form No. 6.—Part II.

MYMENSINGH DISTRICT ROAD FUND.

Details of Income and Expenditure for the Cess-year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the Annual Account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs.	**INCOME.**	Rs. A. P.	Rs. A. P.
Taxes, rates, and cesses.	1,46,167	Cess on lands	1,51,367 0 3	
		,, on mines, railways, &c.	.....	
		,, on houses	217 15 0	
				1,51,584 15 3
	294	One per cent. road cess	298 3 0	298 3 0
Miscellaneous receipts.	2,225	Ferry tolls from Dowhajani ghát in the Atia sub-division	156 0 0	
		Ditto from Silmabad sub-division	0 14 0	
			156 14 0	
		Fees and forfeiture.		
		Talabana or road cess process fees	2,942 0 0	
		Searching fees	80 3 0	
		Penalties	8 5 0	
		Total	3,030 8 0	
		Miscellaneous.		
		Contribution from Government on account of Public Works cess establishment	1,800 0 0	
		Contribution from Government for Estate Improvement Fund	605 9 4	
		Sale proceeds of a road cess boat	60 0 0	
		Ditto of old and unserviceable material	20 12 6	
		Value and sale proceeds of Public Works agreement and tender forms, &c.	9 8 0	
		Total	2,495 13 10	5,683 3 10
		Advances.		
Suspense Accounts.	.....	Chairman, Branch Road Cess Committee, Atia	3,000 0 0	
		Ditto, ditto ditto, Kissorgunge	2,999 15 0	
		Ditto, ditto ditto, Jamalpore	2,800 0 0	
		Baboo Asutosh Lahari, District Engineer	500 0 0	
		,, Baikanta Kissore Mozoomdar, Surveyor	400 0 0	
		,, Rajani Kanto Ghose, Sub-Overseer	80 0 0	
		,, Gobind Chunder Byasak, Sub-Deputy Collector	70 0 0	
		,, Banga Chundra Guha, Sub-Overseer	50 0 0	
		,, Prosunno Coomar Kundoo, Sub-Overseer	38 7 6	
		,, Bhyrab Chunder Kundoo	350 0 0	
		,, Bisseshur Singh, Sub-Overseer	435 0 0	
		Bricks	477 0 0	
		Stone-lime	293 11 3	
		Mile-posts	118 4 9	11,463 8 6
		Deposits.		
		Baboo Kedareshur Hazra, Sub-Overseer	208 5 4	208 5 4
		Total Receipts	.....	1,69,257 1 11
		EXPENDITURE.		
		Clerks.		
General management.	8,267	1 Head Clerk's salary for ten months and 23 days, at Rs. 54 per month	584 5 6	
		1 Head Clerk's salary for one month, at Rs. 50 per month	50 0 0	
		Second Head Clerk's salary for 12 months, at Rs. 30 per month	360 0 0	
		Third Head Clerk's salary for 11 months, and 30 days of January, at Rs. 25 per month	299 3 5	
		6 Mohurrirs' salary for nine months, at Rs. 20 per month each	1,080 0 0	
		5 Mohurrirs' salary for three months, at Rs. 20 per month each	300 0 0	
		1 Mohurrir's salary for two months and 16 days, at Rs. 20 per month	50 10 9	
		1 Bakay's salary for 12 months, at Rs. 10 per month	120 0 0	
		1 Clerk's salary for 12 months, at Rs. 25 per month	300 0 0	
		1 Tioca Clerk for five kist times for 70 days, at Re. 1 per diem	70 0 0	
		2 Tioca Poddars for five kist times for 63 days, at Re. 1 per diem, each	126 0 0	
		Remuneration of House Cess Collector on account of realisation for past year for realising Rs. 1,279 at Rs. 12½ per cent. in the Sudder sub-division	159 14 0	
		Remuneration of House Cess Collector on account of realisation for past year for realising Rs. 236-13-0, at Rs. 16 per cent. in the Sudder sub-division	37 14 0	
		Remuneration of House Cess Collector on account of realisation for past year for realising Rs. 165-13 at Rs. 7 per cent.	11 9 6	
		Remuneration of House Cess Collector on account of realisation for past year for realising Rs. 411-13 at Rs. 5 per cent.	20 9 3	
				3,570 1 9
		Servants.		
		6 Peons' salary for three months, at Re. 7 per month, each	105 0 0	
		15 Ditto for four ,, at ,, 6 ditto	360 0 0	
		14 Ditto for one ,, at ,, 6 ditto	84 0 0	
		10 Ditto for one ,, at ,, 6 ditto	60 0 0	
		9 Ditto for four ,, at ,, 6 ditto	216 0 0	
		8 Ditto for two ,, at ,, 6 ditto	96 0 0	
		4 Ditto for 23 days at ,, 6 ditto	17 9 0	
		1 Ditto for four months and 13 days, at Rs. 6 per month	26 3 0	
		1 Orderly Peon's salary for nine months and 20 days, at Rs. 6 per month	59 9 9	
		1 Duffry's salary for 12 months at Rs. 6 per month	72 0 0	
		20 Extra Peons' salary for serving notices under section 28 of Act X of 1871	357 2 3	
		Total Servants	.....	1,453 8 0
		Carried over	.....	5,023 9 9

Sub-head of estimate.	Amount as per budget estimate.	Particulars.				Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
				Brought forward ...		.....	5,023 9 9
		EXPENDITURE—*continued*.					
		Contingencies.					
General management—*contd.*	6,100	Price of stationery and printed forms with conveyance				318 1 0	
		Cost of printing road cess accounts and reports for 1878-77				73 15 4	
		,, of pergunnah maps and a Public Works Code book				52 10 0	
		,, of repairing road cess bungalow				82 8 0	
		,, of service labels used in road cess offices				45 0 0	
		,, of receipt stamps affixed in cheques				10 0 0	
		Punkah-puller's wages in road cess offices				51 14 9	
		Road cess boat chowkidar's wages				70 0 0	
		Chainmen and khallasy's wages				72 9 0	
		Petty contingent charges				214 8 5	
				Total contingencies ...		.....	991 2 6
		Printing at private presses.					
		Printing at private presses				71 14 0	71 14 0
Public Works ...	.....	***Original Works.***					
		Distinguishing number.		Total estimated cost.	Total outlay to end of the year.		
				Rs.	Rs. A. P.		
	9,427	11	Constructing road from Madhupore to Tangail—				
			Earthwork		77,244 10 9	.....	
			Timber bridges		27,695 5 6	6,455 3 0	
			Ferry boats		1,750 0 0	1,750 0 0	
			Hand-railing	(a)	979 8 0	979 8 0	
			Dressing and levelling surface ...	99,775	350 0 0	350 0 0	
			Turfing		12 0 0	12 0 0	
			Jungle-cutting		324 11 6	.....	
			Inspection bungalow		300 0 0	.....	
			Contingencies		576 7 0	.....	
					1,09,132 10 9	9,426 10 0	
	2,425	13	Constructing road from Ramgopalpore to Kishoregunge up to Ishwarganj—				
			Earthwork		4,723 12 6	693 0 0	
			Timber bridges of 1½" plank ...		2,905 12 0	956 8 0	
			Ditto of 2¼" ,, ...	(b)	187 8 0	187 8 0	
			Hand railing	9,682	873 0 0	873 0 0	
			Levelling and dressing surface ...		45 0 0	45 0 0	
			Wing-walls to bridges		129 9 0	129 9 0	
			Contingencies		105 13 6	29 3 9	
					8,470 7 0	2,413 12 9	
	3,000	2	Widening the road from Mymensingh to Jamalpore—				
			Earthwork		11,060 9 9	273 13 0	
			Timber bridges		3,450 3 0	1,632 12 0	
			Levelling and dressing surface...		910 1 0	601 5 0	
			Jungle-cutting	.....	209 4 0	.....	
			Turfing		28 7 6	.....	
			Contingencies		714 9 3	226 9 6	
					16,373 1 6	2,734 6 6	
	6,500	3 & 9	Widening the road from Jamalpore to Suburnoolly—				
			Earthwork		19,008 0 0	3,869 9 3	
			Timber bridges		5,690 0 0	1,410 0 0	
			Jungle-cutting		85 9 0	13 9 0	
			Ferry boat		350 0 0	350 0 0	
			Levelling and dressing surface ...	.....	82 0 0	82 0 0	
			Backing sides of bridges... ...		218 4 0	218 4 0	
			Petty repairs to bridges... ...		25 10 0	25 10 0	
			Contingencies		400 15 6	274 2 9	
					28,791 6 6	6,193 3 0	
	6,000	8	Widening the road from Hossenpore to Kishoregunge—				
			Earthwork		3,107 4 0	3,107 4 0	
			Levelling and dressing surface ...	(c)	250 0 0	.....	
			Timber bridges	17,464	2,349 7 9	2,349 7 9	
			Petty repairs		33 14 0	33 14 0	
			Contingencies		253 2 0	115 12 0	
					5,993 11 9	5,606 5 9	
	5,000	29	Widening the road from Kishoregunge to Katiadi—				
			Earthwork		6,278 3 6	2,130 14 6	
			Timber bridges		7,335 4 0	2,297 6 0	
			Bamboo ditto		75 14 0	.....	
			Jungle cutting		42 8 0	10 0 0	
			Dressing and levelling surface ...	.....	9 1 3	9 1 3	
			Hand railing		164 0 0	164 0 0	
			Coal tarring		37 4 6	37 4 6	
			Contingencies		362 1 6	199 0 3	
					14,224 4 9	4,837 10 6	
			Carried over ...	.....	.....	31,210 15 6	6,096 10 3

(a) First estimate sanctioned in Bengal Government's letter No. 791C., dated 23rd August 1878, and Commissioner's No. 354R., dated 14th September 1878.
(b) Estimate sanctioned in Superintending Engineer, North-Eastern Circle's letter No. 76, dated 7th January 1878, and Commissioner's No. 075R., dated 11th January 1878.
(c) Estimate sanctioned in Bengal Government's No. 568C., dated 16th July 1879, and Commissioner's No. 329R., dated 26th July 1879.

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forword ...			31,210 15 6	6,096 10 3
			EXPENDITURE—*continued.*				
			Original Works—continued.				
Public Works—*continued.*				Rs.	Rs. A. P.		
	4,500	31	Widening the road from Katiadi to Nickli—				
			Earthwork		7,301 3 3	1,733 13 9	
			Timber bridges		2,976 13 0	2,321 13 0	
			Jungle cutting	(d) 13,057	252 12 0	14 0 0	
			Levelling and dressing surface ...		82 8 0	82 8 0	
			Backing bridges		57 12 0	57 12 0	
			Contingencies		123 11 0	72 0 0	
					10,794 11 3	4,281 14 9	
	6,439	10	Metalling part of the Durgapore road at Shambhugunge—				
			Bricks for soling		2,238 3 9	1,383 3 9	
			Brick khoah stacked	(e) 16,858	3,774 10 6	2,140 2 6	
			Khoah spreading and consolidating		238 0 0	60 0 0	
			Contingencies		15 0 0	.....	
					6,285 14 3	3,583 6 3	
	9,059	1	Metalling 3 miles of the Suburncolly road from Ayman to Montalla—				
			Bricks for soling		1,430 3 6	1,430 3 6	
			Brick khoah stacked	(f) 15,059	4,089 11 0	4,089 11 0	
			Khoah spreading and consolidating		.....	.....	
					5,509 14 6	5,509 14 6	
			Constructing road from Dapones to Phulbaria—				
	41	33	Contingencies		40 13 6	40 13 6	
	500	1	Metalling part of the Suburncolly road, near Madhupore with laterite	500	324 10 3	324 10 3	
	500	10	Constructing a bungalow at Jharia on the Durgapore road	500	425 0 0	425 0 0	
	715	2	Constructing a timber bridge at Baniabasar on the Jamalpore road	715	581 8 0	581 8 0	
	721	6	Constructing a masonry culvert at the Gouresepore ghât on the Takee road	721	705 2 3	705 2 3	
	500	34	Surveying Kendua road		62 4 0	62 4 0	
		32	Ditto Basitpore road ...		126 3 0	126 3 0	
		3 & 9	Ditto Suburncolly road ...		111 3 0	111 3 0	
		11	Ditto Tangail road	500	75 13 9	75 13 9	
		29	Ditto Katiadi road		48 0 0	48 0 0	
		1	Ditto Nowgong bridge on Suburncolly road ...		23 12 0	23 12 0	
		1	Ditto Gabtali bridge road...		8 3 6	8 3 6	
					455 7 3	455 7 3	
	85	1	Dismantling Nowgong bridge on the Suburncolly road	85	85 0 0	85 0 0	
	8,153	18 & 19	Village roads in the sudder subdivision—				
			Road from Cachua to Ghatari ...		332 7 0	332 7 0	
			Road from Debagram to Phalbari		736 5 0	736 5 0	
			Road from Mymensing to Chorkhai		2,409 3 9	2,409 3 9	
			Road from Ramgopalpore to Dabakhal		1,158 5 3	1,158 5 3	
			Road from Muktagacha to Ghatari		436 4 6	436 4 6	
			Road from Kanibari to Kalibari		50 0 0	50 0 0	
			Road from Chorang to Kendua	8,153	359 6 0	359 6 0	
			Road from Durgapore to Ghatigram		473 10 0	473 10 0	
			Road from Muktagacha to Basati		101 0 6	101 0 6	
			Road from Dhitpore to Malickbari		1,113 8 6	1,113 8 6	
			Road from Juffergong to Usti ...		469 15 9	469 15 9	
			Road Rasalpore to Rampore Hât		103 15 9	103 15 9	
			Road from Kanibari to Kustea		68 11 9	68 11 9	
					7,782 12 9	7,782 12 9	.....
			Carried over ...	.....	.....	54,996 9 0	6,096 10 3

(d) Estimate sanctioned in Bengal Government's No. 612C., dated 30th July 1879, and Commissioner's No. 370R., dated 6th August 1879.
(e) Estimate sanctioned in Bengal Government's letter No. 67C., dated 23rd January 1878, and Commissioner's No. 725R., dated 29th January 1878.
(f) Estimate sanctioned in Bengal Government's letter No. 247C., dated 28th March 1879, and Commissioner's No. 943R., dated 29th March 1879.

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			54,986 9 0	6,066 10 3
			EXPENDITURE—*continued.*				
			Original Works—continued.				
				Rs.	Rs. A. P.		
			Village roads in the Jamalpore sub-division—				
Public Works—*continued.*	3,000	15 & 16	Road from Jonali to Balijuri and Kanasia		600 0 0	600 0 0	
			Road from Mirzapore to Saripore		200 0 0	200 0 0	
			Road from Chari Goalpara to Norondia		500 0 0	500 0 0	
			Road from Etail to Pearpore ...		100 0 0	100 0 0	
			Road from Tikajani to Brahmaputra river	3,000	300 0 0	300 0 0	
			Road from Bhaloki to Mohiramkal		500 0 0	500 0 0	
			Road from Kaulabada to Kauis river ghat...		500 0 0	500 0 0	
			Road from Goda Simulia to Nandania		100 0 0	100 0	
					2,800 0 0	2,800 0 0	
			Village roads in the Kishoreganga sub-division—				
	3,000	20	Road from Baulai to Korimganj		510 0 0	510 0 0	
			Road from Makertia to Dhuldia bazar		496 10 0	496 10 0	
			Road from Banagram to Gawchibata		200 0 0	200 0 0	
			Road at Kanatengar village ...		299 0 0	299 0 0	
			Road from Banagram to Kathatali		49 8 0	49 8 0	
			Road from Gangatia to Hussenpur		200 0 0	200 0 0	
			Road from Gowchibata to Dhuldia		200 0 0	200 0 0	
			Road leading to Asmeta village	3,000	97 4 0	97 4 0	
			Road at Barapara village ...		200 0 0	200 0 0	
			Road from Betal to Asmita ...		93 9 0	93 9 0	
			Road from Kakaridia to Jungleberi		99 0 0	99 0 0	
			Road from Lakhia to Hasragati		60 0 0	60 0 0	
			Six wooden bridges on the road from Makertia bazar to Dhuldia bazar...		360 0 0	360 0 0	
			Four wooden bridges on the Kanatengar road		235 0 0	235 0 0	
					2,999 15 0	2,999 15 0	
			Village roads in the Atia sub-division—				
	3,000	17	Road from Jamorki to Shorstoli...		200 0 0	200 0 0	
			Road from Santosh to Foresbari		625 0 0	625 0 0	
			Road from Taingail to Putiajani		670 0 0	670 0 0	
			Road from Ashakpur to Kerstia		430 0 0	430 0 0	
			Road from Kaljuri to Pathradi		100 0 0	100 0 0	
			Road from Golabari to Bhattabari	3,000	50 0 0	50 0 0	
			Road from Ellenga to Baniebari		50 0 0	50 0 0	
			Road from Bathair to main road		125 0 0	125 0 0	
			Gharail branch road		200 0 0	200 0 0	
			Road at Moshajan village ...		50 0 0	50 0 0	
			,, at Bhathuli ,, ...		75 0 0	75 0 0	
			,, at Gharinda ,, ...		425 0 0	425 0 0	
					3,000 0 0	3,000 0 0	
			Total Original works ...		.....	.....	63,795 6 0
			Repairs.				
	17,900	11	Road from Madhupore to Tangail			17,861 12 9	
	11,131	1	,, from Mymensingh to Suburnecolly			11,078 3 9	
	6,459	10	,, from Shambhuganga to Durgapore			4,475 6 6	
	4,131	7	,, from Mymensingh to Ramgopalpore and Gouresepore ...			4,283 1 0	
	1,635	6	,, from Mymensingh to Toke			1,527 14 9	
	788	20	,, from Shamgang to Netrokona			573 11 0	
	612	13	,, from Mymensingh to Daponea			350 11 0	
	477	4	,, from Jamalpore to Sherpore			294 0 0	
	3,669	1 & 6	,, from Jail Hospital to Distillery—part of the Suburnecolly and Tola roads			3,650 13 0	
	8,573	1	Repairs to metalling of the Suburnecolly road			1,089 15 0	
	2,975	6	Ditto of the Toke road			95 3 0	
			Total repairs ...			.....	45,360 11 3
			Carried over ...				1,15,136 13 6

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...		1,15,133 13 6
		Establishment.		
Public Works—*concluded.*	15,539	1 District Engineer's salary for 5 months, at Rs. 500 per mensem ...	2,500 0 0	
		1 Ditto ditto for 84 ,, at ,, 250 ,, ,, ...		
		1 Ditto travelling allowance for 7 months	2,128 7 9	
		1 Overseer's salary with horse allowance for 12 months, at Rs. 200 per mensem	1,046 4 0	
		2 Surveyors' salary with horse allowance for 12 months, at Rs. 65 per mensem	2,400 0 0	
		1 Sub-overseer's salary with horse allowance for 9 months and 6 days, at Rs. 35 per month	1,560 0 0	
		1 Sub-overseer's salary with horse allowance for 1 month and 29 days	322 0 0	
		1 Sub-overseer's salary with horse allowance for 12 months, at Rs. 30 per mensem	43 1 6	
		1 Sub-overseer's salary with horse allowance for 11 months and 17 days, at Rs. 27-8 per mensem	360 0 0	
		1 Sub-overseer's salary with horse allowance for 14 days, at Rs. 10 per mensem	317 4 9	
		3 Sub-overseers' salary with horse allowance for 3 months, at Rs. 25 per mensem each	4 9 9	
		2 Sub-overseers' salary with horse allowance for 9 months, at Rs. 25 per mensem each	225 0 0	
		1 Sub-overseer's salary with horse allowance for 7 months and 21 days, at Rs. 12-8 per mensem	450 0 0	
		1 Sircar's salary with horse allowance for 2 months and 25 days, at Rs. 25 per mensem	36 14 0	
		1 Sircar's salary with horse allowance for 7 months and 21 days, at Rs. 12-8 per mensem	89 6 0	
		1 Storekeeper's salary for 11 months and 21 days at Rs. 10 per mensem ...	96 14 0	
		Ditto do. with horse allowance for 10 days, at Rs. 5 per mensem	116 12 3	
		1 Inspector's salary with horse allowance for 3 months and 24 days at Rs. 75 per mensem	1 9 9	
		1 Accountant's salary for 12 months, at Rs. 80 per month	208 12 6	
		1 Clerk's salary for 10 months and 13 days, at Rs. 30 per month ...	960 0 0	
		Ditto ditto for 1 month and 3 days, at Rs. 15 per month	312 6 0	
		1 Extra Clerk's salary for 2 months and 6 days, at Rs. 15 per month ...	23 12 9	
		1 Draftsman's salary for 10 months, at Rs. 50 per month	33 14 0	
		1 Extra Draftsman's salary for 1 month and 26 days, at Rs. 20 per month	500 0 0	
		1 Peon's salary for 10 months and 27 days, at Rs. 6 per month ...	36 12 3	
		1 Ditto salary for 11 months and 24 days, at Rs. 6 per month ...	65 6 3	
		Total Establishment ...	71 0 0	13,950 3 6
		Tools and Plant.		
Tools and Plant.	418	2 Almirahs purchased for Road Cess Deputy Collector's Office at Rs. 45 each	90 0 0	
		2 Almirahs purchased for Road Cess Deputy Collector's Office at Rs 33-12 each	67 8 0	
		5 Brass badges for Road Cess Deputy Collector's Office at Rs. 1-8 each	7 8 0	
		1 Almirah for Engineering Office at Rs. 28	28 0 0	
		12 Pickaxes for ditto ditto	14 15 3	
		50 Kodalies	54 2 9	
		12 Hatchets	34 2 3	
		6 Daws	8 0 0	
		50 Hammers	57 8 0	
		10 Augers, ½ inch to 1 inch	11 1 9	
		Carriage of above tools	29 10 0	
		Repairing the road cess boat	9 4 0	
		Total Tools and Plant ...	.. ..	411 13 0
		Advances.		
Suspense account.	.....	Chairman, Branch Road Cess Committee, Atia	3,000 0 0	
		Ditto, ditto ditto, Kissoragunge	3,000 0 0	
		Ditto, ditto ditto, Jamalpore	2,400 0 0	
		Baboo Asutosh Lahari, District Engineer	500 0 0	
		,, Baikanto Kissore Mozumdar, Surveyor	400 0 0	
		,, Rajani Kanta Ghose, Sub-Overseer	80 0 0	
		,, Gobind Chunder Byasak, Sub-Deputy Collector	70 0 0	
		,, Bhurab Chundra Singh	250 0 0	
		,, Beeheshur Singh, Sub-Overseer	425 0 0	
		Nisir Mahamed Sircar	100 0 0	
				10,225 0 0
		Deposit.		
		Baboo Kedareshur Hesra, Sub-Overseer	208 5 4	
		Adjustment as per Accountant-General's objection statement, *vide* Treasury Balance certificate for the month of September 1879 ...	238 0 0	446 5 4
		Total Expenditure ...	.....	1,40,167 2 4

Memorandum showing in detail the actual Cash Balance on 30th September 1879.

PARTICULARS.				Amount.			Total.		
				Rs.	A.	P.	Rs.	A.	P.
Balance at credit of Mymensingh district road fund in the treasury as per Pass-book				37,908	14	3			
Less amount of cheques charged in accounts but not yet paid—									
			Rs. A. P.						
Cheque No. 243, dated 29th September 1879 ...			920 0 3						
„ „ 244, „ 29th „ „ ...			467 5 0						
„ „ 246, „ 30th „ „ ...			200 0 0						
„ „ 247, „ 30th „ „ ...			146 11 6						
„ „ 248, „ 30th „ „ ...			66 10 6						
				1,800	11	3			
							36,108	3	0
Imprest in hands of District Engineer				300	0	0			
							300	0	0
Net balance as per Road Cess cash-book							36,408	3	0

E. W. HARRIS,

Vice-Chairman, Road Cess Committee. *Chairman, Road Cess Committee.*

No. 235R.C., dated Commillah, the 16th January 1880.

From—F. JONES, Esq., Chairman of the District Road Cess Committee, Tipperah,

To—The Commissioner of the Dacca Division.

I HAVE the honor to submit the following report on the road cess administration of this district during the cess-year ending 30th September 1879, together with a copy of the annual accounts for 1878-79 as prepared and passed in accordance with section 88 of Act X (B.C.) of 1871. The annual accounts have been prepared in the revised forms prescribed by the Bengal Government circular No. 54A, of the 5th August last. Duplicate copies of the accounts have been submitted to the Examiner of Public Works Accounts, Bengal, with this office No. 111R, of 29th November 1879.

2. *Committees.*—The following gentlemen were members of the district committee for the cess-year under review:—

1.	The Magistrate and Collector of Tipperah ...	*Chairman*, ex-officio.
2.	The Joint-Magistrate and Deputy Collector ...	*Members* (*Vice-Chairman*).
3.	The Executive Engineer of Dacca ...	
4.	The Road Cess Deputy Collector ...	
5.	The District Superintendent of Police ...	
6.	Mr. E. DeLanney	
7.	„ H. M. Weathrall	
8.	„ J. C. S. Larminie	
9.	„ G. R. Clarke	
10.	Baboo Bhayrub Chunder Chatterjee ...	
11.	„ Shib Chundra Aich	
12.	„ Ramdolal Roy	
13.	„ Nobeen Chundra Mookerjee ...	
14.	„ Kali Krishna Chowdry	
15.	„ Sharada Charan Mookerjee ...	
16.	„ Taruk Chundra Singh	
17.	„ Uma Lochan Mozoomdar	
18.	Chowdhry Mahomed Gazi	
19.	„ Yusaf Ali	
20.	Munshi Ali Karim	
21.	Moulvi Ashruffuddin	

The changes in the committee during the year were—

Mr. H. M. Weathrall, Baboos Nobeen Chundra Mookerjee, Sharada Charan Mookerjee, and Bhayrub Chunder Chatterjee were respectively appointed in the place of Mr. H. C. Weathrall, Baboos Harish Chundra Bose, Nobin Chundra Sen, Khettra Nath Bhattacharjee, and Ananda Gopal Sen.

The period for which the following members were appointed having expired in January last, they were re-appointed :—

Mr. E. DeLanney.
Baboo Shib Chundra Aich.
„ Ramdolal Roy.
Chowdhry Yusaf Ali.
„ Mahomed Gazi.
Baboo Uma Lochan Mozoomdar.
„ Taruk Chundra Singh.
Munshi Ali Karim.

Owing to the establishment of a sub-division at Chandpore, the branch committee of Nursingpore was abolished, and in its place a branch committee was appointed at Chandpore by Bengal Government's order No. 4558A., dated 18th October 1878, and the Deputy Magistrate and Deputy Collector was made the Chairman of the branch committee.

3. *Committee meetings.*—There were seven general meetings held during the year, of which one was adjourned for want of a quorum. The following are the names of the members who exhibited the greatest interest in the work of the committee :—

Mr. G. R. Clarke.
„ H. M. Weathrall.
Baboo Bhayrub Chunder Chatterjee.

4. The annexed table gives an abstract of the attendance of members at the meetings of the district and sub-divisional branch committees for the year under review.

The following members did not attend any meetings of the committee :—

The Executive Engineer of Dacca.
Chowdhry Yusaf Ali.
„ Mahomed Gazi.
Baboo Kali Krishna Chowdhry.

As the three last-named are gentlemen possessing extensive zemindaries in a part of the district at a considerable distance from Commillah, it is hardly to be expected that they should attend every meeting. They have, however, been informed that, unless they attend several of the meetings during the current year, they will have to be removed from their appointments.

The following table will show the result of percentage of average attendance of members at the district road cess committee as well as the branch committees during the last three years :—

Names of committees.	Percentage of average attendance to whole committee.		
	1876-77.	1877-78.	1878-79.
The District road cess committee	36·5	38 09	33·33
The Brahmunberia branch committee	43 7	47·36	42·1
The Chandpore ditto	57·1	40 74	39 13
The Muradnagore ditto	47·6	36 36	36 36
The Chowdogram ditto	68·1	50	55·55

The above mentioned statement will show that the attendance of members at the district committee during the last cess-year was not quite so good as in the previous years. The same remark applies to the Brahmunberia, Chandpore, and Muradnagore branch committees; but the attendance of members was fair at the meetings of the Chowdogram branch committee.

The Chairman of the branch committee of Brahmunberia states that the members generally took little interest in the operations. The Chairman of the Chandpore branch committee reports that the members of the branch committee, with three exceptions, namely, Baboos Deno Nath Banerjea, Nobin Chundra Chuckerbutty, and Sadhu Dewan evinced a fair amount of interest in their work.

5. *Sub-committee's report on the examination of the annual accounts.*—The sub-committee appointed for the purpose of examining and auditing the accounts for the year, under section 88 of the Act, consisted, with the Vice-Chairman, of four members. The following is a copy of their report :—

"At a meeting of the sub-committee held on the 27th instant, in accordance with paragraph 7 of the proceedings of the meeting of the district road cess committee held on the 5th September last, the following members were present :—

G. R. Clarke, Esq. ... ... } *Members*
E. DeLanney, Esq. ... ... }
H. M. Weathrall, Esq. ... ... }
Baboo Bhayrub Chunder Chatterjee. *Vice-Chairman* . }

(1) In consequence of the illness of Baboo Camdolal Roy, Mr. E. DeLanney was selected to examine the accounts along with the other members present.

(2) The cash-book, pass-book for the months of August and September last were examined with reference to the cheques and vouchers issued during the months above alluded to. They were found correct. The cash balances remaining at the end of these months were also found correct.

(3) The sub-committee does not think it necessary to re-examine the monthly accounts from October 1878 to July 1879, as they have been examined by eight sub-committees previously appointed by the district committee from time to time. It is creditable to Baboo Mohendra Lal Mookerjee, head clerk and accountant, that the accounts are uniformly kept in a very systematic and correct manner.

(4) The annual accounts for the cess-year 1878-79 were examined and found correct. It was resolved to lay the accounts with the proceedings of the sub-committee before the meeting of the district road cess committee notified to be held on the 29th instant.

G. CLARKE.
B. C. CHATTERJEE, *Vice-Chairman.*
H. M. WEATHRALL.
E. DELANNEY.
} *Members.*

COMMILLAH,
The 27th September 1879.

Mr. Alexander Wilson, Deputy Examiner of Public Works Accounts, Bengal, in the month of August last, inspected the offices of district road cess committee, and that of the District Engineer, and found that all the points noted at last inspection had received due attention, and that the prescribed registers had been properly and correctly kept.

ORIGINAL WORK.

6. On the portion of the Brahmunberia road from Chandpore to Nayanpore the remaining portion of the earthwork was completed, and three bridges were completely constructed, whilst four others were partly constructed as detailed below :—

Bridge No. 15 *at Kakdi on the* 8*th mile.*—Masonry finished; plastering remaining.

Bridge No. 19 *at Singjury on the* 11*th mile.*—The work on this bridge was stopped owing to the Superintending Engineer requiring greater waterway to be provided. Another estimate, embracing this and other improvements to this road ordered by him, is in course of preparation by the District Engineer. This estimate will be shortly submitted; meantime traffic is kept open by a temporary roadway alongside the bridge.

Bridge No. 24 *at Harimangal on the* 13*th mile.*—This bridge is unfinished owing to an accident during its construction, the late overseer, Baboo Taruck Chundra Gupta, having acted carelessly in lowering the centre of one arch before the other arch was constructed. This matter was laid before the district committee who appointed a sub-committee consisting of the Vice-Chairman and Messrs. G. R. Clarke and H. M. Weathrall to enquire into the case. The sub-committee found fault principally with the overseer and the petty contractor, and the matter has already been reported to you in this office No. 76R, of 20th November 1879. The work of reconstruction of the injured parts of the bridge has been taken up, and in the meantime traffic is provided for by a temporary side road.

Bridge No. 28 *at Shosidal on the* 15*th mile*—was completed with the exception of the arch. This would have been finished, had it not been for the weak centering put up for it by the late overseer which had to be removed. The work is going on and will be shortly finished.

(*b*) Completion of the *Kalirbazar road* with masonry culverts. This work is finished and the road opened for its whole length.

(*c*) Construction of the *Agortolla road* from Kusba towards Agortolla—9¾ miles long. The sanction to the estimate was received late in the working season, and as much earthwork has not been done as would have been the case if it had come earlier; but considerable progress has been made in the collection of materials, iron, wood and lime for the bridging. The earthwork could only be done in such places as were highest, and therefore longest free from flood water; the total amount so constructed being equivalent to about two miles of road. All the materials for bridging, with the exception of bricks, have been collected during the past year, and a good supply of firewood for burning bricks also. The total expenditure on this work during the year was Rs. 7,751-8-3.

(*d*) Improvement of the *Modafergunge to Nurrsingpore road* (Chandpore sub-divisional Road). The estimate sanctioned for the work was for Rs. 3,079. This work was let out under a general contract in the month of March last. The contractor failed in the execution of his work and has had to forfeit a part of his security. The total value of the work done by him under his contract was only Rs. 398 on account of earthwork and temporary bridges; but work to the extent of a further sum of Rs. 545 was carried out by small piece-workers at the end of the season. As a regular project has been since submitted for raising, widening, and bridging the road, no further work will be done under the original estimate for Rs. 3,079.

(*e*) *Construction of masonry boundary pillars*—for the road from Commillah to Arybary. It was found that cultivators were in the habit of ploughing up the slopes of the road, and these pillars were put up to mark out clearly the land belonging to the road cess committee. The pillars were all built during the year under report, but some little work remained to be done to them which will be carried out in the current cess-year 1879-80.

(*f*) Rupees 185-5 were spent in payment of compensation to the Maharajah of Hill Tipperah for lands taken up for the district road cess office bungalow and compound attached to it.

(*g*) A sum of Rs 21,998-4-11 was expended in the construction and improvement of 124 village roads and 43 khals under the five committees mentioned below :—

		Rs.	A.	P.
The District road cess committee ...	32 village roads 2 do. khals	8,229	14	11
The Brahmunberia branch road cess committee	33 do roads 17 do. khals	3,763	1	0
The Chandpore branch road cess committee	42 do. roads 16 do. khals	3,898	0	0
The Muradnagar branch road cess committee	9 do. roads 7 do. khals	3,656	6	0
The Chowdogram branch road cess committee	8 do. roads 1 do. khal	2,450	15	0
Total ...	124 village roads 42 do. khals	21,998	4	11

The total length of village roads either entirely new or improvements of existing tracks under the central committee is nearly 60 miles.

The estimate for expenditure on village road works for the present cess-year 1879-80, as compared with that of the year under report, is somewhat lower. This reduction in the sum allotted to these works has been made with the view of concentrating the expenditure on large original works on which early outlay is most urgently required in accordance with the Bengal Government's circular order No. 5C, of the 23rd January 1879.

The District Engineer spent Rs. 8,229-14-11 out of Rs. 8,542 allotted for village roads under the sudder committee. There was a local contribution of Rs. 157. The Brahmanberia branch committee expended Rs. 3,763-1 out of Rs. 4,000 budgeted for the works. The allotment was supplemented with local contributions of Rs. 1,647-4-9. The Chandpore branch committee spent Rs. 3,898 out of Rs. 4,000 sanctioned for the works; the villagers contributed Rs. 366-8.

The Muradnagar branch committee spent Rs. 3,656-6 out of an allotment of Rs. 3,988 which was supplemented with local contributions of Rs. 449-15-6.

The Chowdogram branch committee expended Rs. 2,450-15 in the village road works out of Rs. 2,500 allotted for 1878-79. There was no local subscription paid by the villagers.

7. *Repairs.*—The following are the most important roads that are included under the head of maintenance.

Brahmanberia road.—The work on this road consisted chiefly of surface repairs and repairs to slopes and bamboo bridges. The length of the road is 40 miles from Commillah ferry ghât to Brahmanberia, and in that length a total of 1,293 running feet of bamboo bridges had to be made and kept up at a cost of Rs. 836. This is a very heavy yearly expenditure (for these bridges do not last longer than one year), and a project has been submitted for bridging the road with permanent bridges which will save the road cess department in future years the greater part of this sum. The road was kept in good order for its whole length.

Modaffergunge to Hajigunge road.—The chief item in the repair of this road was 1,055½ running feet of temporary betelnut bridges. They last longer than the bamboo bridges, but do not last so much as two years. The cost under this head was Rs. 203. I may mention that they are not used on the Brahmanberia road, as the trees are little cultivated in the north of the district, and to convey them there would be very costly. Permanent bridges have also been estimated for this road.

The other repairs on this road are surface repairs, earthwork repairs, and jungle-cutting. The road could not be used for wheeled traffic owing to the narrow width of some of the miles, but it is proposed to widen these places and to raise the surface all along, and an estimate for the work has been sent up.

Road from Hajigunge to Nursingpore (*Chandpore sub-division*).—This is a continuation of the Hajigunge road mentioned above. The remarks on the former road apply equally here. The total length of betelnut bridges being 947½ running feet, and the cost of their maintenance being Rs. 207-13-9. They had to be constructed of entirely new materials in many cases, and they were generally in much worse order than those on the road from Modaffergunge to Hajigunge. The estimate for the bridging and raising of this road will be prepared in 1879-80. This road is in much better order than the road from Modaffergunge to Hajigunge as regards earthwork, but it is below flood-level in many places.

*Commillah to Laksham road—*1¾ *miles long.*—No particular remarks are necessary on the repairs to this road. The road is well-raised and the bridges are all sound. The Superintending Engineer, North-Eastern Circle, inspected this road on the 19th July 1879, regarding which he has made an inspection report. He wishes the waterway of bridge No. 9 to be increased, and an estimate has been prepared by the District Engineer, and the estimate has been submitted to you with this office No. 168R, of 20th December 1879.

Companygunge road.—The length of this road is 15 miles. All the bridges are permanent, and the repairs were confined to keeping the surface and slopes in order, and the bridges repaired where necessary.

Chandpore khal —Is three miles long from Dakatia river to the Megna near the subdivision of Chandpore; the work done consisted in keeping the banks clear of jungle and the khal free from snags.

The other roads mentioned in the annual accounts are chiefly roads in the neighbourhood of Commillah with permanent bridges. They were all kept in good order throughout the year.

The total length of district roads kept in repairs is 178 miles, at an average cost of Rs. 110 per mile, including the temporary bridges where necessary.

8. *Floods.*—The District Engineer reports that the floods in the northern part of the district have been unusually high during the year under review. The drainage in this part of the district is affected by back-water from the Megna, and the floods in that river seem to have been higher than usual. In the southern part of the district near Chandpore, the floods were also higher than usual, and these high floods were affected by the Megna river up as far as Hajigunge on the Dakatiar river. In the country between Commillah and Hajigunge the floods were lower than usual. In the Goomti river, also, the floods this year were low.

9. *Planting trees.*—A considerable number of fruit-trees have been planted along the road-sides this year as will be seen from the list given below, which gives the actual number of trees existing on each road at the end of the cess-year. The fruit-trees were, with few exceptions, all planted during the year under report. The total number of trees planted during the year was 1,661. They consisted chiefly of the following kinds :—

Mango	999
Jack	513
Jam	24
Bael	86
Almond	37
Gab	2
Total ...	1,661

Names of Road.	Planted in 1878-79.	Planted up to 1877-78.		Total.
	Fruit-trees.	Fruit-trees.	Other trees.	
Laksham road	118	40	431	589
Companygunge „	116	36	438	590
Arybary „	548	.....	10	558
Kalir bazar „	538	18	597	1,153
Beber bazar „	1	75	121	197
Modamtoli „	155	.....	3	158
Pilgrims „	132	24	522	678
Aryarah „	53	15	119	187
River Turn „	.....	4	72	76
Dhurmopore „	.....	4	37	41
Total ...	1,661	216	2,350	4,227
Remaining in the nursery garden	1,003	186	64	1,253

The system adopted by the District Engineer was as follows :—A number of tattees, five feet high by three feet wide were prepared and put at intervals of 60 feet apart along both sides of the road to be planted out. Three tatees are used to each tree, so as to enclose a triangular space with a side of three feet. The ground having been previously prepared, young plants were put out at the proper time of the year, or, in some cases, the seed itself was sown. The best time for sowing the seed was found to be from the end of April to the middle of June, and for planting out young plants from July onwards.

Planting is still going on some of the roads. To carry on this work an establishment of 14 mallees was entertained, who also assisted in the nursery garden in sowing and rearing young plants. These men are not regular mallees, with the exception of two who were necessary to show the others what to do. At the end of the rains a number of young plants were put into large earthen pots so as to give greater facility in transplanting them. There are now 1,003 such plants ready to be taken out to the roads in the nursery garden.

It will probably be better to sow the seed in the pot in which it is to remain until transplanted to its place at the road-side in future, as there will be a saving of labour in this way, besides the top root escaping with less risk of injury. Another advantage of the pot system is that plants can be put out at almost any time of the year. It was not found to succeed well to sow the seeds out, except for about 15 or 20 days towards the end of May, as the seedlings required so much care in weeding, watering, and shading while young; if sown at other times, the mallees could only look after a limited number.

The expenditure on trees has been met from the annual repair estimates and it amounts to Rs. 3,078.

10. *Superintendence of works.*—The works of the other branch committees, were inspected and their works and measurement books checked when possible by the District Engineer, but they were all frequently inspected and measurements checked and reported on monthly by the overseers The Chairmen of the Brahmanberia and Chandpore branch committees inspected several of the works during their winter tour. The Chairman of Muradnagar branch committee reports that their Vice-Chairman has inspected the works under the branch committee.

The Superintending Engineer in the month of July last, inspected some of the district roads. The construction of some of the bridges on the road from Chandpore to Nayanpore was found by him to have been done in an unworkmanlike manner; and the late overseers, Baboos Tarack Chandra Gupta, and Girish Chandra Bhar, who were in charge of the works, were discharged before they were confirmed in their appointments by order of the Government of Bengal, No. 1867E, of the 11th August 1879.

11. *Projects.*—The following projects were prepared by the District Engineer during the year for the works mentioned below :—

1. Agartollah road.
2. Bridging the road from Nayanpore to Arybary.
3. Ditto ditto Arybary to Brahmanberia.
4. Improving the khal from Burkamta to Elliotgunge.
5. Deepening the khal from Elliotgunge to Gouripura.
6. Raising, widening, and bridging the road from Modafergunge to Hajigunge.

The total amount of all these estimates was Rs. 4,24,123. They comprise, besides other work, 64 bridges of the following sizes :—

10 running feet waterway and under	...	27	bridges.
10 to 20 running feet ditto	...	16	,,
Large bridges ditto	...	21	,,
Total	...	64	,,

The khal from Burkamta to Gouripura will join the canal from Commillah to Burkamta, and the two works together will open direct and speedy communication between Commillah and the Megna, besides opening out a number of khals from the south of the district. In the central part of the tract through which the khal passes (thana Chandina, &c.), the water communication for four or five months of the year is very imperfect; and as those are the months in which the main rice crop comes to market (December, January, February, March, and April), the price of rice is generally 5 or 6 annas a maund lower there than in places with good water communication, such as Commillah, Muradnagar, Gouripura, Panchpukhuriah, and other places on the Goomti river.

The District Engineer reports that much greater progress on projects would have been made had it not been for the very limited assistance at his command, only one of the overseers having been able to level or survey.

12. *Establishments.*—The District Engineer reports that the head mohurir of the sudder village roads relieved sub-overseer Anuada Charan Bromho, who resigned in May, and continued to discharge his duties till the end of the year, when the newly appointed sub-overseer took his place. Baboo Shama Charan Roy, head mohurir, has worked very hard and done very creditably, considering his attainments.

13. *System of carrying out works.*—The works have been nearly all executed by piece-work during the year under report, and no advance was made to any contractor. Only four regular contracts were made during the year.

14. The total receipts of the past year, inclusive of the actual cash balance of the previous year, amounted to Rs. 1,36,242-8-6. Deducting therefrom Rs. 80,356-2-1, expended during the year, there remained an unexpended balance of Rs. 55,886-6-5 on the 30th September 1879. But in the budget for 1879-80 Rs. 40,000 were estimated as the balance likely to remain at the end of the cess-year. At a meeting of the district road cess committee held on the 29th November last, it was agreed that the additional balance, (Rs. 15,886-6-5) should be allotted to the repairs to the Laksham, Arybary, Pilgrims, and Kalirbazar roads with reference to four supplemental estimats prepared by the District Engineer in accordance with the Superintending Engineer's inspection report, and a sum of Rs. 4,600 was also set apart for paying for the establishment of a divisional superintendent of works for 1879-80.

Rs.
5,417
5,254
10,671

The first two of these estimates * have been sanctioned by your No. 383R, of the 9th January 1880.

15. Mr. H. W. Hughes, C.E., District Engineer, took charge of his office from the late District-Engineer Baboo Khetter Nath Bhuttacharjee on the 25th October 1878. He is an officer of undoubted ability, and I believe that, under his management, the road cess operations will make good progress during the present year. The estimates sent up by him, though in the first instance they were returned to him for revision, have subsequently nearly all received the sanction of the Government. I think he is perhaps scarcely as firm with his subordinates as he should be, but he has been cautioned on this point.

Mr. R. C. Dutt, C.S., was Vice-Chairman up to the 25th November 1878, and he was succeeded by Mr. W. F. Meres, C.S., who made over charge to myself on the 23rd April 1879. Baboo Bhoyrub Chandra Chatterjea, Special Sub-Registrar, was subsequently elected Vice-Chairman on the 5th September 1879.

The Chairmen of the branch committees' deserve the district committee's acknowledgment for the interest shown by them in road cess work.

Baboo Mohendra Lal Mookerjea, head clerk and accountant, deserves favourable mention in this report. He is very hard-working and takes the greatest interest in his work, and his services as a skilled accountant and as head clerk are most valuable to the committee.

16. *Feelings of the people with regard to the cess and working of the system.*—The people throughout the district now quite understand the objects of the district road cess and, as stated in previous reports, they have, in many instances, contributed considerable sums towards village roads and khals. As regards the payment of the tax, the discontent which it roused at first, has long since died away.

17. The following is an account of the proposed road cess operations of the cess-year 1879-80.

Expected Income.

	Rs.	A.	P.
Cess on lands	86,699	0	0
One per cent. and three per cent. road cess	2,745	5	11
Fees and forfeitures	650	0	0
Miscellaneous	1,250	0	0
Total expected income	91,344	5	11
Estimated balance on the 30th September 1879	40,000	0	0
Total	1,31,344	5	11

Proposed Expenditure.

Establishment and contingencies	6,535	6	0

Original Work.

Construction of Kusba to Agartollah road—earthwork and bridges with inspection bungalow	22,200	0	0
Compensation for land for ditto	6,286	8	0
Constructing bridges on the Brahmunberia road from Nayanpore to Arybary	10,000	0	0
Constructing bridges on Brahmunberia road from Arybary to Brahmunberia sub-division	10,000	0	0
Improving the road from Modafergunge to Hajigunge	8,500	0	0
Construction of village roads and canals by the district road cess committee	1,884	0	0
Construction of village roads and canals by Brahmunberia branch road cess committee	2,000	0	0
Construction of village roads and canals by Chandpore branch road cess committee	1,903	0	0
Construction of village roads and canals by Chowdogram branch road cess committee	2,022	0	0
Construction of village roads and canals by Muradnagore branch road cess committee	1,958	8	0

River and Canal Works.

Deepening the khal from Barkamta to Elliotgunge	12,000	0	0
Deepening the khal from Elliotgunge to Gouripura	10,072	0	0
Total original works	88,826	0	0

Repairs.

Road, Commillah to Belurbazar	175	0	0
,, Mynamutty to Companygunge	1,105	0	0
,, Commillah to Arybary	2,516	0	0
,, Arybary to Brahmunberia sub-division	1,626	0	0
,, Kander section house to Laksham	807	0	0
,, Laksham road to Kodomtollee	185	0	0
,, Laksham to Chiteshi	805	0	0
,, Kalibazar road	1,144	0	0
,, Hajigunge to Nursingpore	3,519	0	0
,, Modafergunge to Hajigunge	1,308	0	0
,, Laksham to Chowdogram	1,469	0	0
,, Brahmunberia to Kalikooho *vid* Sarail	824	0	0
Carried over	...		...

				Rs.	A.	P.
			Brought forward ...			
Embanked road	...	...	... ...	121	0	0
Pilgrims' „	...	...	... ...	267	0	0
Arryurah „	...	...	... ...	166	0	0
Krishtopore „	...	...	... ...	17	0	0
Aranapore „	...	...	... ...	193	0	0
Bagicha „	...	...	... ...	21	0	0
Mugjangal „	...	...	... ...	39	0	0
River Turn „	...	...	... ...	29	0	0
District road cess office bungalow	...	...	... ...	103	0	0
Village roads under the District road cess committee			... ...	1,116	0	0
Ditto Brahmunboria branch road cess committee			...	500	0	0
Ditto Chandpore ditto			...	597	0	0
Ditto Muradnagore ditto			...	391	8	0
Ditto Chowdogram ditto			...	328	0	0
Chandpore khal from Sheikehat	...	...	... ...	102	0	0
Reserve fund for unforeseen charges	...	...	... ...	1,180	0	0
			Total repairs ...	20,653	8	0
Public Works or engineering establishment			... ...	13,828	10	0
Tools and plant	...	...	... ...	1,205	0	0
			Total proposed expenditure ...	1,31,048	8	0

APPENDIX A.

Abstract of particulars regarding meetings of Road Cess Committees for the cess-year 1878-79.

District and name of the committee.	Number of members forming committee.		Members required to form a quorum.	Number of meetings held.	Meeting at which there was no quorum.	Average attendance at meeting.	Number of members who did not attend any meeting.	Number of Members attended only								Percentage of average attendance to whole committe.	Remarks.
								One meeting.		Two meetings.		Three meetings.		Four meetings.			
	Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.		
The District Road Cess Committee ...	6	15	7	7	1	7	(a)4	...	(b)3	...	(c)5	(d)1	(e)2	(f)3	(g)2	33·33	(a) The Executive Engineer, Dacca Division. Choudhury Yeaf Ali. Ditto Mahamed Sani. Baboo Kalikristo Choudhury. (b) Mr. G. E. Clark. „ H. M. Weathrall. Baboo Umachurn Mozoomdar. (c) Mr. J. C. S. Larmuie. Baboo Nobin Chunder Mookerjee. Baboo Saroda Churn Mookerjee. Baboo Tarnok Chunder Singh. Moulvie Ashruffuddie. (d and e) The Road Cess Deputy Collector. Baboo Ramdulal Roy. Munshi Ali Korim. (f and g) The Senior Covenanted Assistant to the Magistrate and Collector. The District Superintendent of Police. Baboo Bhoyrab Chunder Chatterjee. Mr. E. DeLannoy. Baboo Shib Chunder Aimb.
The Branch Road Cess Committee at Brahmanberia ...	6	13	7	4	...	8	6	1	3	1	...	...	2	2	3	43·1	
Ditto at Chandpore ...	7	16	6	7	...	9	3	3	3	...	2	2	3	...	...	39·13	
Ditto at Muradnagore..	2	20	6	5	1	8	10	...	2	...	8	...	3	...	5	36·36	
Ditto at Choudagram .	4	14	6	2	1	10	4	...	...	1	1	...	2	2	1	65·55	

F. JONES,
Chairman, District Road Cess Committee.

No. 6.—Part I.

TIPPERAH DISTRICT ROAD FUND.

Annual account of Income and Expenditure from 1st October 1878 to 30th September 1879.

		Rs.	A.	P.	Rs.	A.	P.
Balance on 1st October 1878 ... . Cash in hand		40,400	8	5	40,400	8	5
RECEIPTS OF THE YEAR.							
Cesses	On lands	88,465	3	3			
	„ mines and railways	.....					
One per cent., &c., 3 per cent. road cesses		2,865	11	10	91,330	15	1
Miscellaneous receipts.							
Tolls	Road tolls	.....					
	Canal or river tolls	.....					
Rents of serais and staging bungalows		.....					
Fees and forfeitures		1,284	6	0			
Grants-in-aid from provincial services		.....					
Miscellaneous		948	4	3	2,232	10	4
Suspense accounts ...	Advances	660	9	0			
	Deposit	1,510	15	9	2,171	8	9
Total receipts ...		.....			95,735	2	1
GRAND TOTAL ...		.....			1,36,135	10	6

		Rs.	A.	P.	Rs.	A.	P.
General management ...	Clerks	3,992	11	9			
	Servants	1,028	9	6			
	Contingencies	785	2	6			
	Printing at private presses ...	10	9	6	5,817	1	3
Toll collection	Establishment and contingencies of road tolls	.....					
	Establishment and contingencies of canal tolls	182	10	6	182	10	6
Staging bungalows and serais	Establishment and contingencies	.....					
	Petty construction and repairs...	.....			.....		
Public works	Original works	39,315	13	9			
	Repairs	19,767	4	4			
	Establishment	12,413	13	3			
	Tools and plant	1,217	8	9	72,714	8	1
Suspense account ...	Advances	635	0	3			
	Deposit	900	0	0	1,535	0	3
Contribution to Provincial services		.....			.....		
Total outlay to be passed ...		.....			80,249	4	1
Balance on 30th September 1879	Cash in hand	.....			55,886	6	5
GRAND TOTAL ...		.....			1,36,135	10	6

Passed for Rupees eighty thousand two hundred and forty-nine, annas four, and pie one only.

G. R. CLARKE
H. M. WRATHALL
E. DELANNEY
} *Members.*

B. C. CHATTERJEE,
Vice-Chairman.

No. 6.—Part II.

TIPPERAH DISTRICT ROAD FUND.

Details of Income and Expenditure for the Cess-year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the Annual Account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs. A. P.	INCOME.	Rs. A. P.	Rs. A. P.
		Cesses.		
Taxes, Rates, and Cesses.	85,689 0 0 2,087 2 11	Cess on lands... Other cesses ..	88,425 3 3 2,865 11 10	91,330 15 1
		Fees and Forfeiture.		
Miscellaneous Receipts.	700 0 0	Talabana and cost of service of processes realized Fees for searching records	1,245 10 0 88 13 0	
			1,284 6 0	
		Miscellaneous.		
		Government contribution on account of moiety of one-third of the cost of establishment employed in the collection of Public Works cess Sale of produce and stores, &c. Contribution paid by Baboo Kali Krishna Choudhury for contribution of a village road Salary of amlas deposited for giving evidence in Civil Courts Motior Rohoman & Co., contractors, on account of liquidated damages realised	600 0 0 71 11 0 145 0 0 17 3 9 114 5 6	
			948 4 3	2,233 10 3
		Advances.		
Suspense Account.	.....	Recovered from the District Engineer in adjustment of his salary .. Do. on account of surveying the Agortollah road .. Shumsoruddy Mistry by work done by him on the Brahmanbariah road	500 0 0 60 9 0 100 0 0	660 9 0
		Deposits.		
	.....	Rhedoy Nath Burdhun, late Store-keeper, on account of security Baboo Tarack Chandra Gupta, late Overseer ,, Girish Chandra Bhor, ditto ,, Annoda Charan Bramha, late Sub-Overseer ,, Denobondhu Nundy, Contractor ,, Issur Chandra Bose, ditto Bungsi Sirdar, Contractor	100 0 0 300 0 0 150 0 0 150 0 0 295 15 9 225 0 0 300 0 0	1,510 15 9
		Total Income ...	.....	93,735 3 1
		EXPENDITURE.		
		CLERKS.		
		Road Cess Deputy Collector's Office.		
General management—	3,536 0 0	1 Head Clerk for 12 months, at Rs. 50 per month 1 Second Clerk for 12 months, at Rs. 30 per month 2 Mohurirs for 12 months, at Rs. 20 each per month 1 Towjee-Clerk for 12 months, at Rs. 25 per month ... Rs. 300 0 0 Deduct fine ... 0 4 0	600 0 0 360 0 0 480 0 0 299 12 0	
		1 Mohurir for 12 months, at Rs. 20 per month 1 Ditto for 12 ,, at ,, 15 ,, 1 Peddar for 4 ,, at ,, 7 ,, Ticca Clerks Accountant-General, Bengal, 10 annas percentage for establishment employed in his office on the miscellaneous receipts of 1877-78, *vide* his letter No. 732B of 23rd September 1879	240 0 0 180 0 0 28 0 0 58 10 3 15 5 6	
		District Road Cess Office.		
	1,968 0 0	1 Head Clerk and Accountant for 12 months, at Rs. 121 per month ... 1 Writer for 12 months, at Rs. 25 per month ... Rs. 300 0 0 Deduct fine ... 1 0 0	1,452 0 0 299 0 0	
			3,992 11 9	
		Servants.		
Servants ...	.....	1 Duffry and one office peon for 12 months, at Rs. 6 each per month 5 Process servers for 12 months, at Rs. 6 each per month Ticca process servers, at Rs. 6 each 1 Durwan and two peons, at Rs. 6 each per month for 12 months	144 0 0 360 0 0 308 9 6 216 0 0	
			1,028 9 6	
		Contingencies.		
	722 6 0	Municipal tax on the District Road Cess Office bungalow from October 1878 to September 1879 Receipt stamps Service labels The Accountant and Treasurer, Bengal Secretariat, for printing annual report for 1876-77 Superintendent of Stationery for stationery supplied Punkha-puller Office sweeper and allowance for light Binding registers Carriage and sundries	60 0 0 28 9 6 20 0 0 134 1 11 128 7 4 18 9 0 24 0 0 11 4 0 31 6 3	
		Carried over ...	415 13 9 5,621 6 3	

Sub-head of estimate	Amount as per budget estimate	PARTICULARS.			Amount.	Total.
	Rs. A. P.				Rs. A. P.	Rs. A. P.
				Brought forward ...	5,021 5 3	
					445 13 0	
		EXPENDITURE—*continued.*				
		Contingencies—continued.				
		Road Cess Deputy Collector's Office.				
				Rs. A. P.		
General management—*contd.*	420 0 0	Cost of service of process		184 15 0		
		Punkha-puller		22 5 6		
		Forms supplied by Superintendent of Stationery ...		10 13 6		
		Service stamps		30 0 0		
		Binding registers		14 8 0		
		Furniture for office		57 8 0		
		Miscellaneous		29 3 6	339 5 6	
					10 9 6	
Printing at private presses.	. .	H. C. Gangooly and Co. for printing the quarterly return forms ...				5,817 1 3
Toll collections	205 0 0	Establishments and contingencies of Canal Tolls—			182 10 6	
		Chandpore khall				182 10 6

		Distinguishing number.	ORIGINAL WORKS.	Total estimated cost.	Total outlay to end of the year.	
			Brahmanberia road.	Rs. A P	Rs A. P.	
Public Works	390 0 0*	4	Constructing road from Chandpore to Noyanpore as sanctioned by Bengal Government's letter No. 353C, of 29th June 1877—			
			Earthwork	.....	.....	404 10 0
			Work establishment ..		10,787 10 3	..
			Contingencies .		189 13 6	..
			Miscellaneous advances .		39 15 3	.. ...
			Ditto adjusted during the year by cash recovery and work done ..	11,109 0 0	136 4 6	.....
			Total .	.....	11,123 11 0	
	14 0 0*	4	Compensation for lands taken up	.	915 15 3	444 14 6
	444 8 0					
	6,000 0 0	4	Construction of bridges sanctioned by Bengal Government's No 631C of 23rd October 1877—			
			Excavating foundation		292 8 3	
			Diversion cut and approaches .		1,782 0 0	1,325 3 3
			Concrete		158 10 9	36 4 6
			Masonry		17,276 7 3	3,833 13 8
			Flooring		525 1 6	49 5 6
			Sand plaster and soorkee plaster . .	27,154 0 0	350 0 9	91 4 0
			Dismantling old masonry .		351 15 6	288 7 0
			Centering . . .		368 13 0	11 14 0
			Contingencies ...		1,092 14 0	330 2 6
			Miscellaneous advances ..		7 1 9	....
			Work establishment ..		803 5 0	.....
			Materials at site ..		3,818 0 5	.....
			Total ...	.....	26,791 13 11	
	902 0 0*	19	Completion of the Kairbazar road with culverts—*vide* Commissioner's No. 295R, of 17th August 1875—			
			Earthwork		3,023 9 0	
			Jungle-cutting		782 0 0	.
			Dressing and ramming .		405 6 6	
			Work establishment ..	6,764 0 0	372 9 6	115 0 9
			Excavating foundation ..		39 2 0	
			Masonry .		1,647 13 9	780 4 6
			Materials at site .		..	...
			Contingencies . .		227 14 9	1 0 0
	1,149 0 0*	4	Construction of masonry pillars on the Arybary road—			
			Excating foundation ..	1,149 0 0	10 9 6	10 9 6
			Masonry		715 14 6	715 14 6
	20,020 0 0	13	Constructing the Agartalla road sanctioned by the Bengal Government's No 183C, of 28th February 1879—			
			Earthwork		1,149 11 6	1,149 11 6
			Contingencies . ..		253 11 3	253 11 3
			Culverts and Bridges	20,617 0 0		
			Ironwork		410 3 9	410 3 9
			Contingencies		185 7 6	185 7 6
			Materials at site		5,753 6 3	5,753 6 3
	185 5 0	...	Compensation for lands taken up for the district road cess office bungalow	185 5 0	185 5 0	185 5 0
	3,079 0 0*	14	Improving Modafergunge to Nursingpore road, sanctioned by the Commissioner's No of 15th January 1879—			
			Earthwork		394 0 0	394 0 0
			Wooden bridges ...	3,079 0 0	341 0 0	341 0 0
			Contingencies		95 0 0	95 0 6
			Working establishment		113 0 0	113 0 0
			Carried over ..	.....		17,317 8 10	5,999 11 9

* Amount subsequently allotted after Budget sanction.

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs. A. P.					Rs. A. P.	Rs. A. P.
			Brought forward ...			17,317 8 10	5,999 11 9
			EXPENDITURE—*continued.*				
Public Works —*contd.*							
			ORIGINAL WORKS—*continued.*	Rs. A. P.	Rs. A. P.		
			Culverts and Bridges—contd.				
	18,465 0 0	7	Improving the Barula road ...	.....	.....	.....	
	9,343 0 0	52	Excavating the Mokrom Petkota khal	.....	.....	.....	
	8,542 0 0	44	Construction and improvement of village roads and canals by the District Road Cess Committee as per account	8,542 0 0	8,229 14 11	8,229 14 11	
	4,000 0 0	45	Ditto roads and canals by the Brahmanberia branch committee as per account ...	4,000 0 0	3,763 1 0	3,763 1 0	
	4,000 0 0	46	Ditto roads and canals by the Chandpore branch committee as per account	4,000 0 0	3,898 0 0	3,898 0 0	
	2,500 0 0	48	Ditto roads and canals by the Chowdogram branch committee as per account ...	2,500 0 0	2,450 15 0	2,450 15 0	
	3,470 0 0 518 0 0*	47	Ditto roads and canals by the Muradnagor branch committee as per account ...	3,470 0 0 518 0 0	3,656 6 0	3,656 6 0	39,318 13 9
			Repairs.				
	521 0 0	2	Repairing Commillah to Beberbazar road			519 13 11	
	1,686 0 0	3	Ditto Companygunge road			1,673 14 8	
	1,650 0 0	4	Ditto Arybary road			1,645 3 3	
	2,209 0 0	5	Ditto Brahmanberia road			2,191 3 9	
	4,238 0 0	1-6	Ditto Lakaham road			4,189 5 1	
	529 0 0	8	Ditto Kedomtollee road			525 15 0	
	791 0 0	9	Ditto Chitoshi road			788 4 3	
	3,316 0 0 115 0 0*	10	Ditto Kalirbazar road			3,321 1 1	
	843 0 0	14	Ditto Hajigunge road			756 0 6	
	831 0 0	13	Ditto Neersingpore road			816 3 9	
	832 0 0	16	Ditto Chowdogram road			579 3 10	
	513 0 0	39	Ditto Brahmanberia to Sarail road			511 3 4	
	327 0 0 202 8 0*	25	Ditto Embanked road			523 10 4	
	950 0 0	17	Ditto Pilgrims road			928 1 3	
	290 0 0	18	Ditto Arryurah road			294 5 11	
	17 0 0	19	Ditto Kristopore road			14 1 6	
	67 8 0	26	Ditto River Turn road			65 13 0	
	44 0 0	22	Ditto Mogtangie road			41 2 6	
	184 0 0	...	Ditto District road cess office bungalow			174 1 6	
	224 0 0	20	Ditto Arsanagore road			210 1 6	
	31 0 0	21	Ditto Bagicha road			6 15 0	
	2,000 0 0	...	Miscellaneous repairs			.....	19,767 4 4
			Public Works Establishment.				
	14,006 0 0		1 District Engineer, for 24 days of October 1879, at Rs. 550 per month			435 12 3	
			1 Ditto for 11 months and 7 days, at Rs. 500 per month			5,613 14 6	
			1 Overseer for 11 months and 16 days, at Rs. 125 per month			Rs. A. P. 1,441 10 6	
			Deduct fine ...			25 0 0	
						1,416 10 6	
			1 Ditto for 11 months at Rs. 100 per month			1,100 0 0	
			1 Sub-overseer for 8 months and 14 days, at Rs. 75 per month			635 0 0	
			Deduct fine ...			10 0 0	
						625 0 0	
			1 Ditto for 21 days, at Rs. 35 per month			24 8 0	
			1 Ditto for 13 days, at Rs. 35 per month			15 2 9	
			1 Assistant accountant for 11 months 7 days, at Rs. 50 per month ...			561 4 6	
			1 Ditto for 24 days of October 1879, at Rs 45 per month			24 13 6	
			1 Clerk for 12 months, at Rs. 25 per month			300 0 0	
			1 Draftsman for 12 months, at Rs. 35 per month			420 0 0	
			2 Peons, at Rs 7 and Rs. 6 per month, respectively, for 12 months ...			156 0 0	
			Travelling allowance of the District Engineer for 8 months			900 0 0	
			Ditto of an Overseer, at Rs. 50 per month			528 5 8	
			Ditto of an Overseer, at Rs. 10 per month			100 0 0	
			Ditto of a Sub-overseer, at Rs 10 per month			84 10 8	
			Ditto of an acting Sub-overseer for three months, at Rs. 10 per month			30 0 0	
			Ditto two Overseers, at Rs. 7-8 each per month			6 8 0	
			Ditto of an assistant accountant from Commillah to Calcutta ...			31 8 0	
						12,286 2 6	
			Contingencies.				
						Rs. A. P.	
			Charge for stationery supplied			30 0 0	
			Public Works Department forms supplied			55 14 3	
			Advertising for Sub-overseer			16 13 0	
			Punkha-puller			15 0 0	
			Binding note and measurement books			8 0 0	
			Ordinary postage stamps			4 0 0	
			Sundries			5 15 6	
						147 10 9	
							12,413 13 3
			Carried over ...			.....	77,496 11 1

* Amount subsequently allotted after Budget sanction.

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Amount.	Total.
	Rs.			Rs. A. P.	Rs. A. P.
			Brought forward ...	.....	77,496 11 1
			EXPENDITURE—*continued*.		
			PUBLIC WORKS—*continued*.		
Tools and plant	1,366	...	Purchase of 25 brick moulds	25 0 0	
			,, 12 hatchet daws	18 0 0	
			,, 229 Dhangur kodalies	459 0 0	
			,, 12 measuring tapes	71 15 6	
			,, 1 current metre	99 8 0	
			,, 10 padlocks	10 0 0	
			,, 1 almirah	80 0 0	
			,, 47 wooden flat rammers	24 10 6	
			,, 70 sundry handles *for* karals	13 0 0	
			,, 92 ditto for khantas	60 0 0	
			,, 50 wooden tagars	24 1 6	
			Constructing a store shed	168 15 0	
			Carriage of tools	53 6 3	
			Store-keeper's pay for 5 months 5 days at Rs. 30 per month ...	163 0 0	
				1,170 8 9	
			Deduct cost of tools lost, recovered	9 0 0	
				1,161 8 9	
			Repairing 200 country kodalies	25 0 0	
			,, 50 dhangar ditto	13 0 0	
			20 daws	6 0 0	
			31 koralies	9 0 0	
			7 khantas	3 0 0	
				56 0 0	1,217 8 9
Suspense account.			*Advances.*		
	.....	...	Mr. H. W. Hughes, District Engineer, on account of salary ...	500 0 0	
			District Engineer for surveying charges for Agootolla river ...	53 11 0	
			Ditto ditto ditto for Barkanta khal ...	81 5 3	
					635 0 3
			Deposits.		
	.....	...	Motior, Rohaman & Co., Contractors for refund of security...	200 0 0	
			Rheday Nath Burdhan, late Store-keeper for ditto ...	100 0 0	
			Tarack Chandra Gupte, late overseer ditto ...	300 0 0	
			Ditto Annoda Charan Brahma, late sub-overseer ditto ...	150 0 0	
			Ditto Girish Chandra Bhar, late overseer ditto ...	150 0 0	
					900 0 0
			Total Expenditure ..	.....	80,249 4 1

Memorandum showing in detail the actual Cash Balance on 30th September 1879.

PARTICULARS.	Amount. Rs. A. P.	Total Rs. A. P.
Balance of cash as per treasury pass-book ...	56,846 2 8	
Less amount of cheques charged in account but not yet paid	1,129 12 3	
		55,716 6 5
Imprest in the hands of the District Engineer ...	150 0 0	
Ditto ditto Road Cess Deputy Collector	20 0 0	
		170 0 0
Net balance as per road cess cash-book ...	.....	55,886 6 5

MEMORANDUM.

As the District Engineer could not prepare the estimates for the Barula road for want of collection of data during the previous cess-year for sanction of Government, the district committee had, at a meeting held on the 31st instant, resolved to transfer the amount allotted for the work to the following works considered to be done in the cess-year, and the Commissioner of Dacca has accorded his approval in his letter No. 702R., dated 11th January 1880, to the proceedings of the committee :—

	Rs.
Completion of earthwork on the Brahmanberi road	890
Ditto culverts, &c., on the Kalirbazar road	902
Improving the Modafergunge to Nursingpore road	3,079

The expenditure on the earthwork on the Brahmanberia road has been exceeded by Rs. 14-11, owing to the inclusion in expenditure of the miscellaneous advances agreed upon by the district committee to be given up. Out of Rs. 187-10 shown in the last annual account, Rs. 140-9 have been realized during the year leaving Rs. 47-1 for further adjustment.

2. Owing to the estimates for the Mokrom khal being returned unsanctioned by the Superintending Engineer, North-Eastern Circle, the district committee had proposed to transfer Rs. 18,000 from the allotment for the khal, and also from that of the Barula road.

Construction of bridges on the Brahmanberia road Rs. 18,000.—Estimates for these works were prepared and submitted to the Superintending Engineer in the months of May and June last through the Commissioner, but they were sent back unsanctioned.

A sum of Rs. 202-8 has been transferred from miscellaneous repairs to the embankment road for payment of the sum due for constructing spurs to the petty contractor Mokram Alí, whose case has been amicably settled by the district committee. This has been sanctioned by the Commissioner's letter No. 5R., dated 2nd April 1879.

3. A further allotment of Rs. 518 was made by the district committee with reference to a supplemental estimate of village roads and canals submitted by the Muradnagur branch committee by transfer of the amount from the sum budgeted for the Barula road as sanctioned by the Commissioner in his No. 200R., dated 11th June 1879.

4. A sum of Rs. 1,149 was allotted for the construction of masonry pillars on the Commillah to Arybary road by transfer of the amount from miscellaneous repairs exhibited in the budget. The transfer has been approved by the Commissioner in his No. 323R., dated 25th July 1879, with reference to the estimate sanctioned for the work.

5. The sum of Rs. 10-9-6 spent in printing forms had been previously included in the amount of Rs. 119-8-3 shown against contingencies under the month of July last in the quarterly return. The amount has been shown separately in the annual account against the head of printing at private presses.

As sanctioned by the Commissioner's letter No. 249R., of 26th June 1879, a sum of Rs. 444-14-8 was transferred from the Barula road for payment of compensation for lands taken up for the Brahmanberia road as amicably settled by the Collector of the district.

B. C. CHATTERJEE,

Vice-Chairman, Dist. Road Cess Comtee., Tipperah.

No. 525R., dated Dacca, the 23rd March 1880.

From—F. H. PELLEW, Esq., Officiating Commissioner of the Dacca Division,

To—The Secretary to the Government of Bengal, Public Works Department.

IN conformity with the instructions contained in your office circular No. 51 of the 8th August 1874, I have the honor to submit herewith the annual accounts of, and reports on, the administration of the road cess funds of the several districts of this Division for the cess-year 1878-79 ending with 30th September last.

2. There has been some delay in the submission of these accounts and reports which is due to the delay in the receipt in this office of the district reports and accounts. Those of the Furreedpore district were especially late, having been received only on the 14th ultimo, a fortnight after the date on which they were due to Government. I have, however, drawn the Chairman's special attention to the subject, and requested him to see that the accounts and the report are submitted punctually in future

3. Before proceeding to notice in detail the reports and accounts of each district separately, I shall here make a few general observations.

Accounts.—(*a*)—In Dacca the amounts received as road cess, process fees, and searching fees should have been shown in the accounts under the head "fees and forfeitures" instead of under "miscellaneous."

(*b*)—The budget allotment for each work should have been shown separately against it, instead of showing the allotments for all the works of the district in a lump.

(*c*)—The committee's establishment and contingencies should have been shown under the head "general management" instead of under head "establishment on works."

4. Similarly, in Furreedpore, the amounts of fines imposed on contractors, &c., should have been shown under the head "fees and forfeitures," instead of under head "miscellaneous."

5. A similar mistake has been committed in Backergunge.

The amounts of Talabana and fines should have been shown under the head "fees and forfeitures" instead of under "miscellaneous."

6. This error occurs in the Mymensingh accounts also. The amounts of Talabana or road cess process fees, searching fees, and penalties should have been shown under head "fees and forfeitures," instead of under "miscellaneous," and the committee's establishments and contingencies under heading "general management," instead of under head "establishment on works."

7. In the Tipperah accounts (*a*) the amount received as three per cent. road fund should have been shown under head "miscellaneous," instead of under head "one per cent. road cess."

(*b.*)—The amounts realized as Talabana, cost of service of processes, and fees for searching records should have been shown under the head "fees and forfeitures" instead of under "miscellaneous."

(*c.*)—The details given of the amount spent for printing at private presses should have been separately shown below "contingencies" and not in the middle of the accounts.

(*d.*)—The amount disbursed in planting trees should have been separately shown as original works under each road on the sides of which the trees were planted.

8. I have pointed out the above to the Chairmen of the respective districts, and requested them to see that the accounts are prepared in future correctly, and strictly in accordance with the form prescribed by Government. Besides these, there are certain

omissions and clerical mistakes in the accounts which have also been pointed out to the Chairmen concerned.

9. *Collection.*—Cess on lands only is levied in the several districts of this Division. The house cess which was levied in the districts of Dacca, Furreedpore, Mymensingh, and Tipperah has, since the introduction of the License tax, been abandoned, under the orders of the Board of Revenue communicated with their No. 266A, dated 23rd April 1878.

10. In all the districts of the Division the road cess on lands was levied during the year under review, at the maximum rate, except in Backergunge, where it was levied at half-rates, viz. 3 pies per rupee.

11. The collection of the cess in Tipperah has been satisfactory. In Dacca and Mymensingh it is on the whole fair, although the collection of arrears in the latter district is still not satisfactory. The collection in Furreedpore and Backergunge is much below the average. In the former district the shortness of the collection is said to have been principally due to the distress caused by the high price of food-grains owing to which, it is stated, the zemindars were not able to realize their dues, whether rent or cess, from the ryots. The distress having subsided, I hope there will be no difficulty in realizing the arrears.

12. There is some improvement in the collection of the cess in Backergunge during the year under review; but it is still unsatisfactory. The alleged difficulties experienced by the zemindars in realizing their dues from the ryots, and their consequent inability to pay the cess punctually, has formed the subject of a separate report No. 1036, dated 14th ultimo.

13. The financial condition of each district committee during the past cess-year is shown in the statement subjoined :—

Districts.	Balance at the close of 1877-78.	Receipts in 1878-79 including suspense accounts.	Total.	Expenditure in 1878-79 including suspense accounts	Balance on the 30th September 1879
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Dacca	91,080 1 9	92,040 8 3	1,83,120 10 0	1,33,516 8 11	49,604 1 1
Furreedpore	72,412 0 4	53,807 0 7	1,26,219 0 11	1,03,199 5 2	23,019 11 9
Backergunge	1,23,444 15 2	1,29,950 13 6	2,53,395 11 8	1,63,929 8 1	89,567 8 7
Mymensingh	7,316 3 5	1,69,257 1 11	1,76,575 5 4	1,40,167 2 4	36,408 3 0
Tipperah	40,307 6 5	95,936 2 1	1,36,243 8 6	80,856 2 1	55,386 6 5

14 Excepting in Mymensingh and Tipperah, the cash balances have everywhere been considerably reduced by a large expenditure on works.

15. The mode in which the road cess money has been spent, and the advantages derived therefrom by the people are noticed below.

16. *Dacca.*—The total amount available for expenditure in this district was Rs. 1,83,120-10, including the suspense accounts as shown below :—

	Rs.	A.	P.
Cash balance in hand on the 1st October 1878 ...	91,080	1	9
Collection under the Road Cess Act	55,673	9	0
One per cent. road cess	1,086	2	10
Fees and forfeitures	412	12	0
Miscellaneous	2,980	7	3
Suspense accounts	31,887	9	2
Total ...	1,83,120	10	0

17. Of this amount Rs. 1,33,516-8-11 has been expended during the year as shown in the subjoined memorandum :—

	Rs.	A.	P.
Collection establishment	3,773	8	1
Original works	46,690	14	2
Repairs	30,326	6	7
Establishment on works	17,533	13	1
Tools and plant	2,168	6	5
Suspense accounts	33,023	8	7
Total ...	1,33,516	8	11

leaving a balance of Rs. 49,604-1-1 at the end of the year. The large unspent balance is principally due to the estimates of the three principal works, viz., the opening of the Hilshamari river, the Panua khal excavation, and the Moonshigunge to Singpara road not having been sanctioned during the year. The projects for the two latter have since been sanctioned by Government. The project for the excavation of the Hilshamari river has been given up for the present, and no estimate has therefore been submitted for the same.

18. *Original works.*—A sum of Rs. 46,690-14-2 is shown in the accounts as having been spent on original works. A greater portion* of it has been spent on the construction of the road from "Dacca to Mirpore" and that from "Danga to Narsingdi" two of the most important roads in the district. The remainder has been spent on the construction of village roads and bridges in the Sudder, Moonshigunge, and Manickgunge sub-divisions, and the execution of other works of minor importance as well as in surveying certain proposed roads. Although more might have been done with the very heavy establishment entertained for works in this district, it is a matter of satisfaction that an amount of Rs. 46,690-14-2 has been spent under the head original work, against Rs. 17,856-14-1 in the previous year.

	Rs.	A.	P.
* On the Dacca to Mirpore road	19,618	6	4
On the Dunga to Narsingdi road	15,262	8	6
Total ...	34,880	14	10

19. A portion of the roads from "Dacca to Mirpore" and "Dacca to Toke" is stated to have been damaged by the khedda elephants, and, in order to remedy this evil, I have already addressed Government (Judicial Department)—*vide* my letter No. 33, dated 20th January 1880.

20. *Repairs.*—Rs 30,326-6-7 has been spent during the year for the maintenance and repairs of the existing roads and bridges in the district, against Rs. 11,222-14-8 spent in the previous year. The expenditure of so large an amount under this head was rendered necessary by the damage done to the existing roads by the unusual and high flood of the previous year. The iron suspension bridge on the Narayangunge road has been thoroughly repaired under the instructions of the Superintending Engineer at a cost of Rs 5,395-0-9.

21. *Village communications.*—The sum of Rs. 11,464-11-7 has been spent under the head village communications, of which Rs. 5,351-9 3 has been disbursed for the construction of new roads, and Rs. 6,113-2-4 in putting the existing roads in good order; Rs. 200 were contributed by the village people.

22. The following roads which have cost more than Rs. 1,000 each, ought apparently to be removed from the list of village roads, and placed in that of the district roads, and I have requested the Chairman, if necessary, to do this, and have the list in this office and in the Secretariat revised accordingly:—

1. Hatiardibazar to Shibpore.
2. Jhitka road.

23. *Dredger.*—The sum of Rs. 1,087-3-2 was spent during the year on the establishment maintained for the steam dredger which was lying useless. It has since been removed by Government for trial in connection with works in the Calcutta canals.

24. *Committees.*—There are, as reported in previous years, one district committee and two branch committees in the district (one at Moonshigunge and the other at Manickgunge). The district committee met six times during the year, and the branch committees five and six times, respectively. The members present are reported to have taken lively interest in the management of the road cess business. It is, however, a matter for regret that two members of the district committee, three of the branch road cess committee, Moonshigunge, and five of the branch road cess committee, Manickgunge, failed to attend any meetings during the year. Of the two members of the district committee mentioned above, Baboo Rup Lal Das resides at Dacca, and if he does not attend, he should be superseded. The other members, Kumar Rajendra Narayan Ray, of Bhowal, lives some distance off. Moreover, he is one of the principal zemindars in Dacca, and I do not think it would be wise to remove his name from the committee. But the Chairman has been requested to use his influence to induce him to take an interest in matters connected with road cess. As regards the defaulting members of the branch committees, I have requested the Chairman to enquire and report if they are likely to attend more punctually in future, and if not to take steps to replace them.

25. *Planting of trees.*—In compliance with the orders, of Government contained in its circular No. 10, dated 28th October 1878, measures were taken for the planting of fruit-bearing trees on the sides of the roads. To this end, some 2,300 seedlings were reared in the municipal garden, and have since been planted out along the sides of the Narayangunge road. Steps were also taken for protecting the trees planted in previous years on the sides of the Goalundo line of road.

26. *Establishment.*—During the year under report, the District Engineer is reported to have given his best attention to the works, and the other establishments to have worked generally well, excepting overseer Baboo Pria Nath Mitter, regarding whom a separate report will be submitted when it is received from the Chairman. The reduction of the cost of establishment urgently awaits the attention of the committee.

27. *Proposed works.*—The following are the principal works that are proposed to be undertaken during the current year:—

(*a*) Road from Singpara to Srinagar.
(*b*) Remaining portion of the road from Danga to Narsingdi.
(*c*) Bridges on the Goalundo line of road.
(*d*) A part of the Demra road from Boser bazar to the Dolye khal.
(*e*) Pania khal.

28. As the estimates for all these works have been sanctioned by proper authority, there will apparently be no difficulty in executing the works budgeted for.

29. *Furreedpore.*—In Furreedpore, the year opened with a cash balance of Rs. 72,412-0-4, which, with the receipts of the year (Rs. 53,807-0-7) amounted to Rs. 1,26,219-0-11, being the total amount available for expenditure during the year including the suspense accounts as shewn below :—

	Rs.	A.	P.
Cash balance in hand on the 1st October 1878 ...	72,412	0	4
Collection under the Road Cess Act	40,351	2	6
One per cent. road cess	16	12	6
Tolls	39	0	0
Fees and forfeitures	516	15	9
Miscellaneous	1,939	2	6
Suspense accounts	10,943	15	4
Total ...	1,26,219	0	11

Of this amount Rs. 1,03,199-5-2 have been expended during the year under review as detailed below :—

	Rs.	A.	P.
Collection establishment	3,097	9	3
Miscellaneous	—13	6	3
Original works	42,245	9	6
Repairs	33,113	14	1
Establishment on works	9,186	0	8
Tools and plant	1,142	13	9
Contribution to provincial services	1,200	0	0
Suspense accounts	13,226	12	2
Total	1,03,199	5	2

leaving a balance of Rs. 23,019-11-9, at the end of the year.

30. *Original works*—The principal original works (on which Rs. 42,245-9-6 was spent during the year) are the road from Rajbari to Furreedpore and the Baniabaha road, on which Rs. 20,943-8-9 and Rs. 2,792-7-6, respectively, were disbursed during the year. The remaining amount was spent on the construction of other works of minor importance, and in surveying proposed lines of roads, &c.

31. *Repairs.*—Rs. 33,113-14-1 was spent on the repair of the existing roads and bridges, the largest expenditure being on the repair of the Pangsa road, the Jessore road, and the Old Talma road.

32. It will thus be seen that a total sum of Rs. 75,359-7-7 was expended during the year on works, against Rs. 46,019-7-4 spent under that head in the previous year. But the district was without an Engineer for the first half of the year, and it is doubtful if the expenditure of such a large sum of money without the advice and supervision of a professional man was wise.

33. *Village communications.*—Rs. 13,695-14-6 was spent on village roads and canals, of which Rs. 9,569-1 was disbursed in the construction of new roads and Rs. 4,126-13-6 in repairing those already in existence. It is reported that the allotments for the Sudder and Madaripore sub-divisions were spent judiciously. The expenditure of the allotment for the Goalundo sub-division was not, however, equally judicious, and the Chairman reports that money was granted rather indiscriminately.

34. *Committees.*—There are, besides the district committee, two branch committees in the district, one at Goalundo and the other at Madaripore. The district committee held 16 meetings during the year, while the branch committee at Goalundo held two, and that at Madaripore five meetings. The district committee and branch committee at Madaripore are reported to have taken interest in the management of the road cess work. The members of the branch committee at Goalundo are stated to have evinced but little interest in the business connected with the department. As, however, only two meetings were called, the committee may have thought that much importance was not attached to their opinions, and this again may have chilled their interest. I have given instructions which will, I hope, secure a more efficient supervision of village road expenditure in this important sub-division.

35. I have also taken occasion to correct some misapprehensions on the part of the sub-divisional officer of Madaripore on the subject of village road embankments and the utility of village roads generally.

36. *Planting of trees.*—Rs. 839-3-9 have been spent during the year in planting trees on the sides of some of the important roads in the district, but it is reported that in many cases the plants have been destroyed by cattle. To prevent this evil I have directed that the trees should be properly fenced.

37. *Road Cess Office building.*—I have approved of the proposal made to construct a separate building for the road cess office, and have recommended the committee to put by annually a sum for this purpose.

38. *Steam communications.*—I have pointed out to the Chairman that projects such as that mooted in paragraph 33 of his report cannot be mooted or discussed in the annual report.

39. *Establishments.*—The District Engineer, Mr. Williams, took charge of his office a few months ago, and is reported of favourably, though sufficient time has not elapsed to allow of a judgment being formed. The other establishments are said to have generally worked well.

40. *Proposed works.*—The following are the principal works proposed to be undertaken during the current year :—

(*a*) Completion of the Rajbari road.
(*b*) Bhojeswar road.
(*c*) Bridging of the constructed portion of the Rajbari road.

Of these, the estimate for bridging the constructed portion of the Rajbari road has since been sanctioned by me ; the other estimates have also been prepared, and as soon as they are approved of by Government, works on them will commence.

41. *Backergunge.*—The total amount available for expenditure in Backergunge during the year, including the balance of the previous year and the suspense accounts, was Rs. 2,53,395-11-8 as detailed below :—

	Rs.	A.	P.
Cash balance in hand on the 1st October 1878 ...	1,23,444	15	2
Collection under the Road Cess Act	1,05,726	9	9
One per cent road cess	1,894	11	2
Fees and forfeitures	3,318	11	1
Miscellaneous	2,035	13	0
Suspense accounts...	16,974	15	6
Total ...	2,53,395	11	8

Of this, a total amount of Rs 1,63,828-3-1 has been spent in the year, as shown below :—

	Rs.	A.	P.
Collection establishment	8,893	2	8
Original works	78,732	9	7
Repairs	35,052	5	9
Establishment on works	21,458	0	7
Tools and plant	3,019	8	6
Suspense accounts	16,672	8	0
Total ...	1,63,828	3	1

leaving a balance of Rs. 89,567-8-7 which is much less than that at the close of the previous year.

42. *Original works.*—As stated before, Rs. 78,732-9-7 was expended during the year on the construction of original works, a large portion of which (Rs. 20,431-8-3) was spent on the Gournadi road, which is one of the most important roads in the district, the remainder being spent on other works most of which have been commenced but not completed. I have impressed upon the Chairman the necessity of completing these works before taking up others, and I hope this will be done. I have also requested him to see that provision for those sanctioned works which have not been provided for in the current year's budget, are made with the Commissioner's sanction from the general savings of the year if possible.

43. *Repairs.*—Rs. 35,052-5-9 was spent during the year under review in repairing roads, &c., against Rs. 19,352-1-3 in the previous year, which, the District Engineer says, is due to the neglected state of the roads before they were taken by the road cess committee.

44. It is satisfactory that Rs 1,13,784-15-4 has been expended on works during the year, against Rs. 37,821-10-4 in the previous year. As a large number of estimates has been already sanctioned, still better results are expected during the current year. It is also a matter of satisfaction that the committee have turned their attention to the excavation and improvement of khals and water channels which are the principal means of communication in Backergunge, and that more than Rs. 21,000 has been expended during the year under that head.

45. *Village communications.*—It is gratifying that Rs. 26,362-2-3 were spent on the construction and repairs of village roads and khals, and that particular interest has been taken by the committee of Backergunge in this matter. I approve of the Chairman's proposal to introduce printed forms of applications for village roads, &c., and have requested him to submit a specimen for my inspection so that it may be introduced in other districts if necessary.

46. The following roads which have cost more than Rs. 1,000 should, apparently, be transferred from the list of village roads to that of the district works, and I have accordingly requested the Chairman, if necessary, to submit necessary proposals for revision of the lists.

(*a*) Sharupkati to Kumarkhali road.
(*b*) Rayerkati to Hularhat road.

47. *Planting of trees.*—The Chairman remarks that it is peculiarly difficult in Backergunge to plant trees on the sides of roads in consequence of the berms remaining under water for many months of the year. He also points out other specially local objections in which there is, no doubt, a good deal of truth. In many places, however, trees can be planted with advantage, and I have requested him, where practicable, to attend carefully to the orders of Government on this subject.

48. *Establishments.*—Mr. Glover, the District Engineer, is an able and competent officer and has done good service during the year. The other establishments have, as far as I can judge of them, worked fairly well, except the two overseers of the Perozepore and Patuakhally sub-divisions, regarding whom a separate report has been called for, which will be submitted to Government when received.

49. *Proposed works.*—The completion of the construction or repair of a number of roads and khals already commenced upon has been provided for in the current year's budget. A small number of new works is also proposed to be undertaken.

50. *Mymensingh.*—In Mymensingh, the total amount available for expenditure during the year, including the balance of the previous year and the suspense accounts, was Rs. 1,76,575-5-4 as detailed in the subjoined memorandum :—

	Rs.	A.	P.
Cash balance in hand on the 1st October 1878 ...	7,318	3	5
Collection under the Road Cess Act	1,51,584	15	3
One per cent. road cess	288	9	0
Ferry tolls	156	14	0
Fees and forfeitures	3,030	8	0
Miscellaneous	2,495	13	10
Suspense accounts	11,700	11	10
Total ...	1,76,575	5	4

of which Rs 1,40,167-2-4 was expended as shown under :—

	Rs.	A.	P.
Collection establishment	6,014	12	3
Printing at private presses	71	14	0
Original works	63,786	8	0
Repairs	45,260	11	3
Establishment	13,950	3	6
Tools and plant	411	12	0
Suspense accounts	10,671	5	4
Total ...	1,40,167	2	4

leaving a balance of Rs. 36,408-3-0.

51. *Original works.*—Rupees 63,786-8-0 was spent during the year on the construction of original works, the principal of which are—

(*a.*) Road from Madhupore to Tangail.
(*b.*) Road from Ramgopalpore to Iswargunge.
(*c.*) Road from Mymensingh to Jamalpore.
(*d.*) Road from Jamalpore to Suburncolly.
(*e.*) Road from Hossenpore to Kishoregunge.
(*f.*) Road from Kishoregunge to Kotiadi.
(*g.*) Road from Kotiadi to Nickli.
(*h.*) Metalling Durgapore road at Shambhugunge.
(*i.*) Metalling 3 miles of the Suburncolly road.

52. Work on some of these roads was commenced without obtaining previous sanction to the estimates; for this the present Chairman is not responsible; it will not occur again. The projects of some of these works have since been sanctioned by Government and the rest are said to be under preparation.

53. *Repairs.*—Rs. 45,260-11-3 have been disbursed in maintaining the existing roads in good and passable order. Of this amount the large sums of Rs. 17,861-12-9 and Rs. 11,078-3-9 were spent respectively on the two roads from "Madhupore to Tangail" and "Mymensingh to Suburncolly," the remainder being spent in repairing the other roads in the district. The large expenditure under this head is due to the serious damage done to the roads by the flood of the previous year.

54. From the above it will be seen that a total amount of Rs. 1,09,047-3-3 was spent on work during the year. More would have been spent, but for the illness and death of the District Engineer.

55. *Village communications.*—Rs. 16,582-11-9 have been spent on village works. But it is reported that the works in the sub-division of Jamalpore have not been done properly. The sub-divisional officer should have taken care to supervise the work of the contractors, instead of allowing them to spend road cess money indiscriminately, as appears to have been done from his report. That the system of constructing village roads in the several sub-divisions is very much appreciated by the people in general, is no doubt satisfactory; and in cases where the allotments fall short of the public demand, I have directed that that they may, if thought fit, be increased by transfer from the general savings of the budget.

56. With reference to the remarks made by the Chairman in paragraph 24 of his report, that there is not such a large demand for village roads in Mymensingh as in Tipperah, carts being little used and there being plenty of foot-paths, I observe that carts are used still less in Tipperah, and the abundance of paths in the district shews the demand for such works; and a liberal grant for two or three years will develop an urgent desire for village communications.

57. *Committees.*—There are, besides the district committee, three branch committees in this district in the sub-divisions of Kishoregunge, Atia, and Jamalpore. The district committee met six times in the year, and the branch committees at Kishoregunge, Atia and Jamalpore six, four and twice respectively. It is unsatisfactory that the branch committee at Jamalpore held only two meetings which is less than the legal number. At least four meetings should be called in every year, as provided in sections 54 and 76 of the Road Cess Act, and I have drawn the Chairman's attention to this. It is instructive to note that in Goalundo and Jamalpore bad supervision of village roads exists with paucity of meetings of the branch committee. As regards non-attending members, the Chairman has been directed to take steps, should it continue, to change them. It is satisfactory that the Chairmen, branch road cess committees, at Kishoregunge and Atia have taken particular care and interest in the management of the funds placed at their disposal, and that the money was spent advantageously.

58. *Planting of trees.*—No measures were taken during the year for planting trees on the sides of the roads. But provision has been made in the current year's budget to that end and estimate sanctioned for the purpose.

59. *Establishment.*—The District Engineer, Mr. DeDombal, suffered from illness from the beginning of the year. He had to take leave and Assistant Engineer, Baboo Ashutosh Lahiri acted for him during his absence; but on his death the committee nominated Mr. Walnutt, whose nomination has been submitted to Government for sanction. On my recommendation the salary of the post has been reduced by the Committee to Rs. 400 in view of the prospect of the appointment of a divisional superintendent of road cess works. The other officers are reported to have worked well.

60. *Proposed works.*—The details of the works proposed to be undertaken in the current year have been given in the budget estimate, and it is unnecessary to re-write them here.

61. *Tipperah.*—In Tipperah, the total receipts of the year under review amounted to Rs. 1,86,242-8-6, inclusive of the cash balance of the previous year and the suspense accounts as shown below—

	Rs.	A.	P.
Cash balance in hand on the 1st October 1878	40,307	6	5
Collection under the Road Cess Act	88,465	3	3
One per cent. road cess	2,032	1	2
Fees and forfeitures	1,284	6	0
Miscellaneous	1,781	14	11
Suspense accounts	2,371	8	9
Total ..	1,86,242	8	6

Of this amount Rs. 80,356-2-1 has been spent during the year on the following items:—

	Rs	A.	P.
Collection establishment	5,806	7	9
Printing at private presses	10	9	6
Original works	39,315	13	9
Repairs	19,949	14	10
Establishment on works	12,413	13	3
Tools and plant	1,217	8	9
Suspense accounts	1,641	14	3
Total ...	80,356	2	1

leaving a balance of Rs. 55,886-6-5.

62. *Original works.*— Rs. 39,315-13-9 was expended on original works consisting of the construction and bridging of the Brahmanberia road; completion of the Kalibazar road; construction of the Agartala road; improvements of the road from Modafergunge to Nursingpore, and constructing other works of minor importance. Comparatively a small sum only was spent on district works. This is said to be due to the estimate of the Agartala road having been sanctioned late in the work season, and in some instances to the contractors failing to carry out the terms of their contract.

63. *Repairs.*—Rs. 19,949-14-10 has been spent on the maintenance and repairs of the existing roads in the district which are reported to have been kept in good order. But as the unusual flood of the past year has done great injury to several of the roads, they should be thoroughly repaired and raised above the highest flood-level, so as to prevent future floods doing similar harm. I have accordingly requested the Chairman to see that provision is made, if possible, from the general savings of the year, for the repairs of those roads which have been so injured and for the repairs of which no provision has been made in the current year's budget.

64. *Village communications* —It is satisfactory that a large sum of Rs. 21,998-4-11 has been spent during the year on the construction and repairs of village roads, and that the villagers have contributed more than Rs. 2,000 for the purpose.

65. *Committees.*—Besides the district committee there are four branch committees in the district at Brahmanberia, Chandpore, Chowdogram, and Muradnagar. The district committee held seven meetings during the year, and the branch committees at Brahmanberia,

Chandpore, Chowdogram, and Muradnagar four, seven, five, and five, respectively, and the attendance was generally fair. I have requested the Chairman to enquire and report whether the members who failed to attend any meetings during the year are expected to attend meetings punctually in future, as otherwise they should be substituted by others who are likely to take an interest in the management of the fund.

66. *Planting of trees.*—It is satisfactory that measures have been adopted for the planting of trees on the sides of the roads as desired by Government, and that a considerable number of them has already been planted.

67. *Establishment.*—The District Engineer, Mr. Hughes, is, I believe, an officer of talent and energy, and has behaved with great regularity during the year, and although the outturn of the work during the year under review has not been satisfactory in comparison with the results of the previous year, I hope he will, with increased experience of the district, be able to show better results during the current year. The other establishments have generally worked well, save two overseers who have been since removed from service under the committee owing to inefficiency, their places being filled up by others.

68. *Proposed works.*—The following are some of the principal works proposed to be undertaken during the current year:—

(1) Construction of bridges on the Brahmanberia road from Nayampore to Arybari.
(2) Construction of bridges on the Brahmanberia road from Arybari to Brahmanberia.
(3) Kashba to Agartala road.
(4) Improving the road from Modafergunge to Hajigunge.
(5) Deepening the khal from Elliotgunge to Gouripore.
(6) Ditto from Barkanta to Elliotgunge.

Of these, the first three projects have been sanctioned by Government. The estimate for the fourth has been already submitted for sanction. The fifth and sixth have been disapproved by the Superintending Engineer, Eastern Circle, chiefly on the ground of expense. These khals would be very useful, however, if they could be carried out, and are much desired by the natives who, I am told, will subscribe for them. I have requested the Chairman to resubmit them in a revised form and on a good financial basis.

69. *General.*—The Road Cess Act has worked more or less successfully in all the districts in this Division, and the benefits of improved means of communication are becoming more and more appreciated. Notwithstanding the large sums expended, however, hardly a commencement has yet been made.

70. *Divisional Superintendent of Road Cess works.*—Some of the district committees were at first averse to the appointment of a divisional superintendent of road cess works, which was intended to avoid unnecessary delay in obtaining timely sanction to the estimates in consequence of which the works are delayed. But I am glad they have at last been convinced of the advisability of making the appointment as proposed by my predecessor. All the committees have now consented to contribute their share of the cost of the entertainment of a divisional superintendent, and I beg that early orders may be passed on my letter No. 339R., dated 10th January last, written to Government on the subject.

71. *Executive Engineer.*—In this Division the Executive Engineer has scarcely attended any meetings during the year. This is partly attributed to his not getting timely notice of meetings; but I fear that the difficulty of getting about the districts will always be in the way of such attendance, unless the committees' time their meetings so as to coincide with his visits. This I have directed them to do, and I have also requested the Executive Engineer to give notice of his visits to the Chairman, road cess committees.

72. The most noticeable fact about the events of the year has been the increase of activity by which the swollen balances of previous years have been largely reduced. In fact it may be said that the committees have only, by the beginning of this year, succeeded in organizing an efficient working establishment. I think, indeed, they have almost overdone the matter, and that it will now be necessary to reduce these establishments, and the expenditure of the year under report is never likely to be equalled.

73. Village road expenditure still requires a great deal of attention. In Tipperah there is a very admirable system at work which I shall endeavour to introduce elsewhere, but it presupposes efficient branch committees, and these have not yet been everywhere obtained. There has been a tendency at Jamalpore and Goalundo to undervalue the branch committees, which has been attended with bad results, and which I have endeavored to repress. In Backergunge the district committee is a most independent body, but is perhaps of less assistance to the Chairman than that at Dacca, which, whilst equally independent, is more intelligent and public spirited.

74. The branch committees in Backergunge work well. The people there are most anxious for village works, but they expect them to be carried out without any co-operation on their own part.

75. In Tipperah, the project of making a straight cut from Comillah along the bed of an old khal to the Megna, instead of the tortuous Goomtee, has excited great attention, and its disapproval much disappointment.

76. In Mymensingh, roads are springing up everywhere, and will form useful feeders if the railway is constructed. I have requested the Chairman to bear in mind the line which the railway will take, and see that the roads are constructed accordingly.

77. Furreedpore, with a railway of its own, ought to show more tangible results of road cess expenditure than any other district. I think the Eastern Bengal Railway should be invited to suggest lines of road for this district.

LAND SALE NOTICES.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Bhagulpore will be put up to sale at the Bhagulpore Collectorate on Tuesday, the 7th September 1880, corresponding with the 18th Bhaudon 1287, Fusle.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st.*—The estates to be sold to the highest bidder above the upset price. The purchaser of these estates will be considered as the proprietors of the estate, and the entire proprietary right of Government in such estates will be transferred to him subject to the revenue fixed in perpetuity.

2*nd.*—The sale to be subject to existing leases and the rights conferred by the settlement proceedings and the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd.*—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th.*—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estate.	Number in the district rent roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
			A. R. P.	Rs. A. P.	Rs. A. P.
	2566	Aragi Amanut Sircar, thannah Khanpore, pergunnah Colgong, situated in mouzah Khanpoor.	93 0 27	95 1 0	950 0 0
.....		Ditto in mouzah Mukrundpoor	66 1 0	66 6 0	664 0 0
.....		Ditto in mouzah Baskolah	25 0 17	25 2 0	250 0 0
.....		Ditto in mouzah Dahpore	16 2 27	13 7 0	135 0 0
.....		Ditto in mouzah Khurbunnah	2 3 22	1 6 0	13 0 0
	2601	Jagir Joomun Soobedar, thannah Shazadabad, pergunnah Bhagulpore, in mouzah Rasoolpore, Ekchari.	33 2 26	37 14 0	590 0 0
		Ditto in mouzah Bhoolsur Ekchari	35 3 29	55 13 0	560 0 0
	2604	Jagir Hunsraj Lusker and Mokim Lusker, thannah Khanpoor, pergunnah Colgong.	26 1 14	24 7 0	245 0 0
	4615	Amanut Sircar in mouzah Chuk Shah and Chuk Mohooddinpoor, pergunnah Chyee.	6 1 24	3 8 0	30 0 0

Bhagulpore Collector's Office, the 7th June 1880. H. J. NEWBERY, Collector.

NOTICE is hereby given that the proprietary right of Government to the undermentioned plots of relinquished railway C class lands situate in the district of Beerbhoom will be put up to sale at the Beerbhoom Collectorate on Tuesday, the 28th September 1880, corresponding with 13th Assin 1287 B.S.

The purchasers will be subject to the following conditions of sale:—

1*st.*—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

2*nd.*—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up for sale at the risk of the defaulting purchaser, after issue of advertisement as in the case of original sale.

3*rd.*—The estate will be sold revenue free to the highest bidder above the upset price.

4*th.*—The purchaser shall not make any excavation on the land within 15 feet from the railway fencing.

Number in statement of Government estate.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Upset price.
			A. R. P.	Rs. A. P.
.....	21	Pergunnah Sabek, Mouzasur lot Cynthee, village Amoosh, zillah Beerbhoom ...	4 0 23	450 0 0

Beerbhoom Collectorate, the 19th July 1880. E. F. AINSLIE, Offg. Deputy Collector, for Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estate situate in the district of Burdwan will be put up to sale at Burdwan Collectorate on Tuesday, the 18th Assin 1287 (B S.) corresponding with 28th September 1880.

1*st.*—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd.*—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd.*—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th.*—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
			Acres. Poles.	Rs. A. P.	Rs. A. P.
77	5966	Bunborukhan, Havilee	3 3	2 2 0	22 0 0

Burdwan Collectorate, the 30th June 1880. F. WYER, Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estates situated in the district of Furreedpore will be put up to sale at Furreedpore Collectorate on the 27th September 1880, corresponding with 12th Asheen 1287, B.S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st.*—The estates to be sold to the highest bidders above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd.*—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd.*—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th.*—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estates to be again put up to sale at the risk of the defaulting purchasers after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number in the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			A. R. P.	Rs. A. P.	Rs. A. P.	
342	3772	Kismut Kha Marpara pergunnah Zangeerabad.	1 1 36	3 0 0	6 0 0	The sale will take effect from 1st April 1879.
343	3773	Ditto	0 1 13	1 0 0	2 0 0	Ditto.

Furreedpore Collectorate, the 24th June 1880. J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Noakholly will be put up to sale at the Noakholly Collectorate on 28th September 1880, Tuesday, corresponding with 13th Assin 1287, B.S. The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st.*—The estates to be sold to the highest bidder above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd.*—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd.*—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th.*—If the amount of purchase-money exceeds Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estates to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price at twice the revenue.
			B. C. CH. A. R. P.	Rs. A. P.	Rs. A. P.
1	1561	4a. 18g. 2c. 10kt. share of Government in char Haqdi, pergunnah Dandra	234 9 9=77 3 2	203 6 3	406 12 4
2	1562	4a. 18g. 2c. 10kt. share of Government in char Hoosoori, pergunnah Dandra	193 14 1=46 0 30	102 6 5	204 12 10
3	1563	4a. 18g. 2c. 10kt. share of Government in char Madhual, pergunnah Dandra	203 8 3=67 0 38	134 3 7	268 7 2
4	1564	4a. 18g. 2c 10kt share of Government in char Badarpoor, pergunnah Dandra	193 11 8=63 3 36	124 13 6	249 11 0

E. V. WESTMACOTT, Officiating Collector.

NOTICE is hereby given, under section 6 of Act XI of 1859, that the following mehals will be sold for arrears of revenue due on the 28th June 1880, at public auction at the Noakholly Collector's Office on Tuesday, the 28th September 1880, corresponding with 13th Aswin 1287, B S., to the highest bidder.

Permanently-settled Estate.

No. 203.—Three annas share of pergunnah Dandra; recorded proprietors Aboo Eusoof, Mahamed Israil, Aboo Mahamed Obedoollah, Chandra Nath Gupta Chaudhory, Shorfunnessa Chaudrine, self and guardian of Aboo Nosole Mahamed Ishaq minor, Kazi Lutful Haq, self and guardian of Mahmooda Khatoon minor, Ram Kumar Sen, Radha Mohan Ray and Mohim Chandra Bandopadhya. Government revenue Rs. 2,444-4-10, inclusive of Rs. 24 on account of Improvement Fund. Of this one anna share, of which a separate account has been opened in the name of Mohim Chandra Bandopadhya, Government revenue Rs. 152-12-4, inclusive of Rs. 1-8 on account of Improvement Fund, will be sold for arrears of revenue Rs. 4-3, inclusive of one anna on account of Improvement Fund.

Noakholly Collector's Office, the 7th August 1880. E. V WESTMACOTT, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estate in the district of Jessore will be put up to public and unreserved sale at the Collector's office of that district on the 22nd day of September 1880 for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on 28th June 1880.

CLASS I.—*Permanently-settled Estates.*

Towjee No. 263, mehal mouzah Surafpore, pergunnah Shahosh; recorded proprietors Punchanand Bose and Gobind Chundra Roy and others; bearing a sudder jumma of Rs. 2,124-13-8. The two shares of Punchanand Bose and others, bearing a sudder jumma of Rs. 796-13-1½ of which separate accounts have been opened, as there are no arrears due, will be exempted from sale. One share belonging to Gobind Chundra Roy and others, bearing a sudder jumma of Rs. 1,328-0-6½, will be sold for recovery of arrears, Rs. 5-4-11.

Jessore Collectorate, the 9th August 1880. E. H. RUDDOCK, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Gya will be put up to public and unreserved sale at the Collector's office of this district on the 6th September 1880, corresponding 17th Bhadow 1287, F.S., Monday, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 7th June 1880.

Permanently-settled Estate.

Number of touji.	Name of pergunnah and mehal.	Name of proprietor.	Government revenue.	Amount of arrears for which the estate is sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
1298	Jankabe, pergunnah Kutumba.	Musumat Zamiran *alias* Bibee Cheemaloo, Moulvi Syud Abu Sabh, Musumat Bibee Saifan,	950 6 0	8 10 0	The entire estate is to be sold.
3067	Pakurdi Matchary Taloga, pergunnah Sherghatty.	Musumat Fazu Bibee	15,907 14 0	6 11 0	The separate share of Musumat Fazu Bibee, of which the Government revenue is Rs. 36-11-0, will be sold.
3331	Ubthu, pergunnah Seria.	Jaidev Singh self and manager of Bhubaneshor Pershad Singh, Bishesher Singh, Nund Kishore Singh,	3,617 2 0	131 6 0	Ijmal share, of which the Government revenue is Rs 943-4, will be sold.
	Jaiswar Singh, Bhorat Singh, Chuttur Bhuj Singh, Madho Singh, Deal Narain Singh, Hurri Hur Pershad Singh, Narain Pershadh Singh, self and manager of Rup Narain Singh, Rughu Nath Singh, Lal Bahadur Singh self and manager of Dip Narain Singh, Musumat Sefut Koer, Lal Behary Singh, Gunga Bishun Singh, Sir Mahraja Joyprokash Singh, K.C.S.I., Churun Singh, Nirod Krishna Singh, Kashi Nath Singh self and manager of Rameshor Singh, Koer Deyal Singh, Ram Bakeh Singh, self and manager of Kali Singh, Devan Singh, Ram Sohai Singh, Kirpa Narain Singh, Din Deyal Singh, Birkishore Singh, Ram Bhursa Singh, Sakhi Chund, Bhawani Pershad, Bhikary Singh, Dhurmoo Singh, Ieri Persad Singh, Mahadeo Singh self and guardian of Sheo Ratan Singh, Gopal Singh, Adit Narain Singh, Raju Singh, Hurparshad Singh, Ram Nath Singh, Ram Pershad Singh, Goorbux Singh.			
3345	Bholouin, &c., pergunnah Siris.	Abdoolkarim self and heir of Abdool Aziz, Mohummad Yoosoof, Mohummad Yakoob, Shah Jalaluddin self	609 1 0	21 0 0	Ijmal share, of which the Government revenue, is Rs. 440-14, will be sold.
	and manager of Shah Hamiddudin, Womesh Chunder Sirkar, Syed Abdool Hosein, Shak Kamal Ali, Moulvie Kamuroodin, Rungoo Saho self and manager of Seokun Saho, Akbar Hosein self and manager of Shah Abdool Hosein, Shak Mazhar Hosein, Mussamut Azam, Mussamut Kadiran Shah, Mohmud Esah, Ramdhany Saho, brother and manager of Bhola Saho, Shew Tahol Saho, Sikbur Chund and Hosainee Saho.				
3330	Makhrah Khan Pokhraha, pergunnah Seria.	Mohummud Akbar Khan	555 12 0	11 9 0	The separate share of Mohummad Akber Khan, of which the Government revenue is Rs. 142-10, will be sold.

E. J. BARTON, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Pubna will be put up to public and unreserved sale at the Collector's office of that district on the 22nd day of September 1880, corresponding with 7th day of Asvin 1287, B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 30th June 1880.

Number on touji.	Name of the mehal and pergunnah.	Names of Proprietors.	Sudder jumma.	Arrears for which the estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
101	Kismut Alukdia, pergunnah Shakhini.	Official Trustee of Bengal on behalf of Mr. N. P. Pogose.	853 11 0 Road Fund 8 9 0	0 10 0	Entire mehal will be sold.
163	Newly accreted chur to kismut Taraf Soojanagar, pergunnah Mahamedshahee.	Bijoy Gobind Choudhury and others.	1,698 5 0 Road Fund 16 14 0	5 8 0	Separate accounts of this estate have been opened under Act XI of 1859. The share of Bijoy Gobind Choudhury, which bears a revenue of Rs. 745-15,
	including road fund, and which is in arrear, will be sold first. The other shares, which are not in arrear, will be exempted from sale.				
184	Kismut Dantia Jahangirpur, pergunnah Dantia Jahangirpur.	Kali Pran Bhuttacherjee and others.	650 9 0	1 7 0	Separate accounts of this estate have been opened under Act XI of 1859. The share of Kali Pran Bhuttacherjee,
	guardian on behalf of Umesh Chunder Bhaduri, which bears a revenue of Rs. 24-8, and which is in arrear, will be sold first. The other shares, which are not in arrear, will be exempted from sale.				

Pubna Collectorate, the 11th August 1880. W. CLAY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Nuddea will be put up to public and unreserved sale at the Collector's office of that district on the 23rd day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of June 1880.

Permanently-settled Estate.

No. 22.—Mehal Belgong, pergunnah Belgong; recorded proprietor Mandakini Dasi, Chandra Mohan Ghose, Shashadhar Ghose, Dijabar Ghose, Tara Chand Ghose himself and executor of Arunoday Ghose, Srinath Dwarka Nath, Bunwari Lal, and Nobin Chundra Ghose. Nistarini Dassya, mother and guardian of Kali Das Ghosh, Kali Bhushan, Kali Prasanna Ghose, minor Kistadhan Ghose, Surendra Nath Roy, Atal Behari Pal, Madan Mohan Pal, Bunoari Lal Pal, guardian of Umesh Chunder Pal, Mohes Chunder Pal, Umes Chunder Pal, Shasi Mani Dassya, guardian Braja Gopal Pal, minor, Madhu Mani Dassya, and Mathura Nath Pal, Sri Nath Pal, Shib Chunder Pal, themselves and guardian of Goona Mani Dassya, Serish Chunder Pal, Dhan Krishna Pal, Nalit Mohan Pal, and Hira Lal Pal and Kristna Behari Ghose; sudder jumma of the entire estate Rs. 6,054-3-8 and police Rs. 73-11-11, will be sold for recovery of Rs. 2-1-11 as arrears of revenue.

No. 403.—Dihi Woolasi, pergunnah Mulghur; recorded proprietor Annada Mayi Debya, mother and guardian of Hari Das Bandyopadhyay, minor Mongul Chunder Aush, Ramkulpa Aush, Sriman Chandra Mukerji, executor of Saudamini Debya and Sriman Chundra Mukerji himself and Dhanesh Chunder Mukerji, executors on behalf of Jugul Chunder Mukerji and Katyayani Debya, guardian of Hem Chunder Gangopadhyay, Monindra Chandra Ghose; bearing sudder jumma Rs. 19,407-13-4 and police Rs. 248-6-11. The share of Annada Mayi Debya, guardian and mother of Hari Das Bandyopadhya minor, Mongal Chandra and Ram Kulpa Aush and Sriman Chandra Mukerji, executor of Saudamini Debya and Sriman Chundra Mukerji himself and Dhanesh Chandra Mukerji executors of Jagat Chandra Mukerji and Katyayani Debya, guardian and mother of Hem Chundra Gangopadhyay, bearing a sudder jumma of Rs. 9,733-14-8 and police Rs. 124-3-6, will be sold for recovery of Rs. 213-11-1 as arrears of revenue. The share of Monindra Chandra Ghose, for which a separate account has been opened, will be exempted from sale.

No. 3231.—Mehal Santa, pergunnah Mahammadolja, registered proprietor Hamidan Nesa and Syedan Nesa, Khatun Meer Masudam Ali and Chandra Shikhar Chaudhuri, Beynaddin Mahammad and Khonkar Rahaman and Sahamnesa Bibi and Fulsan Nesa Bibi, guardian and mother of Ebi Madish, bearing sudder jumma Rs. 553-2-10 will be sold for recovery of Rs. 1-1-1.

Nuddea Collectorate, the August 1880. W. G. TAYLER, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Maldah will be put up to public and unreserved sale at the Collector's office of that district on the 6th day of September 1880, corresponding with 22nd Bhadra 1287 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of June 1880.

Class.	Touji No.	Name of mehal and pergunnah.	Name of proprietor.	Sudder jumma.	Amount of arrears for which the estate will be sold.	REMARKS.
				Rs. A. P.	Rs. A. P.	
First class	122	Jhinkra and others, pergunnah Hoojrapur.	Moulvie Saiyad Musa, Saiyada Bibee, Moulvie Saiyad Ahia, Bibee Khabira, mother of Moulvie Saiyad Abdool Fattah, Moulvie Saiyad Atar Rahaman, guardian on behalf of Saiyad Moulvie Abdool Salem, minor, and Saiyad Moulvie Atar Rahaman.	597 8 0	16 8 0	Will be sold for arrears of land revenue.
Ditto ...	162	Mahomdigunge, pergunge Hoojrapur.	Ditto ditto	756 13 0	76 14 0	
Ditto ...	227	Taraf Nroerampur, pergunnah Chandlel.	Ditto ditto	1,140 0 0	81 8 0	

Maldah Collectorate, the 21st July 1880. R. POSCH, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Sarun will be put up to public and unreserved sale at the Collector's office of that district on Friday, the 10th September 1880, corresponding with 21st Bhado 1287 (F S.), for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 7th day of June 1880.

CLASS I.—*Permanently-settled Estates.*

Serial number.	Touji number.	Name of estate and pergunnah.	Name of proprietor.	Government revenue of the entire estate.	Government revenue of the share which will be sold for arrears of revenue.	Arrears of revenue due from the estate.	REMARKS.
				Rs. A. P.	Rs. A. P.	Rs. A. P.	
1	577	Mehal Jhajhowa, pergunnah Baul.	Mookt Nathpersad, *alias* Monoo Babu.	533 5 4	533 5 4	110 1 7	The entire estate will be sold.
2	650	Mehal Kopa, pergunnah Baul.	Hurpersad and others	967 0 3	580 3 4½	5 13 4½	The ijmali share of the estate will be sold, with the exception of two shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 386-12-10½.
3	686	Mehal Mohamda, pergunnah Baul.	Dharm Lal Sahoo and others.	549 5 4	512 15 7	2 10 10	The ijmali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 36-5-9.
4	695	Mehal Muddunpore, pergunnah Baul.	Gunga Bishoon Sing and others.	710 13 10½	710 13 10½	1 8 6½	The entire estate will be sold.
5	735	Mehal Mookrara, pergunnah Baul.	Khadun Sing, Doorgadyal Sing, and others.	614 12 6	585 15 0	1 3 5	The ijmali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 28-13-6.
6	798	Mehal Pethowree, pergunnah Baul.	Luchmipersad ...	532 8 6½	532 8 6½	2 5 6½	The entire estate will be sold.
7	950	Mehal Tajpore, pergunnah Baul.	Ram Narain Sing and others.	1,280 0 0	1,280 0 0	2 6 0½	Ditto ditto.
8	1042	Mehal Bungra, Pasnowleegungun, pergunnah Bara.	Bhuwan Dutt and Doorga Dutt.	1,214 14 11½	1,214 14 11½	1 2 1½	Ditto ditto.
9	1321	Mehal Mullopore, Sunbursa, pergunnah Bara.	Shew Sahai Sing ...	1,070 15 3½	1,021 15 3½	173 5 11	The ijmali share of the estate will be sold, with the exception of one share under partition, the sudder jumma of which is Rs. 49.
10	1336	Mehal Murkunkhirodhur, pergunnah Bara.	Shaik Asadoola ...	657 1 0½	657 1 0½	21 1 7½	The entire estate will be sold.
11	1367	Mehal Putchrookhi, Sarungpore, pergunnah Bara.	Shew Sahai Sing	568 8 6½	447 6 5½	38 9 3½	The ijmali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 121-2-1.
12	1510	Mehal Telkothu, pergunnah Bara.	Sumrun Sing, Oojagir Lal, Kishoonpersad, and others.	960 0 0	937 9 2½	102 10 1	The ijmali share of the estate will be sold, with the exception of three shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 22-8-9½.
13	1761	Mehal Sagur, pergunnah Barai.	Dilbux Narain ...	1,004 9 3½	1,004 9 3½	4 11 6½	The entire estate will be sold.
14	1815	Mehal Cheerand, pergunnah Cheerand.	Gungadhur Sahoo, Tiluk Raoot, Bhup Narain Raoot, Gopal Bhugut, and others.	4,410 11 9½	653 7 9½	67 5 8½	The ijmali share of the estate will be sold, with the exception of 15 shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 3,763-0-4½.
15	1825	Mehal Rouza Mozumpore, pergunnah Cheerand.	Shaik Asadoola, Bebee Rohimun, Mookt Nathpersad, *alias* Poolana Babu and others.	1,231 1 0½	1,188 5 5½	66 12 10½	The ijmali share of the estate will be sold, with the exception of three shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 92-11-7.
16	2092	Mehal Baraicha, pergunnah Dungsee.	Thacoor Dutt Sahi, Girdhare Lal, and others.	1,035 5 3½	874 13 6½	38 12 4½	The ijmali share of the estate will be sold, with the exception of nine shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 762-8-2½.
17	2380	Mehal Chap Sooderaun, pergunnah Goah.	Ritooburu Sing, Koonja Lal, Shew Sahai Lal, Shewdyal Sing, and others.	621 5 4	285 3 3½	23 13 2½	The ijmali share of the estate will be sold, with the exception of six shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 5[illegible]6-1-7½.
18	3685	Mehal Mancopore, Munjhun, pergunnah Kusmer.	Bohor Raoot ...	854 6 4½	854 6 4½	0 1 0½	The entire estate will be sold.
19	3612	Mehal Moonga, pergunnah Murhul.	Rash Narain and Goodar Sing.	820 10 11½	836 10 11½	0 4 4½	Ditto ditto.
20	3696	Mehal Nurhun, pergunnah Nurhun.	Buraidoo Narain Sing	750 6 0	750 6 0	11 1 1	Ditto ditto.
21	3966	Mehal Sarsand, pergunnah Putehluk.	Moonzoor Ahmed ...	980 5 4½	458 7 6	6 10 0	The share of Moonzoor Ahmed, separated under section 10, Act XI of 1859, will be sold, the sudder jumma of which is Rs. 458-7-6.

Sarun Collectorate, the 7th August 1880. A. MCDONNELL, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Tipperah will be put up to public and unreserved sale at the Collector's Office of that district on the 15th day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of June 1880.

Touji number.	Number in register A.	Name of mehal.	Name and residence of the proprietor.	Hissa or share.	Government revenue.	Arrears.	REMARKS.
				A. G. KO. KT.	RS. A. P.	RS. A. P.	
226	713	1 one-anna share of pergunnah Homnabad.	Rusaf Ali Chowdry, son of Ahamed Ali Chowdry, deceased, of Parchim Gaon, in pergunnah Homnabad, station Laksham.	4 13 1 1	1,987 2 3	.....	The accounts of these shares have been separated under section 10, Act XI of 1859, and Government revenue of these shares have been paid.
			Afraneesa Chowdrany, wife of Ahamed Ali Chowdry, deceased, of ditto ditto.		1,845 3 2	.....	
			Sreemati Faeznessa Chowdrany, daughter of Ahamed Ali Chowdry, deceased, of ditto ditto.	4 6 2 2	993 9 1	.....	
			Yakub Ali Chowdry, son of Ahamed Ali Chowdry, deceased, of ditto ditto.	3 6 3 2	4,825 14 6		
				11 6 2 2	1,987 2 2	100 0 0	This share will be put up to sale for arrears of revenue for kist June 1880.
				4 13 1 1			
			Total ...	16 annas.			

Faeznessa Chowdrany is the proprietress of 2g. 5kr. 3kt. of the said one-anna share of the estate, which is equal to 2a. 6r. 2kr. 3kt. share as entered in Register A, Part I; Afraneesa Chowdrany is the proprietress of 2g. 2kr. and 2g. 3kr. 2kt.—*i.e.*, on the whole 5g. 1kr. 2kt., which is equal to 4a. 6g. 2kr. 2kt. share as entered in the Register A; and Rusaf Ali Chowdry is the proprietor of 5g. 3kr. 1kt., which is equal to 4a. 13g. 1kr. 1kt. as entered in the above register. These three shares aggregating in all 11a. 6g. 2kr. 2kt., the accounts of which have been separated under section 10 of Act XI of 1859, will not be sold. The remaining share 5g. 3kr. 1kt., the owner of which is Yakub Ali Chowdry, and which is equal to 4a. 13g. 1kr. 1kt. share of the said one anna of the estate as entered in Register A, will be put up to auction for arrears of revenue.

				A. G.	Sudder jumma, Rs. A. P. KT. / Road Fund, Rs. A. P. KT.	Rs. A. P. KT.	
489	1216	Jowar Mashikarah, pergunnah Bardakhat.	Parbuti Charan Nandi and others.	15 10	893 1 0 15 8 15 4 10	.....	This share will not be sold.
					902 0 5 5		
			Sreemati Ratan Mani, wife of Raghu Nath Sing, deceased, of Govindapore, pergunnah Bardakhat.	0 5	Sudder jumma, 14 6 5 12½ Road Fund, 0 2 3 15	2 11 1 12½	This share will be put up to sale for arrears of revenue for kist June 1880.
					14 8 9 7½		
			Nobin Chandra Sing as guardian of Sarut Chandra Sing, minor son of Raghu Nath Sing, of ditto ditto.	0 5	Sudder jumma, 14 6 5 12½ Road Fund, 0 2 3 15		
					14 8 9 7½	2 11 1 12½	Ditto ditto.
			Total Sudder Jumma ...	.....	921 14 0 0		
			Total Road Fund ...	.....	9 4 0 0		
					931 2 0 0		

The 5p. or 5g. share of the above estate, whose owner is the said Nobin Chandra Sing as guardian of Sarat Chandra Sing, minor, and the other 5p. or 5g. share, whose owner is the said Sreemati Ratan Mani, wife of Raghu Nath Sing, deceased, the accounts of which have been separated under section 10 of Act XI of 1859, have fallen into arrears of revenue for Rs. 14-8-9 7½kt. and Rs. 14-8-9 7½kt., respectively, inclusive of road fund due for kist June 1880, will be put up to sale.

Tipperah Collectorate, the 3rd August 1880. F. JONES, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Chittagong will be put up to public and unreserved sale at the Collector's office of that district on the 20th day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 25th day of May 1880.

CLASS I.—*Permanently-settled Estates.*

Towjee No.	Names of estates.	Names of recorded proprietors.	Sudder jumma.	Amount for which the estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
51	Taraf Aley or Khan.	Shahamut Ali and others.	1,606 0 9	810 14 6	Separate accounts have been opened under Act XI of 1859. The share No. 2, of Agbar Ali Khan, bearing Rs. 811-6-3 revenue, on which the arrears have accrued, will be sold.
54	Taraf Anandiram Kanungoe.	Ananda Moyi and others.	849 8 9	164 4 1	Separate accounts have been opened under Act XI of 1859. Share No. 5, of Rash Chandra Roy and others, with a sudder jumma of Rs. 216-14-8, from which the arrears are due, will be sold.
1469	Taraf Komor Koolie.	Golam Gaous.	1,015 13 0	190 8 2	Separate accounts have been opened under Act XI of 1859. The share of Golam Gaous and others, with a revenue of Rs. 598-11-8, representing the remaining portion of the estate from which the arrears are due, will be put up to sale
2562	Taraf Rambhadra Kanungoe.	Bhairab Chandra and others.	918 15 7	61 9 5	Separate accounts have been opened under Act XI of 1859. Share No. 2, of Durga Charan and others, sudder jumma Rs 7-2-9; share No. 8, of Ram Ratna Sarma and others, sudder jumma Rs 35-4-4; share No. 18, of Nityaram Sen and others, sudder jumma 9 annas 7 pie; No. 27, of Hari Har Bhattacharjya and others, sudder jumma Rs. 5-15-6; No. 31, of Chandrabodoni, sudder jumma Rs 92-15-9; and the share of Bhairab Charan and others, with a sudder jumma of Rs. 74-11-3, representing the remaining portion of the estate, from which the arrears are due, will be sold.
2586	Kismut Ramdoyal.	Ali Hussen and others.	823 4 10	21 2 3	Separate accounts have been opened under Act XI of 1859. The share of Ali Hussen and others, with a revenue of Rs. 89-9-3 representing the remaining portion of the estate from which the arrears are due, will be sold.
3096	Taraf Shoorut Singh.	Mohesh Chandra Datta and others.	669 15 6	0 0 10	The entire estate will be put up to sale.
3594	Taraf Komor Aly Chowdry.	Amir Ali Khan and others.	519 4 2	47 13 10	Ditto ditto.
3880	Taraf Obedullah Sheikh.	Ayamona Bibi and others.	678 7 0	82 15 3	Ditto ditto.
13407	Taluq Gouri Sanker Kanungoe.	Lalita Thakurani.	701 4 3	1,227 3 6	Ditto ditto.
23916	Taluq Obedullah and Sheikh Bodyar Zama and others.	Asalat Khan	963 11 3	116 7 10	Separate accounts have been opened for several shares under Act XI of 1859. The share of Asalat Khan and others, bearing sudder jumma Rs. 963 9-2, representing the remaining portion of the estate from which the arrears are due, will be sold.

Chittagong Collectorate, the 29th July 1880. A. MANSON, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Backergunge will be put up to public and unreserved sale at the Collector's office of that district on Saturday, the 25th September 1880, corresponding with 10th Assin 1287, B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realised in the same manner as arrears of revenue due on the 28th June 1880.

Class.	Number on touji.	Name of mehals.	Name of proprietors.	Government revenue.	Arrears due.	REMARKS.
					Rs. A. P.	
1st class	1963	Pergunnah Jahapur ...	Ismali share 12as. 1gd. 2kr. 2kt. 9gds. 6ch.; proprietors Dwarika Nath Datta and others.	Total jumma Rs. A. P. 853 11 10 Deduct jumma of 3as. 18gds. 1kr. 10gds. 10ch. share for which a separate account has been opened, 208 14 6	4 3 2½	This ismali, 12as. 1gd. 2kr. 2kts. 9gds. 6ch. share, will be sold.
Ditto ...	3432	Pergunnah Shaista Nagar Rudra Narayan Das Taluq.	Kali Prasad Das Chowdhuri and others.	644 13 4 608 8 2½	37 0 1½	The entire mehal will be sold.
Ditto ...	3846	Pergunnah Sillimabad, share 12½gds.	Ismali share 9gds. 60tils; proprietors Pratap Chandra Roy Chowdhuri and others.	Total jumma 3,682 2 5 Deduct jumma of 3gds. 20 tils share for which a separate account has been opened, 920 8 10½	79 10 10	This ismali, 9gds. 60 tils share, will be sold.
Ditto ...	4546	Pergunnah Kasimpur Shekelapati Char Padda, *alias* Ramjanpur.	Mir Mawazzam Hossen Chowdhuri and others.	2,761 10 0½ 4,914 0 0	1,314 6 0	The proprietary right of the settlement-holders in this mehal will be sold.
Ditto ...	4872	Pergunnah Bozengomedpur, Taluq Bancha Ram Basu, share 8as.	Jamilunnessa Khatun and others.	1,550 5 3	23 1 0	The entire mehal will be sold.
Ditto ...	1914	Tapp'h Habeli Sellimabad, share ½ anna.	Share 11gds. 3krs. 2kts. 5 tils under separate account; proprietors Chandra Kanta Mukhopadhya and others.	1,959 5 11 Deduct the jumma of the other ismali share under separate account amounting to 1,887 4 6 71 15 5	Total jumma up to kist March 1880, 14 1 8 Ditto ditto June 1880, 8 8 6 22 10 2	This 11gds. 3krs. 2kts 5 til share was sold on the 26th June 1880, and the purchaser, after paying the earnest money, did not pay the remainder, therefore the mehal will be again sold.
Ditto ...	1997	Pergunnah Khanjahabadurnagar, Taluq Fateh Mahomed.	Mahamed Rashed *alias* Kalumeah and others.	738 3 9	126 13 0½	The entire mehal will be sold.

Backergunge Collectorate, the 30th July 1880. J. C. VEASEY, Officiating Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Mymensingh will be put up to public and unreserved sale at the Collector's office of that district on the 20th September 1880, Monday, corresponding with 5th of Assin 1287, B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th June 1880.

Number on touji.	Names of mehals and pergunnahs.	Names of proprietors.	Government revenue of estates.	Amount of arrears for which the estate is to be sold.
	First Class Mehals settled in perpetuity.		Rs. A. P.	Rs. A. P.
2129	Taluq Krishna Ram Dutta, toppe Hazradi, ijmali share hissa 13as 10g., exclusive of that separated under Act XI of 1859.	Shiva Sundari Dassya and others	1,354 8 0	60 2 0
.....	Ditto ditto hissa 2ans. 10gs., that is, separated under Act XI of 1859.	Ram Kishore Gangopadhya	250 13 0	.....
			1,603 5 0	
2179	Joar Jugut Chur mouzah Alahpur &c., toppe Kuri Khai, in pergunnah Baroda Khyat, ijmali hissa 3ans. 13g. 1k. 1kt., exclusive of that separated under Act XI of 1859.	Dundubhi Dassya and others	172 14 0	8 2 0
	Ditto ditto hissa 2as., that is, separated under Act XI of 1859.	Jugat Tara Dassya	94 5 0	.....
.....	Ditto ditto ditto	Hurkishore Audhikári	94 5 0	.....
.....	Ditto ditto hissa 2as. ditto ditto ...	Shoshi Kumar Ghose	94 5 0	.....
.....	Ditto ditto ,, 2as. 18g. 1k. 1kt. ditto ...	Hari Kishore Roy Chowdhury	125 12 0	.....
	Ditto ditto ,, 3ans. ditto ditto ...	Naba Kishore, Ram Kishore, Hur Kishore Shaha, &c.	141 8 0	.....
.....	Ditto ditto ,, 13gs. 1k. kt., ditto ...	Brajendra Kumar Roy Chowdhury	31 7 0	.....
			754 8 0	.....
	Second Class Mehals.			
4085	Chur nuksábela Jailkhana, pergunnah Alapsingh, ijmali share hissa 3as. 6g. 2k. 1kt. 2dtl., exclusive of that separated under Act XI of 1859.	Hara Sundari Debya Chowdhurani	514 12 0	67 8 0
.....	Ditto hissa 4as. 2g. 0k. 2kt. 2dtl., that is, separated under Act XI of 1859.	Raja Surja Kanta Acharjia Chowdhury	635 11 0	158 0 0
.....	Ditto hissa 13g. 1k. 1kt. ditto ditto	Dina Moi Debya Chowdhurani	103 1 0	.....
.....	Ditto ditto ditto ditto	Prossona Narayan Acharjia Chowdhury	103 1 0	.....
.....	Ditto ditto ditto ditto	Aumirta Narayan Acharjia Chowdhury	103 1 0	.....
.....	Ditto hissa 4as. 1g. 1k. ditto ditto	Guru Churn Chakravarty, manager, in part of minor Jugat Kishore Acharjia.	628 8 0	.....
.....	Ditto ,, 6g. 1kt. 2kt. 1dtl. ditto	Jugut Moi Debya Chowdhurani	34 6 0	.....
.....	Ditto ditto ditto ditto	Hurrendra Narayan Acharjia Chowdhury ...	34 6 0	.....
.....	Ditto ditto ditto ditto	Jugendra Narayan Acharjia Chowdhury ...	34 6 0	.....
.....	Ditto hissa 9g. 3k. 2kt. 2dtl. ditto	Ishan Chandra Acharjia Chowdhury	76 13 0	.....
.....	Ditto ,, 13g. 1k. 1kt. ditto ditto	Hara Sundari Debya Chowdhurani	103 1 0	.....
.....	Ditto ,, 8g. 1k. 1kt. ditto ditto	Kedar Kishore Acharjia Chowdhury	25 13 0	.....
.....	Ditto ,, 3g. 1k. 1kt. ditto ditto	Bamola Debya Chowdhurani	25 13 0	.....
.....	Ditto ,, 6g. 2k. 2kt. ditto	Jadab Kishore Acharjia Chowdhury	51 9 0	.....
			2,474 0 0	.....
4129	Chur Bahadurpur, pergunnah Alapsingh	Kamal Moni Debya Chowdurani and Jadab Kishore Acharjia Chowdhury and others.	536 0 0	5 2 0

Mymensingh Collectorate, the 11th August 1880. N. S. ALEXANDER, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Midnapore will be put up to public and unreserved sale, and will be sold to the highest bidder on the 27th September 1880, corresponding with Bengali 12th Ashin 1287, and Amli 13th Ashin 1288, Monday, at the office of the Collector of that district, for arrears of revenue and other demands for kist, June, held in 1880, which, by the Acts and Regulations in force, are to be realized as arrears of revenue due on 25th June 1880.

Consecutive No.	No. of A register.	Toujee No.	Names of mehals and pergunnahs.	Names of proprietors.	Sudder jumma.	Arrears for which the estate is to be sold.
					Rs. A. P.	Rs. A. P.
1	74	45	Mouzah Amalpur, pergunnah Khandar.	Ramdhan Roy, Ram Gopal Roy, Kalidas Roy, Ramcomar Naskar, Manager under the Court of Wards of the estate of Baboo Radhagobinda Pal minor, Sreematya Nittomoni Dasi, Giri Dhari and Romanath Mohapatra, Sreemotee Sarnomoni Dasi, wife of Mohendra Narain Ghose, and Prem Chand Masanta.	1,856 2 10	
				Exclusive of the joint share of Ramdhan Roy, Ram Gopal Roy, Kalidas Roy, Ram Coomar Naskar, manager of the minor under the court of wards of Baboo Radha Gobind Pal, Sreemotya Nittomoni Dasi, Giridhari and Romanath Mohapatra, and Sreemotee Sarnomoni Dasi, wife of Mohendra Narain Ghose, which has separate account, and which will not be sold.	1,017 2 2	
				The remaining share of Prem Chand Masanta, which has separate account, and will be sold for arrears of Government revenue.	339 0 8	36 8 2
2	230	1557	Kantapal, pergunnah Kharagpur.	Kunjabehari Roy, Srinath Charan Pal, Ramkristo De, Darikanath Pal, Khetra Mohan Pal, Prangobinda Nag, Ganendra Coomar, Jotendro Coomar, Bolendra Coomar, Nagendra Coomar, Jagendra Coomar, and Goonendra Coomar Nag, minors under the Court of Wards, manager Baboo Darikanath Mal.	1,030 0 0 Inclusive of Road Fund.	1 5 9
3	233	144	Mouzah Bali Batee, pergunnah Kharagpur.	Najiban Nesa Bibi, Bhaktaram Bhua, Amiroodin Ahmed, Rookmooddin Ahmed, Sreepati Bhattacharjee, Romapati Bhattacharjee, Mokhoda Debi, Bindoobidasini Debi, herself and mother and guardian of the minor Manmathanath Bhattacharjee and Karali Charan Bhua.	834 13 0	0 7 9
4	412	271	Barbasi, pergunnah Khandar.	Lakhi Charan Satpati, Galok Chander Datta, Manikram Pal, Brojomohan Mohapatra, Gangaram and Ghasiram De, Sreemotya Adarmoni Debya, Raghunath Mohapatra, Lochman Prosad, and Sitalprosad Das Mohapatra, Naraharimarik, Sreemotya Peary Moni Dasi, wife of Guruprosad Mosumdar, Bhuban Chunder Banerjee, Gangaram Mytee, Saroopnarain Imtee, Matangini Dasi, mother and guardian of Taraknath and Bholanath Mytee; Khoyratally, Sham Route, Akhoynarain Jana, Sreemotya Sarnomoni, Nobin Chunder Nag, Akhoram Bera, Ramkristo Chakraburty, Ram Mohan Mytee, Becharam Acharjya, Madhu Sudan Mana, Sreemotee Jogodamoni, Rambhamoni Tilottomamoni, Lal Mohan, Indronarain and Bhuban Mohan Maikaph, Radha Charan Sew, Radhamohan and Indranarain Pal.	19,156 13 1	44 15 1
5	806	506	Chhuckehhara, pergunnah Kedarkindu.	Mohendra Nath Masanta, Indro Nath Masanta, Upendra Nath and Gopendra Nath Masanta, Peary Mohan Masanta and Prem Chand Masanta.	961 13 0	
				Exclusive of the joint share of Mohendra Nath Masanta, Indranath Masanta, Upendra Nath Masanta, Gopendranath Masanta and Peary Mohan, Masanta, which has separate accounts, and which will not be sold.	641 2 1	
				The remaining share of Premchand Masanta, which has separate account, and which will be sold for arrears of Government revenue.	320 0 4	33 0 3
6	1368	991	Harijahma, pergunnah Kasijorah.	Hiraram Das, Sreemotee Haripria Dei, wife of Jaggarnath Das; Sreemotya Gopinee Dei, mother and guardian of Ramnarain Mytee and Sreenarain Mytee, minors; Saroopnarain Das, father and guardian of Takurdas Das, minor, Mothur Mohan Mytee, Ramtanu Mytee, Rajnarain Das, Adolta Chander De, Saroop Mohun Masanta, Mohendranath, Debendranath, Jogendranath, and Upendranath De.	3,137 7 4 Inclusive of police charges.	
				Exclusive of the share of Mohendranath, Debendranath, Jogendranath and Upendranath De, which has separate account, and which will not be sold.	834 3 5 Inclusive of police charges.	
				The remaining joint share of Hiraram Das, Sreemotee Haripria Dei, wife of Jaggonnath Das; Sreemotya, Gopini Dei, mother and guardian of Ramnarain Mytee and Sreenarain Mytee, minors, Saroopnarain Das, father and guardian of Takoordas Das minor; Mathurmohun Mytee, Ramtanoo Mytee, Rajnarain Das, Adolta Chandra De, and Saroopmohan Masanta, which has separate account, and which will be sold for arrears of Government revenue.	2,303 3 11 Inclusive of police charges.	1,332 1 0
7	1783	973	Lutnya, pergunnah Jukapur.	Brajodas Panja, Radhagobinda Panja, Jagobandhu Panja, Bhaishikhar Panja, Boistab Das Panja, Boikunta Nath Jana, Prem Chand Masanto, Akhoy Narain Das.	859 11 8	23 10 9
8	2047	1134	Nankarbajaspti, pergunnah Majnamoota.	Brojanath Roymohasoy, manager of Purna Chander Mitter minor, Sreemotee Haripria Debi, widow of late Kuarnarain Roy, Sreemotee Anandomoi Debi, widow of late Gojendra Narain Roy; Sreemotee Digumbari Debi, mother of Lakhinarain Bondopadhya, Sreemotee Adarmoni Debya, Raghoo Nath Das, Proharaj Mohapatra, Seetanath Das Mohapatra, Sreemotya Isarimoni Debya, Parmanando Bardhan, Nando Gopal Bordhan, Seetal Prosad Roy Mohasaya, Soodhakristo Roy Mohasaya, Sreemotya Prasannomoi Dasi, mother of Jotish Chander Basu, Ramnidhi Kundu, Ramanando Kundu, Mohendra Nath Kundu and Sreemotee Digambari Dasi, wife of Pitamber De.	3,133 5 4	
				Exclusive of the share of Ramnidhi Kundu, Ramanando Kundu and Mohendra Nath Kundu, which has separate account, and which will not be sold.	703 12 5	
				Ditto ditto of Sreemotee Digambari Dasi, wife of Pitambar De, ditto ditto.	344 8 1	
				The remaining joint share of Brojo Nath Roy Mohasaya, manager of Purna Chander Mitter, minor, Sreemotee Haripria Debi, widow of late Kuarnarain Roy, Sreemotee Anandomoi Debi, widow of late Gojendra Narain Roy, Sreemotee Digambari Debi, mother of Lakhi Narain Bandopadhya, Sreemotya Adarmoni Debya, Raghunath Das, Proharaj Mohapatra, Seetanath Das Mohapatra, Sreemotya Isarimoni Debya, Paromanando Bardhan, Nando Gopal Bardhan, Seetal Prosad Roy Mohasaya, Soodhakristo Roy Mohasaya and Prasannomoi Dasi, mother of Jotish Chander Basu, which has separate account, and will be sold for arrears of Government revenue.	1,085 0 10	81 13 2
9	1485	1368	Saharda, pergunnah Sabong.	Gadadhar Dhara, Prankristo Roy, Lall Mohun Roy, Jogomohan Roy, Durgaprosad Roy, Ananda Lal Roy, Sreemoty Sashi Dasia, and Sreemotya Haromoni Dasi.	1,917 7 8	8 9 0
10	2513	1393	Simulya, pergunnah Bhuamoota.	Sreemotee Brohmamoi, guardian of her adopted son Upendra Lall Roy minor, Sreemotya Sattolchoma and Ananda Lall Roy.	700 9 5	0 4 0
11	2736	1506	Bhorroi, pergunnah Dalunbhore.	Ramanando Kundu, Soondar Narain Sarangi, Panchanan Sarangi, Sreemotya Motramoni Debya, Mohendranath Kundu and Ramnidhi Kundu.	1,261 1 8	0 6 3
12	2858	1600	Agar, pergunnah Chunderkona.	Nobokristo Mokhopadhya, Poreshnath Sukal, manager of Manmath Nath, Girijanath and Jotendro Nath Roy Chowdry, minors.	10,984 10 4 Including police charges.	
				Exclusive of the share of Poreshnath Sukal, manager of Manmathanath, Girijanath, and Satendra Nath Roy Chowdry, minors, which has separate account, and will not be sold.	732 8 8 Including police charges.	
				The remaining share of Nobokristo Mukhopadhya, which has separate account, and will be sold for arrears of Government revenue.	10,252 5 8 Including police charges.	93 3 11

The 19th August 1880.

F. W. BADCOCK, for Offg. Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situated in the district of Furreedpore will be put up to sale at the Furreedpore Collectorate on the 28th December 1880, corresponding with 14th Pous 1287, B.S.

The purchasers will be subject to the following conditions of sale :—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidders above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or, if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchasers, after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Names of Estates and Pergunnahs.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	
335	2415	Kismat Kamalapur, pergunnah Tellihati	11 1 2	40 0 0	80 0 0	The sale will take effect from 1st April 1879.
336	2416	Ditto ditto ditto	11 0 8	28 0 0	56 0 0	Ditto ditto.

KRISHNA CHUNDER DUTT, Depy. Collector in charge, for Collector.

Furreedpore Collectorate, the 26th July 1880.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Moorshedabad will be put up to public and unreserved sale at the Collector's office of that district on the 13th September 1880, corresponding with 29th Bhadra 1287 for arrears of revenue due on the 28th June 1880.

Serial number.	Class.	Number of touji.	Name of mehal and pergunnah.	Name of Proprietor.	Sudder jumma.	REMARKS.
					Rs. A. P.	
1	1st class	9	Kismut pergunnah Kashipur, pergunnah Kashipur.	Shyama Charan Batta, Radhaballabh Roy, Bhuvabati Dibya, Manager of Shatish Charan Bandapadhya, Nitta Kali Debya, Gopi Soondari Dasya, Protap Chandra Dass, Radha Charan Sen, Prosanna Chandra Roy, Joy Krishna Adhikari, Khetra Nath Bandapadhya, Jamoonadebi herself and guardian of Shyam Lall Roy, minor.	8,074 3 0	Excluding 12 annas 19 gandas and 6 kag share of the mehal for which separate accounts have been opened in the names of Shyama Charan Bhatta and others, the remaining 3 annas and 10 kag, bearing sudder jumma of Rs. 1,529-14-1, in the name of Radhaballabh Roy, will be only sold.
2	Ditto	65	Taraf Khasjana Koomirdaha, pergunnah Shamsah Khani.	Ram Dass Sen, Ram Jeeban Bhattacharje and Mathoora Nath Chattapadhya, executors of estate of Poolin Behari Sen, Mati Lall Chattapadya, Shyama Soondari Debya, Tenkari Debya, Prio Nath Chattapadhya, and Biraj Mohini Debya.	1,306 4 5	Of this mehal, excluding 12 annas share in the name of Ram Dass Sen and others, the remaining 4 annas, bearing sudder jumma of Rs. 300-13-2, for which separate account has been opened in the name of Shyama Shoondari Debya will be only sold.
3	Ditto	459	Kismut pergunnah Shamsah Khani, pergunnah Shamsah Khani.	Gooroo Prosad Roy, Ganesh Lall Roy, Rajaram Roy, Nafar Dass Roy, Koonja Behari Chowdhuri, Haradhan Chattapadhya, Koomed Kamini Debya herself and manager for her minor sons Gopiraman, Rhishikesh and Shooresh Chandra Chattapadhya, Indra Chandra Chattapadhya, Pran Krishna Bandapadhya, Pran Kali Chattapadhya, Radha Pyari Debya, Pirran Bibi herself and manager for Abdul Hakim and Hamajan Ali, minors, Godhan Mandle and Shaikh Mubarak Ali.	1,860 11 4	Of this mehal, excluding 5 annas 4 gandas and 3 kara share, for which separate accounts have been opened in the names of Nafar Dass Roy, Koonja Behary Chowdhury, and Indra Chandra Chattapadhya, the remaining 10 annas 16 gandas and 1 kara, bearing sudder jumma of Rs. 1,350-5-9, in the name of Ganesh Lall Roy, will be only sold.
4	Ditto	444	Kismut Moonah Syad Kooloona, pergunnah Fatesing.	Mir Ata Hossain, Azoor Ali, Amrit Jahera Bibi, Syad Fazlal Karim, Mahamad Syad Hossain, Syad Fazal Azim.	1,014 13 8	Entire mehal will be sold.
5	Ditto	479	Kismut Taraf Sharsha, pergunnah Barbak Singh	Chowdhuri Nyamatulla	945 9 6	Ditto ditto.

Moorshedabad Collectorate, the 29th July 1880. H. MOSLEY, Officiating Collector.

Statement of the Affairs of the Bank of Bengal for the week ending 24th August 1880.

LIABILITIES.		Rs. A. P.	ASSETS.	Rs. A. P.
Capital paid up		2,00,00,000 0 0	Government Securities	1,36,88,925 0 0
Reserve Fund		22,89,615 0 0	Loans on Government Securities, &c., at Head Office and Branches	63,82,453 10 1
Public Deposits at Head Office ... ... Rs.	79,46,975 6 10	2,78,63,835 15 6	Accounts of credit on Government Securities, &c., at Head Office and Branches ...	43,01,584 10 8
Ditto at Branches ... ,,	1,99,16,860 8 8		Bills discounted and purchased at Head Office and Branches	1,62,59,894 13 0
Other Deposits at Head Office and Branches ...		8,60,21,423 2 1	Balances with other Banks	5,42,592 13 4
Bank Post Bills, &c.		5,47,716 3 5	Bullion	55,768 0 5
Sundries		10,99,634 5 9	Dead Stock	10,55,729 15 4
			Stamps	8,805 7 0
			Sundries	4,06,767 3 5
				4,33,01,971 8 0
			Cash and Currency Notes at Head Office ... Rs.	1,43,94,360 7 3
			Cash and Currency Notes at Branches ... ,,	2,41,25,893 11 0
				3,85,20,253 2
Rupees ...		8,18,22,224 10 9	Rupees ...	8,18,22,224 10

By order of the Directors.

BANK OF BENGAL, CALCUTTA, the 26th August 1880.

J. GORDON, Chief Accnt. & Dy. Secy.

R. HARDIE, Secretary and Treasurer.

(290—1)

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V (B.C.) OF 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to import warehouse.	Number, mark, and description.	Consignees.	Ships.
1880.			
August 16	1 Case, B in a diamond	Order ...	Ship North.
„ 16	1 Case, E M in a diamond	Ditto ...	Ditto.
„ 16	2 Cases, M R in double triangle, bottom J S E ...	Ditto ...	Ditto.
„ 16	2 Iron-plates, N D & Co. in a diamond ...	Ditto ...	Ditto.
„ 16	1 Iron-plate, no mark	Ditto ...	Ditto.
„ 16	2 Iron plates, B	Ditto ...	Ditto.
„ 16	18 Bars square iron, no mark	Ditto ...	Ditto.
„ 16	108 Iron-pipes, B in a diamond, bottom D N D ...	Ditto ...	Ditto.
„ 16	2 Bundles square iron, no mark or 111 white ...	Ditto ...	Ditto.
„ 16	2 Bundles round iron, no mark or 111 white ...	Ditto ...	Ditto.
„ 16	3 Bundles flat iron, no mark or 111 white ...	Ditto ...	Ditto.
„ 16	1 Bundle sheet iron, D X, or no mark	Ditto ...	Ditto.
„ 16	2 Iron-plates, S in a diamond	Ditto ...	Ditto.
„ 21	1215 Bars square iron, XX red no mark	Ditto ...	Ship Plassey.
„ 21	766 Bars round iron, XIX or no mark	Ditto ...	Ditto.
„ 21	37 Bundles round iron, XIX or no mark ...	Ditto ...	Ditto.
„ 21	742 Bars flat iron, X O X or no mark	Ditto ...	Ditto.
„ 21	23 Bundles flat iron, no mark	Ditto ...	Ditto.
„ 21	65 Bundles round iron, X O X or no mark ...	Ditto ...	Ditto.
„ 21	32 Bundles flat iron, XIX or no mark	Ditto ...	Ditto.
„ 20	5 Cases, A & E	Ditto ...	S. S. Dorunda.
„ 20	3 Cases, B & G in a diamond, bottom H S K & Co.	Ditto ...	Ditto.
„ 20	6 Packages, B L D	Ditto ...	Ditto.
„ 20	7 Cases, B D in cross, bottom H S K & Co. ...	Ditto ...	Ditto.
„ 20	2 Cases, B & K	Ditto ...	Ditto.
„ 20	30 Packages, B in a diamond, bottom D N D ...	Ditto ...	Ditto.
„ 20	3 Packages, 295 in a diamond, top C & Co. ...	Ditto ...	Ditto.
„ 20	1 Case, C & Co. 846 in a diamond, bottom B B & Co.	Ditto ...	Ditto.
„ 20	1 Cask, D & Co.	Ditto ...	Ditto.
„ 20	118 Packages, E in a diamond	Ditto ...	Ditto.
„ 20	2 Cases, G C D	Ditto ...	Ditto.
„ 20	3 Packages, 715 in a diamond, bottom H G ...	Ditto ...	Ditto.
„ 20	1 Case, 181 in a diamond, outside H G & Co. ...	Ditto ...	Ditto.
„ 20	3 Cases, 186 in a diamond, outside H G & Co. ...	Ditto ...	Ditto.
„ 20	17 Packages, H M N L in a cross, bottom H S K & Co.	Ditto ...	Ditto.
„ 20	3 Cases, 712 in a diamond, bottom H G ...	Ditto ...	Ditto.
„ 20	3 Cases, 122 in a diamond, outside H G & Co. ...	Ditto ...	Ditto.
„ 20	1 Case, H K S, 50 in a diamond	Ditto ...	Ditto.
„ 20	14 Bars flat iron, X X X red or no mark ...	Ditto ...	Ditto.
„ 20	14 Bars flat iron, 111 white or no mark ...	Ditto ...	Ditto.
„ 20	187 Bundles sheet iron, D & Co.	Ditto ...	Ditto.
„ 20	1 Parcel, J S	Ditto ...	Ditto.
„ 20	1 Case, K N R	Ditto ...	Ditto.
„ 20	4 Casks, 282 in a diamond, bottom M C & Co. ...	Ditto ...	Ditto.
„ 20	1 Cask, M in a diamond, bottom S	Ditto ...	Ditto.
„ 20	2 Cases, M & R in a diamond, bottom H S K & Co.	Ditto ...	Ditto.
„ 20	2 Cases, M S, 571 in a diamond, bottom W ...	Ditto ...	Ditto.
„ 20	2 Cases, M S, 619 in a diamond, bottom W ...	Ditto ...	Ditto.
„ 20	1 Case, 241 in a diamond, bottom McC & Co. ...	Ditto ...	Ditto.
„ 20	2 Cases, N D in a diamond	Ditto ...	Ditto.
„ 20	1 Package, N in a diamond, bottom N ...	Ditto ...	Ditto.
„ 20	4 Bales, N N M, bottom H S K & Co.	Ditto ...	Ditto.
„ 20	1 Cask, N, 62 in a diamond	Ditto ...	Ditto.
„ 20	1 Case, 02 in a triangle, top H A	Ditto ...	Ditto.
„ 20	1 Case, S E C	Ditto .	Ditto.
„ 20	1 Cake spelter, B	Ditto ...	Ditto.
„ 20	1 Cake spelter, Schlesischer Verien Lebehoffenrig, H	Ditto ...	Ditto.
„ 20	1 Case, T S 452 in a diamond, bottom W ...	Ditto ...	Ditto.
„ 20	2 Cases, W C & Co. in a triangle, bottom W C & Co., top Agra	Ditto ...	Ditto.
„ 20	3 Cases, W M or T W N	Ditto ...	Ditto.
„ 20	1 Case, W C & Co. in a triangle, bottom G S & Co.	Ditto ...	Ditto.
„ 20	1 Bundle rod iron, W G & Co. in a triangle, bottom W G & Co., top Agra	Ditto ...	Ditto.
„ 20	37 Packages, X in circle	Ditto .	Ditto.
„ 20	1 Keg, X X X in red	Ditto ...	Ditto.
„ 20	1 Crate, J in a diamond, bottom Singapore ...	Ditto ...	Ditto.
„ 18	2 Cakes spelter, marked Lion	Ditto ...	Ship Eastern Monarch.
„ 17	36 Casks, B in a diamond	Ditto ...	S. S. City of Canterbury.

Date of removal to import warehouse.	Number, mark, and description.	Consignee.	Ships.
1880.			
Aug. 17	1 Case, B L & Co., bottom G R	Order ...	S. S. City of Canterbury.
,, 17	2 Cases, B C D in a diamond, top H & Co. ...	Ditto ...	Ditto.
,, 17	1 Case, 442 in a diamond, top C & Co.	Ditto ...	Ditto.
,, 17	6 Casks, 191 in a diamond	Ditto ...	Ditto.
,, 17	1 Case, G C, bottom C S	Ditto ...	Ditto.
,, 17	3 Packages, H P T, bottom J C & W L ...	Ditto ...	Ditto.
,, 17	1 Case, H B & Co. in a diamond	Ditto ...	Ditto.
,, 17	1 Case, H in a diamond	Ditto ...	Ditto.
,, 17	2 Casks, H M N L in cross, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 17	4 Cases, 587 in a diamond, top J L N	Ditto ...	Ditto.
,, 17	1 Case, K M P in a diamond	Ditto ...	Ditto.
,, 17	1 Case, 97 in a diamond, outside K R D ...	Ditto ...	Ditto.
,, 17	1 Case, 83 in a diamond, outside M B D ...	Ditto ...	Ditto.
,, 17	2 Casks, N C C	Ditto ...	Ditto.
,, 17	1 Case, 80 in a diamond, outside P P C ...	Ditto ...	Ditto.
,, 17	6 Casks, S C D in a diamond	Ditto ...	Ditto.
,, 17	10 Cases, S in a diamond	Ditto ...	Ditto.
,, 17	1 Cake spelter, crown, W in a circle	Ditto ...	Ditto.
,, 17	20 Pages, X in a circle	Ditto ...	Ditto.

CALCUTTA, the 27th August 1880. (300—1) G. H. SIMMONS, for Vice-Chairman.

Abstract Statement of the Uncovenanted Service Family Pension Fund for the 3rd Quarter ending 31st January 1880, compared with the corresponding quarter of the year 1879.

PARTICULARS.	In the 3rd quarter ending 31st Jan. 1880.	In the 3rd quarter ending 31st Jan. 1879.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance at credit of the Fund on the Government books at the end of the previous quarter.	64,58,200 3 4	60,18,695 6 7	4,39,504 12 9	.....
ADD RECEIPTS—				
Subscriptions from November to January in the Widows' Fund	1,11,184 9 9	1,05,378 0 9	5,761 9 0	.....
Ditto ditto Children's Fund ...	73,612 8 3	73,504 9 9	107 14 6	.....
Fees, &c. ditto	416 4 0	586 9 0	.....	168 5 0
Interest on Reserve Fund (C. F.) by transfer to debit of two Subscribers.	104 4 0	.....	104 4 0	.....
Total Receipts ...	1,85,269 10 0	1,79,484 3 6	5,978 11 6	A 168 5 0
Grand Total ...	66,43,469 13 4	61,98,159 10 1	4,45,478 5 3	168 5 0
DEDUCT PAYMENTS—				
Pensions paid to incumbents in the Widows' Fund	68,077 6 3	66,115 14 2	1,961 6 1	.....
Ditto ditto Children's Fund	50,364 5 9	42,364 9 1	7,999 12 8	.....
Establishment including office rent and contingencies	18,482 6 11	19,189 3 6	.....	706 12 7
Total Payments ...	1,36,924 2 11	1,27,669 10 9	9,961 4 9	B 706 12 7
Balance in favour of the Fund exclusive of Interest upon Capital.	65,06,545 10 5	60,70,489 15 4	4,35,517 3 6	C 538 7 7
Proportion of interest on Reserve Fund payable to Subscribers ...	33,237 12 0	31,900 8 0	1,337 4 0	.....
Ditto of Divisible Surplus payable to Subscribers	.....	12,660 0 0	.....	12,660 0 0
Total ...	33,237 12 0	44,560 8 0	1,337 4 0	12,660 0 0

	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.
Number of Subscribers	1,430	941	1,373	920	57	21	.....	.....
Ditto of Incumbents	331	534	322	503	9	31	.....	.....
Ditto of Subscribers sharing interest on Reserve Fund ...	819	557	761	548	58	9	.....	.....
Ditto ditto ditto Divisible Surplus	.....	...	958	664	...	..	958	664

A—Net increase in receipts ... ... Rs. 5,805 6 6
B—Net increase in payments ... ... „ *9,254 8 2
C—Net increase in balance ... ... „ 4,36,055 11 1

* Inclusive of Rs. 3,651-1-3 written back on account of unclaimed pensions in Children's Fund.

G. W. MACLEOD, H. RONALDSON, } *Auditors.*

Published by order of the Directors,

FUND OFFICE, the 14th August 1880. (316—1) W. H. RYLAND, *Secretary.*

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
159	O 70—44005	500	The District Superintendent of Police, Furridpur.
160	„ —49673	500	Mathura Nath Maulik.
161	„ 67—08350	100	Lieut.-Col. H. Strong.
	„ 34—21585	100	
	„ —19166	100	
	„ —62740	100	
	L 71—42189	10	
	„ —42192	10	
	„ —42193	10	
	„ —42194	10	
165	O 68—67594	100	Jaynarain Misser.
166	„ 61—23300	20	E. G. Cuming.
168	„ 68—63029	100	Borodapershad Mitter.
169	„ —68906	100	Ladley Mohan Singh.
170	„ —56540	100	Lal Behari Dey.
172	„ 81—33735	10	Kailas Chandra Dutt.
173	„ 70—89931	500	Beerupa Setty.
174	„ 31—76846	50	E. Badham.
	„ —74067	50	
180	O 68—59285	100	Messrs. Ahmeddeen & Co.
181	„ 70—961 9	500	Hora Lal Roy.

Notes partially lost or destroyed.

184	O 36—57774	5	Chuni Lal Munoo Lal.
185	L 54—82002	5	Durga Pershad.
186	O 31—22598	50	Lieutenant-Colonel P. C. Dalmahoy.
187	„ 20—91333	20	Chuttoo Lal.
	„ 4—75646	20	
	„ 2—66546	20	
	„ 9—17233	10	
188	„ 66—46129	100	Raj Mohan De.
	„ —84763	100	
189	„ 68—45117	100	Sitanath Shaha.
190	„ 67—83770	100	Mrs. S. E. Jones.
	„ 58—77455	20	
	„ 59—87539	20	
191	O 49—00119	10	Sarut Chunder Roy.
192	„ —96738	10	Haran Chunder Chatterjee.
193	„ 30—91249	50	Suk Lal Singh.
	„ —82116	50	
194	„ 51—65387	10	Lekhai Ram.
195	„ 46—29386	10	J. W. W. Watsons.
196	„ 12—33193	10	Bunseelal Abeerchand Rai Bahadur.
197	„ 75—38492	10	Mooralidhur Johuri.
198	L 92—06273	50	Gopee Kant Roy.
199	O 61—03317	20	E W. Hart.
	„ 81—73329	10	
	„ 60—98716	20	
200	„ 77—92981	10	Akhoy Kumar Bosu.
201	O 68—87971	100	Kristo Lal Dutt.
202	„ 37—37285	5	Ram Lal Chatterjee.
203	L 26—99723	5	Umbica Churn Chatterjee.
105	„ 12—53494	10	Messrs. Thacker Spink & Co.
	L 98—19486		
106	„ 48—85214	20	Jowah Mamoojee.
	„ —85215		
	„ 46—84335	20	
	„ —84307		
107	O 13—86307	10	Brother D. Swords, S.J.
	„ 8—64447		
108	„ 13—97787	10	Jaggur Nath Mahata.
	„ 17—63632		
	L 17—50565	5	
	„ —50566		
109	O 48—84202	10	Raj Kumar Sen.
	„ —84230		
110	„ 60—33243	20	Messrs. Shaw, Finlayson & Co.
	„ —33245		
111	L 27—67310	5	Radha Gobind Bysack.
	O 12—14976		

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
113	L 56—92393	5	Kristo Das Ghose.
	„ —92396		
112	L 75—56293	10	Inderjit, Jemadar.
	„ 87—46376		
114	O 6—54792	10	Prosanno Chunder Ghose.
	„ 8—16218		
115	L 17—83681	5	Kali Das Ghose.
	„ —83680		
116	O 26—99727	20	Hurry Das Bysack.
	„ 25—86246		
117	„ 54—75334	10	M. C. Mason.
	„ —75332		
118	„ 10—31845	10	Benuck Misser.
	„ —51112		
	„ 11—87645	10	
	„ —87648		
119	„ 44—29429	10	Doyal Chand Halder.
	„ —29430		
121	O 77—43281	10	L. B. B. King.
	„ —43282		
122	L 21 40012	5	Messrs. D. B. Mehta & Co.
	„ —40015		
	L 24—62753	5	
	„ —62752		
123	L 56—25742	5	Shib Chunder Auddy.
	„ —25743		

R. A. STEENDALE,
Assistant Commissioner of Paper Currency.
PAPER CURRENCY DEPARTMENT, the 30th August 1880.

Bhopal State Railway.

SEALED tenders are invited on a schedule of rates for the construction of the above railway to join the city of Bhopal with the G. I. P. Railway at Itarsi station. The conditions of contract, specification, and drawings can be seen at the Office of the Engineer-in-Chief at Pachmarhi Central Provinces, where forms of tender and all other necessary information can be obtained.

The work will be divided into four sections as under:—

I.—Itarsi to river Nerbudda.
II.—Nerbudda bridge.
III.—The ghat incline.
IV.—From head of ghat incline to Bhopal.

The Government of India (with whom the acceptance of tenders rests) do not bind themselves to accept the lowest or any tender, nor to give to any contractor more than one section of the work.

The tenders are required by the 15th September next.

The following sums must accompany tenders as earnest money to be returned on rejection of tenders, and to be forfeited in case of non-fulfilment of accepted tenders, viz.—

		Rs.
For section	I	300
„ „	II	600
„ „	III	1,000
„ „	IV	700

H. T. GROGHEGAN, Engineer-in-Chief,
Bhopal State Railway.
Pachmarhi, dated 17th August 1880.

Notification

UNDER the provisions of section 2, Act VI of 1876 (Chota Nagpore Encumbered Estates' Act), the Deputy Commissioner of Singbhoom for the time being is, with the previous sanction of the Lieutenant-Governor of Bengal, appointed to be the Manager, and the management is vested in him, of the undermentioned immovable property in the district of Singbhoom held by the party named against the same and of any other movable property to which such holder is entitled in his own right or which he is entitled to redeem, or which may be acquired by or devolve on him or his heir during the continuance of such management.

Name of Estate.	*Name of Holder.*
Chainpore Peer 15 villages, pergana Porshat.	Raghunath Mohapatar.

J. F. K. HEWITT,
Commissioner of Chota Nagpore.
COMMISSIONER'S OFFICE, RANCHEE,
The 11th August 1880. (305—1)

WANTED a Surveyor and Leveller experienced in works for the District Road Cess Committee of Pubna, for three months only. Salary Rs. 70, including allowance. Applications, with copies of testimonials, will be received up to 15th September by the undersigned.

B. M. CHUCKERBUTTY,
District Engineer of Pubna.

Pubna, the August 1880. (299—2)

Wanted

A SUB OVERSEER for the Deogon estate, subdivision Palamow, district Lohardugga, for about two years. Salary Rs. 50 per month, including travelling allowance. None need apply who has not practical experience in building and road works.

Applications, with copies of testimonials, to be sent to the undersigned.

SOSHISHEKER BANERJI, Manager, Deogon Estate, under the Court of Wards.

Daltongunge, the 21st August 1880. (304—3)

Notice.

WANTED a Serishtadar for the Court of the First Subordinate Judge of Patna on a salary of Rs. 50 per mensem. The candidate must possess thorough knowledge of English, Urdu, and Nagri, and experience in the business of the Civil Courts. Applications, with copies of testimonials, will be received by the undersigned till the 30th September 1880.

P. N. BANERJEE, 1st Subordinate Judge, Patna.

Dated Patna, the 24th August 1880.

Wanted

A PESHKAR for the Monghyr Collectorate on a salary of Rs. 50 per mensem, rising to Rs. 70 by biennial increments of Rs. 2.

No one need apply who has not a good knowledge of English, Urdu, and Hindi, and experience in revenue work.

Applications, with copies of testimonials, will be received by the undersigned till the 7th proximo.

W. H. D'OYLY, Offg. Collector.

Monghyr Collectorate, the 23rd August 1880.

Wanted

TWO Sub-Overseers for the District Road Cess Committee, Noakholly, on a salary of Rs. 45 each including allowances.

None need apply who have not passed the Sub-Overseers' Examination in the Public Works Department.

Thorough knowledge of surveying and levelling is indispensible.

Applications will be received up to 30th September 1880 by the Chairman, Road Cess Committee, Noakholly.

(291—2) E. F. SANDYS, Vice-Chairman, R.C.C.

Notice.

THE public are hereby informed that the well-known Kartick Baruni Mela, which is held on the banks of the Dhaleshwari, near Munshigunge, in the Dacca district, will commence on the 16th November 1880 A.D., corresponding with the 2nd Ugrahayan 1287 B.S., and continue up to the 27th December 1880. Tradesmen dealers, and others may buy and sell there during these six weeks.

T. E. COXHEAD, Magistrate of Dacca.

Treasure Trove.

IT is hereby notified, under section 5 of the Indian Treasure Trove Act VI of 1878, that on the 2nd August 1880, treasure consisting of pons, valued at Rs. 3,468-0-6, was found in the premises of the bungalow belonging to Thavasi Muthu Nadar of Porayar, in the village of Vallam, Tanjore taluq, Tanjore district, Madras Presidency.

2. All persons claiming the treasure, or any part thereof, are required to appear personally or by agent before the Collector of Tanjore at his office on the 19th January 1881, in order to the matter being enquired into and determined in accordance with the provisions of the Act.

FORSTER WEBSTER, Collector.

TANJORE COLLECTOR'S OFFICE,
Vallam, the 12th August 1880.

Government Cinchona Febrifuge.

THIS preparation is an efficient substitute for Quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates:—per four ounce tin, *Rs.* 4 *ans.* 8; per eight ounce tin, *Rs.* 8 *ans.* 8; per pound tin, *Rs.* 16 *As.* 8. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates:—per four ounce tin, *Rs.* 5 *ans.* 8; per eight ounce tin, *Rs.* 10 *ans.* 8; per pound tin, *Rs.* 20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage eight annas per 4 and 8 oz. tins, and twelve annas per pound tin, in addition to the foregoing rates.

Forest Department, Bengal.
Sunderbuns Division.
NOTICE.

TWO pieces of teak timber are now lying at the Government Timber Depôt of Khulna Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt or at the office of the undersigned, and after paying salvage, &c., upon the logs, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. STRETTELL, Deputy Conservator of Forests, Sunderbuns Division.

No. 3, Hungerford Street, dated Calcutta, the 20th July 1880. (216—8)

Forest Department, Bengal.
Sunderbuns Division.
NOTICE.

ONE piece of teak timber is now lying at the Government Timber Depôt of Bhudder. Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt or at the office of the undersigned, and after paying salvage, &c., upon the log, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. STRETTELL, Deputy Conservator of Forests, Sunderbuns Division.

No. 3, Hungerford Street, Calcutta, the 23rd August 1880. (285—8)

Notice.
Oudh Forest Department
BYRAMGHAT DEPOT.
ON THE OUDH AND ROHILKHUND RAILWAY.

FROM this date the prices of sal beams and scantlings supplied from this depôt will be as follows:—

BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot.
22 " " 2-12 "
23 " " 2-14 "
24 " " 3 "

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot.

SCANTLINGS.—From 12 to 20 feet, at Rs. 2-8 per c. ft.
Under 12 and over 7, at " 2-4 "
Under 7 feet, at " 2 "

The above prices are for ordinary building purposes.

For *Planking Sleepers*, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over at Rs. 2-4 per cubic foot, provided the scantlings are taken in fair proportion.

Second and Third Class Timber will be sold and price fixed by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator of Forests, Oudh Circle,
KANHYA LAL, in charge Byramghat Depôt.

The 22nd May 1879.

Port Commissioner's Office.

DEBENTURE LOAN.

The Calcutta Port Improvement Act 1870, *Act V (B.C.) of* 1870, *and the Calcutta Port Improvement Act Amendment Act*, 1880, *Act IV (B.C.) of* 1880. *Issue of Rs.* 5,00,000, 4½ *per cent. debentures, having a currency of thirty years.*

TENDERS are invited for five lakhs of rupees in 4½ per cent. debentures to be issued under the provisions of sections 9, 10, and 12 of Act IV of 1880 to provide for the cost of works sanctioned by His Honor the Lieutenant-Governor of Bengal, which loan, and the interest thereon, will be a charge on the property of the Commissioners.

The debentures will be for sums of Rs. 100 each, or multiples of Rs. 100, as may be desired, made payable to order, and carrying interest at the rate of 4½ per cent. per annum, payable half-yearly, on the 1st day of January and 1st day of July, at the office of the Port Commissioners upon presentation of the debentures. Two per cent. of the amount tendered for to be paid on application, and the balance on the 1st day of October 1880, from which date interest will run.

The deposit of two per cent. will be returned if an allotment is not made, and it will be forfeited if an allotment, after being made, is not fully taken up

In case a less number of debentures is allotted than is applied for, the excess of the deposit will be applied in, or towards payment of, the balance due upon such number as may be allotted.

Tenders in the annexed form should be filled up and sent to the Secretary to the Port Commissioners before 3 o'clock P.M. of Friday the seventeenth day of September, accompanied by a receipt from the Bank of Bengal for a deposit of 2 per cent. upon the amount of each debenture applied for The tenders will be opened in the presence of the Port Commissioners.

The minimum rate at which tenders will be accepted will be recorded under the signature of the Chairman, and before the tenders are opened, but will not be made public unless some tender is rejected, only because it is below the recorded minimum.

Forms of tenders can be obtained on application to the Secretary to the Port Commissioners, and the form of debentures can be seen at the office of the Secretary.

G. H. SIMMONS,
Secretary to the Port Commissioners.

The 27th August 1880.

FORM OF TENDER.

PORT TRUST 4½ PER CENT. LOAN OF 1880.

To—The Secretary, Port Commissioners.

I BEG to apply for debentures of Rs. each of the above issue in the terms of the advertisement issued by you, dated August 27th, 1880, and I send herewith a receipt from the Bank of Bengal for Rs. being 2 per cent. deposit per debenture, and I undertake to accept the same or any less number the Commissioners may allot to me, and to make the full payment in respect thereof to the Bank of Bengal on or before the 1st day of October 1880.

Yours, &c.,

(306—3)

For Sale.

At Narora, near Rajghat, Bull's Dredgers for well-sinking, &c., of the following kinds.

Description.	Number.	Size.	Price.	Remarks.
			Rs.	
Bull's dredger ...	30	1½ cubic feet	40	These have been used, but are in good condition.
Ditto ...	126	2½ ditto	65	
Ditto ...	9	6 ditto	120	
Ditto ...	50	1½ ditto	70	Quite new.
Ditto ...	24	2½ ditto	105	

Apply to Mr. Edward J. Jones, Executive Engineer Narora Division. L. G. Canal, Narora, *vid* Rajghat, Oudh & Rohilkhund Railway Station.

W. JEFFREYS, *Lieut.-Col.*, R.E.,
Supdg. Engr., 4th Circle, I. W., N. W. P.

Aligarh, the 24th September 1879.

A SPECIAL General Meeting of the Subscribers to the Bengal Civil Fund will be held at the Town Hall, Calcutta, at 10-30 A.M., on Monday, 22nd November.

The Managers will propose that so much of the amendment of Article VIII of the rules adopted at the half-yearly general meeting held on 31st January last as regards the subscriptions of annuitants to the ordinary branch of the Fund be held in abeyance.

(297—1) COLMAN MACAULAY, Secretary.

Administrator-General's Office.

NOTICE.

ADMITTED claims against the undermentioned estates are payable on Tuesday and Friday as usual:—

Estates.	Claims or dividend.	Rates of dividend per rupee.
* Gibbons, William, late Deputy Manager of Messrs. R. Scott Thomson & Co., Limited.	Claims	In full.
Hankin, M. P., late District Superintendent of Police, in the Chandwarri district.	1st dividend	At 6 annas 4½ pie.
James Edward, late Engineer of the Kangra Sub-division in the Punjab.	Ditto	At 13 annas 9½ pie.
* Norton, John, late sole proprietor of the firm of Messrs. Rodda & Co., gun-makers.	Claims	In full.
Ward, W. G., Lieut.-Col., late in the Madras Staff Corps.	1st dividend	At 15 annas 3 pie.

N.B.—The surplus of the estates marked * is carried over to the account for the persons interested and no other claims against the estates can be admitted.

Persons presenting receipts for payment are requested at the same time to produce the registry certificates which have been granted to them from this office.

F. CLARKE, Offg. Administrator-General.

High Court, Calcutta, the 27th August 1880. (295—1)

In the High Court of Judicature at Fort William in Bengal.

ORDINARY ORIGINAL CIVIL JURISDICTION.

In the matter of the Indian Companies Act, 1866, and of the Calcutta Jute Mills Company, Limited.

THE High Court of Judicature at Fort William in Bengal has, by an order dated the 20th day of July 1880, appointed Alexander Rankin McIntosh of Calcutta, a member of the firm of Messrs. A. R. McIntosh & Co., Merchants and Agents, to be the Official Liquidator of the above-named Company.

Dated this 18th day of August 1880.

R. BELCHAMBERS, Registrar.

Josceline F. Watkins, Attorney. (277—2)

High Court of Judicature at Fort William in Bengal.

ORDINARY ORIGINAL CIVIL JURISDICTION.

The 8th day of July 1880 A.D.

In the matter of the Indian Companies Act, 1866, and of the Calcutta Jute Mills Company, Limited.

THE creditors of the abovenamed Company are required, on or before the seventh day of January next, to send their names and addresses, and the particulars of their debts or claims, and the names and addresses of their Attorneys, if any, to A. R. MacIntosh, of Messieurs A. R. Mackintosh and Company of Calcutta, Merchants and Agents, the Official Liquidators of the said Company, and if so required, by notice in writing from the said Official Liquidator, are by their Attorneys or Pleaders to come in and prove their said debts or claims at the High Court of Calcutta at such time as shall be specified in such notice, or, in default thereof, they will be excluded from the benefit of any distribution made before such debts are proved.

The twelfth day of February one thousand eight hundred and eighty-one, at eleven o'clock in the forenoon, at the Court House, is appointed for hearing and adjudicating upon the debts and claims.

R. BELCHAMBERS, Registrar.

Josceline F. Watkins, Attorney. (241—6)

TO be peremptorily sold by the Registrar of the High Court at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction in his sale-room in the court-house, on Saturday, the 25th day of September next, at the hour of 12 o'clock, at noon, pursuant to the decree of the said Court, made in suit No. 340 of 1879 (wherein Choonamull Augurwallah is plaintiff and Sreekissen Khettry and another are defendants), and dated the 10th day of December one thousand eight hundred and seventy-nine the following property:—

Lot No. 1.—All that tenanted land and premises, Nos. 5 and 6, Kanoolall's Lane, in Burrabazar, in the registration district of Calcutta, containing by estimation about ten cottahs ten chittacks and nine square feet, and bounded on the east by the house of Juggernath Misser; on the south by the house of Ghaseeram Johury; on the west by the said Kanoolall's Lane; and on the north by the house of Sham Lall and Dwarka Nauth Baboos.

The abstract of title and conditions of sale may be seen at the office of the Registrar of the High Court in its Original Jurisdiction or at the office of Messieurs Beeby and Rutter. Attornies for the plaintiff, at No. 10, Hastings Street, on any day before the sale and will be produced at the sale.

R. BELCHAMBERS, Registrar.

BEEBY and RUTTER, Plaintiff's Attorneys.
Calcutta High Court, Original Jurisdiction, the 19th August 1880. (288—1)

Notification.

TO be peremptorily sold pursuant to a decree of the High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction, made in suit No. 89 of 1877 (wherein Mohesh Chunder Dey is plaintiff and Kristo Chunder Bonnerjee is defendant), and dated the 29th March 1877, by the Registrar of the said Court at the Court-house on Saturday, the 25th day of September next, at the hour of 12 o'clock at noon, the following property of the defendant:—

Lot No. 1.—All and singular all that undivided twelve annas or twelve-sixteenth parts or shares of and in all that partly three-storied and partly two-storied, brick-built messuage or dwelling-house, together with the piece or parcel of land thereunto belonging and on part whereof the same is erected and built, containing by estimation 9 cottahs, more or less, situate at and being No. 46, formerly No. 27, Mullunga Lane, in the town of Calcutta, and bounded on the south by the dwelling-house of Sambhoonauth Chatterjee; on the north by the dwelling-house of Prawnkissen Mookerjee and Muddon Burral's Lane; on the east by the tenanted house of Sambhoonauth Chatterjee, and the house and premises No. 8, Obhoy Churn Holdar's Lane; and on the west by the dwelling-house of Nilmoney Chatterjee, and a blind lane, with the appurtenances thereof.

The abstract of title and conditions of sale may be seen at the Registrar's Office, High Court, Original Jurisdiction, or at the office of Baboo Gonesh Chunder Chunder, Attorney for the plaintiff, at No. 5, Hastings' Street, Calcutta, on any day before the sale, and will be produced at the sale.

R. BELCHAMBERS, Registrar.

G. C. CHUNDER, Plaintiff's Attorney.
Calcutta High Court, Original Jurisdiction, The 17th August 1880. (286—1)

Notification.

TO be peremptorily sold by the Registrar of the High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction, in his sale-room in the Court-house on Saturday, the 25th day of September next, at the hour of 12 o'clock at noon, pursuant to a decree of the said Court made in suit No 288 of 1878 (wherein Sreemutty Manickhomoyee Chowdranee is plaintiff and Hurro Coomar Dey is defendant), and dated the 24th day of July 1879, the undivided one-third of one-fourth share of the defendant in the following properties:—

Lot No. 1.—All that undivided one-third of one-fourth share of the said Hurro Coomar Dey, of, in, and to the upper-roomed, brick-built house and premises, being No 3, Pollock Street, in the registration district of Calcutta, containing by estimation about 10 cottahs of land, be the same a little more or less, wherein the same is built or erected, and butted and bounded in manner following, that is to say—on the east by David Ezra's tenanted land; on the west by public road; on the north by Roop Chand Dey's tenanted house; and on the south by Ram Mohun Mullick's tenanted house.

Lot No. 2.—And also a like share of him the said Hurro Coomar Dey of, in, and to the upper-roomed, brick-built house and premises, No. 4, Pollock Street, in the registration district of Calcutta, containing by estimation about 15 cottahs of land, be the same a little more or less, whereon the same is erected and built, and butted and bounded as follows—on the east by David Ezra's tenanted house; on the west by public road; on the north by one Sassoon Judah's house; and on the south by Roop Chand Dey's tenanted house.

Lot No. 3.—And also a like share of him the said Hurro Coomar Dey of, in, and to the upper-roomed, brick-built house and premises No. 8, Meer Bohur Ghaut Street, in the registration district of Calcutta, containing by estimation about 5 cottahs and 10 chittacks of land, be the same a little more or less, wherein the same is erected and built, and bounded in manner following, that is to say—on the east by the house of Bungsheebuddun Seal and others; on the west by Joynarain Mitter's house; on the north by public road; and on the south by Mothoor Mohun Nundy's house.

Lot No. 4.—And also a like share of him, the said Hurro Coomar Dey of, in, and to the upper-roomed, brick-built house and premises, No. 15, Moirahattah Street, Burra Bazar, in the registration district of Calcutta, containing by estimation about 6 cottahs of land, be the same a little more or less, whereon the same is erected and built, and butted and bounded in manner following, that is to say—on the east by Manick Chand Bysack's house; on the west by public road; on the north by one Khetter Nauth Bysack's house; and on the south by public road.

Lot No. 5.—And also a like share of him, the said Hurro Coomar Dey, of, in, and to the upper-roomed, brick-built house and premises No. 216, Bow Bazar Street, in the said town of Calcutta, within the registration district of Calcutta, and butted and bounded as follows—on the east by one Nilcomul Bonnerjee's house; on the west by one Mr. Bartel's tenanted land; on the north by public land; and on the south by public lane called Bow Bazar Street.

Lot No. 6.—And also a like share of him the said Hurro Coomar Dey, of, in, and to the upper-roomed, brick-built house and premises No. 217, Bow Bazar Street, in the said town of Calcutta, and butted and bounded as follows (that is to say)—on the east by Mr. Bartel's house; on the west by Bhoobun Mohun Doctor's Lane; and on the north and south by Roop Chand Dey's tenanted house.

Lot No. 7.—And also a like share of him the said Hurro Coomar Dey, of, in, and to the upper-roomed, brick-built house and premises No. 218, Bow Bazar Street, aforesaid, within the registration district of Calcutta, butted and bounded in manner following that is to say—on the east by Nilcomul Bonnerjee's house; on the west by one Mr. Bartel's house; on the north by Roop Chand Dey's tenanted house; and on the south by Roop Chand Dey's tenanted house.

Lot No. 8.—And also a like share of him the said Hurro Coomar Dey, of, in, and to the upper-roomed, brick-built house and premises No. 221, Bow Bazar Street, Calcutta, within the registration district of Calcutta, and butted and bounded in manner following—on the east by one Nilcomul Bonnerjee's house; on the west by one Mr. Bartel's house; on the north by Roop Chand Dey's house; and on the south by public road; all these four houses containing by estimation one beegha two cottahs and six chittacks of land, be the same a little more or less, within the respective boundaries mentioned above.

The abstract of title and conditions of sale may be seen at the Office of the Registrar of the High Court in its Original Jurisdiction, or at the Office of Baboo Gonesh Chunder Chunder, Attorney for the plaintiff, at No. 5, Hasting's Street, on any day before the sale and will be produced at the sale.

R. BELCHAMBERS, Registrar.

GONESH CHUNDER CHUNDER, Plaintiff's Attorney.
Calcutta High Court, Original Jurisdiction, The 18th August 1880. (290—1)

Bank of Bengal.

MR. E. M. SLATER has been appointed to act as the Bank's Agent in Bombay during the absence, on leave, of Mr. G. W. Moultrie, or until further orders.

For the Bank of Bengal.

(292—1) R. HARDIE, Secretary and Treasurer.

Estate Alexander Douglas Orr, deceased.

IN pursuance of section 42 of Act XXVIII of 1866, notice is hereby given that all persons having claims against the estate of Alexander Douglas Orr, late of Calcutta, Barrister-at-Law, who died at sea on the 9th day of July 1879, are required to prove their claims at the office of the undersigned on or before Monday, the 1st November 1880, after which no claims will be admitted, and the assets of the estate will be distributed amongst the parties entitled thereto, having regard to the claims of which the administratrix has then notice.

JOHN CAVE ORR, Attorney for the Administratrix.

6, Old Post Office Street, Calcutta, 26th August 1880.

(298—4)

Execution Case No. 29 of 1880.

Lakhinarayan Panday, decreeholder, *versus* Amrito Lal Singha and others, judgment-debtors.

IN the above case the property mentioned below will be put up to sale on 15th September 1880, at the Moorshedabad Civil Court, for the realization of Rs. 27,695-14-3 due to decreeholder. Particulars may be learned at the office of the undersigned.

Lot No. 1.—Mouzah Bewoosh, Dharmdanga and others, numbering in the aggregate 37 mouzahs, included in Toke Furkabad and situate in Kismath pergunnah Rookunpore, division Shamsheregunge, under the Sub-Registrar of Dhulian, zillah Moorshedabad; mouzah Bostubnugger and others, numbering 16 mouzahs, included in Toke Furkabad, and situate in Kismath pergunnah Rookunpore, division Kaliachuck, under the Sub-Registrar of Maldah, zillah Rajshahye, entered in the putni sherista of decreeholder in the names of judgment-debtors as durputnidars on a durputni jumma of Rs. 32,431-8-0.

MENU LAL CHATTERJEE, Sub. Judge.

The 24th August 1880. (293—1)

Execution Case No. 34 of 1880.

Janakynath Mookerjee, decreeholder, *versus* Kissenchand Golecha and others, judgment-debtors.

IN the above case the property mentioned below will be put up to sale on 15th September 1880, at the Moorshedabad Civil Court, for the realization of Rs. 2,655-7-4 due to decreeholder. Particulars may be learned at the office of the undersigned.

Lot No. 1.—Mouzah Bidooparah mai Gujerghât, in debee Manganpara, situate in pergunnah Plassey, division Baruah, under the Sub-Registrar of Berhampore, entered in the putni sherista of decreeholder, in the names of judgment-debtors as durputnidars, on a durputni jumma of Rs. 1,350.

MENU LAL CHATTERJEE, Sub. Judge.

The 24th August 1880. (294—1)

In the Court of the First Subordinate Judge of 24-Pergunnahs.

EXECUTION CASE No. 104 OF 1880.

Sreemutty Maanikya Moyee Chowdhuranee, Receiver appointed by an order of Court on the above execution case for the decreeholder, Baboo Chunder Shekher Mukerjee, *versus* Baboo Girondra Chunder Roy.

THE following properties belonging to the judgment-debtor will be sold by the Nazir of the Judge's Court, 24-Pergunnahs, on the 6th September next, at 11 A.M., or so soon thereafter as convenient, for the realization of Rs. 54,072-12 3 gundahs due to the above decreeholder:—

1*st*.—All that four-annas share in talook No. 2407, of the 24-Pergunnahs Collectorate, called lot Ameerpore, situated in thana Baraset, sub-registration district Baraset, belonging to the judgment-debtor. It consists of several mouzahs. The sudder jumma of the entire estate is Rs. 11,633 4 gundahs.

2*nd*.—All that four-annas share of talook No. 2612, of the 24-Pergunnahs Collectorate, called lot Bargharia, situated in thana Basirhaut, sub-registration district Basirhaut, and consisting of the following mouzahs—Bargheria, Gopalpore, Khaspore, Ghabragacha. The sudder jumma is Rs. 188 4 gundahs.

For further particulars apply to Paresh Nath Bose, vakeel for the decreeholder. (308—1)

In the Court of the First Subordinate Judge of 24-Pergunnahs.

EXECUTION CASE No. 88 OF 1879.

Dwarkanath Bhunjo, decreeholder, *versus* Sreenath Bose, judgment debtor.

THE following property of the judgment-debtor will be sold by the Nazir of the District Judge of 24-Pergunnahs on the 6th September next, namely an undivided twelve-anna share of taluq No. 381 of the rent-roll of the Collector of 24-Pergunnahs, being *taruf* Alipore, situate in pergunnah Baridhatty, sub-registry Joynagore, thanas Joynagore and Bankipore, and *taruf* Rungafulla in pergunnah Hatiaghur, sub-registry Devipore, thana Sultanpore, and *taruf* Doorganagore in pergannah Azimabad, sub-registry Devipore, thana Sultanpore, the annual revenue payable for the whole taluq being Rs. 3,928-13-5 only. (309—1)

In the Court of the First Subordinate Judge of 24-Pergunnahs.

EXECUTION CASE No. 73 OF 1880.

Kunjo Kamini Debi, decreeholder, *versus* Kadambini Debi, judgment-debtor.

TO be sold on the 5th day of September 1880, at 12 o'clock, in the Court-house of the District Judge of 24-Pergunnahs, by the Nazir of the said Court, the undermentioned property of the judgment-debtor's husband, in execution of a mortgage decree based on a mortgage deed by which the debtor's husband mortgaged the undermentioned properties to the decreeholder:—

1. Thana Bangore, sub-registry Sealdah, taluq No. 1025, of the rent-roll of the 24-Pergunnahs Collectorate; pergunnahs Pykehatti, Ballanda, and Jamira, &c., including puttis, 3 kismuts. The share of the judgment-debtor's husband is 16 gundas, valued at Rs. 300. The Government revenue of the taluq is Rs. 584-5-6.

2. Thana Bangore, sub-registry Sealdah, taluq No. 927, Pykehatti, kismuts Abhirampore and others, 3 kismuts. Government revenue is Rs. 48-0-10. The share of the debtor's husband is 16 gundas, valued at Rs. 250.

3. Thana Bangore, sub-registry Sealdah, taluq No. 639, bearing a sudder jumma of Rs. 1,631-13-6. The revenue payable on account of the share of the debtor's husband is Rs. 234-1-9, besides khalari, valued at Rs. 200.

4. Thana Bangore, sub-registry Sealdah, taluq No. 639; Pykehatti, Sarbasaja, kismut Jagulgatchi and others, including puttis. Kismuts Ashiya and others, 6 kismuts. The share of the judgment-debtor's husband is one anna The mehal demarcated to his share being kismut Jagulgatchi and others, of which the share to be sold is 12 annas of his share, valued at Rs. 300.

5. Thana Bangore, pergunnah Habelishar, kismut Bhandar, Koonrey, Srepur, and Bhagabati, of which the 8 annas share is in the possession of Badan Chunder Banerjee; pergunnah Habelishar, kismut Bhabanbati. The share of the debtor's husband was 2 annas, which was in his khas possession, valued at Rs. 300.

(310—1)

Execution Case No. 72 of 1880.

Kali Nath Sarkar, decreeholder, *versus* Rani Lalan Mani, judgment-debtor, and

EXECUTION CASE No. 81 OF 1880.

Priya Nath Dutt and others, decreeholders, *versus* Rani Lalan Mani, judgment-debtor.

Before the First Subordinate Judge of the 24-Pergunnahs.

THE right, title, and interest oft he above judgment-debtor in the above execution cases, in and to the four-annas share of the property mentioned in the schedule hereto annexed, will be sold at the instance of the above decreeholders by the Nazir of the Judge of the 24-Pergunnahs at Alipore kutcheri on the 6th day

of September 1880, at noon, for Rs. 2,730-15-9, being the decretal amount in the above two execution cases.

Schedule.

Amirpur zemindari, registered No. 2469 in the roll of the Collectorate of the 24-Pergunnahs, the revenue whereof is Rs 11,633 4 gundahs, situate in the district of Alipore, sub divisions Baraset and Basirhat, stations Baduria, Howrah, Degunga, Basirhat, Hosenabad, Bhangore, and Hawa, and sub-registry Baduria, Basirhat, Baraset, and Maniknagar.

For further particulars enquire at the sherista of the First Subordinate Judge of the 24-Pergunnahs, or at the office of the pleader, Baboo Amirto Kumar Survadhikari.

Alipore, the 20th August 1880. (311—1)

In the Court of the First Subordinate Judge, 24-Pergunnahs.

EXECUTION CASE No. 67 of 1880.

Bhola Nath Bandal, decreeholder, *versus* Gouree Prosad Moitra, judgment-debtor.

THE following properties of the judgment-debtor will be sold by the Nazir of the District Judge of 24-Pergunnahs on the 6th September next, namely—

1. Two beeghas of lakhraj land situate in mouzah Malangha, pergunnah Medamolla, zillah 24-Pergunnahs, sub-registry Allipore and police-station Shonarpore, with trees, &c., standing thereon.

The said land is bounded and butted as follows:—

North.—Judgment-debtor's garden.
East.—Government road.
South.—Motee Lal Chakerbutty's house.
West.—Ijmalee bamboo garden.

Its estimated value is Rs. 300.

2. Two beeghas of lakhraj land with a pucca house standing thereon; house containing five rooms on the first and second floor, with trees, &c. It is situate in village Maloncha, pergunnah Medamola, in zillah 24-Pergunnahs, sub-registry and sub-division Allipore.

It is bounded and butted as follows:—

North.—Road.
East.—Radha Nath Twaree's house.
South.—Tewaree's tank.
West.—Judgment-debtor's pottin land.

Its estimated value is Rs. 1,000. (312—1)

In the Court of the First Subordinate Judge, 24-Pergunnahs.

EXECUTION CASE No. 139 of 1879.

Hira Mohun Kundu Chowdry, decreeholder, *versus* Mbhendra Nath Dutt and others, judgment-debtors.

TO be sold pursuant to a decree obtained on the basis of a mortgage of the Court of the First Subordinate Judge, 24-Pergunnahs, for the realization of Rs. 11,506-1-4 due to the decreeholder, the undermentioned properties belonging to the judgment-debtors, on the 6th day of September 1880 by the Nazir of the District Judge's Court, 24-Pergunnahs, at 12 o'clock.

Lot No. 1.—The undivided 8 annas share of a chuck called Durganagore in the Sunderbund lots Nos. 30, 32, 33, pergunnah Maida, police-station Jainagore, sub-registration district Jainagore, zillah 24-Pergunnahs. The estimated quantity of land comprised therein is 4,063 beeghas and 14 chuttacks, leased out in perpetuity and not enhancible, including the right of jalkur, falkur, bankar, and to the alluvial lands and other rights, which the debtor's father Uma Churn Dutt had.

North.—The northern border of the Kata Khal and a portion of Hury Mohun Thacoor's taluq Shazadapore.
West.—A portion of Hury Mohun Thacoor's taluq Shazadapore.
East.—Kata Khal and Kansaragong.
South.—Jetul Beria khal and the first part of Gur Dewanee khal, and a portion of Hury Mohun Thacoor's taluq Shazadapore and lands of Baishatta.

(313—1)

In the Court of the First Subordinate Judge, 24-Pergunnahs.

EXECUTION CASE No. 147 of 1879.

Gopal Dass Dutt, decreeholder, *versus* Issoreswary Dossee and others, judgment-debtors.

TO be sold pursuant to an order of the First Subordinate Judge, 24-Pergunnahs, for the realization of Rs. 3,728-0-9 only, due to the decreeholders in execution cases Nos. 147, 148, 149, 150, 151, 152 of 1879, the right, title and interest of the judgment-debtor Isseresswary Dossee in the undermentioned properties on the 6th day of September 1880, by the Nazir of the District Judge's Court, 24-Pergunnahs, at 12 o'clock.

Lot No. 1.—The undivided 8 annas share of a chuck called Durganagore in the Sunderbund lots Nos. 30, 32, 33, pergunnah Maida, police-station Jainagore, sub-registration district Jainagore, zillah 24-Pergunnahs. The estimated quantity of land comprised therein is 4,063 beeghas and 14 chuttacks, leased out in perpetuity, and not enhancible.

North.—The northern border of the Kata Khal and a portion of Hury Mohun Thacoor's taluq Shazadapore.
West.—A portion of Hury Mohun Thacoor's taluq Shazadapore.
East.—Kata Khal and Kansaragong.
South.—Jetal Beria Khal and the first part of Gur Dewanee Khal, and a portion of Hury Mohun Thacoor's taluq Shazadpore and lands of Baishatta.

(314—1)

Execution Case No. 36 of 1880.

IN THE COURT OF THE FIRST SUBORDINATE JUDGE OF 24-PERGUNNAHS.

Chundro Kumar Dayli, decreeholder, *versus* Hory Prosad Roy Chowdhoory, judgment-debtor.

1. In zillah 24-Pergunnahs, sub-division and sub-registry station Diamond Harbour, taluq No. 320; recorded in the Collectorate of the said zillah, taruf Noorpore, situate in pergunnah Moorogacha, whose yearly revenue is Rs. 1,220 4 gundas; the interest of the judgment-debtor therein being one-third, which is put up to sale. Value, Rs. 300.

2. In zillah 24-Pergunnahs, sub-division and sub-registry and station Diamond Harbour in pergunnah Moorogacha, taluq No. 323, recorded in the said Collectorate, taruf Kata Pookuria, whose yearly revenue is Rs. 1,038-5 11 gundahs. The interest of the judgment-debtor therein is one-third, which is put up to sale. Value, Rs 200.

3. In zillah 24-Pergunnahs, sub-registry Alipore, in Dihi Panchanogram, 6 grand division and sub-division, holding No. 188, garden, situate in village Mononhenpur, butted and bounded as follows, whose yearly revenue payable to the Collectorate of zillah 24-Pergunnahs is Rs. 20-5 9 gundahs. The interest of the judgment-debtor therein is one-third which is put up to sale. Value, Rs 300.

North.—Holding No. 281, of Annoda Moye Dossi, No. 291, lakhraj, Esan C. Bonerjia.
South.—Tanghra road.
East.—No. 187, Keder N. Mukerjia.
West.—No. 281, Annoda Moye Dossi.

6. In pergunnah Moorogacha, resumed lakhraj, mehal No. 1264, recorded in the Collectorate, mehal Bhooshna, whereof the sudder jumma is Rs. 184-12 15 gundahs. The share of the judgment-debtor therein is 3as. 6gds. 2k. 2k., whose sudder jumma is Rs. 31, payable to the Collectorate. The right, title, and interest of the judgment-debtor in that mehal is put up to sale. Value, Rs. 200.

7. In pergunnah Mooragacha, estate Belsinghar, in mouzah Bordhur Kanda, one jumma of 15 beeghas 8½ cottahs, whose yearly rental is Rs. 24-12 4 gundahs, payable to zemindar Horo Mohan Mookerjia The interest of the judgment-debtor in this jumma is 5a. 6g. 2k. 2k. Value, about Rs. 100.

8. In the said village rent-free tenure containing 4 beegahs 18½ cottahs in the jote of taluq Shaik Ram Dhon Halder. The interest of the judgment-debtors therein is 5a. 6g. 2k. 2k. Value, about Rs 30.

9. In pergunnah Mooragacha, estate Belsengha, in village Pitanbora, tieca jumma containing 30 beeghas 7 cottahs, whose yearly rental is Rs. 40-15 15 gundahs payable to the sherista of zemindar Horo Mohon Mu-

kerjia. The share of the judgment-debtor therein is 5a. 6g. 2k. 2k. Value, about Rs. 100.

10. In pergunnah Mooragacha, in village Noorpur tieca jumma containing Rs. 34-7-10, whose yearly rental is Rs. 69-11 6½ gundas, payable to zemindar Doya Moye Choudharany. The share of the judgment-debtors therein is 5a. 6g. 2k. 2k. Value, about Rs. 50.

11. In pergunnah Mooragacha within estate No. 119, Kamarpole, village Khordah, one tieca jumma containing 19 beegahs 16 cottahs, whose yearly rental payable to Government is Rs. 29-5 2½ gundas, and which is recorded in the name of Mankumary Bhamoni. The interest of the judgment-debtors therein is 5a. 6g. 2k. 2k, Value, about Rs. 50.

12. In mouzah Khordal Moodafah, purchased kharijed jumma, containing 3 beeghas jote, Rup Chand Mundle of Khordah. In the said mouzah Duk Gorh, 4 annas 3 pie Moodafah, purchased kharijed jumma recorded in the name of late Loche Narayan Roy Choudhari, in the sunnud dated 32nd of Joista 1190 B.S. No. 1360, 20½ beegahs only of one jumma of 31 beegahs 6 cottahs included in the char of kharijed land granted by Mr. Young; total 23½ beeghas. The share of the judgment-debtors therein is 5a. 6g. 2k. 2k. Value, about Rs. 50.

13. In mouzah Bongala purchased kharijed jumma 2 annas 6 pie Shaha Ram Bhaia jote Poran and Rup Chand Mundel, 9 beeghas. The interest of the judgment-debtor is 5a. 6g. 2k. 2k. Value, about Rs. 50.

14. Khas mehal No. 111, Kamarpole mouzah Nij Kamarpole, tieca mehal in the jote of Durbesh Mollah, 8 beegahs. The interest of the judgment-debtors therein is 5a. 6g. 2k. 2k. Value, about Rs. 30. (315—1)

Hoolungooree Tea Company, Limited.

THE Ordinary Half-yearly General Meeting of the Shareholders of this Company will be held at the registered Office of the Company, No. 5, Garstin's Place, on Saturday, the 4th September 1880, at 1 P.M., to receive the report of the Directors, pass the accounts for the half-year ending 30th June 1880, and to transact any other business that may be brought forward.

The share register books of the Company are closed until the 4th September 1880.

By order of the Directors,
R. S. STAUNTON, Secretary.

Calcutta, the 18th August 1880. (302—1)

Tukvar Company, Limited.

THE Ordinary Half-yearly General Meeting of the Shareholders of this Company will be held at the registered Office of the Company, No. 5, Garstin's Place, on Saturday, the 4th September 1880, at noon, to receive the report of the Directors, pass the accounts for the half-year ending 30th June 1880, and to transact any other business that may be brought forward.

The share register books of the Company are closed until the 4th September 1880.

By order of the Directors,
R. S. STAUNTON, Secretary.

Calcutta, the 18th August 1880. (303—1)

LOST.—The Government Promissory Note No. 102273 of the 4 per cent. of 1865, for Rs. 1,000, originally standing in the name of Coomar Sen Goya Prosad, and last endorsed to Rakhal Chunder Dutt, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favor of the proprietor.

RAKHAL CHUNDER DUTT,
(276—3) 65, Mooktaram Baboo's Street.

THE firm of Ives and Georgiadi is this day dissolved by mutual consent.

E. L. IVES.
(289—1) G. A. GEORGIADI.

PRAYAG NATH, B.L., intends to be admitted as a Vakeel of the High Court, Calcutta.

(279—4)

KANAI LAL SIL, B.L., intends to apply for enrolment as a Vakeel of the High Court.

(261—4)

INSOLVENT NOTICES.

Court for the Relief of Insolvent Debtors at Calcutta

IN the matter of THOMAS SMITH, an Insolvent.

On Tuesday, the 17th day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of October next, and that the said Insolvent do then attend to be examined before the said Court.

C. F. Pittar, Attorney.

Chief Clerk's Office, the 24th day of August 1880.

IN the matter of AUGUSTA WILHELMINA CHANNON, residing at No. 10, Mirzapore Lane, in the town of Calcutta, widow, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chapter XXI, was filed in the office of the Chief Clerk on Saturday, the 21st day of August instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

M. M. Zorab, Attorney.

IN the matter of AUGUSTA WILHELMINA CHANNON, an Insolvent.

On Saturday, the 21st day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 16th day of November next, and that the said Insolvent do then attend to be examined before the said Court.

M. M. Zorab, Attorney.

IN the matter of AMIRTAKRISTO GHOSE, an Insolvent.

On Thursday, the 26th day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of October next, and that the said Insolvent do then attend to be examined before the said Court.

Sahendrokristo Deb, Attorney.

IN the matter of AMIRTAKRISTO GHOSE, of No. 5, Rajah Nobokrishna's Street, in the town of Calcutta, a Broker, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Thursday, the 26th day of August instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Sohendrokristo Deb, Attorney.

IN the matter of ANDREW LOUIS BRIANT, Broker, of No. 18, Bentinck's Lane, in the town of Calcutta, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Saturday, the 21st day of August instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

C. A. Smith, Attorney.

IN the matter of ANDREW LOUIS BRIANT, an Insolvent.

On Saturday, the 21st day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of October next, and that the said Insolvent do then attend to be examined before the said Court.

C. A. Smith, Attorney.

IN the matter of CHARLES HENRY HEBERLET, an Insolvent.

On Tuesday, the 17th day of August instant, by an order of this Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic., Chapter XXI, as to all persons named in his schedule as creditors or claiming to be creditors respectively.

W. F. Gillanders, Attorney.

IN the matter of RAMDOSS PAUL, an Insolvent.

On Tuesday, the 3rd day of August instant, by an order of this Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic., Chapter XXI, as to all persons named in his schedule as creditors or claiming to be creditors respectively.

Swinhoe, Law & Co., Attorneys.

Chief Clerk's Office, the 31st day of August 1880.

In the Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of JAMES DYCE NICOL, an Insolvent.

NOTICE is hereby given that the Commissioner of the Insolvent Court will sit on Monday, the 6th day of September 1880, at the hour of 11 o'clock A.M., to adjudicate on the proof of claims in the above matter.

A. B. MILLER, Official Assignee.

Official Assignee's Office, Calcutta, the 27th August 1880. (301—1)

POSTAL NOTICES.

List of Unclaimed Letters lying in the Calcutta Post Office on the 31st August 1880.

Ackril, C.
Anvil, Lieut.-Col. T.
Bampton, Mrs.
Basler, G. C.
Barrett, A. (Gunner.)
Barr, H.
Barry, Mrs.
Barnes, Mrs. H.
Bartram, W.
Barclay, J. F.
Beecher, E.
Bennett, J. W.
Brown, S.
Burgess, Miss.
Burton, Mrs. J.
Carter, J. J.
Carson, T.
Casters, T.
Caundoo, M. C.
Chater, Miss F.
DeSouza, R. E.
Decosta, A.
Debendro Chundra Bose.
Dick, H. P.
Douglas, R. H.
Dreborg, T.
Dudman, R. H.
Easan, J. G.
Edwards, J A. W.
Eden, F. W.
Edwards, G. H.
Elliott, W. A.
Elliot, J. L.
Elloy, H. A.
Gomes, J. T.
Grant, Mrs. E. A.
Greene; Randal S.
Hastings, Mrs. F. B.
Haigh, Spencer.
Gunga Churn Paulit.
Jones, Mrs.
Jackson, C. G.
Ketter Mohun and Sons & Co.
Kerr, C. C.
Latham Roller & Co.
Logen, Captain.
Lewis, Mrs. E.
Longlands, A.
Martin, William.
Manuel, L. E.
Michael, Master E. S.
Pereira, Mrs. L.
Rallings, Mrs. M. E.
Robinson, J.
Roston, L. W.
Salonoa, Mrs.
Saunders, S.
Shields, Mrs. Ann.
Smith, A. M. O.
Soull, Henry.
Stewart, Mrs. D. J.
Tucker, W. F.
Taverner, Messrs.
Thomas, Miss D'Estille.
Tapo Dhun Buttercharjee.
Walter, C.
Wells, T. William.
Wood, P. A. E. (passenger Per S. S. *Vega*)
Wilson, W. J.
Wood, Lieut. W.
Young, I. M.

Letters marked "Care of Post-Office, to be kept till called for."

Andrews, S. J.
Anson, Capt.
Bailly, Harris.
Barker, T. W.
Birch, E. S.
Blair, T.
Blackton, T. W.
Brown, Miss Mary.
Byford, H.
"Carlos."
Caller, Monsieur L.
C. G. C.
Coombs, J. W.
Cooper, J.
Crewlie, E. T.
Deseso Conte.
Disnysius, Haddens.
Dargus, C.
Drummund, Mrs. J.
Evans, J.
Gomes, J.
Griffin, W. H.
Hancock, Mrs.
Hayward, Miss Isabella.
Hamill, James.
Hewett, Lt. W. T.
Hopekirk, William.
Innis, G. R.
Jackson, W.
Kalser, August.
Kark, Mrs. E.
Kelly, F. J.
Littlewood, J. H.
Michael, G.
Miller, Mrs. Annie.
Murdoch, Mrs. F.
Ottley, Captain J. W.
Paul, R. C. (Searcher-General.)
Perks, M. J.
Priscilla, R.
Prendergast, Mrs. C. L. T. F.
Rae, William.
Reid, R.
Roe, Lt. R. J.
Rourke, G.
Schemidt, C.
Seecunder.
Sher Shah, Moonshe.
Silvestri, Signore E.

Letters marked "Care of Post-Office, to be kept till called for."

Smith, B.
Smith, Douglas.
Smith, W.
Snow, A. Wilson.
Sterling, William.
Stuart, F.
Strathmore, Miss W.
Sutton, Rev. G.
T. F.
Temple, Miss E.
Thompson, W.
Thomson, John.
Usborne, W.
Wall, W. M.
Warde, Mrs.
Wight, C. P.
Willie.
X. Y. Z.

Newspapers.

Andrews, S. S.
Crowlie, E. T.
Innis, G. R.
Prendergast, Mrs.
Thompson, John.
Wilson, J. H.

Registered Letters.

Dubus, E. E.
Gasper, C. G.
Kureem Alli, Sub-Surveyor.
Megam, Peter.
Pinto, J. A.
Sura Hena.
R. Clare.
Warbett, Esq.

E. C. GEORGE, Presy. Postmaster, Calcutta.

MEMORANDUM showing the hours at which the Mails are closed for despatch at the General Post Office, Calcutta, and the despatches made from the Branch Post Offices to General Post Office; also the hours of deliveries of Mails from the General Post Office and Branch Post Offices.

Hours at which Mails are closed at the General Post Office.

For	Letters at	Registered letters at	Hours up to which late letters are taken if fully prepaid with an additional fee of 1 anna.
All stations on the East Indian Railway between Howrah and Burdwan, and on the Loop Line between Kanu junction and Ramporehat	5-30 A.M.(a.)	5 P.M.	
Howrah	6 ,, (a.)	5 ,,	
	8 ,,	5 ,,	
	2 P.M.(a.)	1-30 ,,	
All stations on the Eastern Bengal Railway, between Barrackpore and Goalundo	6-30 A.M.(a.)	5 ,,	
Sonapore, Barrupore, and Canning Town	8 ,,	5 ,,	
Dum-Dum and Baraset	7-45 ,,	5 ,,	
Ditto ditto Basirhat and Satkhera	6-30 P.M.	5 ,,	7 P.M.
All stations on the Northern Bengal State Railway, and offices in the Rajshahye, Bogra, Dinagepore, Rungpore, Julpigoree, and Darjeeling districts, and the Assam Province ...	12 NOON.	12 NOON.	
All stations on the East Indian Railway Loop Line and places situated in the Birbhum, Murshidabad, Santhal Pergunnahs, Maldah, Purneah, Bhagulpur, and Monghyr districts	4 P.M.	3-30 P.M.	
All stations on the Eastern Bengal Railway, and places in the Kishnaghar, Jessore, Furreedpore, Pabna, Burrisal, Dacca, Tipperah, Mymensing, Chittagong, Sylhet, and Cachar districts	6-30 ,,	5 ,,	7 P.M.
Diamond Harbour and Behala ...	6-30 ,,	5 ,,	7 ,,
All stations on the East Indian Railway Main and Chord Lines, and places in the districts of Bankura, Manbhoom, Hazaribagh, Ranchi, Singbhum, also in Behar, North-Western Provinces, Punjab, Sindh, Rajputana, Central Provinces, Bombay and Madras Presidencies ...	6-30 ,,	5 ,,	7 ,,
Ulubaria, and places in the districts of Midnapore, Balasore, Cuttack, Pooree, and in the Madras Presidency as far as Vizagapatam	6-30 ,,	5 ,,	7 ,,
Registered letters and parcels are received only on week days during the hours of ...	.....	11 A.M. to 5 P.M.	

(a.) No despatches are made on Sundays.

Note.—On Saturdays an extra despatch is made for Howrah, which is closed at 6-30 P.M.

Hours at which Mails are closed at the Sub-Offices of Calcutta.

Name of Sub-Office with its initial letters.	1st despatch.	2nd despatch.	3rd despatch.	4th despatch.	REMARKS.
	A. M.	A. M.	P. M.	P. M.	
Baug Bazar N.	7-30	10-10	2-30	6-25	On Sundays there are only two despatches from the Branch Post Office, viz 3rd and 4th.
Beadon Square N. C.	8-5	10-25	2-45	6-40	
Simla N. E.	8-10	10-30	2-50	6-45	
Bow Bazar C.	8-20	10-40	3	6-55	
Baliaghatta E.	7-40	10	2-5	6-10	
Napit Bazar E. C.	8-15	10-35	2-40	6-45	
Dhurrumtolla W. C.	8-20	10-40	2-45	6-50	
Bhowanipore S.	7-50	10-10	2-30	6-20	
Wellesley Street S. C.	8-15	10-35	2-55	6-45	
Park Street P.	8-30	10-40	3	6-50	
Garden Reach W.	7-20	9-50	2-10	5-50	
Alipore A.	7-35	10-25	2-45	6-25	
Kidderpore S. W.	8-10	10-40	3	6-40	

Hours of deliveries from General Post Office and its Sub-Offices.

Names of Offices and their initial letters.	First delivery.	Second delivery.	Third delivery.	Fourth delivery.	REMARKS.
	A. M.	A. M.	P. M.	P. M.	
General Post Office ..	7	9	1	4	On Sundays there will only be one delivery at the same given in this table for the 2nd delivery
Bow Bazar C.	7-10	9-35	1-35	4	
Simla N. E.	7-20	9-45	1-45	4-10	
Beadon Square N. C.	7-30	10	2	4-20	
Baug Bazar N	7-40	10-10	2-10	4-30	
Dhurrumtolla W. C.	7-10	9-30	1-30	4	
Napit Bazar E C.	7-15	9-35	1-35	4-5	
Baliaghatta E.	7-40	.....	2-10	4-40	
Park Street P.	7-15	9-30	1-30	4-5	
Wellesley St. S. C.	7-20	9-35	1-35	4-10	
Bhowanipore S.	7-45	9-55	1-55	4-35	
Kidderpore S W.	7-50	9 45	1-45	4-10	
Alipore A.	7-35	10	2	4-25	
Garden Reach W.	8	10-25	2-25	5-50	

N.B.—These hours of delivery depend on the timely arrival of the mail trains.

E. C. GEORGE, Presidency Postmaster.

SEA AND FOREIGN MAILS.

For	Box closed at	Date	Per Steamer
		1880.	
Persian Gulf	6-30 P.M	4th Sept.	From Bombay.
Madras, Ceylon, and the Intermediate Ports	6-30 ,,	6th ,,	*Chanda.*
Galle, Penang, Singapore, Hong-Kong, and Shanghai; also *vid* Hong-Kong for Yokohama; also for Australian Colonies	6-30 ,,	7th ,,	From Bombay.
Foreign mails *vid* Bombay ...	6-30 ,,	8th ,,	Ditto.
Ditto book-post and pattern packets	6 30 ,,	7th ,,	Ditto.
Rangoon, Moulmein, and Straits	6-30 ,,	2nd ,,	*Purulia.*
Chittagong, Akyab, and Rangoon	6-30 ,,	3rd ,,	*Medina.*
Foreign mails *vid* Bombay ...	6-30 ,,	1st ,,	From Bombay.
Port Blair and Camorta	6-30 ,,	3rd ,,	*Satara.*

N.B.—The letter-box will close at 6-30 P.M. precisely, after which hour foreign letters fully prepaid, and bearing an extra postage stamp of four annas on each cover, will be received up to 7 P.M.

E. C. GEORGE, Presy. Postmaster, Calcutta.
General Post Office, Calcutta, the 30th August 1880.

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagirattee, Matabangah, and Jellinghee Rivers for the week ending Friday, 27th August 1880.

Names of Rivers.	Least depth of water.		REMARKS.
BHAGIRUTTEE.	Ft.	In.	
Entrance below Joyrampore	7	0	
Thence to Noorpore Junction	7	0	
Entrance below Nursinpore	7	0	
Thence to Noorpore Junction, 6 miles.	20	0	
Thence to Jungipore, 9 miles	20	0	Lalkhawdiar.
From Jungipore to Berhampore, 47 miles.	22	0	Kadilpur.
From Berhampore to Cutwa, 60 miles.	23	0	Nurhur.
From Cutwa to Nuddea, 46 miles.	23	9	Dowgagunge.
MATABANGAH.			
Entrance	21	0	
Thence to Tatarparah ...	19	0	Pauragpore.
From Tatarparah to Hât Bolia.	20	6	Shampore.
From Hât Bolia to Boalmaree.	22	0	Mohespore.
From Boalmaree to Alickdeah.	20	6	Alickdeah.
From Alickdeah to Kissengunge.	20	0	Mothoorapore.
JELLINGHEE AND BYRUB.			
Entrance of Jellinghee from the Ganges.	14	1	
Thence to Junction with the Byrub.	13	1	Jellinghee.
Entrance of Byrub from the Ganges.	25	9	
Thence to junction with the Jellinghee.	21	6	Chauck.
From junction of Byrub and Jellinghee to Teakatta.	23	6	Lalooghur.
From Teakatta to Nuddea...	20	3	Dhubipore.

Height of water on gauge at Berhampore, the 30th August 1880, above zero, 23 feet 0 inches.

T. BEATTY, C.E.,
Offg. Exe. Engr., Nuddea Rivers Divn.
BERHAMPORE, the 30th August 1880.

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" 12 Position of Cochin Light-house.
" 13. Position of Raleigh Rock, and additional beacons, Bombay.
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" 25. Deposit of stone, eastward of Harbour Works, Madras (additional information).
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" 27. Change in the Anchorage limits of the Port of Madras.
" 28. Intended discontinuance of light at El-weg (Sherm Wej-h), Red Sea.
" 29. Interval of intended exhibition of blue Lights and Rockets at False Point Light-house.
" 30. Replacing of the buoys at the entrance to Cochin Harbour, and extinguishing of Narrakel Light.
" 31. Range of visibility of the Light exhibited from Krishna Shoal Light-vessel.
" 32. Light at Batticaloa.
" 33. Black buoys laid down in Calicut Roadstead to mark the limits of foul ground.
" 34. Light at Batticaloa.
" 35. Replacing of the buoys off Carwar Harbour (Sedashigar).
" 36. Telegraph buoy, south of Aden.
" 37. Black buoy off Point Gordeware (Godavery).
" 38. Light at Batticaloa.
" 39. Exhibition of a leading Light in Suez Bay.
" 40. Madras Semaphore.
" 41. Black buoy off Point Gordeware (Godavery.)
" 42. Madras Semaphore.
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NOTICE is further hereby given that the terms for the purchase of publications from, and for all work done in, the Bengal Secretariat Press for other than Government offices, or offices under the control of Government officers, are strictly cash.

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RAJENDRA NATH MITRA,
Asst. Secy. to the Govt. of Bengal.

The 19th February 1878.

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	Rs.
Full page, per issue	20
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The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 1, 1880.

PART VI.

Bills of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

THE following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 9th July 1880, and was referred to a Select Committee:—

No. 10 of 1880.

A Bill to exempt Pársís from certain provisions of the Administrator-General's Act, 1874.

Preamble.

WHEREAS Hindús, Muhammadans and Bhuddhists are exempted from the operation of certain provisions of the Administrator-General's Act (No. II), 1874, but are subject to the operation of certain other provisions of the said Act;

and whereas it is expedient that Pársís should be exempted from, and be subject to, the provisions of the said Act to the same extent as Hindús, Muhammadans and Bhuddhists; It is hereby enacted as follows:—

Short title.

1. This Act may be called "the Administrator-General's Act, 1880:"

Commencement.

and it shall come into force at once.

Amendment of sections 16, 17, 18, 36 and 64 of Administrator-General's Act, 1874.

2. In sections 16, 17, 18, 36 and 64 respectively of the said Act, between the word "Muhammadan" and the words "or Bhuddhist," wherever they occur, the word "Pársí" shall be inserted.

Saving of letters and certificates already granted.

3. Nothing herein contained shall affect any letters of administration or certificate granted under the said Act before the passing of this Act.

STATEMENT OF OBJECTS AND REASONS.

1. As the law now stands, all the provisions of the Administrator-General's Act (No. II of 1874) apply to Pársís to the same extent as to their European and Christian fellow subjects. On the other hand, Hindús, Muhammadans and Buddhists, though subject to certain portions of the Act which are expressly declared applicable to all persons without exception, are by the terms of the Act itself exempted from some of its most important provisions.

2. So far as can be gathered from various memorials and communications on the subject which have been received, the Pársís are almost unanimous in their desire to be exempted from the provisions of the Act, in the same manner and to the same extent as Hindús, Muhammadans and Buddhists.

3. Briefly stated, the chief grounds on which the Pársís base their claim to exemption appear to be, first, that there is no necessity for such an Act in their case; secondly, that in its operation the Act is oppressive and burdensome to them and repugnant to their social and religious customs.

4. With regard to the former ground, there is no doubt that the Act was originally designed to meet the case of Europeans and other foreigners similarly situated in this country, whereas Pársís are distinctly Asiatics with an Indian domicile. They have always relatives or friends willing to take charge of their property and to enforce its proper administration. It is thus clear that Pársís are in a totally different position from those for whose benefit the Act was intended; and it would accordingly seem that there is a great deal to be said in favour of the arguments of the Pársís on this ground.

5. As to the second ground, it could scarcely be contended that the provisions of the Administrator-General's Act are in themselves either oppressive or burdensome; but, looking to the repugnance with which Pársís regard such an exposure of their family affairs and resources as would sometimes result if the Act were enforced in their case, it may be admitted that this second ground is not altogether without foundation.

6. The present Bill, by a slight alteration of the Administrator-General's Act, 1874, puts Pársís in exactly the same position with regard to that Act as Hindus, Muhammadans and Buddhists.

SIMLA;
The 19th June 1880.

W. STOKES.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.

APPENDIX TO

The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 1, 1880.

SECOND QUARTER.

BENGAL LIBRARY CATALOGUE OF BOOKS

FOR THE

Second Quarter ending 30th June 1880.

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Number.	Title (to be translated into English when the title-page is not in that language).	Language in which the book is written.	Name of author, translator, or editor of the book, or any part of it.	Subject.	Place of printing and place of publication.	Name or firm of printer, and name of firm of publisher.
						BENGALI BOOKS—
336	Gadyáunbádita Mahábhárata. The Mahábhárata translated into Bengali prose. Part IV.	Bengali.	Káli Prasanna Bhattáchárjyá.	Religious History, H.	Printed and published at 46, Rájá Rájballabh's Street, Calcutta.	Printed by Káli Prasanna Bhattáchárjya, and published by Haridás Bhattáchárjya.
337	Ditto ditto. Part I	ditto ..	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
338	Gadya Mahábhárata. The Mahábhárata in prose, No. 44.	ditto ...	Jagamohun Tarkálankár.	ditto ...	Printed and published at 367, Chitpur Road, Calcutta.	Printed and published by Pratáp Chandra Ráya.
339	Ditto ditto. No. 45	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
340	Ditto ditto. No. 10	ditto ...	ditto ...	ditto ..	ditto ditto ...	ditto ditto ...
341	Ditto ditto. No. 11	ditto .	ditto ...	ditto ..	ditto ditto ..	ditto ditto ...
342	Rámáyana. Part VII ...	ditto .	Káli Prasanna Bhattáchárjya.	ditto ...	Printed and published at 46, Rájá Rájbullabh's Street, Calcutta.	Printed by K. P. Bhattáchárjya, and published by Mahima Chandra Bhattáchárjya.
343	Mahábhárata-Haribansa. The History of the House of Krishna Part I.	ditto ..	ditto ...	ditto ..	ditto ditto ...	Printed by K P. Bhattáchárjya, and published by Srináth Dás & Co.
344	Ati Brihat Rámáyana Sapta Kánda. Rámáyána complete in seven books.	ditto ...	Krittibás Pandit.	ditto ..	Printed at 333, and published at 118, Chitpur Road, Calcutta.	Printed by Binodbihári Sil, and published by the Sil Press Depository.
345	Brihat Sapta Kánda Rámáyana. Rámáyana complete in seven books.	ditto ..	ditto ..	ditto ...	Printed and published at 96, Sonágáchi, Calcutta.	Printed and published by Tincauri Biswás.
346	Bhishaka Sahachara The Physician's Companion. Vol. II.	ditto ...	Ambiká Charan Rakshit.	Science (Medical). E.	Printed and published at 80, Muktárám Bábu's Street, Calcutta.	Printed by Bholánáth Chatterji, and published by Nrisinha Prasád Rakshit.
347	Bhishaka Suhrid. "The Physician's Vade Mecum."	ditto ...	Rádhá Gobinda Kar.	ditto E	Printed at the Kar Press and published at 53 Shámbázár Street, Calcutta.	Printed by Adhara Náth Chatterji, and published by S Basu.
348	Mrityunjaya Ausadhá bali. Medicine for Conquering Death.	ditto ...	Aghor Chandra Ghosh.	ditto E and N.	Printed at 118, and published at 337, Chitpur Road, Calcutta.	Printed by Gobinda Chandra Datta, and published by Akshaya Kumár Ráya & Co.
349	Chakradatta. A Hindu work on Medicine. Part II.	ditto ..	Abhayánanda Gupta.	ditto H	Printed and published at 221, Cornwallis Street, Calcutta.	Printed by Matilála Mandal, and published by Abhayánda Gupta.
350	Tráyayana. The Iliad. Part II.	ditto ...	Girish Chandra Mukherji.	Poetry ...	Printed and published at the Directory Press, Mandal Street, Calcutta.	Printed by Biswanáth Dás and published by Girish Chandra Mukherji.
351	Pánchali. Song and Metrical Recitation. Part VI.	ditto ..	Dásarathi Ráya	ditto ...	Printed at 96, Sonágáchi and published at 319, Chitpur Road, Calcutta.	Printed by Tincauri Biswás and published by Bihárilál Sil.
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352	Panchama Khanda Pánchali. Song and Metrical Recitation. Part V.	ditto ...	ditto ..	ditto ...	Printed at 17, Brindában Basák's Street, and published at 115, Chitpur Road Calcutta.	Printed by Fakir Chánd Dás and published by Bishwanbhar Láhá.
353	Prabhás Jajna. The Sacrifice Performed at Prabhás.	ditto ...	Bholánáth Mukherji.	Religion, H.	ditto ditto ...	ditto ditto ...
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Mar. 25th	472	8vo.	2nd	3,000	ditto ...	0 8 0	Sil Press Depository, 118, Chitpur Road, Calcutta.	This is a republication of the well-known popular Bengali version	344
April 19th	444	8vo. ...	1st ..	4,000	ditto ...	0 8 0	Debendro Náth Sarkár & Co., 96, Sonágáchi, Calcutta.	ditto ditto ...	345
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„ 26th	175	8vo. ...	1st	1,000	ditto	2 4 0	Abhayánanda Gupta, Siválaya	This is a Bengali translation of a well-known work on Hindo medicine.	349
„ 6th	40	8vo. ..	1st ...	1,000	Printed	0 6 0	Girish Chandra Mukherji, 28, Nimtalá Street, Calcutta.	Brought down to very nearly the end of the sixth book almost a literal translation of Pope's *Iliad*.	350
„ 20th	128	12mo. ...	8th ..	2,000	ditto ...	0 8 0	Bihárilál Sil, 319, Chitpur Road, Calcutta.	The *Páncháli* is a curious species of composition in Bengali. Its object is to describe mythological events or human passions, sarcasm, and coarse humour, and its chief aim seems to be to tickle the hearer's fancy with endless groups of	351
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						BENGALI BOOKS—
355	Prabhás Khanda. A book in ten parts describing the career of Krishna, including his celebration of a sacrifice at Prabhás.	Bengali	Iswar Chandra Sarkár.	Religion, H.	Printed and published at 117, Chitpur Road, Calcutta.	Printed and published by Trailokya Náth Datta.
356	Jishur Rakta. The Blood of Jesus	ditto ...	Translated by S. C. Banerji	Religion, C.	Printed and published at 24, Lower Circular Road, Calcutta.	Printed and published by Rev. J. W. Thomas.
357	Joga Bhárata bá Astádasa Puránártha Sangraha. The Spiritual Philosophy of India, or the Meaning of the Eighteen Puráns. Parts I and II separately.	ditto ..	Not given ..	Philosophy (Moral).	Printed and published at 141, Maniktalá Street, Calcutta.	Printed and published by Ramánáth Bhattácharjya.
358	Ditto ditto. Parts III and IV, separately.	ditto ...	ditto ..	ditto ...	ditto ditto ..	ditto ditto ...
359	Manu Sanhitá. The Institutes of Manu Part II.	ditto ...	Translated by Prasanna Kumár Bidyáratna	Law ..	Printed and published at the Berhampore Arunodaya Press.	Printed by Bhagabán Chandra Ráya and published by Prasanna Kumár Bidyáratna.
360	Harish Chandra Nátak...	ditto ..	Manomohana Basu	Drama ..	Printed and published at 7, Shib Krishna Dán's Lane, Calcutta.	Printed by Adwaita Charan Ghosh and published by Manomohana Basu.
361	Rahasya Prakásh Mystories Revealed. Part II.	ditto ..	Cháru Chandra Mitra.	Fiction ..	Printed at 40-1, Patal-dángá Street and published at 77, College Street, Calcutta.	Printed by J N. Banerji and Son, and published by Cháru Chandra Mitra.
362	Naganandini. (A Name)	ditto ..	Jogendra Chandra Dé and Nityadás Ráya.	ditto ...	Printed and published at 14, Duff Street, Calcutta.	Printed and published by Gopál Chandra Dé.
363	Itálir Itibritta Sambalit Mattsinir Jibanbritta. Life of Mazzini together with the History of Italy.	ditto ...	Jogendra Náth Bidyábhushan.	Biography	Printed and published at 66, Beadon Street, Calcutta.	Printed by Hara Chandra Dás, and published by Rám Nrisinha Banerji.
364	Rámáyana. Part III, Nos. 2, 3, 4, and 5 together.	ditto ...	Translated by Ráj Krishna Ráya.	Poetry ...	Printed and published at 46. Shibnáráyana Das's Lane, Calcutta.	Printed and published by Ashutosh Ghosh & Co.
365	Sachitra-Ekádhik-sahasra-Rajani. The Illustrated Arabian Nights. Vol. IV.	ditto ...	Translated by Satya Charan Gupta.	Fiction ...	Printed and published at 221, Cornwallis Street, Calcutta.	Printed by Matilál Mandal, and published by Durgá Charan Gupta.
366	Bidyullatá. (A Name)...	ditto ...	Sarach Chandra Adhikári.	ditto ..	Printed and published at the Kalpadrama Press, Mirzapur, Calcutta.	Printed and published by Háran Chandra Sárbabhauma.
367	Saramá. (A Name)	ditto ..	Not given ...	Drama ...	Printed at 14, Goábágán Street, Calcutta, and published at Bohálá.	Printed by Gopál Chandra Dé, and published by Upendra Náth Dé.

Quarter ending 30th June 1880—(Continued).

8	9	10	11	12	13	14	15	16	17
Date of issue from the press, or place of publication.	Number of sheets, leaves, or pages.	Size.	First, Second, or other edition.	Number of copies of which the edition consists.	Printed or lithographed.	Price at which the book is sold to the public.	Name and residence of proprietor of copyright, or any portion of it.	Remarks.	Numbe
NON-EDUCATIONAL. (Continued.)									
1880.	Pages.					Rs. A. P.			
April 23rd	347	12mo. ...	3rd ...	1,000	Printed	1 4 0	Trailokya Náth Datta, 117, Chitpore Road, Calcutta.	Describes the career of Krishna from his birth to his death This publication, as well as the two last-mentioned, are intended for orthodox Hindu readers.	36
,, 13th	202	Not given.	1st ...	500	ditto ...	0 2 0	Not given ...	Translated from an English work by the Rev. William Reid.	35
Mar. 26th	72	8vo. ...	1st ...	500	ditto ...	0 8 0 (each part).	Nagendra Náth Sarkar of Bardwán.	Stories told with the view of explaining the philosophy of man's practical life, and contrasting it with the superior philosophy of the spiritual life which is led by hermits and other religious devotees. The author takes a very low view of worldly life, and condemns it as based on immoral or unworthy motives.	35
May 15th	72	8vo. ...	1st ...	800	ditto ...	0 8 0 (each part)	ditto ...	.....	35
May 26th	22	8vo. Rl.	1st ...	500	ditto ...	0 4 0	Not given ..	This part contains a Bengali translation of the second chapter of Manu.	35
April 20th	128	8vo ..	2nd ..	1,000	ditto ..	1 0 0	Manomohana Basu of 202, Cornwallis Street, Calcutta.	The well-known Sanskrit story of King Harish Chandra in a dramatic form. The story is one of the most pathetic in Sanskrit literature. A few alterations are made in this edition.	36
Mar. 22nd	45	8vo. ...	1st ..	1,000	ditto ..	0 10 6	Chárn Chandra Mitra, 77, College Street, Calcutta.	A work written in imitation of the *Mysteries of the Court of London*.	36
May 8th	216	12mo. ..	1st ...	1,000	ditto ...	1 0 0	Jogendra Chandra Dé of Baraset and Nityasáis Ráya of Chandernagore.	A story of love and war ...	36
Mar. 10th	239	12mo. ..	1st ...	1,000	ditto ...	2 0 0	Jogendra Náth Bidyábhushan, Darjipárá, Calcutta.	This work is based on Mazzini's autobiography, and is written with the purpose of exciting patriotic feelings in the Hindu mind, and teaching Hindus to prefer the service of their country to the pursuit of self-interest.	36
May 20th	88	8vo. ..	1st ...	1,000	ditto	2 0 0	Ashutosh Ghosh & Co., Calcutta.	The Aranya Kánda is brought to a close in this volume. This is a metrical translation, enriched with notes.	36
,, 1st	268	8vo. ...	1st ...	500	ditto ...	1 8 0	Durgá Charan Gupta, Calcutta.	Translated into Bengali prose with a sprinkling of verse on suitable occasions.	36
April 2nd	151	12mo. ...	1st ..	500	ditto ..	0 12 0	Sarach Chandra Adhikári of Sherpur.	The story of a King of Ganda who was carried off by his enemy the King of Cachár when walking alone in a forest at night. The King's son, accompanied by a friend, sets out in search of him, and meets with various adventures which are described in detail. On his return, he finds his country attacked by his father's enemy. But the King of Cachár is defeated; the King of Ganda regains his throne; and the prince marries Bidyullatá, the daughter of his father's minister. The story of the marriage occupies a very small portion of the book	36
Mar. 20th	132	8vo. ...	1st ...	250	ditto ..	1 0 0	Upendra Náth Dé of Behálá.	A prince of the Hindu dynasty of Mysore, which was overthrown by Haidar Ali, rescues the Moghul Emperor, Shah Alum, from the hands of the Mahrattas with the aid of the English under General Wellesley. He, however, forfeits the General's favour in consequence of certain intrigues planned against him by a competitor for the hand of the girl he loves. But the intriguer is in the end found out, and the prince, after his marriage with Saramá, is installed on the throne of his ancestors by General Wellesley.	36

1	2	3	4	5	6	7
mber.	Title (to be translated into English when the title-page is not in that language).	Language in which the book is written.	Name of author, translator, or editor of the book, or any part of it.	Subject.	Place of printing and place of publication.	Name or firm of printer, and name or firm of publisher.
						BENGALI BOOKS—
368	Muktálatábali. Bush of Pearl-producing Creepers.	Bengali.	Durgá Prasád Sarman.	Religion, H.	Printed and published at 3, Hari Pal's Lane, Calcutta.	Printed and published by Umesh Chandra Bhattáchárjya.
369	Srimadbhágbatsár. Essence of the great work called Srimadbhágbat.	ditto ...	Madhaba Achárjya.	ditto ...	Printed and published at 11, Brindában Basák's Lane, Calcutta.	ditto ditto ...
370	Bijaya-Basanta. The story of Bijaya and Basanta.	ditto ...	Harináth Majumdar.	Fiction ..	Printed and published at 24, Girish Bidyáratna's Lane, Calcutta.	Printed and published by Harish Chandra Kabiratna.
371	Prithwiráj. (A Name)...	ditto ...	Upendra Chandra Mitra.	ditto ..	Printed and published at 20, Jhámápukar Lane, Calcutta.	Printed and published by Kshetra Mohan Mukherji.
372	Sarala Jwara Chikitsá Simple Treatment of Fever. Part I.	ditto ...	Jadu Náth Mukherji.	Science, medicine, E.	Printed and published at 160, Bowbazar Street, Calcutta.	Printed and published by Nityánanda Ghosh.
373	Sriharir Mánaba-lilá Hari's sports as a human being.	ditto ...	Kamal Chandra Basu.	Poetry ..	Printed and published at Bhowanipore.	Printed and published by Baradá Kánta Bidyáratna.
374	Gita-Sanhitá. The Psalms of David.	ditto ...	Rev. J. Whitney.	Religion, C.	Printed at 9, Rámmohan Datta's Road, Bhowanipore, and published at 23, Chowringhi Road, Calcutta.	Printed by Braja Mádhaba Basu, and published by the Christian Vernacular Education Society, Calcutta.
375	Brindában-Drisyábali. Scenes at Brindában.	ditto ...	Rasiklál Datta	Poetry ...	Printed and published at 309, Bowbazar Street, Calcutta	Printed by G. C. Bose & Co., and published by Matilál Bhattáchárjya.
376	Arya-Sangita. (Draupadi-nigraha Kábya). The Aryan Song. (Poem describing the persecution of Draupadi). Parts I and II.	ditto ...	Nabin Chandra Mukherji.	ditto ...	Printed and published at 46, Shibnáráyan Das' Lane, Calcutta.	Printed by Ashutosh Ghosh & Co., and published by Binodbihári Mukherji.
377	Sherferaz Khan Patan The fall of Sherferaz Khan.	ditto ...	Not given ...	Drama ...	Printed at 46, Shibnáráyana Das' Lane, and published at the Canning Library, College Street, Calcutta.	Printed by Ashutosh Ghosh & Co., and published by Jogesh Chandra Banerji.
378	Mrinál-málini bá Abalá-ki-Prabalá. Mrinál-málini (the Name of a Heroine), or, is Woman Weak or Strong.	ditto ...	Bipinbihári Dé.	ditto ...	Printed at 7, Ultádinghi Road, and published at 22, Bagbázár Street Calcutta.	Printed by Annadá Prasád Ráya, and published by Bipinbihári Dé and Jogendra Náth Mitra.
						BENGALI BOOKS—
379	Akhyán-manjari. A Collection of Stories Part II.	ditto ..	Iswara Chandra Bidyáságar.	Language (*Reader*).	Printed at 62, Amherst Street, and published at 3, Mirzápur Street, Calcutta.	Printed by Pitámbar Banerji, and published by the Sanskrit Press Depository.
380	Subjects of Examination in the Bengali language appointed by the Calcutta University for the Entrance Examination of 1881.	ditto ...	Edited by Rev. K. M. Banerji.	Language (Literature).	Printed at 33, Neoginukar East Lane, and published at Thacker, Spink & Co.'s.	Printed by Rám Kumár Dé, and published by Thacker, Spink & Co.

Quarter ending 30th June 1880—(Continued).

8	9	10	11	12	13	14	15	16	17
Date of issue from the press, or place of publication.	Number of sheets, leaves, or pages.	Size.	First, second, or other edition.	Number of copies of which the edition consists.	Printed or litho-graphed.	Price at which the book is sold to the public.	Name and residence of proprietor of copyright, or any portion of it.	Remarks.	Number.
NON-EDUCATIONAL.—(Concluded.)									
1880.	Pages.					Rs. A. P.			
May 13th	114	12mo. ...	2nd ...	2,000	Printed	0 6 0	Umesh Chandra Bhattáchárjya, 324, Chitpur Road, Calcutta.	A well-known old-fashioned work, describing certain stories relating to Krishna and Rádhá.	368
June 5th	223	8vo. ...	1st ...	2,500	ditto ...	0 8 0	ditto ...	A brief metrical version of the well-known Sanskrit work, prepared evidently for orthodox readers.	369
May 22nd	168	12mo. ...	9th ...	1,000	ditto ...	0 8 0	Harináth Majumdár, Kumárkháli, Jessore.	A tale written with the object of imparting moral instruction to boys and girls.	370
„ 20th	180	8vo. ...	1st ...	1,000	ditto ...	0 12 0	Upendra Chandra Mitra, Calcutta.	A love story, mixed up with the story of the war between Prithwiráj of Delhi, and Mohammed Ghori.	371
June 5th	290	12mo. ...	1st ...	1,000	ditto ...	2 4 0	Jadu Náth Mukherji, 160, Bowbazar Street, Calcutta.	Describes the treatment of remittent and intermittent fevers in a manner so simple and entertaining that it may be understood and followed by everybody. The author has written this work for the use of family men and village medical practitioners. It is a noticeable feature of this work, that it prescribes medicines, diet, &c., with special reference to the conditions of village life in Bengal; the habits, customs, and prejudices of different classes of the Bengali population; and the pecuniary resources of people in different ranks of life.	372
Mar. 5th	109	12mo.dy.	1st ...	500	ditto ...	Nil	Kamal Chandra Basu.	Songs and verses describing the loves of Krishna and Rádhá.	373
Jan. 6th	204	12mo.dy.	1st ...	500	ditto .	0 4 0	Christian Vernacular Education Society, 23, Chowringhi Road, Calcutta	.....	374
May 15th	214	8vo. ...	1st ...	2,000	ditto ...	1 4 0	Rasiklál Datta of Dhurrumtool, Assam.	Love scenes at Brindában between Krishna and Rádhá and her female friends, composed in the style of the mediæval Baisnaba poets, Bidyápati, Chandidás, and others. The scenes are got up in the form of dramatic dialogues with the chorus and other elements of European dramas.	375
„ 15th	225	8vo. ..	1st ...	1,000	ditto ...	1 8 0	Binodbinári Mukherji of Calcutta.	Tells, in verse, the story of the indignities to which Draupadi, the wife of the five Pándaba brothers, was publicly subjected by Durjyodhan. The poem is entitled the "Aryan Song," probably from the circumstance of its containing praises of ancient Hindu valour and virtue.	376
April 29th	147	8vo. ..	1st ...	500	ditto ...	1 4 0	Jogesh Chandra Banerji, Calcutta.	A story of court depravity and intrigues of the time of Ali Verdi Khan.	377
May 24th	122	12mo. ...	1st .	500	ditto ...	1 0 0	Bipinbihári Dé, 5, Annadá Chatterji's Lane, Calcutta	Two stories with two heroines, one of whom is represented as exercising a sort of influence over her husband which leads him to persecute his aged parents and other relations.	378
EDUCATIONAL.									
1880.	Pages								
May 17th	179	12mo. ...	12th..	5,000	ditto ..	0 8 0	Iswar Chandra Bidyáságar, Calcutta.	Stories illustrative of social and personal morality. A popular school book.	379
1879.									
Dec. 16th	160	8vo. ..	1st ...	800	ditto ..	2 0 0	Not given ...	Selections in prose and verse.	380

1	2	3	4	5	6	7
Number.	Title (to be translated into English when the title-page is not in that language).	Language in which the book is written.	Name of author, translator, or editor of the book, or any part of it.	Subject.	Place of printing and place of publication.	Name or firm of printer, and name or firm of publisher.
						BENGALI BOOKS—
381	Dharma-niti. Principles of Morals. Part I.	Bengali	Akshaya Kumár Datta.	Philosophy (Moral).	Printed at 14, Goábágán Street, and published at 3, Mirzápur Street, Calcutta.	Printed by Gopál Chandra Dé, and published by the Sanskrit Press Depository.
382	Bastu-bichár. Examination of Objects.	ditto ...	Rámgati Nyáyaratna.	Science (Natural).	Printed and published at the Hughli Budhodaya Press.	Printed and published by Káshi Náth Bhattáchárjya.
383	Udbhid Byábachchheda Darsana, Analytical Examination of Vegetables. Part I.	ditto ...	Hari Mohan Mukherji.	Science (Botany).	Printed and published at 1, Kristodás Pal's Lane, Calcutta.	Printed and published by Braja Náth Banerji.
384	Subhankari. (Indian Arithmetic).	ditto ...	Gaurikánta Ráya.	Science (Mathematics—Arithmetic).	Printed and published at 12, Serpentine Lane, Calcutta.	Printed and published by Bhubaneswar Bhattáchárjya.
385	Euklider Jyámiti. Euclid's Geometry. The first two books.	ditto ..	Translated by Brahma Mohan Mallik.	Science (Mathematics—Geometry).	Printed and published at 1, Kristodás Pál's Lane, Calcutta.	Printed and published by Braja Náth Banerji.
386	Bháratbarsher Bhubrittánta. Geography of India.	ditto ...	Krishna Chandra Ráya.	Geography	Printed at 44, Amherst Street, and published at 3, Mirzápur Street, Calcutta.	Printed by Bihárilál Banerji, and published by the Sanskrit Press Depository.
387	Chhátrabodha. The Pupil's Instructor.	ditto ...	Dwáraká Náth Ráya.	Language (*Reader*).	Printed at 9, Rámmohan Datta's Road, Bhowanipore, and published at 37, College Street, Calcutta	Printed by Braja Mádhaba Basu, and published by J. H. Son.
388	Ganita-Bijnán. Science of Calculation.	ditto ...	Jaya Gopál Goswámi.	Science (Mathematics. arithmetic)	Printed and published at 249, Bowbazar Street, Calcutta.	Printed and published by J. C. Basu & Co.
389	Nutan Jamidári Eban Mahájani. New Zemindari and Mahájani Accounts.	ditto ...	Abhaya Charan Ráya.	ditto (Mathematics. Accounts)	Printed at 20, Jhámápukar Lane, and published at 337, Chitpur Road, Calcutta.	Printed by Kshetra Mohan Mukherji, and published by Akshaya Kumár Ráya & Co.
390	Padártha Bidyá. Elements of Natural Philosophy.	ditto ...	Akshaya Kumár Datta.	ditto (Natural philosophy).	Printed at 14, Goábágán Street, and published at 3, Mirzápur Street, Calcutta.	Printed by Gopál Chandra Dé, and published by the Sanskrit Press Depository
391	Prákritik Bhugol. Physical Geography.	ditto ...	Rádhiká Prasanna Mukherji.	ditto (Physical geography)	Printed at 44, Amherst Street, and published at 3, Mirzápur Street, Calcutta.	Printed by Bihárilál Banerji, and published by the Sanskrit Press Depository.
392	Geography of the Provinces under the Lieutenant-Governor of Bengal.	ditto ...	Dinanáth Sen.	Geography	Printed and published at 8, Dixon's Lane, Calcutta.	Printed and published by Bihárilál Chakrabarti.
393	Prathama Shikshá Bángálár Itihás. History of Bengal for Beginners.	ditto ...	Rájkrishna Mukherji, M.A.	History ...	Printed at 44, Amherst Street, and published at 3, Mirzápur Street, Calcutta.	Printed by Bihárilál Banerji, and published by the Sanskrit Press Depository.
394	Padyaprakásh. A Poetical class-book. Part III.	ditto ...	Nrisinha Chandra Mukherji, M A.	Poetry ..	Printed and published at 8, Dixon's Lane, Calcutta.	Printed and published by Bihárilál Chakrabarti.

Quarter ending 30th June 1880—(Continued).

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EDUCATIONAL.—(Continued.)									
1879.	Pages.					Rs. A. P.			
April 1st	202	12mo. ...	9th ...	1,000	Printed	1 0 0	Akshaya Kumár Datta of Báli.	Contains elaborate essays on such subjects as the criterion of duty; duty to one's self; domestic duty; conjugal duty, &c. Used in schools.	381
May 20th	136	12mo. ...	18th...	5,000	ditto ...	0 8 0	Rámgati Nyáya-ratna, Ilsoba.	A well-known school book, describing the properties, &c., of useful mineral and vegetable substances.	382
April 1st	152	12mo. ...	1st ...	1,000	ditto ...	0 12 0	Harimohan Mukherji of Shibpur.	An elementary work on the botanical structure of various Indian plants. It is illustrated with wood-cuts, which are explained in a manner which the author hopes will be intelligible to schoolboys in this country. In succeeding volumes of this work, the author proposes to present the subject in a form which would bear directly on practical Indian agriculture.	383
,, 2nd	178	12mo. ...	3rd ...	2,200	ditto ...	0 8 0	Gaurikánta Ráya of Krishnagar, zillah Nuddea.	The well-known aphoristic rules of Subhankari, with numerous illustrations and examples for exercise. English weights and measures are also given. Many of the problems at the end of the work are composed in verse.	384
Mar. 8th	161	12mo. ...	11th...	5,000	ditto ,,	0 8 0	Brahma Mohan Mallik of Hughli.	The first two books of Euclid, with notes and problems for exercise.	385
May 31st	138	12mo. ...	6th ...	1,000	ditto ...	0 6 0	Krishna Chandra Ráya of Naihátí.	A detailed geography of India, containing much information regarding its natural productions, the climatic conditions of its various provinces, the historic importance of its numerous towns, ancient and modern, the composition and qualities of its soil in different provinces, &c.	386
Feb. 24th	147	Dy. 12mo.	5th ...	1,000	ditto ..	0 12 0	Krishna Chandra Majumdár, 5, Sháhánagore Road.	Contains several lessons in prose and verse.	387
April 6th	396	12mo. ...	9th ...	3,000	Printed..	1 4 0	Jaya Gopál Goswámi of Sántipur.	No additions or alterations are made in this edition.	388
,, 11th	140	8vo. ...	3rd ..	1,500	ditto ..	0 10 0	Akshaya Kumár Ráya & Co., 337, Chitpur Road, Calcutta.	.....	389
Mar. 8th	143	12mo. ...	21st ...	5,000	ditto ...	0 10 0	Akshaya Kumár Datta of Hogulkuriá, Calcutta.	Treats of the properties of matter and the fundamental laws of motion.	390
,, 17th	146	12mo. ...	13th...	1,000	ditto ...	0 8 0	Rádhiká Prasanna Mukherji of Panchánantalá Lane, Calcutta.	.....	391
April 6th	141	12mo. ,,	6th ...	2,000	Printed & litho-graphed.	0 8 0	Dinanáth Sen of Dacca.	.....	392
Mar. 18th	116	12mo. ...	16th...	3,000	Printed..	0 4 0	Rájkrishna Mukherji, M. A., of Panchánantalá Lane, Calcutta.	.....	393
April 13th	158	12mo. ..	5th ...	1,000	ditto ...	0 8 0	Nrisinha Chandra Mukherji, M.A., 7, Bráhma Samáj Lane, Calcutta.	Some new pieces and explanatory notes have been put in, the introductory chapter on poetry and prosody has been enlarged, and the whole compilation has been carefully revised.	394

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						BENGALI BOOKS—
395	Bángálá Sáhitya-Sangraha. Handbook of Bengali Literature. Part II.	Bengali	Mahendra Náth Bhattáchárjya.	Language (*Reader*).	Printed at 14, Goábágán Street, and published at 3, Mirzápur Street, Calcutta.	Printed by Gopál Chandra Dé, and published by the Sanskrit Press Depository.
396	Chárupáth. Entertaining Lessons. Part III.	ditto ...	Akshaya Kumár Datta.	ditto ...	ditto ...	ditto ...
397	Bánglá Byákarana. A Grammar of the Bengali Language.	ditto ...	Lohárám Siroratna.	ditto (*Grammar*)	Printed and published at 14, Duff Street, Calcutta.	Printed by Gopál Chandra Dé, and published by H. M. Mukherji & Co.
398	Prathama Charitástaka. Lives of Eight Persons. First series.	ditto ...	Kálimaya Ghatak.	Biography.	ditto ...	Printed and published by Gopál Chandra Dé.
						BENGALI PAMPHLETS—
620	Surendra-Saralá. (Two names).	ditto ...	Saralá Sundari	Drama ...	Printed and published at 221, Cornwallis Street, Calcutta.	Printed by Matilál Mandal, and published by Chandi Prasád Ghosh.
621	Lakshmanor Saktisel Játrá. A Melodrama describing how Lakshmana was almost mortally wounded by Rábana.	ditto ...	Tinkari Biswás	ditto ...	Printed at 68, Nimu Gossain's Lane, and published at 98, Chitpur Road, Calcutta.	Printed by Rám Chandra Mitra, and published by Dinanáth Datta.
622	Draupadi-biláp Nátak. A Drama describing Draupadi's Lamentations.	ditto ...	Kedár Náth Gangopádhyáya.	ditto ...	Printed and published at 68, Nimu Gossain's Lane, Calcutta.	Printed by Rám Chandra Mitra, and published by Kailás Chandra Chakrabarti.
623	Pánchálir Bastraharana Játrá. A Melodrama describing the undressing of Draupadi.	ditto ...	Tinkari Biswás	ditto ...	Printed at 96, Sonágáchi, and published at 326, Chitpur Road, Calcutta.	Printed by Tinkari Biswás, and published by Nader Chánd Sil.
624	Babrubáhaner Juddha o Arjun Parájaya Játrá. A Melodrama describing a battle between Arjun and his son Babrubáhana, and Arjun's defeat in it.	ditto ...	ditto ...	ditto ...	Printed at 96, Sonágáchi, and published at 19, Brindában Basák's Street, Calcutta.	Printed by Tinkari Biswás, and published by Kánáyilál Dhar & Co.
625	Daksha-jajna Játrá. A Melodrama describing the great sacrifice performed by King Daksha.	ditto ...	ditto ...	ditto ...	Printed at 96, Sonágáchi, and published at 106, Ahiritolá Street, Calcutta.	Printed by Tinkari Biswás, and published by Hridayalál Datta.

Quarter ending 30th June 1880—(Continued).

8	9	10	11	12	13	14	15	16	17
Date of issue from the press, or place of publication.	Number of sheets, leaves, or pages.	Size.	First, second, or other edition.	Number of copies of which the edition consists.	Printed or litho-graphed.	Price at which the book is sold to the public.	Name and residence of proprietor of copyright, or any portion of it.	Remarks	Number.
EDUCATIONAL—(Concluded.)									
1880.	Pages.					Rs. A. P.			
Mar. 12th	179	12mo. ...	5th ...	1,000	Printed	0 12 0	Mahendra Náth Bhattáchárjya of Nuddea.	This is a collection of prose pieces from the works of the principal Bengali writers of the day.	395
„ 7th	170	12mo. ...	17th...	4,000	ditto ...	0 12 0	Akshaya Kumár Datta of Hogulkuriá, Calcutta.	The subjects treated of in the lessons contained in this book are moral and scientific. The scientific subjects are dealt with in a popular style.	396
May 20th	250	12mo. ...	22nd...	10,000	ditto ...	0 12 0	Lohárám Siroratna of Krishnagar.	A well-known Bengali grammar which has been long used in schools.	397
„ 14th	164	12mo. ...	4th ...	2,000	ditto ...	0 8 0	Kálimaya Ghatak of Ránághat.	An enlarged and revised edition of a work containing biographical notices of Ráj Krishna Chandra Ráya, Jagannáth Tarkapanchánan, Bhárat Chandra Ráya, Krishna Pánti, Rájá Rámmohan Ráya, Padmalochan Mukhopádhyáya, Matilál Sil, and Harish Chandra Mukherji.	398
NON-EDUCATIONAL.									
1880.	Pages.								
May 16th	40	12mo. ...	1st ...	200	ditto ...	0 8 0	Chandi Prasád Ghosh, Simlá, Calcutta.	This is a melodramatic representation of a love story published some years ago in the form of a descriptive poem entitled *Uddásini*. The story is full of pathos and represents love as a sacred, undying, and self-sacrificing passion. The writer of this book is a Bengali lady.	620
„ 11th	70	12mo. ...	1st ...	1,000	ditto ...	0 8 0	Dinanáth Datta, 98, Chitpore Road, Calcutta.	A well-known story from the Rámáyana, put into the form of dialogues for uncultivated readers.	621
Mar. 17th	66	12mo. ...	2nd ...	1,000	ditto ...	0 6 0	Kailás Chandra Chakrabarti, 335, Chitpore Road, Calcutta.	Gives the well-known story of the destruction of the five sons of Draupadi by Aswatthámá, one of the generals engaged on the side of Durjyodhana in the war of the Mahábhárata. When Durjyodhana's thighs were broken by Bhima, Aswatthámá vowed the destruction of the five Pándaba brothers, and entering their tent secretly at night killed by mistake the five sons of Draupadi instead of her five husbands. Written for uncultivated readers.	622
April 17th	68	12mo. ...	1st ...	2,000	ditto ...	0 12 0	Nader Chánd Sil, 326, Chitpur Road, Calcutta.	One of the many ways in which Durjyodhana insulted the five Pándaba brothers was by bringing their wife Draupadi by force into his court and taking off her clothes. Written, like the last mentioned work, for uncultivated readers.	623
„ 15th	70	12mo. ...	1st ...	2,000	ditto ...	0 12 0	Kánáyilál Dhar & Co.	The manner in which Arjuna and his son Babrubáhan were led to fight each other has been explained in the catalogue for the first quarter. *See* Non-educational Bengali pamphlet, No. 417.	624
„ 10th	72	12mo. ...	2nd ...	2,000	ditto ...	0 8 0	Hridayalál Datta, 106, Ahiritolá Street, Calcutta.	The well-known Paurániic story of King Daksha's sacrifice, given in the form of dialogues for the benefit of uncultivated and orthodox readers. This is a revised edition.	625

1	2	3	4	5	6	7
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						BENGALI PAMPHLETS—
626	Rámbanabás Játrá. A Melodrama describing the story of Ráma's residence in the forest.	Bengali	Tinkari Biswás	Drama ...	Printed at 96, Sonágáchi, and published at 320, Chitpore Road, Calcutta.	Printed by Tinkari Biswás, and published by Chandra Kumár Dhar.
627	Jibana-tárá Nátak. A Drama describing the loves of Jibana (the hero) and Tárámani (the heroine).	ditto ...	Upendra Chandra Mitra.	ditto ...	Printed at 96, Sonágáchi, and published at 106, Ahiritolá Street, Calcutta.	Printed by Tinkari Biswás, and published by Hridayalál Datta.
628	Srirámchandrer Aswamedh-jajna Gitábhinaya. A melodrama describing the horse-sacrifice performed by King Ráma.	ditto ...	Hara Náth Deb	ditto ...	Printed and published at 333, Chitpur Road, Calcutta.	Printed and published by Binodbihári Sil.
629	Nanada-Bháyibor Jhagrá Nátak. A drama describing a quarrel between a girl and her brother's wife.	ditto ...	Harihar Nandi	ditto ...	Printed and published at the Dacca Girish Press.	Printed and published by Munshi Maulá Buksh.
630	Tumi Je Sarbanese Gobardhana. You are the ruinous Gobardhana.	ditto ...	Syámlál Mukherji.	ditto ...	Printed and published at 96, Sonágáchi, Calcutta.	Printed by Tinkari Biswás, and published by Binod Kishor Mukherji.
631	Syám-sohágini bá Birahabhanjan Nátya-giti. A melodrama describing the story of Syám's lover.	ditto ...	Kunja Bihári Mitra.	ditto ...	Printed at the Prakriti Press, and published at 55, College Street, Calcutta.	Printed by Bholánáth Chakrabarti, and published by Premtosh Basu.
632	Ushá-Harana bá Apurba Milana. The Abduction of Ushá or An Extraordinary Union.	ditto ...	Rádhá Náth Mitra.	ditto ...	Printed at 336, Chitpur Road, and published at 1, Bechárám Chatterji's Lane, Calcutta.	Printed by Kshiradá Prosád Mukherji and published by Rádhánáth Mitra.
633	Apsara-Kánana bá Ratnabedi. The Forest Inhabited by *Apsarás*; or, The Throne of Gold.	ditto ...	Atul Krishna Mitra.	ditto ...	Printed at 336, Chitpur Road, and published at Kambuliátolá, Calcutta.	Printed by Kshiradá Prasád Mukherji, and published by Prán Krishna Dás.
634	Apsari-milana. Union with the Nymph.	ditto ...	Jogendra Náth Banerji.	ditto ...	Printed at 7, Ultádingi Road, and published at 22, Bagbazar Street, Calcutta.	Printed by Annadá Prasád Ráya, and published by Jogendra Náth Mitra.
635	Pranaya-pratimá. The Image of Love.	ditto ...	Not given ...	ditto ...	Printed and published at 46, Shibnáráyan Das's Lane, Calcutta.	Printed by Ashutosh Ghosh and Co., and published by Sarat Chandra Deb.
636	Sitámbáraner Brittánta. The Story of Sitambaron.	ditto ...	Calcutta Tract and Book Society.	Biography	Printed at 75, Cornwallis Street, and published at 23, Chauringhi Road, Calcutta.	Printed by Haricharan Achárjya, and published by the Calcutta Tract and Book Society.

Quarter ending 30th June 1880—(Continued).

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NON-EDUCATIONAL.—(Continued.)									
1880.	Pages.					Rs. A. P.			
April 7th	64	12mo. ...	1st ...	1,100	Printed	0 8 0	Chandra Kumár Dhar, 320, Chitpur Road, Calcutta.	Some of the characters in this piece, servants of King Dasaratha, are natives of Eastern Bengal, speaking Bengali with the well-known East Bengal accent.	626
„ 13th	72	12mo. ..	3rd ...	2,000	ditto ..	0 8 0	Hridayalál Datta, 108, Ahiritolá Street, Calcutta.	The hero and heroine of this story are husband and wife. They are represented as having belonged to an age when birds could speak, and gods and goddesses interested themselves in the welfare of unfortunate lovers.	627
Mar. 27th	70	8vo. ...	1st ...	1,000	ditto ...	0 8 0	Binodbihári Sil, 118, Chitpur Road, Calcutta.	A well-known story from the Rámáyana, told for the benefit of ill-educated readers.	628
Mar. 1st	8	8vo. ...	1st ..	1,000	ditto ...	0 1 0	Not given ...	Describes the ill-treatment of a young Hindu widow by her brother's wife, and concludes by warning men not to marry in old age. The style of the work is strongly marked by East Bengal peculiarities of accent and idiom. Street literature.	629
April 4th	32	12mo. ...	1st ...	2,000	ditto .	0 4 0	Binod Kishor Mukerji of Kumártuli, Calcutta.	Describes three or four boys of respectable birth who have, within their 10th or 12th year, passed through all the stages of intemperance and dissipation. Street literature.	630
„ 2nd	36	12mo. ...	1st ...	500	ditto ...	0 6 0	Kunja Bihári Mitra, Narsing's Lane, Calcutta.	Describes the loves of Krishna and Rádhá.	631
„ 14th	22	12mo. ...	1st ...	1,000	ditto ...	0 2 6	Rádhánáth Mitra, 1, Bechárám Chatterji's Lane, Calcutta.	This is an opera composed for the Bengal Theatre. Rati, the Indian goddess of love, works a spell, in consequence of which her son Aniruddha falls in love secretly with Ushá, the daughter of the giant king named Bána. The giant king, on learning this, feels insulted and resolves to kill both the lovers. He is, however, challenged by Krishna, the grandfather of Aniruddha, and a fight ensues, in which Mahádeb takes the part of Bánarájá. At the intercession of Bhagabati the two parties become reconciled, after which Aniruddha and Ushá are joined in wedlock	632
„ 16th	39	12mo. ...	1st ...	1,000	ditto ..	0 8 0	Atul Krishna Mitra of Kambuliatolá, Calcutta.	Debjáni, a beautiful female of the class of immortals called *Gandarbha*, marries a youthful human ascetic, and thereby incurs the wrath of the *Gandarbha* king, Chitrabhánu, who has for a long time courted her hand. Chitrabhánu now makes a cruel use of his supernatural powers for the purpose of persecuting and separating the two lovers. But all his arts fail, and true love thus proves itself stronger than the power of the immortals.	633
May 20th	36	12mo. ..	1st ...	500	ditto ...	0 8 0	Jogendra Náth Banerji, Bágbazar, Calcutta.	The conception of this melodrama is evidently derived from Kálidás's *Bikramorbasi*.	634
May 18th	32	32mo. ...	1st ...	500	ditto ...	0 2 0	Sarat Chandra Deb, Hariná-bhi.	Sakuntala's marriage with Dushyanta is taken to be a preordained fact, and Kálidas's story is accordingly presented in the altered form required by that hypothesis.	635
April 20th	16	16mo. ...	2nd ...	5,000	ditto ...	0 0 3	Calcutta Tract and Book Society, 23, Chauringhi Road, Calcutta.	The story of a Hindu convert to Christianity, in which Hinduism is shown to be a religion without fixed tenets, and full of a species of ceremonialism which seems invented for the selfish purposes of an avaricious and unscrupulous priesthood.	636

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						BENGALI PAMPHLETS—
637	Játi Brittánta. On Caste	Bengali.	Calcutta Tract and Book Society.	Miscellaneous.	Printed at 24, Lower Circular Road, and published at 23, Chauringhi Road, Calcutta.	Printed by Rev. J. W. Thomas, and published by the Calcutta Tract and Book Society.
638	Gita Ratna. Gems of Song.	ditto ...	Madhusudan Sarkár.	Religion, C.	ditto ditto ...	ditto ditto ...
639	Sástriya Báni. Scripture Passages.	ditto ...	Calcutta Tract and Book Society.	ditto ...	Printed at 75, Cornwallis Street, and published at 23, Chauringhi Road, Calcutta.	Printed by Haricharan Achárjya, and published by the Calcutta Tract and Book Society.
640	Shujátálir Jibana Brittánta. Life of Shujátáli.	ditto ...	ditto ...	Biography	ditto ditto ...	ditto ditto ...
641	Pratimá-pujá. Idol Worship.	ditto ...	ditto ...	Religion, C.	ditto ditto ...	ditto ditto ...
642	Jagater Adi Brittánta. A Description of the Original Condition of the Earth.	ditto ...	Baptist Mission Society.	ditto ...	Printed and published at 24, Lower Circular Road, Calcutta.	Printed by Rev. J. W. Thomas, and published by the Baptist Mission Society.
643	Sástriya Drishtánta Manjari. A collection of scripture parables.	ditto ..	Bible Translation Society.	Religion, C.	Printed and published at 24, Lower Circular Road, Calcutta.	Printed and published by Rev. J. W. Thomas.
644	Grahasphuta-panjiká. Ephemeris.	ditto ...	Rasik Mohan Chatterji.	Science (Astronomy).	Printed and published at 7, Shib Krisha Dan's Lane, Calcutta.	Printed by Adwaita Charan Ghosh, and published by Rasik Mohan Chatterji.
645	Doljátrá Upalak-lech Báyiji Stors. An Eulogy on Dancing Girls in connection with the *Doljátrá* festival.	ditto ...	Gaur Chandra Kunda.	Miscellaneous.	Printed and published at Andar Killah, Chittagong.	Printed by Chandra Kánta Chakrabarti, and published by Gaur Chandra Kunda.
646	Jibani. Biography. Part III.	ditto ..	Káli Kishor Chakrabarti.	Biography	Printed and published at Mymensingh.	Printed by Hara Kumár Kar, and published by Madhusudana Chakrabarti.
647	Manoramya Upákhyán. Entertaining Stories.	ditto ...	Munshi Kázim-uddin Khan.	Miscellaneous.	ditto ditto ...	Printed and published by Hara Kumár Kar.
648	Panchabati-tattwa. The truth about *Panchabati*	ditto ..	Kálináth Dás Gupta.	Religion, H.	Printed and published at the Dacca Grish Press.	Printed and published by Munshi Maulá Buksh.

in the next world. He quotes certain cases of clairvoyance witnessed in America in support of this view; and texts from the *Tantras* and *Puránas* to show that the best form of death, that, namely, which brings happiness in the religious books of the Hindus. Referring to the agreement between Hindu religious teaching and says modern science is gradually proving the truth of the once discredited doctrines of the Hindu religion.

Quarter ending 30th June 1880—(Continued).

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NON-EDUCATIONAL.—(Continued.)									
1880.	Pages.					Rs. A. P.			
April 22nd	18	18mo. ...	1st ...	2,500	Printed.	0 0 6	Not given ...	Shows that the division of men into castes is opposed to natural reason, human nature and the Hindu and Christian scriptures, and is, besides, destructive of many social virtues, such as benevolence, sympathy, &c.	637
„ 27th	18	18mo. ...	7th ...	10,000	ditto ...	0 0 3	Not given ...	Most of these songs are composed in the style and manner of the well-known Hindu song-maker Rámprasád Sen.	638
„ 23rd	16	16mo. ...	2nd ..	5,000	ditto ...	Nil.	Calcutta Tract and Book Society, 23, Chauringhi Road, Calcutta.	.....	639
„ 21st	68	12mo. ..	1st ...	1,000	ditto ..	0 1 0	ditto ...	Shujátáli, a respectable Musulman of Oudh, was born in 1791. His faith in the Mahomedan religion was at first very strong; but he soon perceived its errors and boldly embraced Christianity, which he served and professed all the rest of his long life in spite of the persecution of his enemies and the persuasions of his friends and relations, who desired his re-conversion to the religion of Islam.	640
„ 22nd	16	16mo. ...	2nd ..	5,000	ditto ..	Nil.	Calcutta Tract and Book Society, 23, Chauringhi Road, Calcutta.	A large number of scripture texts are brought together in this tract in order to prove the impropriety and sinfulness of idol worship.	641
„ 22nd	32	8vo. ...	1st ...	5,000	ditto ...	0 0 3	Not given ...	Gives the Biblical story of Genesis and the flood, and concludes with a brief statement of the Christian plan of salvation.	642
Mar. 23rd	60	12mo. ...	1st ...	5,000	ditto ..	0 0 6	Not given ...	Contains 21 parables ...	643
May 10th	16	4to. ...	1st .	1,000	ditto ...	0 10 0	Rasik Mohan Chatterji, 7, Shib Krishna Dan's Lane, Calcutta.	For the year 1802 Sakábdá ...	644
Mar. 26th	12	12mo. ...	1st ...	500	ditto ..	0 1 0	Not given ...	Describes the *Doljátrá* festival as celebrated in Chittagong, and pronounces a sarcastic eulogy on dancing girls, condemning them as a class of women who exert a most unwholesome influence on social morality.	645
„ 1st	24	8vo. ...	1st ..	300	ditto ...	0 2 0	Káli Kishor Chakrabarti, of Meghula, Dacca.	This part contains a portion of the life of Vyása, the author of the Mahábhárata. The writer has adopted the Paurá-nic account of the great poet and says that he lived 5,000 years ago. Bábu Káli Kishor writes with a faith in Hinduism not much shaken by the later critical spirit.	646
May 4th	51	12mo. ..	1st ..	1,000	ditto ...	0 4 0	Munshi Kásim-uddin Khan, of Chánán, pergunnah Atia.	The object of this work is to point out and emphasise the truth that men, however great in a worldly point of view, are destined to die and lose all their earthly power and riches, and that their aim in life should, therefore, be to acquire virtue for the enjoyment of happiness in the next world. To make his picture of earthly vanity all the more graphic, the writer has described in a fanciful style the death scenes of two great sovereigns, one of them being Alexander the Great.	647
Mar. 20th	59	12mo. ...	1st ..	500	ditto ...	0 5 0	Not given ...	The author is of opinion that the manner of a man's death has much to do with his condition in after-life, is death at the foot of certain trees (the *bel*, the *aswethya*, &c.) which are styled *Panchabati* says that this is precisely the view that is taken on this subject in the Hindu *Shástras*. He brings forward clairvoyant testimony in Europe and America on the subject of death in its connection with after-life, the writer Written in a thoroughly orthodox spirit.	648

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						BENGALI PAMPHLETS—
649	Melá. The Exhibition...	Bengali.	Kálimaya Ghatak.	Poetry ..	Printed at 14, Duff Street, Calcutta, and published at Iránághát.	Printed by Gopal Chandra Dé, and published by the author.
650	Madhyáhna Swapna. The Midday Dream.	ditto ...	ditto ...	ditto ...	Printed and published at 14, Duff Street, Calcutta.	Printed and published by Gopál Chandra Dé.
651	Bijana Kánana. The Solitary Forest. Part I.	ditto ...	Kunjabihári Basu.	ditto ...	Printed and published at 46, Shibnáráyana Das's Lane, Calcutta.	Printed by Ashutosh Ghosh & Co., and published by Kunjabihári Basu
652	Nayanásár. A Shower of Tears.	ditto ...	Not given ..	ditto ...	ditto ditto ...	Printed and published by Ashutosh Ghosh & Co.
653	Bangiya Samálochaka. Bengali Reviewers.	ditto ..	Fakir Chánd Bábáji.	ditto ...	Printed and published at the Sudhákar Press, Bhowanipore.	Printed and published by Umesh Chandra Nandi.
654	Játiya-gán. National Song.	ditto ...	Kunjabihári Datta.	ditto ...	Printed and published at 220-27, Cornwallis Street, Calcutta.	Printed by Jadu Náth Ráya, and published by Kunjabihári Datta.
655	Gáyan-hrida-kumud. The Delight of the Singer's Heart.	ditto ...	Bansidhar Sarman.	ditto ...	Printed and published at 117, Chitpur Road, Calcutta.	Printed and published by Trailokya Náth Datta.
656	Krishna-Chintá. Contemplation of Krishna.	ditto ...	Hari Charan Ráya.	ditto ...	Printed and published at the Dacca Sulabha Press.	Printed and published by Ishán Chandra Sil.
657	Brihat Tarjár Laráyi. Poetical rencontre.	ditto ...	Banamáli Dás Bairági.	ditto ...	Printed and published at 68, Nimu Gosain's Lane, Calcutta.	Printed by Rám Chandra Mitra and published by Nrityalál Sil.
658	Rámbanabás o Káliya Daman Páncháli. Páncháli Descriptive of Ráma's exile and the subjugation of the thousand-headed serpent. Part I.	ditto ...	Mahendra Náth Kabibhusana.	ditto ...	Printed and published at 317, Chitpur Road, Calcutta.	Printed by Káli Charan Dás, and published by Shashibhusana Ghosh and Brother.
659	Mánsa-kusum. Flowers of Fancy. Part I.	ditto ...	Paresh Náth Dás.	ditto ...	Printed and published at 221, Cornwallis Street, Calcutta.	Printed and published by Matilál Mandal.
660	Basanta-lilá. Vernal Sport.	ditto ...	Kunjabihári Basu.	Drama ...	Printed at the Kar Press, and published at 6, Rádhánáth Basu's Lane, Calcutta.	Printed by Surjya Kumár Mitra, and published by Kunjabihári Basu.

Quarter ending 30th June 1880—(Continued).

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NON-EDUCATIONAL.—(*Continued.*)									
1880.	Pages.					Rs. A. P.			
May 5th	16	8vo. ...	1st ...	500	Printed	0 2 0	Kálimaya Ghatak, Ránághát.	A poem in praise of the late agricultural exhibition at Ránághát. The author represents the sage Nárada and the principal gods of the Hindu pantheon as declaring the exhibition a much grander affair than the horse-sacrifices and *rájsuya jajnas* performed in ancient times by great Hindu kings, and extolling it as the symbol of an era of intellectual progress and material prosperity, unlike any that had been witnessed in India in former times.	649
„ 3rd	31	8vo. ..	1st ...	500	ditto ...	0 2 0	ditto ...	A small poem in blank verse, lamenting the untimely death of a beloved friend. The author represents himself as being in a dream, in which he is transported to a region of horrors presided over by a person called *Akál-mrityu* or untimely death. The author's description of this region is characterised by a sort of savage vehemence and indelicacy.	650
„ 23rd	54	12mo. ...	1st ...	500	ditto ...	0 6 0	Kunjabihári Basu of Narail.	Small poetical pieces on a variety of subjects, the past condition of India being one of them	651
„ 23rd	20	18mo. ...	1st ..	1,000	ditto ...	0 1 0	Ashutosh Ghosh and Co., Calcutta.	The address of a young wife to her husband, showing that a girl who has known no sorrow in childhood, and has been brought up in a spirit of excessive indulgence, generally acquires a temper which exposes her to the risk of being considered vain and heartless by him whom she really loves.	652
„ 21st	18	16mo. ...	1st ...	1,000	ditto ...	0 1 0	Káli Prasanna Banerji, 48, Balaram Basu's Ghát Road, Bhowanipore.	An attack upon Bábu Bankim Chandra Chatterji as a roviewer, and upon Bábu Hem Chandra Banerji as a poet. This poem seems to have been reprinted from the new comic and satirical periodical called *Panchánanda*.	653
April 15th	10	12mo. ...	1st ...	Not given.	ditto ...	0 1 0	Kunjatihári Datta, 132, Mániktalá Street, Calcutta.	A poem in 41 stanzas praising Bengalis as an honourable, united, and civilized people, and congratulating them on their recovery of the position they had lost.	654
„ 21st	70	12mo. ...	Not known	1,000	ditto ...	0 6 0	Trailokya Náth Datta, 117, Chitpur Road, Calcutta.	Songs descriptive of the loves of Rádhá and Krishna, of the glories of the goddess Káli, of the yearnings of the pious soul, &c.	655
Mar. 22nd	12	12mo. ...	1st ...	1,000	ditto ...	0 0 9	Not given ...	An orthodox publication insisting on the necessity of worshipping Krishna and repeating his name in a devotional spirit for the purpose of salvation.	656
May 15th	84	12mo. ...	4th ...	1,000	ditto ...	0 10 0	Nrityalál Sil, Calcutta.	The *tarjá* is a species of rude popular entertainment consisting of mythological and other representations by means of coarse and often very obscene songs. The singers divide themselves into two hostile parties and carry on the performance by rude onslaughts and vulgar repartees. Such entertainments are not very fashionable in high Bengali society.	657
Mar. 20th	88	12mo. ...	1st ...	1,000	ditto ...	0 8 0	Shashibhusana Ghosh and Brother, 317, Chitpur Road, Calcutta.	The *Páncháli* is a more fashionable and refined entertainment than the *Tarjá*.	658
April 13th	51	12mo. ...	1st ...	500	ditto ...	0 6 0	Paresh Náth Dás of Báksá.	Small pieces on a variety of subjects.	659
Jan. 21st	9	16mo. ...	1st ...	500	ditto ...	0 2 0	KunjabihāriBasu. 6, Rádhánáth Basu's Lane, Calcutta.	The scene of this opera is laid in Vishnu's heaven. The god and goddess of love, the god and goddess of spring, and the nymphs of heaven are represented as celebrating the approach of the vernal season for the entertainment of Vishnu and his consort Lakshmi. Prepared for the National Theatre.	660

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						BENGALI PAMPHLETS—
661	Pranaya-ki Padártha! What a Thing is Love!	Bengali .	Káder Ali ...	Miscellaneous	Printed and published at 22, Jhámápukar Lane, Calcutta.	Printed by Baraćá Prasád Majumdár and published by Káder Ali.
662	Manasá Mangal; or, the Auspicious Story of Manasá, with the stories of Olá Bibi and Sitalá.	ditto ..	Iswar Chandra Sarkár.	Religion, H.	Printed at 96, Sonágáchi and published at 19, Brindában Basák's Street, Calcutta.	Printed by Tinkari Biswás and published by Baláyichánd Chandra and Harekrishna Datta.
663	Iswarer priyakárjya Sádhana. Doing what God loves.	ditto ...	Durgádás Ráya	Religion, B.	Printed and published at the Dacca New Press.	Printed and published by Káli Prásád Basu.
664	Sahajánanda Padábali. Songs that will easily Delight the Mind.	ditto ..	Jayakrishna Deb Sarmá.	Religion, H.	Printed and published at 221, Cornwallis Street, Calcutta.	Printed by Matilál Mandal, and published by Jayakrishna Deb Sarmá.
665	Ját-náyi-tár Kuler Asá! To Hope for the Honour of *Kulinism* where there is no Caste!	ditto ...	Gopál Chandra Sen.	Miscellaneous.	ditto ditto ...	Printed and published by Matilál Mandal.
666	Naba Panjiká. New Almanac.	ditto ...	Not given ...	ditto ...	Printed and published at the Dacca East Bengal Press.	Printed and published by Nabin Chandra De.
667	Dharmachintámálá. Good Thoughts.	ditto ...	Kádambini Mitra.	ditto ...	Printed at 249, Bowbazar Street, Calcutta.	Printed by I. C. Basu & Co., and published by Saudámini Ghosh.
668	Adhyátmiká. (A Name)	ditto ...	Pyári Chánd Mitra.	Fiction .	Printed at 249, Bowbazar Street, Calcutta.	Printed and published by I. C. Basu and Co.
669	Birájmohini. (A Name)	ditto ...	Adhara Chandra Mukerji.	ditto ..	Printed and published at 96, Sonágáchi, Calcutta.	Printed by Tinkari Biswás, and published by Baláyichánd Chandra & Co.
670	Málati. (A Name) ...	ditto ...	SwarnamayiDebi.	ditto .	Printed and published at 55, Amherst Street, Calcutta.	Printed and published by Káli Kinkar Chakrabarti.

Quarter ending 30th June 1880—(Continued).

8	9	10	11	12	13	14	15	16	17
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NON-EDUCATIONAL.—(Continued)									
1880.	Pages.					Rs. A. P.			
Mar. 10th	16	12mo. ...	1st ...	500	Printed	0 2 0	Káder Ali of Palsa.	Describes the force and attractive power of love. The author, who is a Musulman gentleman, draws his figures of speech and illustrations from Hindu mythology.	661
April 23rd	80	12mo. ...	1st ..	1,200	ditto ...	0 4 0	Baláyichánd Chandra and Harekrishna Datta, 19, Brindában Basák's Street, Calcutta.	Manasá the goddess of serpents, Olá Bibi the goddess of cholera, and Sitalá the goddess of small-pox, are all village deities, very much feared by Hindu women and the lower classes of Bengalis. In this book are described certain traditional stories of the nature of nursery tales connected with these deities. Intended for orthodox readers, and written in the species of metre most liked by them.	662
Mar. 10th	19	12mo. ...	1st ...	250	ditto ...	0 2 0	Not given ...	A discourse in which the author says that the scientific theory of evolution is imperfect and erroneous; that atheistic thought is acquiring strength; and that Brahmaism is yet far from realising its true ideal, which means not simply purity of belief, but the regulation of conduct in accordance with the divine wish.	663
April 6th	23	8vo. ...	1st ...	1,000	ditto ...	0 2 0	Jayakrishna Deb Sarma.	A collection of songs expressive of the religious views and aspirations of the sect which goes by the name of *Kartábhajá* and which has its head-quarters at Ghoshpárá, a small village in the district of Nuddea.	664
,, 24th	42	12mo. ..	1st ...	500	ditto ...	0 2 0	Gopál Chandra Sen of Shibpur.	The object of this tract is to prove that the *Baidyas* of Bengal are not a mixed caste as has been contended by some *Káyastha* pamphleteers in the somewhat acrimonious controversy which is now going on regarding the comparative social position of *Baidyas* and *Káyasthas*. The writer of this treatise contends that, in the opinion of the ancient Hindu lawgivers, the *Baidyas* are equal in position and respectability to *Brâhmans*. Publications of this sort are charactorised by too marked a display of personal feeling. According to the present writer, the Sen kings of Bengal were *Baidya*.	665
Mar. 10th	25	12mo. ...	1st ..	1,000	ditto ...	0 0 6	Not given ...	Gives English and Bengali dates, *tithis*, or lunar appearances, and their duration; the personnel of the governments in England and India, railway fares, postal rules, &c.	666
April 5th	6	12mo. ...	1st ...	500	ditto ...	Nil	Saudámini Ghosh of Naiháti.	The writer is said to be a girl of only 13. She says that *dharma* consists of 30 elements. These 30 elements embrace almost all human interests, religious, moral, intellectual, and physical. Many of these elements, again, are merely forms and amplifications of a single principle The writer also enumerates certain other items relating to housewifery and the wife's subordination to the husband as constituting *dharma* exclusively for females.	667
,, 15th	100	12mo. ..	1st ...	1,000	ditto ...	1 0 0	Pyári Chánd Mitra, Nimtalá, Calcutta.	A story of which Adhyatmiká is the heroine. She represents what woman may become if her education and system of life be of a purely subjective character. The different parts of the story are not so closely connected with each other as are the parts of a regular work of fiction, and it seems to be the author's object to make his book an encyclopædia of elementary knowledge.	668
Mar. 30th	86	8vo. ..	1st ...	2,000	ditto ...	1 0 0	Baláyi Chánd Chandra & Co., 19, Brindában Basák's Street, Calcutta.	A somewhat sensational story of love and war, of which Birájmohini is the heroine.	669
,, 25th	44	16mo.	1st ...	1,000	ditto ...	0 4 0	Not given ...	A love tale of which Málati is the heroine. The author is a Hindu lady who has written many other books on cognate subjects.	670

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						BENGALI PAMPHLETS—
671	Deoáni Pyádár Kárjya-bidhi. The Civil Court Peon's Guide.	Bengali.	Bhuban Mohan Ghosh.	Law ...	Printed and published at 221, Cornwallis Street, Calcutta.	Printed and published by Matilál Mandal.
672	Act XVIII of 1879 ...	ditto ...	Kailás Chandra Sing.	ditto ...	Printed and published at the Dacca Sulabha Press.	Printed and published by Ishán Chandra Sil.
673	Panchávat Gáyid. The Panchayet Guide.	ditto ...	Ráshbihári Biswás.	ditto ...	Printed and published at the Káshi Khanda Press, Táliganj.	Printed by Rám Kumár Dás, and published by Ráshbihári Biswás.
674	Ki Majár Schula baddha. What a Pleasant School Vacation.	ditto ..	Rámcharan Náth.	Poetry ...	Printed and published at the Dacca New Press.	Printed and published by Káli Prasanna Basu.
675	Kabitá-kaliká. Poetic Blossoms.	ditto ...	Girish Chandra Bhattáchárjya.	ditto ...	ditto ...	ditto ...
676	Apurba sangita. Charming Music.	ditto ...	Rámcharan Sen.	ditto ..	Printed and published at 20, Jhámápukar Lane, Calcutta.	Printed and published by Kshetra Mohan Mukherji.
677	Sokamálá. A Wreath of of Sorrow.	ditto ...	Srimati Rákhál Dási Debi.	ditto ..	Printed and published at 101, Musjidbári Street, Calcutta.	Printed by Rámchandra Gupta and published by Rákháldási Debi.
678	Lukrasiya Lucretia ..	ditto ..	Káliprasanna Banerji.	ditto ...	Printed and published at the Sudhákar Press, 44, Rassa Road, Bhowanipore.	Printed and published by Umesh Chandra Nandi.
679	Pushpahár. A Garland of Flowers.	ditto ..	Nirmala Chandra Ráya Chaudhuri	ditto ...	Printed and published at Bhowanipore,	Printed and published by Baradákánta Bidyáratna.
680	Kalpaná-Kusum Flowers of Fancy Part I.	ditto ..	Bhuban Mohan Ghosh.	ditto ..	ditto ...	ditto ...
681	Jenáná Jaoán. The Female Athlete.	ditto ...	Nehál Chánd .	ditto ...	Printed and published at the Sudhákar Press, 44, Rassa Road, Bhowanipore.	Printed and published by Umesh Chandra Nandi.
682	Duti Sambád. The Message brought by the Female Emissary.	ditto ..	Not given ..	Religion, H.	Printed and published at 3, Hari Pál's Lane Calcutta.	Printed and published by Umesh Chandra Bhattáchárjya.
683	Swapna Parba. The portion of the Mahábhárata which treats of dreams.	ditto .	Nasirám Dás.	ditto ...	Printed and published at 11, Brindában Basák's Street, Calcutta.	ditto ...
684	Manasár Bhásán. The Story of the Goddess of Serpents.	ditto ...	Kshyámánanda Dás.	ditto ..	ditto ...	ditto ...

Quarter ending 30th June 1880.—(Continued).

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NON-EDUCATIONAL.—(Continued.)									
1880.	Pages.					Rs. A. P.			
Apl. 14th	76	12mo. ...	1st ...	3,000	ditto ...	0 3 0	Bhuban Mohan Ghosh of Sunamganj, Sylhet.	In a series of dialogues between three civil court peons, the author explains what the duties of such peons are, how they ought to be performed, and how they were performed in the earlier days of British Administration in India. The author says that with the diffusion of education among the masses of the people in this country, the need for such a work is daily increasing. The writer is a Munsif.	671
Mar. 17th	31	8vo. ...	1st ...	1,000	ditto ...	0 7 0	Not given ...	This is the Legal Practitioner's Act, taken from the Government gazette, and 'corrected.'	671
Feb. 25th	72	8vo. rl	4th ...	300	ditto ...	0 7 0	Rásbihári Biswás, Inspector of Police, Birbhum.	This is a Bengali translation of Act VI (B.C.) of 1870 with notes. Some additions and alterations are made in this edition.	671
May 8th	9	12mo. ...	1st ...	1,000	ditto ...	0 1 0	Not given ...	Describes how schoolboys look forward to their holidays and the pleasure they expect from them.	67
Apl. 28th	42	12mo. ..	1st ...	750	ditto ...	0 3 0	ditto ...	Small pieces on a variety of subjects.	67
May 15th	18	12mo. ...	1st ...	1,000	ditto ...	0 2 0	Rámcharan Sen, Calcutta.	Reprimands Bengalis for their servile spirit; curses fate for the abject condition to which it has reduced the country; and after reminding Indians of their past greatness, exhorts them to supply their wants by their own labour. The author evidently expects to rouse manly and patriotic feelings in the minds of his countrymen.	67
May 15th	47	12mo. ...	1st ...	250	Printed	0 4 0	Rákháldási Debi of Arpuli, Calcutta.	In many of the small pieces of poetry which make up this work, the author, a Hindu lady, describes grief caused by the death of many near relations, and temporary partings with many others	67
1879.									
Dec. 9th	72	12mo. dy.	1st ..	500	ditto ...	0 8 0	Káliprasanna Banerji, 48, Balarám Bábu's Ghát Road, Bhowanipore	A poem in four books relating the story of the rape of Lucretia. The work is dedicated to Lord Lytton.	67
1880.									
Mar. 2nd	59	12mo. dy.	1st ...	500	ditto ...	0 5 0	Niramala Chandra Ráya Chaudhuri, Barisá.	Small pieces of poetry giving expression to a variety of feelings, and describing the miseries of certain classes of men and women, such as widows and indigent men.	67
May 29th	76	12mo. dy.	1st ...	1,000	ditto ...	0 8 0	Bhuban Mohan Ghosh, Bhowanipore.	Some of the pieces are sentimental, whilst in others the author describes the past glories of India and the decline of celebrated seats of learning, like Nuddea.	67
Feb. 9th	23	18mo. dy.	1st ...	500	ditto ...	0 1 0	Pyári Náth Mukherji Kálighát.	Describes woman's power over man in a manner half humorous and half sarcastic. It is against the delicate Bengali Bábu that the author's satire is principally directed. The poem seems to have been suggested by the arrival in Howrah of an up-country female athlete who challenged all male athletes in this part of the country to a wrestling match with her.	67
May 13th	46	12mo. ...	1st ...	2,000	ditto ...	0 3 0	Umesh Chandra Bhattácháryya, 32½, Chitpur Road, Calcutta	Describes an episode in the history of the loves of Krishna and Rádhá.	6
June 6th	36	12mo. ...	1st ...	2,500	ditto ...	0 4 0	ditto ...	The nature of this book has been explained in the catalogue for the first quarter (*see* Non-educational Bengali pamphlet, No. 492.)	6
.. 3rd	77	12mo. ...	1st ...	2,000	ditto ...	0 4 0	ditto ..	The well-known story of Behulá and Nakhindara.	6

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						BENGALI PAMPHLETS—
685	Mangalchandir Páncháli. Metrical story of the Goddess Mangal-Chandi.	Bengali..	Kunjabihári Banik.	ditto ...	Printed and published at the Dacca New Press.	Printed and published by Káli Prasanna Basu.
686	Nárada Sambád. Information communicated to the Sage Nárada by Krishna.	ditto ...	Krishna Dás ...	Religion, H.	Printed and published at 3, Hari Pál's Lane, Calcutta.	Printed and published by Umesh Chandra Bhattácharjya.
687	Manoshikshá. Mental instruction.	ditto ...	Premánanda Dás.	ditto ...	Printed and published at 11, Bindábań Basák's Street, Calcutta.	ditto ditto ...
688	Bálir Pinda o Shiba Rámer Juddha. The Funeral Cake of Sand, and the war between Shib and Ráma.	ditto ...	Lakshman Chandra Sarman.	ditto ...	ditto ditto ..	ditto ditto ...
689	Swarga-játrá. Journey to Heaven.	ditto ...	Rev. G. H. Rouse.	Religion, C.	Printed at No. 9, Rám-Mohan Datta's Road, Bhowanipore, and published at 23, Chauringhi Road, Calcutta.	Printed by Brajamádhaba Basu, and published by the Tract and Book Society, Calcutta.
690	Kailás-kusum. Flower of Kailás.	ditto ...	Nagendra Náth Ghosh.	Drama ...	Printed and published at Bhowanipore.	Printed and published by Baradá Kánta Bidyáratna.
691	Ajogya Parinaya. Unsuitable Matches	ditto ...	Upendra Náth Bhattáchárjya.	ditto ...	Printed and published at the Sudhákar Press, Bhowanipore.	Printed and published by Umesh Chandra Nandi.
692	Prakrita Sukha. True Happiness.	ditto ...	Bhuta Náth Basu.	Miscellaneous.	Printed at Bhowanipore and published at Calcutta.	Printed by Mahendra Náth Ghosh, and published by Manmatha Náth Baral
693	Chikitsárnaba. Sea of Medical Treatment.	ditto ...	Not given ...	Science (medicine, N).	Printed and published at 3, Hari Pál's Lane, Calcutta.	Printed and published by Umesh Chandra Bhattácharjya.
694	Raktadantá bá Amádnagara Patana. The Blood-thirsty Female, or the Fall of Ahmednuggur.	ditto ...	Jajneswar Banerji.	Drama ...	Printed and published at 46, Shibnáráyana Dás' Lane, Calcutta.	Printed by Ashutosh Ghosh & Co., and published by Jajneswar Banerji.

Quarter ending 30th June 1880—(Continued).

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NON-EDUCATIONAL.—(Continued.)									
1880	Pages.					Rs. A P.			
May 1st	12	12mo, ...	1st ..	1,000	Printed..	0 1 3	Not given ...	The goddess Mangal-Chandi, a Hindu domestic deity, is worshipped by Bengali females for the sake of domestic peace and prosperity. This book contains a story of the nature of a nursery tale which is recited on the occasion of her worship.	685
May 16th	36	12mo. ...	1st ..	2,000	ditto ...	0 3 0	Umesh Chandra Bhattáchárjya, 324, Chitpur Road, Calcutta.	This book is written in the old metrical style, and contains an account of the several incarnations in Hindu mythology. Intended for orthodox readers.	686
June 20th	46	12mo ...	1st ...	3,000	ditto ...	0 3 0	ditto ..	An orthodox work pointing out the worthlessness of earthly interests, and recommending life-long devotion to Krishna and constant association with good and holy men. The language of the work seems deeply coloured by technical Baisnaba phraseology.	687
„ 7th	24	12mo. ..	1st ...	2,000	ditto ...	0 2 0	ditto ..	Contains the story of the funeral cake of sand offered by king Ráma in the course of his residence in the forest on account of the death of his father king Dasaratha, as well as the story of a quarrel which arose between Ráma and the god Shib in consequence of the plucking of a few fruits and flowers in Shib's garden by Ráma's brother Lakshmana without permission previously had and received from either the god or his servant Hanumán.	688
Mar. 26th	56	dy. 16mo.	1st ..	1,000	ditto	0 2 0	Calcutta Tract and Book Society, 23, Chauringhi Road, Calcutta.	A story closely resembling *Pilgrim's Progress*.	689
„ 28th	18	dy. 12mo.	2nd ...	1,000	ditto ..	0 2 0	Nagendra Náth Ghosh.	A small melodrama based upon Kálidas's story of the destruction of the god of love by Mahádeb, and composed for the Bengal Theatre.	690
April 8th	74	dy. 12mo.	1st ..	1,000	ditto ...	0 6 0	Upendra Náth Bhattáchárjya, Chitlá.	The story of two girls, of whom one is married to a child considerably younger than herself and the other to an old man of 60 or 70. The first girl commits suicide and the second makes an unsuccessful attempt at elopement. The author means to show that unequal matches of this kind, so common in Hindu society, are fruitful of evil and ought to be discontinued.	691
Mar. 5th	14	dy. 8vo.	1st ...	300	ditto ..	0 1 6	Bhuta Náth Basu, Bowbazar, Calcutta.	True happiness, according to the author, springs from virtue and a good reputation. But health, says he, underlies all these, and should be, therefore, carefully preserved.	692
May 15th	36	12mo. ...	1st ...	2,000	ditto ...	0 3 0	Umesh Chandra Bhattáchárjya, 324, Chitpur Road, Calcutta.	Gives the symptoms of several diseases and their treatment, under the Hindu system of medicine.	693
„ 7th	92	12mo. ...	1st ..	500	ditto ...	0 8 0	Jajneswar Banerji, Calcutta.	A drama in blank verse describing the heroic defence of Ahmednuggur by Chand Sultana and its fall in the reign of the emperor Akbar	694

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					BENGALI PAMPHLETS,—	
695	Barna-parichaya. Alphabetical primer. Part I.	Bengali	Iswar Chandra Bidyáságar.	Language (primer).	Printed at 62, Amherst Street, and published at 3, Mirzápur Street, Calcuttá.	Printed by Pitámbar Banerji, and published by the Sanskrit Press Depository.
696	Ditto ditto. Part I ..	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
697	Ditto ditto. Part II ..	ditto ...	ditto ..	ditto ...	ditto ditto ...	ditto ditto ...
698	Ditto ditto. Part II ...	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
699	Ditto ditto. Part II ...	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
700	Ditto ditto. Part I ...	ditto ...	ditto ...	ditto	ditto ditto ...	ditto ditto ...
701	Ditto ditto. Part I ...	ditto ..	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
702	Shishu-shikshá. Infant instructor. Part I.	ditto ...	Madan Mohan Tarkálankár	ditto ...	ditto ditto ...	ditto ditto ...
703	Ditto ditto Part I ...	ditto .	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
704	Ditto ditto. Part I ..	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
705	Ditto ditto. Part II ...	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
706	Ditto ditto Part II ...	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
707	Banga-bhásár Barnamálá. Introductory Bengali spelling-book.	ditto ...	Umesh Chandra Bhattáchárjya.	ditto ...	Printed and published at 11, Brindában Basák's Street, Calcutta.	Printed and published by Umesh Chandra Bhattáchárjya.
708	Barna-parichaya. Alphabetical primer. Part I.	ditto ...	Benimádhaba Bhattáchárjya.	ditto ...	Printed and published at 141, Chitpur Road, Calcutta.	Printed and published by Benimádhaba Bhattáchárjya
709	Ditto ditto. Part II ...	ditto ..	ditto ...	ditto ..	ditto ditto ...	ditto ditto ...
710	Barnabodha. Understanding of the alphabet. Part I.	ditto ...	Rámnáth Ráya	ditto ..	Printed and published at the Dacca Sulabha Press.	Printed and published by Ishán Chandra Sil.
711	Shishu-Darpana Mirror for Children. Part I.	ditto ...	Rám Charan Náth.	ditto ...	Printed and published at the Dacca New Press.	Printed and published by Káli Prasanna Basu.
712	Shishu-Shikshá. Infant Instructor. Part I.	ditto ..	Dwáraká Náth Pál	ditto ...	Printed and published at 24, Girish Bidyáratna's Lane, Calcutta.	Printed and published by Harish Chandra Kabiratna.
713	Prathama Shikshá. First Instruction Part I.	ditto ...	Gopál Chandra Chakrabarti.	ditto ...	ditto ditto ...	Printed by Harish Chandra Kabiratna, and published by Girish Chandra Bidyáratna.
714	Akshara-Shikshá. Instruction in the alphabet. Part II.	ditto ...	Ráj Krishna Ráya Chaudhuri.	ditto ...	Printed and published at 14, Goábágán Street, Calcutta.	Printed and published by Gopál Chandra De.
715	Bálya-Shikshá. Child's Instructor.	ditto ...	Not given ...	ditto ...	Printed and published at 8, Dixon's Lane, Calcutta.	Printed and published by Bihárilál Chakrabarti.
716	Naba Barna-parichaya. New alphabetical primer. Part I.	ditto . .	Rákháldás Chakrabarti.	ditto ...	Printed and published at 40, Garánhátá Street, Calcutta.	Printed and published by Báneswar Ghosh.
717	Barna-parichaya. Alphabetical primer. Part II.	ditto ...	Hirálál Mukherji.	ditto ...	Printed at 96, Sonágáchi, and published at 335, Chitpur Road, Calcutta.	Printed by Tinkari Biswás, and published by Nrityalál Sil.
718	Shishu-bodhaka. The Child's Instructor.	ditto ...	Not given ..	ditto ...	Printed and published at 40, Garánhátá Street, Calcutta.	Printed by Jogendra Náth Dás Sing, and published by Báneswar Ghosh.
719	Ditto ditto ...	ditto ...	Edited by Benimádhaba Bhattáchárjya.	ditto ...	Printed and published at 141, Chitpur Road, Calcutta.	Printed and published by Benimádhaba Bhattáchárjya.
720	Ditto ditto ...	ditto ...	Subhankar Dás	ditto ...	Printed and published at 11, Brindában Basák's Lane, Calcutta.	Printed and published by Umesh Chandra Bhattáchárjya.

Quarter ending 30th June 1880—(Continued).

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Date of issue from the press, or place of publication.	Number of sheets, leaves, or pages.	Size.	First, second, or other edition.	Number of copies of which the edition consists.	Printed or lithographed.	Price at which the book is sold to the public.	Name and residence of proprietor of copyright, or any portion of it.	Remarks.	Number.
EDUCATIONAL.									
1880.	Pages.					Rs A. P.			
May 18th	36	12mo. ...	89th...	20,000	Printed	0 1 0	Iswar Chandra Bidyáságar, Calcutta.	Uncompounded letters, with examples showing how they combine with each other.	695
June 5th	36	12mo. ...	90th...	20,000	ditto ...	0 1 0	ditto ...	ditto ditto ...	696
May 18th	48	12mo. ...	86th...	10,000	ditto ...	0 1 3	ditto ...	Compound letters similarly treated.	697
June 14th	48	12mo ...	87th...	10,000	ditto ...	0 1 3	ditto ...	ditto ditto ...	698
Mar. 9th	48	12mo. ...	85th...	10,000	ditto ...	0 1 3	ditto ...	ditto ditto ...	699
,, 15th	36	12mo. ..	87th...	20,000	ditto ...	0 1 0	ditto ...	.....	700
April 3rd	36	12mo. ...	88th .	20,000	ditto ..	0 1 0	ditto ...	.....	701
Mar. 8th	26	12mo. ...	96th...	10,000	ditto ...	0 1 0	ditto ...	.....	702
April 5th	26	12mo. ...	97th...	10,000	ditto ...	0 1 0	ditto ...	.....	703
May 25th	26	12mo. ...	98th..	10,000	ditto ...	0 1 0	ditto ...	.....	704
Mar. 10th	30	12mo. ..	59th...	10,000	ditto ...	0 1 0	ditto ...	.....	705
June 8th	30	12mo. ...	60th...	10,000	ditto ...	0 1 0	ditto ...	.....	706
,, 8th	23	12mo. ...	1st...	3,000	ditto ...	0 1 0	Umesh Chandra Bhattáchárjya, 324, Chitpur Road, Calcutta.	A new primer in which compound and uncompounded letters and their combinations are exhibited and illustrated.	707
Mar. 28th	26	12mo. ...	6th...	4,000	ditto ...	0 1 0	Benimádhaba Bhattáchárjya, 115, Chitpur Road, Calcutta.	Illustrated with pictures for the entertainment of children. This part treats of uncompounded letters.	708
,, 28th	30	12mo. ..	6th..	3,000	ditto ...	0 1 3	ditto ...	Treats of compound letters.	709
,, 17th	30	12mo. ...	3rd...	1,000	ditto ...	0 1 0	Not given ...	Treats of uncompounded letters. The author includes the *dirgha* or strong *Re* and *Le* among the vowels. But they have been rejected by Pandit Iswar Chandra Bidyáságar as being superfluous in the Bengali language.	710
April 1st	32	12mo. ...	1st ...	1,000	ditto ...	0 1 0	Not given ...	Treats of both uncompounded and compound letters and gives examples of their combinations.	711
A few lessons in numeration and letter-writing as well as the English alphabet are put in. The author says that his object in preparing a primer on a rather wide plan is to replace several primers by one and thus reduce the cost of elementary education.									
,, 15th	34	12mo. ...	3rd ...	2,000	ditto ...	0 1 0	Dwáraká Náth Pál of Dacca.	Treats of uncompounded letters and their combinations with vowels.	712
,, 10th	20	12mo. ..	1st ...	2,000	ditto ...	0 0 9	Gopál Chandra Chakrabarti of Phulbári, Dinagepore.	Uncompounded consonants and their combinations with vowels, with words and easy sentences as examples.	713
Mar. 17th	24	12mo. .	3rd ...	5,000	ditto ...	0 0 6	Ráj Krishna Ráyá Chaudhuri of Chinsurá.	Compound letters with words and sentences for illustration.	714
April 20th	56	12mo. ...	9th ...	7,000	ditto ...	0 1 6	Rámsundar Basák of Dacca.	.....	715
,, 11th	24	12mo. ...	2nd ...	1,000	ditto ...	0 1 0	Báneswar Ghosh, Calcutta.	Uncompounded consonants and their combinations with vowels. The alphabet adopted is the same as that of Pandit Iswar Chandra Bidyáságar.	716
,, 25th	26	12mo. ...	7th ...	2,000	ditto ...	0 1 0	Nrityalál Sil, 335, Chitpur Road, Calcutta.	Compound letters ...	717
,, 11th	98	8vo. ...	Not known	3,000	ditto ...	0 8 0	Báneswar Ghosh, 40, Garánhátá Street, Calcutta.	This is the old-fasioned primer,...	718
,, 4th	116	12mo. ...	4th ...	5,000	ditto ...	0 1 6	Benimádhaba Bhattáchárjya, 115, Chitpur Road, Calcutta.	The old-fashioned primer in an improved form.	719
May 20th	48	12mo. ...	2nd ...	2,000	ditto ...	0 2 0	Umesh Chandra Bhattáchárjya, 324, Chitpur Road, Calcutta.	.....	720

1	2	3	4	5	6	7
Number.	Title (to be translated into English when the title-page is not in that language).	Language in which the book is written.	Name of author, translator, or editor of the book, or any part of it.	Subject.	Place of printing and place of publication.	Name or firm of printer, and name of firm of publisher.
					BENGALI PAMPHLETS—	
721	Shishubodhaka. The child's instructor.	Bengali..	Subhankar ...	Language (*primer*).	Printed and published at 11, Brindában Basák's Street, Calcutta.	Printed and published by Umesh Chandra Bhattáchárjya.
722	Bálya-Shikshá. The child's instructor.	ditto ...	Tárini Charan Basu Chaudhuri.	ditto ...	Printed at 24, Girish Bidyáratna's Lane, Calcutta, and published at Dacca.	Printed by Harish Chandra Kabiratna, and published by the author.
723	Naba-Shishuranjana. New entertainment for children. Part I.	ditto ...	Gagana Chandra Ghosh.	ditto ...	Printed and published at the Dacca Girish Press.	Printed and published by Munshi Maula Buksh.
724	Shishu-Shikshá. The child's instructor. Part III.	ditto ...	Madana Mohan Tarkálankár.	Language (*reader.*)	Printed at 62, Amherst Street, and published at 3, Mirzapur Street, Calcutta.	Printed by Pitámbar Banerji, and published by the Sanskrit Press Depository.
725	ditto ditto ...	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
726	Kathámálá. A collection of fables.	ditto ...	Translated by Pandit Iswar Chandra Bidyáságar.	ditto ...	ditto ditto ...	ditto ditto ...
727	Bodhodaya. Rudiments of knowledge.	ditto ...	Pandit Iswar Chandra Bidyáságar.	ditto ..	ditto ditto ...	ditto ditto ...
728	Jnánodaya. Origin of knowledge. Part I.	ditto ...	Nakuleswar Bidyábhushana.	ditto ...	Printed and published at 12, Serpentine Lane, Calcutta.	Printed and published by Bhubaneswar Bhattáchárjya.
729	Sarala Páth. Simple Lessons. Part I.	ditto ...	Gopál Chandra Gupta.	ditto ...	Printed and published at the Budhodaya Press, Hughli.	Printed and published by Káshi Náth Bhattáchárjya.
730	Byákhya Sahit Sarala Byákarana. An explanatory easy Bengali grammar.	ditto ...	Krishna Kishor Banerji.	Language (*grammar*).	Printed and published at 44, Amherst Street, Calcutta.	Printed by Bihárilál Banerji, and published by Krishna Kishor Banerji.
731	Bodhsár Byákarana. Elements of Bengali grammar.	ditto ...	Nilmani Mukherji, M.A.	ditto ...	Printed and published at 6, Dixon's Lane, Calcutta.	Printed and published by Bihárilál Chakrabarti.
732	Byákarana Parichaya. Acquaintance with grammar.	ditto ..	Madana Mohan Mitra.	ditto ...	Printed and published at the Barisál Satya Prakásh Press.	Printed and published by Dwáraká Náth Basu.
733	Padya Byákarana. Grammar in verse.	ditto ...	Káshi Náth Sen Gupta.	ditto ...	Printed and published at Mymensing.	Printed and published by Hara Kumár Kar.
734	Dwitiyabhág Chárupáthártha. Meanings of words in Chárupáth. Part II.	ditto ...	Binodbihári Sil	ditto (*key*). ...	Printed at 303, and published at 118, Chitpur Road, Calcutta.	Printed by Binodbihári Sil, and published by the Sil Press Depository.
735	Bodhodayer Artha Pustaka. Key to Bodhodaya.	ditto ...	Umesh Chandra Bhattáchárjya.	ditto ..	Printed and published at 11, Brindában Basak's Street, Calcutta.	Printed and published by Umesh Chandra Bhattáchárjya.

Quarter ending 30th June 1880—(Continued).

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EDUCATIONAL.—(Continued.)									
1880	Pages.					Rs. A. P.			
May 17th	109	12mo. ...	2nd ...	8,000	Printed	0 8 0	Umesh Chandra Bhattáchárjya, 324, Chitpur Road, Calcutta.	The old-fashioned primer with a little additional matter in the shape of one or two short descriptive pieces of poetry taken from the later Bengali literature.	721
Mar. 31st	54	12mo. ...	2nd ...	2,000	ditto ...	0 1 6	Tárini Charan Basu Chaudhuri of Dacca.	Has a larger scope than most books of its kind. It teaches the alphabet, the names of beasts, birds, fishes, trees, fruits, flowers, musical instruments, grains, and the marks of punctuation, moral truths, simple astronomical facts such as eclipses, division of time into days and nights, &c. Counts *Kshá* among the consonants.	722
Feb. 25th	12	12mo. ...	1st ...	1,000	ditto ...	0 0 9	Not given ...	Gives the English alphabet, and the Bengali consonants with their combinations with vowels. The names of the letters of the Bengali alphabet are written down in words, and the compound letter *Kshá* is included among the consonants.	723
Mar. 29th	44	12mo. ...	62nd...	10,000	ditto ...	0 1 6	Iswar Chandra Bidyáságar, Calcutta.	Early lessons containing much moral instruction and interesting information regarding the habits of animals, &c.	724
June 3rd	44	12mo ...	63rd...	10,000	ditto ...	0 1 6	ditto ...	.....	725
May 20th	92	12mo. ...	32nd...	5,000	ditto ...	0 4 0	ditto ...	Contains translations of 68 fables from Æsop.	726
Mar. 19th	80	12mo. ..	64th...	10,000	ditto ...	0 3 0	ditto ...	.....	727
,, 25th	102	16mo. ...	2nd ...	2,000	ditto ...	0 6 0	Kshetra Mohan Dás, 12, Serpentine Lane, and Nakuleswar Bidyábhushana, of Bhowanipore.	Full of scientific information ...	728
May 25th	36	12mo. ...	7th ...	5,000	ditto ...	0 2 0	Gopál Chandra Gupta, Calcutta.	Easy lessons on useful subjects in prose and verse.	729
April 6th	54	12mo. ...	4th ...	3,000	ditto ...	0 2 0	Krishna Kishor Banerji of Bádurbágán, Calcutta.	The author's explanations are sufficiently easy and analytical to be intelligible to little children, and his questions for testing the pupil's mastery of his subject are a noticeable feature of the work.	730
,, 8th	48	12mo. ...	5th ..	1,000	ditto ...	0 2 6	Nilmani Mukherji, M.A., of Dhakuriá.	Possesses most of the features of the last-mentioned work.	731
May 1st	54	6 × 4 inches	6th ..	2,000	ditto ...	0 3 0	Not given ...	.....	732
April 14th	40	12mo. dy.	1st ...	1,000	ditto ...	0 4 0	Káshi Náth Sen Gupta of Gharindá, in Bikrampur.	Written in verse in order to enable children to get the rules of grammar by heart without difficulty.	733
Mar. 27th	60	12mo. ...	3rd ...	2,000	ditto ...	0 3 0	Sil Press Depository, 118, Upper Chitpur Road, Calcutta.	Gives the cases, parts of speech, derivation, and meanings of words.	734
May 24th	21	12mo. ...	3rd ...	3,000	ditto ...	0 2 0	Umesh Chandra Bhattáchárjya, 324, Chitpur Road, Calcutta.	Gives the meanings of words and in some cases the *sandhis* contained in them.	735

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Number.	Title (to be translated into English when the title-page is not in that language).	Language in which the book is written.	Name of author, translator, or editor of the book, or any part of it.	Subject.	Place of printing and place of publication.	Name or firm of printer and name or firm of publisher.
					BENGALI PAMPHLETS—	
736	Tritiyabhág Shishu-Shikshár Artha. Key to Shishu-Shikshá. Part III.	Bengali	Rám Charan Náth.	Language (*key*).	Printed and published at the Dacca Girish Press.	Printed and published by Munshi Maula Buksh.
737	Prathama-bhág Kabitá-Kaláper Artha. Key to Kabita-Kaláp. Part I.	ditto ...	Iswar Chandra Chattopádhyáya.	ditto ...	ditto ditto ...	ditto ditto ...
738	Tritiyabhág Shishu-Shikshár Artha. Key to Shishu-Shikshá. Part III.	ditto ...	Not given ...	ditto ...	Printed and published at the Dacca Bánglá Press.	Printed and published by Luchmohan Basák.
739	Bodhodaya-Shikshá. Instruction in Bodhodaya.	ditto ...	Mukunda Chandra Chattopádhyáya.	ditto ...	ditto ditto ...	ditto ditto ...
740	Padyapáth. Poetical Reader. No. I.	ditto ...	Jadugopál Chatterji.	Poetry ...	Printed at 44, Amherst Street, and published at 3, Mirzápur Street, Calcutta.	Printed by Bihárilál Banerji, and published by the Sanskrit Press Depository.
741	Padyabodha. Poetical Selections. No. II.	ditto ...	Kedáreswar Chakrabarti.	ditto ...	Printed and published at the Dacca Bánglá Press.	Printed and published by Luchmohan Basák.
742	Kabitá-kaláp. Poetical collection. Part I.	ditto ...	Akrur Chandra Sen.	ditto ...	ditto ditto ...	ditto ditto ...
743	Bálá-ranjiká. The Delight of Girls. Part I.	ditto ...	Sashi Kumár Sen.	ditto ...	Printed and published at 46, Rájá Rájballabh's Street, Calcutta.	Printed by K. P. Bhattáchárjya, and published by Sashi Kumár Sen.
744	Dhárápát. Arithmetical tables.	ditto ..	Umesh Chandra Bhattáchárjya.	Science (*arithmetic*).	Printed and published at 11, Brindában Basák's Street, Calcutta.	Printed and published by Umesh Chandra Bhattáchárjya.
745	Bidyá-darpan. Tritiya Bhág. Dhárápát. Mirror of Knowledge. Part III. Arithmetical tables.	ditto ...	Benimádhaba Bhattáchárjya.	ditto ...	Printed and published at 141, Chitpur Road, Calcutta.	Printed and published by Benimádhaba Bhattáchárjya.
746	Sashitra Dhárápát. Arithmetical tables with pictures.	ditto ...	Kishori Mohan De.	ditto ...	Printed and published at 117, Chitpur Road, Calcutta.	Printed by Trailokya Náth De, and published by Kishori Mohan De.
747	Subhankari Dhárápát. Arithmetical tables according to Subhankar.	ditto ..	Gauri Kánta Ráya.	ditto ...	Printed and published at 12, Serpentine Lane, Calcutta.	Printed and published by Bhubaneswar Bhattáchárjya.
748	Nutan Dhárápát. New Arithmetical tables.	ditto ..	Bipinbihári Sil	ditto ...	Printed at 333, and published at 118, Chitpur Road, Calcutta.	Printed by Binodbihári Sil, and published by the Sil Press Depository.
749	Dhárápát. Arithmetical tables.	ditto ...	Kunjabihári Sil.	ditto ...	ditto ditto ...	ditto ditto ...
750	Prathama Shikshá Bánglá Itiháser Prasnottara. A Catechism of the History of Bengal for Beginners.	ditto ...	Dwáraká Náth Pál.	History ...	Printed and published at the Dacca Bánglá Press.	Printed and published by Luchmohan Basák.
751	Nutan Bhugol-sutra. New geographical primer.	ditto ...	Nilkamal Ghosál.	Geography	Printed and published at 21, Bowbazar Street, Calcutta.	Printed and published by G. P. Ráya & Co.

Quarter ending 30th June 1880—(Continued).

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EDUCATIONAL.—(Continued.)									
1880.	Pages.					Rs A. P.			
Mar. 10th	14	8vo. ...	4th ...	1,000	Printed	0 1 6	Not given ...	.....	736
„ 15th	10	8vo. ...	1st ...	1,000	ditto ...	0 1 6	Not given ...	Gives the meanings of words, and in some cases, their *sandhis*. Words that are only used in poetry are also pointed out.	737
Feb. 23rd	14	8vo. ...	2nd ..	4,000	ditto ...	0 1 6	Not given ...	.....	738
Mar. 26th	56	12mo. ...	1st ...	2,000	ditto ...	0 5 0	Not given ...	Prepared on a plan somewhat different from that of *keys* as ordinarily written. Like all *keys*, it gives the meanings of words. But of the words that are expressive of types and classes, it gives more explanation than can be found in other keys. Particular grammatical formations are also explained in such a way as to throw light upon the *classes* of formations which they either resemble or represent. In a few introductory remarks, the author explains how lessons in *Bodhodaya* should be set to boys and how their mastery of them should be tested.	739
Mar. 11th	40	12mo. ...	29th...	5,000	ditto ...	0 2 0	Jadugopál Chatterji. Amherst Street, Calcutta.	.....	740
Feb. 21st	68	12mo. ...	3rd ...	1,000	ditto ..	0 4 0	Not given ...	The preface consists of brief biographical notices of the earlier Bengali poets, such as Krittibás, Káshidás, Bhárat-chandra, &c.	741
Mar. 4th	22	12mo. ...	2nd ...	2,000	ditto ...	0 1 6	Not given ...	Some alterations are made in this edition.	742
May 3rd	31	8vo. ..	1st ...	Not given.	ditto ...	0 2 6	Sashi Kumár Sen of Musjidbári Street, Calcutta.	Small pieces of poetry on subjects of moral, religious, and domestic interest for the instruction of married girls. This work has been written under the impression that there is now a great want of such books as may be placed in the hands of those Bengali girls whom marriage has rendered unable to read at school.	743
June 4th	22	12mo. ...	2nd ...	3,000	ditto ...	0 1 0	Umesh Chandra Bhattáchárjya, 324, Chitpur Road, Calcutta.	.....	744
Mar. 25th	23	12mo. ...	14th..	2,000	ditto ...	0 1 0	Benimádhaba Bhattáchárjya, 115, Chitpur Road, Calcutta.	.....	745
April 15th	22	12mo. .	1st ..	1,000	ditto ...	0 1 0	Kishori Mohan De, Calcutta.	Indian tables of calculation and weights and measures.	746
Mar. 24th	36	12mo. ...	1st ...	1,200	ditto ...	0 1 0	Gauri Kánta Ráya of Krishnagar, Nuddea.	Indian tables of calculation, and weights and measures in metrical formulas. The mathematical signs of addition, subtraction, multiplication, division, &c., are also explained.	747
May 11th	30	12mo. .	6th ...	3,000	ditto ...	0 1 8	Sil Press Depository, 118, Chitpûr Road, Calcutta.	.....	748
May 12th	22	12mo. ...	1st ...	3,000	ditto ...	0 1 0	ditto ...	Indian tables of calculation, and weights and measures both Bengali and English.	749
Feb. 8th	70	12mo. ..	1st ...	1,000	ditto ...	0 6 0	Not given ...	Treats of the Hindu, Musulman, and British periods.	750
Mar. 25th	60	12mo. ...	5th ..	2,000	ditto ..	0 2 6	Nilkamal Ghosál, Calcutta ...	.....	751

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						BENGALI PAMPHLETS—
752	Bhugol Parichaya. Acquaintance with geography.	Bengali	Sashibhushan Chatterji.	Geography	Printed and published at 8, Dixon's Lane, Calcutta.	Printed and published by Bihárilál Chakrabarti.
753	Bangálá Adarsha Lipi. Model Bengali writing.	ditto ...	Miss Hanut Heysham.	Art (calligraphy).	Printed and published at 19, Mangoe Lane, Calcutta.	Printed and published by H. C. Gánguli & Co.
754	Prakriti-páth. Elementary lessons in science. Part I.	ditto ...	Rájkrishna Rá-ya Chaudhuri.	Science (*physics &c*).	Printed and published at 14, Duff Street, Calcutta.	Printed by Gopál Chandra De, and published by H. M. Mukherji & Co.
755	Adhyápanár Adarsha. Model teaching.	ditto ...	Ishán Chandra Mukhopádhyáya.	Miscellaneous.	Printed and published at the Barisál Satya Prakásh Press.	Printed and published by Dwáraká Náth Basu.
756	Padártha Bidyár Saral Prasnottara. Simple Catechism of Physical Science.	ditto ...	Kártik Prasád Páre.	Science (natural).	Printed and published at the Dacca Bengali Press.	Printed and published by Luchmohan Basák.
						ENGLISH BOOKS,—
76	Durgesa-nandini. The daughter of the lord of the fortress.	English	Translated by Chárú Chandra Mukherji.	Fiction ...	Printed and published at 14, Duff Street, Calcutta.	Printed by Gopál Chandra De, and published by H. M. Mukhurji & Co.
77	Bibliotheca Indica. New series No. 436. Kathá Sarit Ságara. Ocean of the streams of story. Fasc. I.	ditto ...	Translated by C. H. Tawney.	ditto ...	Printed at 24, Lower Circular Road, and published at 57, Park Street, Calcutta.	Printed by Rev. J. W. Thomas, and published by the Asiatic Society.
78	Ditto ditto. No. 438. Ditto ditto. Fasc. II.	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
79	The Pocket Code of Civil Procedure.	ditto ...	Edited by Sasibhusan Basu.	Law ...	Printed at 9, Rámmohan Datta's Road, and published at 18, Strand, Bhowanipore.	Printed by Brajamádhaba Basu, and published by Sasibhusan Basu.
80	A Critical Essay on the Hindu law of adoption.	ditto ...	A Hindustani Hindu Vakeel.	ditto ...	Printed and published at 1-1, Fancy Lane, Calcutta.	Printed and published by Thacker, Spink & Co.
81	Byábasthá Chandriká. The moonlight of regulations.	ditto ...	Syámá Charan Sarkár.	ditto ...	Printed at 249, Bowbazar Street, and published at 73, Janbazar Street, Calcutta.	Printed by I. C. Basu & Co., and published by the author.

Quarter ending 30th June 1880—(Continued).

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EDUCATIONAL.—(Concluded.)									
1880.	Pages.					Rs. A. P.			
April 18th	69	12mo. ...	16th...	5,000	Printed	0 2 6	Sashibhusan Chatterji, 8, Dixon's Lane, Calcutta.	"Revised and enlarged" ...	752
Mar. 8th	24	4to. fools cap.	1st ...	2,000	ditto ..	0 2 0	Miss. Hanut Heyshaw, 24, Pipulpati Road, Bhowanipore.	Twenty-four blank pages with only one line of specimen writing at the top of each page to serve as a model for the student of Bengali caligraphy.	753
May 25th	52	12mo. ...	7th ...	5,000	ditto ...	0 3 0	Rájkrishna Ráya Chaudhuri, Chinsurá.	.....	754
„ 12th	56	10 × 6 inches.	1st ...	Not given	ditto ..	0 8 0	Ishán Chandra Mukhopádhyáya	Gives instruction on a large variety of points that ought to be attended to by the teacher for the purpose of maintaining discipline among schoolboys, economising the time and labour required in teaching boys at school, encouraging habits of thought and reflection in schoolboys, securing efficiency in all branches of instruction, &c. Special directions are also given for teaching prose, poetry, mathematics, &c. The plan of the work is very comprehensive, and includes, besides the points just noticed, the important subjects of recreation, punishment, &c.	755
„ 1st	76	12mo. ...	1st ..	1,000	ditto ...	0 6 0	Not given.	A new scientific primer in the form of a catechism on the properties of matter, the different forms of attraction, exosmosis and endosmosis, motion and its laws, action and reaction, &c.	756
NON-EDUCATIONAL.									
1880.	Pages.								
April 15th	204	8vo. ...	1st ...	1,100	Printed	2 8 0	Bankim Chandra Chatterji of Kántálpárá	This is an English translation of the most celebrated work of fiction written by Babu Bankim Chandra Chatterji. It is published under the patronage of Lord Lytton.	76
„ 19th	96	8vo. ...	1st ...	500	ditto ...	Not known	Not given ...	The *Kathá Sarit Ságara* is a well-known Sanskrit book of stories.	77
May 27th	95	8vo. ...	1st ...	500	ditto ...	Not given	ditto ...	ditto ditto ...	78
1879. Nov. 23rd	522	16mo. ryl.	1st ...	1,200	ditto ...	2 0 0	Sasibhusan Basu, 18, Strand, Bhowanipore.	This is a handy edition of the Code of Civil Procedure brought out chiefly with the view of making the Code easy of reference in the trial of suits by judges and their management by advocates and pleaders. The present edition embraces all the amendments made in the Act of 1877, and contains besides the Mofusil Small Cause Courts Act, the Indian Registration Act and the Indian Limitation Act.	79
1880. May 20th	188	8vo. ...	1st ...	500	ditto ...	3 0 0	Keshab Chandra Achárjya.	A discursive treatise on the most important points connected with the Hindu law of adoption. The authorities reviewed are the Hindu law books, works on Hindu law by European Orientalists, and judicial decisions passed both in this country and in England. The author writes in an independent spirit, and finds fault with many current opinions of both judges and lawyers on points connected with the Hindu law of adoption. Some full bench rulings have been discussed and dissented from.	80
Mar. 17th	1242	8vo. ...	1st ...	960	ditto ...	8 0 0	Syámá Charan Sarkár, Bidyábhusana, 73, Janbazar Street, Calcutta.	This volume treats "of adoption, effects of adoption, partition, acts and powers of separated parceners, ascertainment of partition, reunion, marriage, effects of marriage, *stri-dhana*, exclusion from inheritance, minority, guardianship, contracts, religious endowments, castes of Hindus."	81

1	2	3	4	5	6	7
Number.	Title (to be translated into English when the title-page is not in that language).	Language in which the book is written.	Name of author, translator, or editor of the book, or any part of it.	Subject.	Place of printing and place of publication.	Name or firm of printer, and name or firm of publisher.
						ENGLISH BOOKS—
82	Malaria: its causes and effects.	English	E. G. Russel, M.B.	Science (Medical, E).	Printed and published at 1-1, Fancy Lane, Calcutta.	Printed and published by Thacker, Spink & Co.
	of the author's seven years' professional experience in Lower Assam. A large portion of the work is devoted to found useful for medico-legal reference on questions so frequently cropping up, with reference to these decomposition of organic matter in the presence of permanent moisture of the soil and humidity of the					
83	The Game Birds of India, Burmah, and Ceylon. Vol. II.	ditto ...	A. O. Hume and Captain C. H. T. Marshall.	Science (ornithology).	Printed at 5, Council House Street, and published at 8, Hasting's Street, Calcutta.	Printed by the Calcutta Central Press Co., Ld., and published by the author.
84	The Asian Pocket Book, 1880.	ditto ...	W. H. Targett	Miscellaneous.	Printed at 5, Council House Street, and published at 4, Waterloo Street, Calcutta.	Printed by the Calcutta Central Press Co., Ld., and published by W. H. Targett.
85	Administration Report of the Municipality of the Suburbs of Calcutta for the year 1879-80 with appendices.	ditto ...	R. C. Sterndale, *Vice-Chairman.*	ditto ...	Printed and published at the Suburban Municipal Press, Alipore.	Printed and published by Syámá Charan Beed.
86	The Antiquities of Orissa. Vol. II.	ditto ..	Rájendralála Mitra, LL.D., C.I.E.	History ...	Printed at the Baptist Mission Press, 24, Lower Circular Road, and published at W. Newman & Co.'s, 3, Dalhousie Square, Calcutta.	Printed by Rev. J. W. Thomas, and published by W. Newman & Co.
87	The Races of Afghanistan.	ditto ..	Surgeon-Major H. W. Bellow, C.S.I.	ditto ..	Printed and published at 1-1, Fancy Lane, Calcutta.	Printed and published by Thacker, Spink & Co.
						ENGLISH BOOKS,—
88	The Indian Student's Guide to the use of English Idioms. Part II. (A to Eat).	ditto ...	Bholá Náth Pál. M.A.	Language (*idiom*).	Printed at 40-1, Patal-dángá Street and published at 55, College Street, Calcutta.	Printed by J. N. Banerji and Son, and published by Jogesh Chandra Banerji.
89	Ditto. Part II (E—O).	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
90	Notes on Lamb's Tales from Shakspeare.	ditto ...	Bidhubhusan Banerji, B.A.	ditto (*key*)	Printed and published at Bhowanipore.	Printed and published by Baradá Kánta Bidyáratna.
	figures of speech occurring therein; etymology of words showing the connection of their derivative meanings extracts from Shakespeare and other standard authors to elucidate the text; questions to draw the attention corresponding plays of Shakespeare as far as they are applicable to the tales; and the morals thereof as pointed					
91	Annotated First Arts Course for 1881. Part II.	ditto ...	Suresh Chandra Deb.	ditto ...	Printed at 309, Bow-bazar Street, and published at 9, Kártik Basu's Lane, Calcutta.	Printed by G. C. Basu & Co., and published by Suresh Chandra Deb.
92 to 94	Notes on Lamb's Tales from Shakspeare. Parts I, II, and III separately.	ditto ...	Benimádhaba Dé, Jadunáth Ghosh, and Shib Chandra Gui.	Language (key).	Printed and published at 44, Amherst Street, Calcutta.	Printed and published by Bihárilál Banerji.
95	A complete Key to the First Arts Course, 1880.	ditto ...	Prasanna Kumár Láhiri, M.A.	ditto ...	ditto ditto ...	ditto ditto ...
96	An epitome of the History of England.	ditto ...	Upendra Náth Chatterji.	History ...	Printed and published at Bhowanipore.	Printed and published by Baradá Kánta Bidyáratna.

Quarter ending 30th June 1880—(Continued).

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NON-EDUCATIONAL.—(Continued)									
1880.	Pages.					Rs. A. P.			
June 3rd	370	8vo. ...	1st ...	750	Printed	8 0 0	E. G. Russel, M.B.	An elaborate treatise on malaria in which the subject of its origin, action, propagation, &c., has been discussed in the light	82
the examination of numerous recorded cases of injury to the spleen,—an examination, which, it is stated, "may be subjects, in courts of law." Regarding the production of malaria, the author says that it seems "to depend on the atmosphere."									
Mar. 31st	267	8vo. ...	1st ...	1,000	Printed and cromo-litho-graph-ed.	20 0 0	A. O. Hume of Allahabad and Captain C. H. T. Marshall of Chamba.	Written on the same plan as the first volume which has been noticed in the catalogue for the first quarter (*see* non-educational English book, No. 56)	83
May 10th	278	36mo. ...	1st ...	460	Printed	3 8 0	W. H. Targett, 4, Waterloo Street, Calcutta.	The author says in his preface:—"In publishing the second number of the Asian Pocket Book, we have endeavoured, so far as lay in our power, to make the return of races as correct as possible."	84
June 14th	160	Foolscap	1st ...	120	Printed and litho-graph-ed.	Nil.	Nil ...	.....	85
April 19th	178	4to. ...	1st ...	200	Printed	35 0 0	Not given ...	Consists of four chapters of which the first describes Khandagiri, the second Bhubaneswara, the third Puri, and the fourth and last Konárak, Jájpur, and Cuttack.	86
„ 15th	124	8vo. ...	1st ...	1,000	ditto ...	3 8 0	Surgeon-Major H. W. Bellew, C.S.I.	This work has been too largely read to require notice.	87
EDUCATIONAL.									
1880.	Pages.								
Mar. 25th	104	8vo. ...	1st ...	1,000	ditto ..	0 10 0	Bholánáth Pál, M.A., Calcutta.	Idiomatic expressions explained and illustrated by quotations from standard English authors.	88
May 1st	104	8vo. ...	1st ..	1,000	ditto ...	0 10 0	ditto ...	.....	89
Feb. 20th	238	8vo. dy.	1st ...	1,000	ditto ...	1 4 0	Bidhubhusan Banerji, B.A., Bhowanipore.	"Explanations of all the difficult words, phrases and passages, carefully noticing the different	90
with the meanings in which the words have been used in the text; parsings that are likely to present any difficulty; of the students to points discussed elsewhere in the notes; the remarks of the best commentators and critics on the out by Maunder."									
Mar. 15th	496	8vo. ..	1st ...	1,000	ditto ..	3 8 0	Suresh Chandra Deb, 9, Kártik Basu's Lane, Calcutta.	Contains notes of various kinds on Milton's Paradise Lost, Cowper's Task, Dr. Johnson's Rambler, and Dr. Paley's	91
Natural Theology. There are also some questions from exercise taken from the Calendar of the Calcutta University, &c.									
May 12th	726	12mo. ...	1st .	2,000	ditto ...	1 12 0	Jadu Gopál Chatterji, 44, Amherst Street, Calcutta.	The notes are of various kinds,—grammatical, historical, biographical, explanatory, &c.	92 to 94
April 12th	317	12mo. ...	1st ...	300	ditto ...	3 8 0	ditto ...	.....	95
May 28th	146	Dy. 8vo	2nd ...	1,000	ditto ...	0 10 0	Upendra Náth Chatterji, Bhowanipore.	The author says he has made many additions and corrections in this edition. The first edition has been noticed in the catalogue for the fourth quarter of 1879—*see* Educational English book, No 49.	96

1	2	3	4	5	6	7
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						ENGLISH BOOKS—
97	An Analytical History of England.	English	Surja Kumár Adhikári.	History ...	Printed and published at 44, Amherst Street, Calcutta.	Printed and published by Biháriláł Banerji.
	for the University Entrance Examination. The genealogies of the several dynasties and the chronology of dix. Entrance Examination questions in English history for the last nine years have also been collected					
98	Selections from the History of India and Bagh-o-Bahar.	ditto ...	Adalut Khan...	Miscellaneous.	Printed at 24, Lower Circular Road, and published at 80, Old Baitakkhana Bazar Road, Calcutta.	Printed by Rev. J. W. Thomas, and published by Adalut Khan.
						ENGLISH PAMPHLETS—
78	God-vision in the Nineteenth century.	ditto ...	Kesab Chandra Sen.	Religion, B.	Printed and published at 6, College Square, Calcutta.	Printed and published by Purna Chandra Dó.
	rounded. The author describes the tendencies of modern scientific thought, and after going a certain way known Final cause argument, and puts forth 'God-force' as underlying the force which science from its own					
79	The Night before the Battle.	ditto ...	Mrs. Rouse ...	Religion, C.	Printed and published at 24, Lower Circular Road, Calcutta.	Printed by Rev. J. W. Thomas, and published by Mrs. Rouse.
80	The Sun revolves round the Earth.	ditto ...	W. Gatehouse.	Miscellaneous.	Printed at 24, Lower Circular Road, Calcutta, and published at Hazaribágh.	Printed by Rev. J. W. Thomas, and published by W. Gatehouse.
81	Catalogue of Price List and Sewing Rates, &c.	ditto ..	Jádab Krishna Ghosh.	ditto ...	Printed and published at the Sudhákar Press, 44, Rasa Road, Bhowanipore.	Printed by Umesh Chandra Nandi, and published by Jádab Krishna Ghosh.
82	Number of Wesleyan Soldiers 'borne on the rolls' of Her Majesty's Army in India in 1879	ditto ...	Rev. G. Baugh.	ditto ...	Printed at 24, Lower Circular Road, and published at 16, Sudder Street, Calcutta.	Printed by Rev. J. W. Thomas, and published by Rev. G. Baugh.
83	The Toy for a Boy ...	ditto ...	Hari Mohan Chaudhuri.	Poetry ...	Printed and published at the Dacca New Press.	Printed and published by Káli Prasanna Basu.
84	A Guide to the Calcutta Custom House.	ditto ...	J. S. Armstrong.	Law ...	Printed and published at 5, Council House Street, Calcutta.	Printed and published by the Calcutta Central Press Company, Limited.
85	"Early called Home," in memory of Mrs. Grant.	ditto ...	Rev. J. W. Thomas.	Biography	Printed and published at 24, Lower Circular Road, Calcutta.	Printed and published by Rev. J. W. Thomas.
86	Life of Haji Mahammad Mohsin.	ditto ...	Mahendra Chandra Mitra, M.A., B.L.	ditto ...	Printed and published at 12, Waterloo Street, Calcutta.	Printed and published by P. S. D'Rozario & Co.
87	Map of the Cotton-growing districts of India.	ditto ...	F. Linde ...	Geography (*Map*).	Printed and published at 55, Bentinck Street, Calcutta.	Printed by T. Black & Co., and published by F. Linde.

Quarter ending 30th June 1880—(Continued).

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EDUCATIONAL.—(Concluded.)									
1880.	Pages.					Rs. A. P.			
April 8th	128	8vo. ...	1st ...	1,000	Printed	0 12 0	Surja Kumár Adhikári and Jadu Gopál Chatterji, 44, Amherst Street, Calcutta.	"This book, a medium between a bare analysis and a complete history, mainly based on Green, Guest, Freeman, Edith Thomson, and other recent authorities, has been adapted to meet the requirements of the candidates	97
remarkable events, tables of the battles, and the principal treaties and statutes are inserted in the shape of an appen- together in a separate appendix."									
May 15th	152	8vo. ...	2nd ...	300	ditto ...	3 0 0	Not given ...	"The present work has been compiled with a view to being a very literal translation of the new selections for the Lower Standard Examination."	98
NON-EDUCATIONAL.									
1880.	Pages.								
April 7th	25	8vo. ..	1st ...	500	ditto ...	0 6 0	Kesab Chandra Sen, 72, Upper Circular Road, Calcutta.	Defines God as a *person* and as a *force*, and says that this *person* or *force* is capable of being perceived like the material world by which we are sur-	78
with the scientist in his plan of unifying all phenomena, suddenly leaves the track of science, takes up the well- peculiar stand point believes to be the unifying principle of the phenomenal world.									
Mar. 17th	3	8vo. ...	1st ...	500	ditto ...	Not given.	Not given ...	Contains a description of the battle of Ulundi, which, with its list of killed and wounded, is made to support the Christian view that man should be always prepared to face death.	79
May 6th	8	8vo. ...	1st ...	50	ditto ...	ditto ...	ditto ...	Contains a view of the planetary system deduced from the Old Testament and in which the sun is described as moving round the earth which forms the centre of that system.	80
1879.									
Dec. 2nd	12	Dy. 12mo.	1st ...	1,000	ditto ...	*Nil.*	Jádab Krishna Ghosh, 80, Rassa Road, Bhowanipore.	.....	81
1880.									
May 17th	8	8vo. ...	1st ...	500	ditto ...	*Nil.*	Not given ..	It appears from this pamphlet that there are 1,513 Wesleyan soldiers in the Bengal Army, 369 in the Bombay Army, 356 in the Madras Army, and 107 in British Burmah.	82
Mar. 25th	20	2 (*sic*)	1st ...	1,000	ditto ...	0 3 0	ditto ...	A few small poems of which the largest contains an account of the destruction of a tiger by the Magistrate and the Police Superintendent of Dacca. The book is dedicated to school boys.	83
April 14th	90	8vo. ...	1st ...	500	ditto ...	2 8 0	J S. Armstrong, 1, Larkin's Lane, Calcutta.	The work is furnished with an index.	84
June 2nd	7	8vo. ..	2nd ...	200	ditto ...	*Nil.*	Not given ...	The first edition has been noticed in the catalogue for the fourth quarter (*see* Non-Educational English pamphlet, No. 46).	85
May 26th	29	8vo. ...	1st ...	100	ditto ...	*Nil.*	ditto ...	This is an interesting memoir of the founder of the Muhammad Mohsin fund. The biographical sketch, which is sufficiently	86
interesting by itself, has derived additional importance from the light it throws on the early history of the town of Hughli.									
April 30th	Sheet 1	.....	1st ...	200	Lithographed.	3 8 0	F. Linde, 1st Lane, Jaun Bazar, Calcutta.	With statistical tables showing the area under cultivation, the outturn, and the commercial value.	87

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						ENGLISH PAMPHLETS—
88	Translation of the Hindu Period of Marshman's History of India.	English	Major H. S. Jarrett.	History ...	Printed and published at 24, Lower Circular Road, Calcutta.	Printed by Rev. J. W. Thomas, and published by Major H. S. Jarrett.
89	English History. Dates.	ditto ...	C. L. Pigott ...	ditto ...	Printed at 24, Lower Circular Road, Calcutta, and published at Mount Aboo, Rájputana.	Printed by Rev. J. W. Thomas, and published by C. L. Pigott.
90	The Elements of Modern Geography.	English	Jadugopál Chatterji.	Geography	Printed at 44, Amherst Street, and published at 3, Mirzápur Street, Calcutta.	Printed by Bihárilál Banerji, and published by the Sanskrit Press Depository, Calcutta.
91	The English spelling-book. No. 1.	ditto ..	Not given ...	Language *(primer)*.	Printed and published at 11, Brindában Basák's Street, Calcutta.	Printed and published by Umesh Chandra Bhattáchárjya.
						HINDI BOOK—
23	Sapta Kánda Rámáyana. The Rámáyana in seven books.	Hindi ..	Rámsaháya Pandit.	Religion, H.	Printed and published at 319, Chitpur Road, Calcutta.	Printed by Káli Charan Dás and published by Sasibhusan Ghosh and Brother.
						HINDI BOOK—
24	Selections from the Premságar.	ditto ...	J. F. Baness ...	ditto ..	Printed at 24, Lower Circular Road, and published at 3, Dalhousie Square, Calcutta.	Printed by Rev. J. Thomas and published by W. Newman & Co.
						HINDI PAMPHLETS—
38	Baisya-darpan. History of the Baisya Caste.	ditto ...	Hirálál Ráya Chandrahás.	Miscellaneous.	Printed and published at 14, Duff Street, Calcutta.	Printed and published by Gopál Chandra De.
39	Nripabansábali. Genealogy of kings.	ditto ..	Rámcharitra Sinha.	ditto ...	Printed at the Behar Bandhu Press, Bánkipur, and published at Bánkipur.	Printed by Sádhorám Bhatt, and published by Sáheb Prasád Sinha.
						HINDI PAMPHLETS—
40	Prakriti-páth. Lessons in Science.	ditto ..	Translated by Pandit Badri Náth Tewári.	Science (Natural Philosophy).	Printed and published at the Branch Budhodaya Press, Bánkipur.	Printed by Naba Kumár Banerji, and published by Pandit Chhatulál Tewári.
41	Jnáuánkura. Germ of Knowledge.	ditto ...	Pandit Shibnáráyana Tribedi.	Language *(Reader)*.	ditto ditto ...	Printed by Naba Kumár Banerji and published by Pandit Shibnáráyana Tribedi.

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EDUCATIONAL.									
1880.	Pages.					Rs. A. P.			
May 15th	33	8vo. ...	1st ...	1,000	Printed	1 4 0	Not given ...	This is an English translation of of Mr. Jarrett's Hindi version of the Hindu period of Marshman's History of India. Intended for the Lower Standard Examination.	88
April 2nd	55	12mo. ...	1st ...	500	ditto ...	0 8 0	ditto ...	Contains a genealogical table of the Kings of England from Egbert to Queen Victoria, and tables of remarkable events in English History, with the dates of their occurrence, and the names of the sovereigns in whose reigns they respectively occurred.	89
Mar. 9th	82	12mo. ...	11th...	1,000	ditto ...	0 4 0	Jadu Gopál Chaterji, Amherst Street, Calcutta.	.....	90
May 15th	48	12mo. ...	1st ...	3,000	ditto ...	0 4 0	Umesh Chandra Bhattácháryya, 324, Chitpur Road, Calcutta.	Contains the English alphabet and "numerous spelling and reading lessons progressively arranged and classed according to the capacity of the learner.	91
NON-EDUCATIONAL.									
1880.	Pages.								
May 5th	408	8vo. ...	Not known	2,000	ditto ...	1 4 0	Sasibhusan Ghosh and Brother, 319, Chitpur Road, Calcutta.	.....	23
EDUCATIONAL.									
1880.	Pages.								
Mar. 11th	165	8vo. ... super royal.	2nd ...	1,000	ditto ...	4 0 0	W. Newman, & Co., Calcutta.	The portion of the *Prem-ságar* appointed for the Higher Standard Examination, in Roman character.	24
NON-EDUCATIONAL.									
1880.	Pages.								
May 1st	36	12mo. ...	2nd ...	250	ditto ...	Nil	Hirálál Ráya, Hospital Lane, Calcutta.	Gives the mythological account of the origin of the Baisya caste, and some particulars, apparently derived from tradition, regarding their present condition and the classes into which they are divided.	38
„ 25th	24	12mo. ... Dy.	1st ...	1,000	ditto ...	0 8 0	Babu Rámdeni Sinha, of Ghazipur.	Contains lists of the solar and lunar kings and of the members of the house of Bhrigu, together with some religious songs and a hymn to Gangá.	39
EDUCATIONAL.									
1880.									
Mar. 26th	60	12mo. ...	2nd ...	2,000	ditto ...	0 3 0	Pandit Chhaturám Tewari, Bánkipur	This is a Hindi translation of Babu Rájkrishna Ráya Chaudhuri's Bengali work called *Prakriti-páth*. The subjects treated of are the composition of water, sound, the rainbow, the atmosphere, the planetary system, &c.	40
April 3rd	62	8vo. ...	1st ...	2,000	ditto ...	0 4 0	Pandit Sibnáráyana Tribedi, Gyá.	A collection of easy reading lessons full of advice to children.	41

1	2	3	4	5	6	7
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					MUSULMANI-BENGALI BOOKS—	
20	Amir Hámzár Puthi. The Story of Amir Hámzá.	Musulmani-Bengali.	Garibullá ...	Fiction ...	Printed and published at 155, Musjidbári Street, Calcutta.	Printed and published by Tazuddin Mahammad.
21	Jaiguner Puthi. The Story of Jaigun.	ditto ...	Syud Hámzá...	ditto ...	ditto ditto ...	Printed by Gobinda Chandra Datta, and published by Tazuddin Mahammad.
22	Jungnámá. The Story of the war.	ditto ...	Munshi Yakub	ditto ...	ditto ditto ...	ditto ditto ...
23	Goleh-Bakawali ...	ditto ...	Munshi Iradut-ulla.	ditto ...	ditto ditto ...	ditto ditto ...
24	Asrár-u-Sálát. Revelation of facts and truths regarding the *Namaz* or prayer.	ditto ...	Not given ...	Religion, M.	ditto ditto ...	Printed by Tazuddin Mahammad, and published by Mahammad Habibulla.
25	Bedarul Gafelin. Awaking the negligent.	ditto ...	Sumiruddin ...	ditto ...	ditto ditto ...	ditto ditto ...
26	Puthi Sahar Charit. Of the twelve months, &c.	ditto ...	Asad Ali ...	Miscellaneous.	Printed and published at 141, Chitpur Road, Calcutta.	Printed by Benimádhaba Bhattáchárjya, and published by Saminuddin Ahmad, Hafiz Aminuddin Ahmad, and Burhamuddin.
					MUSULMANI-BENGALI PAMPHLETS—	
48	Ahakam Sálát. Description of the *Namaz*.	ditto ...	Mahammad Fyezuddin.	Religion, M.	Printed and published at the Dacca Sulabha Press.	Printed and published by Ishán Chandra Sil.
49	Eksa Tris Faraz. One hundred and thirty indispensable items.	ditto ...	Mahammad Kháter.	ditto ...	Printed at 117, Chitpur Road, and published at 14, Brindában Basák's Lane, Calcutta.	Printed by Trailokya Náth Datta, and published by Mahammad Kháter.
50	Tambihutunnessa. Warning to Females.	ditto ...	Maleh Mahammad.	ditto ...	Printed and published at 155, Musjidbári Street, Calcutta.	Printed and published by Tazuddin Mahammad.
51	Nek Bibir Kechhá. The Story of Nek Bibi.	ditto ...	Garibullá ...	Fiction ...	ditto ditto ...	ditto ditto ...
52	Imámchurir Puthi. Story of the abduction of the Imams.	ditto ...	Not given ...	Fiction ...	Printed and published at 40, Garánhátá Street, Calcutta.	Printed and published by Ganesh Chandra Ghosh.
53	Sujja-ujál Bibir Puthi. Story of the lady who was as bright as the sun.	ditto ...	Bakhtar Khan	ditto ...	ditto ...	ditto ...
54	Yusuf Zuleikhá. The Story of Joseph and Zolsikha.	ditto ...	Garibullá ...	ditto ...	Printed and published at 155, Musjidbári Street, Calcutta.	Printed and published by Tazuddin Mahammad.

Quarter ending 30th June 1880—(Continued.)

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NON-EDUCATIONAL.									
1880.	Pages.								
April 1st	324	4to. ...	1st ..	1,000	Printed	2 6 0	Tazuddin Mahammad, 155, Musjidbári Street, Calcutta.	This is a large-sized edition of a story of war which has been often noticed in the catalogues of the Library.	20
Mar. 27th	142	8vo. ...	1st ..	1,000	ditto ...	0 6 0	ditto ...	A story of marriage settled by trial of physical strength. The hero who obtains the hand of the princess Jaigun is Haneefa.	21
,, 30th	158	8vo. ..	1st ..	1,000	ditto ...	0 6 0	ditto ...	A fictitious account of the wars which were fought between Yezid on the one hand and Haneefa and Hossein on the other.	22
April 6th	132	8vo. ...	Not known	1,000	ditto ..	0 12 0	ditto ...	A well-known tale	23
,, 8th	240	8vo. ...	1st ...	1,000	ditto ...	0 10 0	Mahammad Habibulla, 12, Mechuábázár Street, Calcutta.	Describes how prayers should be recited, &c.	24
,, 7th	104	8vo. ...	Not given.	1,000	ditto ...	0 4 0	Tazuddin Mahammad, 155, Musjidbari Street, Calcutta,	Treats of various matters, such as the *Namaz*, social and domestic duties, &c.	25
,, 16th	116	8vo. ...	1st ...	1,000	ditto ...	0 8 0	Saminuddin Ahmad, Hafiz Aminuddin Ahmad, and Burhamuddin, 25, Ratan Sarkár's Lane, Calcutta.	Contains descriptions of the 12 months, of the character of *Fakirs*, of religious meditation with suspended breath, &c.	26
NON-EDUCATIONAL.									
1880.	Pages.								
Mar. 24th	61	8vo. ...	1st ...	1,000	ditto ...	0 4 0	Not given ...	Of the same nature as *Bedarul Gafelin*. It describes how the *Namaz* should be performed.	48
April 25th	13	8vo. ...	1st ..	2,000	ditto ...	0 2 6	Mahammad Khâter, 19, Brindában Basák's Lane, Calcutta.	According to the Mahomedan religion the body requires purification before prayers, &c. This work describes 130 points in the purificatory process. It is said that omission to attend to any one of these points would render the entire process incomplete and inefficacious.	49
,, 8th	41	8vo. ...	1st ...	1,000	ditto ...	0 2 0	Tazuddin Mahammad, Calcutta.	Gives moral and religious advice to Musulman women in the shape of stories, &c.	50
,, 5th	28	8vo. ...	1st ...	1,000	ditto ..	0 2 0	ditto ...	A story so told as to imply what women should be and what should be the nature of their work and duties if they are to be regarded as exemplary characters.	51
April 23rd	15	8vo. ...	2nd ...	2,000	ditto ...	0 2 0	Ganesh Chandra Ghosh, Calcutta.	Often noticed ...	52
, 17th	21	8vo. ...	2nd ...	2,000	ditto ...	0 2 0	Maniruddin Ahmad, Calcutta.	ditto ..	53
,, 5th	76	8vo. ..	1st ...	1,000	ditto ...	0 5 0	Tazuddin Mahammad, 155, Masjidbári Street, Calcutta.	The well-known story related both in the Bible and in the Koran.	54

1	2	3	4	5	6	7
Number.	Title (to be translated into English when the title-page is not in that language).	Language in which the book is written.	Name of author, translator, or editor of the book or any part of it.	Subject.	Place of printing and place of publication.	Name or firm of printer, and name or firm of publisher.
					MUSULMANI-BENGALI PAMPHLETS—	
55	Terasuddi Puthi. Of the thirteenth Century, Hegira.	Musalmani Bengali	Fyezuddin Munshi.	Miscellaneous.	Printed and published at the Dacca Sulabha Press.	Printed and published by Ishán Chandra Sil.
56	Ibráhimer Bayán. The Story of Abraham.	ditto ...	Rev. G. H. Rouse.	Religion, C.	Printed at No. 9, Rámmohan Dattá's Road, Bhowanipore, and published at 23, Chauringhi Road, Calcutta.	Printed by Braja Mádhaba Basu, and published by the Christian Tract and Book Society.
57	Injiler khabara. Gospel Message.	ditto ..	Translated by Calcutta Tract and Book Society.	ditto ...	Printed at 24, Lower Circular Road, and published at 23, Chauringhi Road, Calcutta.	Printed by Rev. J. W Thomas, and published by the Calcutta Tract and Book Society.
58	Puthi Karimunnessá. The Story of Karimunnessá.	ditto ...	Mahammad Táz.	Fiction ...	Printed and published at 141, Chitpur Road, Calcutta.	Printed by Benimádhaba Bhattáchárjya, and published by Samin-uddin Ahmad, Majed-ullah, and Burham-uddin.
					PERSIAN PAMPHLETS—	
13	Kureema. O the Merciful!	Persian	Shaik Sádi ...	Poetry ...	Lithographed and published at the Saran Press.	Lithographed and published by Akshaya Kumár Chatterji.
14	Nuskheh Tálimiyá. Book of instruction.	ditto ..	Moulvie Abdul Azis.	Language (*reader*).	Lithographed and published at Ghat Khajah Kalan, Patna City.	Lithographed and published by Syud Mahammad Fazl Karim.
					SANSKRIT BOOKS—	
45	Bibliotheca Indica. New Series. No. 425. Gobhiliya Grihya Sutra. Fasc. XI.	Sanskrit	Chandrakánta Tarkálankár.	Religion, H.	Printed at 24, Lower Circular Road, and published at 57, Park Street, Calcutta.	Printed by Rev. J. W. Thomas, and published by the Asiatic Society
46	Ditto. Ditto. No. 435 Mimánsá Darsana Fasc. XV.	ditto ...	Mahes Chandra Nyáyaratna.	ditto ...	ditto ditto ...	ditto ditto ...
47	Pándubansa. The dynasty of Pándu. Part I.	ditto ...	Jadunáth Kabibhusana.	Poetry ...	Printed and published at 46, Shibnáráyana Dás's Lane, Calcutta.	Printed by Ashutosh Ghosh & Co., and published by Jadunáth Kabibhusana.
48	Manu-Sanhitá. Institutes of Manu. Part I.	ditto ...	Gangádhar Kabiratna Kabiráj.	Religion, H.	Printed and published at the Pramád Bhanjan Press, Saidábád.	Printed and published by Dharanidhar Ráya.
49	Ditto. ditto. Part II...	ditto ...	ditto ...	ditto ..	ditto ditto ...	ditto ditto ...
50	Charak-sanhitá. The Institutes of Charak. Part XIII.	ditto ...	ditto ...	Science (medicine, N).	ditto ditto ...	ditto ditto ...
51	Ditto. ditto. Part XIV.	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
52	Válmiki-Rámáyanam. The Rámáyana of Válmiki. Cantos 68 to 70 of the Bála Kánda.	ditto ...	Edited by Káli Mohun Bhattáchárjya.	Poetry ...	Printed and published at 22, Jhámápukar Lane, Calcutta.	Printed by Baradá Prasád Majumdár, and published by Bhuban Chandra Basák.

Quarter ending 30th June 1880—(Continued).

8	9	10	11	12	13	14	15	16	17
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NON-EDUCATIONAL.—(Continued.)									
1880.	Pages.					Rs. A. P.			
Mar. 24th	40	8vo. ...	1st ...	1,000	Printed	0 3 0	Not given ...	Gives a picture of the depravity and degeneracy of the present age, not unlike that which is given in the Puranas of the Hindus regarding the vices of the Kali Yuga, or the last age of the world.	55
Jan. 2nd	16	8vo. Dy.	1st ...	2,000	ditto ...	0 0 3	Christian Tract and Book Society, 23, Chauringhi Road, Calcutta.	.....	56
April 27th	8	8vo. ...	1st ...	5,000	ditto ...	Not given	Not given ...	Contains a translation of some verses in the Book of Isaiah.	57
,, 14th	14	8vo. ...	1st ...	2,000	ditto ...	0 2 0	Samin-uddin Ahmad, Burham-uddin, and Majed-ullah of 37, Ratan Sarkár's Lane, Calcutta.	Karimunnessa is an unchaste wife who kills her husband.	58
EDUCATIONAL.									
1880.	Pages.								
April 4th	16	8vo. ...	1st ...	1,400	Lithographed.	0 0 6	Not given ...	A well-known Persian book of verses containing moral instruction. It is a popular school book.	13
May 5th	32	8vo. ...	4th ...	500	ditto ...	0 1 0	Syud Mahammad Fazl Karim, Patna City.	This is also a school book containing various matters fit to be introduced in a work of this kind.	14
NON-EDUCATIONAL.									
1880.	Pages.								
Mar. 29th	96	8vo. ...	1st ...	500	Printed	Not given	Not given ...	Treats of *srdddhas* of various kinds and gives the procedure proper to each. The editor has put in a learned commentary in exposition of the text.	45
,, 29th	96	8vo. ...	1st ...	500	ditto ...	ditto ...	ditto ...	Treats of Vedic ritualism, and, where ritualistic ordinances are very numerous, decides, or rather lays down, which of them are to be followed.	46
May 25th	74	8vo. ...	1st ...	500	ditto ...	1 0 0	Jadunáth Kabibhusana.	Relates the mythological history of king Pándu and his five sons. The poem is of course based upon the Mahábhárata.	47
Mar. 31st	40	4to. ...	1st ...	100	ditto ...	1 0 0	Not given ...	The editor has put in a commentary of his own, supporting and illustrating the text of Manu by references to the Vedas, the great philosophical systems of Vyása, Kapila, and others, the institutes of other Hindu sages, &c.	48
May 14th	40	4to. ...	1st ...	100	ditto ...	1 0 0	ditto ...	.....	49
Mar. 31st	40	4to. ...	1st ...	200	ditto ...	0 8 0	ditto ...	This part treats of the phenomena of reproduction, specifies the portions of the fœtus that are due to the male and the portions that are due to the female agency, states how the fœtus acquires qualities and dispositions whilst in the womb, &c.	50
May 14th	40	4to. ...	1st ...	200	ditto ...	0 8 0	ditto ...	Concludes the subject of the formation of the fœtus and discusses the question of the psychological elements contained in it.	51
,, 20th	56	12mo. ...	1st ...	500	ditto ...	0 9 0	Bhuban Chandra Basák, 8, Nimtalá Ghát Street, Calcutta.	.....	52

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						SANSKRIT BOOKS—
53	Rijupátham. Simple Lessons. Part II.	Sanskrit	Iswar Chandra Bidyáságar.	Language, (*Reader*).	Printed at 62, Amherst Street, and published at 3, Mirzápur Street, Calcutta.	Printed by Pitámbar Banerji, and published by the Sanskrit Press Depository
54	Mugdhabodha-Sár. Essence of the Sanskrit Grammar called Mugdhabodha.	ditto ...	Giris Chandra Bidyáratna.	ditto, (grammar).	Printed and published at 24, Girish Bidyáratna's Lane, Calcutta.	Printed and published by Harish Chandra Kabiratna.
						SANSKRIT PAMPHLETS—
30	Nutan Nityakarma Paddhati. The new book of daily prayer and worship.	ditto ...	Haris Chandra Tarkálankár.	Religion, H.	Printed and published at 3, Hari Pál's Lane, Calcutta.	Printed and published by Umesh Chandra Bhattáchárjya.
31	Dattaka Didhiti. A treatise on the Hindu law of adoption.	ditto ...	Edited by Upendra Náth Bidyábinod.	Law ...	Printed and published at Bhowanipore.	Printed and published by Baradá Kánta Bidyáratna.
32	Kabitá Satakam. One hundred stanzas.	ditto ...	Chandra Kánta Bidyáratna.	Poetry ...	Printed and published at the Dacca Girish Press.	Printed and published by Munshi Maulá Buksh.
						SANSKRIT PAMPHLET—
33	Rijupáth. Simple Lessons. Part I.	ditto ...	Iswar Chandra Bidyáságar.	Language, (Reader).	Printed at 62, Amherst Street, and published at 3, Mirzápur Street, Calcutta.	Printed by Pitámbar Banerji, and published by the Sanskrit Press Depository.
						SANTALI BOOK—
1	Dharom Serenko Hor. Horte. Sántáli hymns.	Sántáli	Rev. F. T. Cole	Religion, C.	Printed at 9, Rámmohan Datta's Road, Bhowánipore, and published at Dhurmpore.	Printed by Brajamádhaba Basu, and published by Rev. F. T. Cole.
						URDU BOOK—
11	Intesar-ul-Islam. Helping the Religion of Islam.	Urdu ...	Moulvi Mahomed.	Religion, M.	Lithographed and published at Ghat Khaja Kalan, Patna City.	Lithographed and published by Syud Mahammad Fazl Karim.
						URDU PAMPHLETS—
32	Tahrir Dilpazir Bajawab Sharyi Wa Qánooni Darbáreh Musawadeh Qanoon Jádid. A convincing answer to the draft Bill, based on the Mahomedan and general law.	ditto ...	Ahmud Hossein	Law ...	Lithographed and published at Ghat Khaja Kalan, Patna City.	Lithographed and published by Syud Mahammad Fazl Karim.
33	Tahrir Dilpazir Bajawab Istifta Darbáreh Musawadeh Qánoon Jádid. A convincing answer to the new Bill.	ditto ...	Moulvi Mahammad Sayid.	ditto ...	ditto ditto ...	ditto ditto ...

Quarter ending 30th June 1880—(Continued).

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EDUCATIONAL.									
1880.	Pages.					Rs. A. P.			
Mar. 12th	104	12mo. ...	15th...	1,000	Printed	0 8 0	Iswar Chandra Bidyáságar, Calcutta.	A well-known school book ...	52
May 22nd	232	12mo. ...	1st ...	1,000	ditto ...	1 4 0	Giris Chandra Bidyáratna, 24, Giris Bidyáratna's Lane, Calcutta.	A Sanskrit grammar entirely based upon Bopadeb's celebrated treatise called Mugdhabodha. The author has omitted such of Bopadeb's rules as are particularly difficult, and presented his easier portions in such a form and with such explanatory notes as would be likely to convert a most difficult study into one comparatively lighter and less laborious.	54
NON-EDUCATIONAL.									
1880.	Pages.								
May 12th	21	12mo. ...	2nd ...	3,000	ditto ...	0 1 6	Umesh Chandra Bhattáchárjya, 324, Chitpur Road, Calcutta.	Describes the daily routine of religious duties, which ought to be followed by orthodox Hindus. These duties consist chiefly of the recitation of certain great names of men and women in Hindu history, and prayers to certain deities.	30
„ 24th	36	dy. 12mo.	1st ...	300	ditto ...	0 3 0	Upendra Náth Bidyábinod.	An old treatise on the Hindu law of adoption by Ananta Bhatta.	31
Mar. 13th	20	12mo. ...	1st ...	500	ditto ...	0 2 0	Not given. ...	Describes various matters,—the success achieved by the ancient Sanscrit poets Kalidás, Bhababhutti, and others, the study of Sanskrit in England and Germany, and its cultivation in India, moral and social truths, &c.	32
EDUCATIONAL.									
1880.	Pages.								
May 22nd	76	12mo. ...	19th...	3,000	ditto ...	0 6 0	Iswar Chandra Bidyáságar.	.....	33
NON-EDUCATIONAL.									
1880.	Pages.								
April 3rd	148	dy. 18mo.	2nd ...	500	ditto ...	0 6 0	Rev. F. T. Cole, Dhurmpore.	An enlarged edition of Christian hymns in Sántáli. Written in the Roman character.	1
NON-EDUCATIONAL.									
1880.	Pages.								
May 5th	112	8vo. ...	1st ...	1,000	Lithographed.	0 8 0	Moulvi Mahomed of Ludiana.	This is a treatise written with the view of settling the question of how a follower of Islam should conduct himself in cases involving differences of opinion among religious doctors.	11
NON-EDUCATIONAL.									
1880.	Pages.								
May 5th	44	8vo. ...	1st ...	500	ditto ...	0 4 0	Munshi Mahammad Amir of Lodikatra, Patna City.	Discusses the Bill introduced into the Viceregal Council by Syud Ahmed Khan, Bahadur, C.S.I., on the subject of the Mahomedan law of inheritance. The writer opposes the Bill and quotes both Mahomedan and Anglo-Indian law to show that it ought not to pass.	32
„ 5th	28	8vo. ...	1st ...	500	ditto ...	0 2 0	ditto ...	Ditto ditto ...	33

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						URDU PAMPHLETS—
34	Tahrir Benazir Dar Tardid Qánooneh Jaidád Wuqfeh . Khándáni Ahleh Islam. An unassailable argument against the Bill framed with the view of regulating the inheritance among Musulmans.	Urdu ...	Moulvi Lulfuqqar Haidar.	Law ...	Lithographed and published at Ghat Khaja Kalan, Patna City.	Lithographed and published by Syud Mahammad Fazl Karim.
35	Tárdid Musawadeh Qánoon Waqf Khándáni Ahleh Islam. Refutation of the Bill relating to the Mahomedan law of inheritance.	ditto ...	Gulzar Ali ...	ditto ...	ditto ditto ...	ditto ditto ...
36	Ditto ditto ...	ditto ...	Samsam-ul-Huq.	ditto ...	ditto ditto ...	ditto ditto ...
37	Tárdid Musawadeh Qánooneh Waqf Jaidád Ahleh Islam. Refutation of the Bill relating to the Mahomedan law of inheritance of property.	ditto ...	Hasan Ali ...	ditto ...	ditto ditto ...	ditto ditto ...
38	Nuseehut-ul-Ekhwan. Advice to brothers.	ditto ...	Wahid-ul-Huq	Religion, M.	ditto ditto ...	ditto ditto ...
						URDU PAMPHLETS—
39	Zufareh Muhammadi. The Victory of Islam.	Urdu ...	Maulvi Shujayet Ali.	Religion, M.	Lithographed and published at the Patna City.	Lithographed and published by Syed Mahammad Fazl Karim.
40	Khush Hál-us-Sibiyán. For the improvement of boys.	ditto ...	Jagjiban Dás...	Language (*dictionary*).	Lithographed and published at Ghât Khajah Kalan, Patna City.	Lithographed and published by Syed Mahammad Fazl Karim.
41	Kumur-ul-Islam. The Moonlight of Islam. Part II.	ditto ...	Hasan Ali ...	Miscellaneous.	Ditto ditto ...	ditto ditto ...
42	Resaleh Qawedeh Urdu. grammar of the Urdu language. Part II.	ditto ...	Mirza Nisar Ali Beg.	Language (*grammar*).	ditto ditto ...	ditto ditto ...
43	Ketábeh Tahajji . Urdu Jawan-me. Urdu spelling book. Part I.	ditto ...	Calcutta School Book Society.	Language (*primer*).	Printed at 24, Lower Circular Road, and published at 70, Bentinck Street, Calcutta.	Printed by Rev. J. W. Thomas, and published by the Calcutta School Book Society.
						URIYA BOOK—
7	Companion to the Bible..	Uriyá ...	J. Buckley ...	Religion, C.	Printed and published at the Orissa Mission Press.	Printed and published by W. Brooks.
						URIYA PAMPHLET—
38	Premtari. Vessel of Love	ditto ...	Rámsankar Rá-ya.	Poetry ...	Printed and published at Cuttack.	Printed and published by the Cuttack Printing Co.

Quarter ending 30th June 1880—(Continued).

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NON-EDUCATIONAL.—(Concluded.)									
1880.	Pages.					Rs. A. P.			
May 5th	32	8vo. ...	1st ...	500	Lithographed.	0 2 0	Munshi Mahammad Amir of Lodikatra, Patna City.	Discusses the Bill introduced into the Viceregal Council by Syud Ahmed Khan, Bahadur, C.S.I., on the subject of the Mahomedan law of inheritance. The writer opposes the Bill and quotes both Mahomedan and Anglo-Indian law to show that it ought not to pass.	34
,, 5th	16	8vo. ...	1st ...	500	ditto ...	0 1 0	ditto ...	Ditto ditto ...	35
,, 5th	12	8vo. ...	1st ...	500	ditto ...	0 0 3	ditto ...	Ditto ditto ...	36
,, 5th	16	8vo. ...	1st ...	500	ditto ...	0 1 0	ditto ...	Ditto ditto ...	37
,, 5th	32	8vo. ...	1st ...	500	ditto ...	0 2 0	Wahid-ul-Huq, Behar.	The writer, who is a Sunni, advises such among the Indian Musulmans of his sect as are in the habit of celebrating the Mohorrum festival in the idolatrous manner of the Shiahs to discard the element of idolatry from the festival. The author has brought forward and refuted the arguments by which the Shiahs defend their practices.	38
EDUCATIONAL.									
1880.	Pages.								
May 5th	16	8vo ...	1st ..	500	ditto ...	0 1 0	Shujayet Ali of Lahore.	Discusses the leading doctrines of Christianity and Islam and comes to a conclusion favourable to the latter and adverse to the former. The author's examination of the two religions is based partly upon chronological grounds.	39
,, 5th	12	8vo. ...	4th ...	500	Lithographed.	0 0 6	Syud Mahommad Fazl Karim of Patna City.	Contains a certain number of words, expressive of the names of things, &c., and their meanings.	40
,, 5th	8	8vo. ...	1st ...	500	ditto ...	0 0 6	Hasan Ali of Lodikatra, Patna City.	Treats of truth and is intended for schoolboys. The author's object in writing this book is explained in the first part which has been noticed in the catalogue for the 3rd quarter of 1879 (*see* educational Urdu pamplet, No. 15).	41
,, 5th	48	8vo. ...	3rd ...	1,000	ditto ...	0 2 0	Syud Mahammad Fazl Karim, Patna City.	.....	42
Mar. 23rd	39	12mo. ...	1st ...	4,000	Printed	0 2 0	Calcutta School Book Society, Calcutta.	.....	43
NON-EDUCATIONAL.									
1880.	Pages.								
Mar. 6th	384	12mo. ...	2nd ...	1,000	ditto ...	2 0 0	Not given ...	Explains and discusses several points connected with the history of the Jews and the study of the Hebrew and Christian scriptures. The work is intended to help students of the Bible in arriving at a correct understanding of its meaning.	7
NON-EDUCATIONAL.									
1880.	Pages.								
April 20th	38	12mo dy.	1st ...	1,000	ditto ...	0 4 0	The author ...	A love poem in five cantos of which a bee is the hero and a tender creeper the heroine.	89

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						URIYA PAMPHLETS—
39	Utkal bhásá Byákarana. A grammar of the Uriyá language.	Uriyá ...	Pyári Mohan Sen.	Language (*grammar*).	Printed and published at Cuttack.	Printed and published by the Cuttack Printing Company.
40	Geometry ...	ditto ...	Rádhá Náth Ráya and Shibnáráyana Náyaka.	Science (*geometry*).	Printed and published at the Balasore Printing Co.'s Press.	Printed by Gobinda Chandra Pátnáyaka, and published by Bhagabán Chandra Dás.
						BI-LIN
						BENGALI AND ENGLISH
18	Extracts from works on Astrology. Vol. I.	Bengali and English	Rasik Mohan Chatterji.	Miscellaneous (*astrology*).	Printed and published at 7, Shib Krishna Dán's Lane, Calcutta.	Printed by Adwaita Charan Ghosh, and published by Rasik Mohan Chatterji.
	ognomy, and Napoleon Bonaparte's Book of Fate, with tables for calculating nativities." Several European writings of Sibly, Lilly, Ptolemy, Simmonite, Culpepper, Aristotle, Raphael, Ladkiel, Partridge, Oxley, Doctor					
						BENGALI AND ENGLISH
19	A Dictionary of Bengali and English.	ditto ...	Gopál Chandra Bandyopádhyáya.	Language (*dictionary*).	Printed and published at 1, Kristodás Pál's Lane, Calcutta.	Printed and published by Brajanáth Banerji.
	Bengali words have been coined after its appearance by eminent Bengali writers like Pandit Iswar Chandra compilation of a new dictionary of the English and Bengali languages. The present compilation, says he, among which are several words coined by himself in accordance with Sanskrit rules of derivation and word from one of these languages to the other.					
20	An enlarged dictionary in English and Bengali	ditto ...	Kshetra Náth Háldár and others.	ditto ...	Printed and published at 22, Jhámápukar Lane, Calcutta.	Printed and published by Baradá Prasád Majumdár.
21	A pronouncing, etymological, and pictorial dictionary of the English and the Bengali languages. No. XII.	ditto ...	Ambiká Charan Basu.	ditto ..	Printed at 23, and published at 12, Pataldánga Street, Calcutta.	Printed by Bholánáth Chakrabarti, and published by Trailokya Náth Barát.
22	Ditto. No. XIII ...	ditto ...	ditto ...	ditto ...	ditto ...	ditto ...
23	Key to Poetical English Reader No. II.	ditto	Kailás Chandra Datta, M.A.	Language (*key*).	Printed and published at 22, Jhámápukar Lane, Calcutta.	Printed and published by Baradá Prasád Majumdár.
24	Key to Poetical English Reader No. III.	ditto ...	Dwáraká Náth Mukhopádhyáya.	ditto ...	Printed and published at the Dacca Bengali Press.	Printed and published by Luchmohan Basák.
						BENGALI AND ENGLISH PAMPHLETS—
27	An elementary practical grammar of the English language.	ditto ..	Ramánáth Ghosh Saraswati, M.A.	Language (*grammar*).	Printed and published at the Dacca East Bengal Press.	Printed and published by Baikuntha Náth Baríl.
28	Key to Baboo P. C. Sarkár's First Book of Reading.	ditto ...	Umesh Chandra Bhattáchárjya.	ditto (*key*.)	Printed and published at 3, Hari Pál's Lane, Calcutta.	Printed and published by Umesh Chandra Bhattáchárjya.

Quarter ending 30th June 1880—(Continued).

8	9	10	11	12	13	14	15	16	17
Date of issue from the press, or place of publication.	Number of sheets, leaves, or pages.	Size.	First, second, or other edition.	Number of copies of which the edition consists.	Printed or lithographed.	Price at which the book is sold to the public.	Name and residence of proprietor of copyright or any portion of it.	REMARKS.	Number.
EDUCATIONAL.									
1880.	Pages.					Rs. A. P.			
Mar. 5th	40	12mo.dy.	4th ...	1,000	Printed	0 2 0	Pyári Mohan Sen	An easy grammar of the Uriyá language written on the model of an elementary Bengali grammar called the *Sisubodha Byákaran*.	39
May 25th	84	8vo. ..	2nd .	1,000	ditto .	0 9 0	Not given ...	Contains an Uriyá translation of the first book of Euclid.	40
GUALS.									
BOOK—NON-EDUCATIONAL.									
1880.	Pages								
April 23rd	928	8vo. ...	1st ...	1,000	ditto ...	0 8 0	Rasik Mohan Chatterji, 7, Shib Krishna Dán's Lane, Calcutta.	Contains "genethlialogy, horary, mundane, atmospherical, and medical astrology, to which are added extracts from geomancy, chiromancy, physi-	18
works on astrology have been used in the compilation of this work, and copious extracts have been made from the Roback, Wilson and others. A short history of astrology is given in the preface.									
BOOKS—EDUCATIONAL.									
1880.	Pages.								
April 2nd	525	8vo. ..	1st ...	1,000	ditto ...	2 8 0	Gopál Chandra Bandyopádhyáya, Hálisahar.	So long a time has elapsed since the publication of Mr. Carey's dictionary, and so many	19
Bidyáságar, Babu Akshaya Kumár Datta, and others, that the author thinks that a real necessity has arisen for the contains 4,000 words more than Mr. Carey's dictionary. He has introduced into it many newly coined Bengali words, formation. The object of the compilation is to help boys in learning the English and Bengali languages and translating									
Mar. 15th	530	8vo. ...	1st ...	1,000	ditto ...	2 8 0	Baradá Prasád Majumdár, 22, Jhámápukur Lane, Calcutta.	"This work, it is presumed, will adequately meet the want, so long felt, of a cheap and at the same time a comprehensive	20
dictionary of the English language with Bengali explanations. It is an improved edition of the kind that are used by the students of our schools. It is collected from the labours of all the eminent and learned authors and compilers of such lexicons of the age, such as Ramkamal Sen, Carey, Marshman, Addy, Mendes, and others."									
May 4th	36	4to. ...	1st ...	1,000	ditto ...	0 10 0	Ambiká Charan Basu of Náriketdángá, Calcutta.	English from *coe* to *con*, and Bengali from *kumbha* to *kesa*.	21
June 7th	32	4to. ...	1st ...	1,000	ditto ...	0 10 0	ditto ...	English from *con* to *con*, Bengali from *kesa* to *kshiti*.	22
„ 5th	155	12mo. ...	6th ...	2,000	Printed	1 0 0	Baradá Prasád Majumdár, 22, Jhámápukur Lane, Calcutta.	The annotator says in his preface:—"Thinking it necessary for the young students that a key to Poetical English Reader	23
No. II may do much to the facility of their study, I undertook to prepare it. I have tried to supply with appropriate Bengali equivalents for all the words, for in this respect, I found several similar volumes promising to help the study of little boys, especially deficient. It contains also a copious explanation of all the constructions and passages that were thought to present any difficulty to young minds."									
May 7th	216	12mo. ...	1st ...	1,000	ditto ...	1 0 0	Not given ...	.....	24
EDUCATIONAL.									
Feb. 20th	50	12mo. ...	2nd ...	1,000	ditto ...	0 4 0	Not given ...	"This edition has been thoroughly revised, so as to make it more useful to the beginner. Various	27
additions, alterations, and improvements have been made in different parts of the work, but no material changes introduced except the lesson on parsing at the end."									
May 12th	20	12mo. ...	1st ..	2,000	ditto ...	0 2 0	Umesh Chandra Bhattácharjya, 324, Chitpur Road, Calcutta.	"Containing parts of speech and pronounciations *(sic)* of almost all words, and Bengali explanations of all difficult parts of sentences."	28

1	2	3	4	5	6	7
Number.	Title (to be translated into English when the title-page is not in that language).	Language in which the book is written.	Name of author, translator, or editor of the book, or any part of it.	Subject.	Place of printing and place of publication.	Name or firm of printer, and name or firm of publisher.
					BENGALI AND SANSKRIT BOOKS—	
132	Drabyártha Chandriká. The properties of objects used in medicine made known. Vol. I.	Bengali and Sanskrit.	Siddeswar Gupta.	Science (medicine, N).	Printed and published at 35, Beniátolá Lane, Calcutta.	Printed and published by Bipinbihári Ráya.
133	Aryadharma-bibek. Aryan Philosophy.	ditto ...	Táraka Chandra Churámani.	Philosophy	Printed and published at Midnapore.	Printed by R.M. Lawrence, and published by Táraka Chandra Churámani.
134	Sanhitá. Part III ...	ditto ...	Hara Sundara Tarkaratna.	Religion, H.	Printed at Mymensingh, and published at Sherpur.	Printed by Jadunáth Bhattáchárjya, and published by Hari Mohan Basu.
135	Káshi-khandam. The portion of the Skanda Purán which treats of the Holy City of Benares. Nos. 39 and 40 in one volume.	ditto ...	Naba Kumár Tarkapanchánan.	ditto ...	Printed and published at the Káshi-khanda Press, Táliganj.	Printed by Rám Kumár Dás, and published by Káli Krishna Mandal.
136	Mahábháratam. No. 85...	ditto ...	Sridhar Churámani.	ditto ...	Printed and published at the Alfred Press, Serampore.	Printed by Thákurdás Ghosál, and published by Umesh Chandra Bhattácháriya.
137	Ditto No. 86...	ditto ...	ditto ..	ditto ...	ditto ditto ...	ditto ditto ...
138	Phalita Jyotish. Astrology. Volume II. No. 9	ditto ...	Rasik Mohan Chatterji.	Miscellaneous.	Printed and published at 7, Shib Krishna Dán's Lane, Calcutta	Printed by Adwaita Charan Ghosh, and published by Rasik Mohan Chatterji.
139	Indrajáládi Sangraha. Compilation of Magical Formulas, &c. Part 6.	ditto ...	ditto ..	ditto ...	ditto ditto ...	ditto ditto ...
140	Ditto ditto. Part 7	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
					BENGALI AND SANSKRIT	
141	Chhátrabodham Byákaranam. A practical grammar of the Sanskrit language. Part I.	Bengali and Sanskrit.	Ramánáth Saraswati.	Language (*grammar*).	Printed and published at the Dacca Bangla Press.	Printed and published by Luchmohan Basák.
	illustrations by means of examples." The object with which this grammar is compiled is thus explained by the the general principles of the language, will facilitate the study of the different text-books for the University Examin by illustrations and quotations from the prescribed Sanskrit course." But the number of illustrations given is					
142	Byákarana Kaumudi. The moonlight of grammar. Part I.	ditto ...	Iswar Chandra Bidyáságar.	ditto ...	Printed at 62, Amherst Street, and published at 3, Mirzápur Street, Calcutta.	Printed by Pitámbar Banerji, and published by the Sanskrit Press Depository.
143	Ditto ditto. Parts II and III together.	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
144	Sabdasára. A Sanskrit-Bengali Dictionary.	ditto ...	Girish Chandra Bidyáratna.	ditto (*dictionary*).	Printed and published at 24, Girish Bidyáratna's Lane, Calcutta.	Printed and published by Harish Chandra Kabiratna.

Quarter ending 30th June 1880—(Continued).

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NON-EDUCATIONAL.									
1880.	Pages.								
May 4th	558	8vo. ...	1st ...	500	Printed.	9 0 0	Siddeswar Gupta, of Jessore.	A medical dictionary explaining the names of both organic and inorganic substances used for medicinal purposes. The author has given the colloquial and provincial names of many of these substances, stated how they are described in ancient Sanskrit works on medicine, and in some few cases mentioned their names and properties as given in English works. This is perhaps the first dictionary of its kind in Bengali.	132
Mar. 25th	120	8vo. dy.	1st ...	500	ditto ...	1 0 0	Táraka Chandra Churámani, of Midnapore.	Gives the substance of the Vedanta Philosophy in Sanskrit and Bengali, the former as well as the latter being the author's own composition.	133
May 10th	47	8vo. ryl.	1st ...	500	ditto ...	0 8 0	Hara Sundara Tarkaratna, of Sherpur.	This part contains the institutes of Hárita, and a portion of the institutes of Yajnabalkya, with Bengali translations.	134
1879.									
Dec. 28th	80	8vo. dy.	1st ...	500	ditto ...	0 5 0 per No.	Káli Krishna Mandal, Táliganj, 24-Pergunnahs.	The mythological history of the holy city of Benares is continued.	135
1880.									
April 13th	80	8vo. ryl.	1st ...	700	ditto ...	0 8 0	Jadunáth Set, Serampore.	The Udjoga Parba.	136
June 9th	80	8vo. ryl.	1st ...	700	ditto ..	0 8 0	ditto ...	The same *Parba* continued ...	137
May 4th	56	4to. ...	1st ...	1,000	ditto ...	1 0 0	Rasik Mohan Chatterji, 7, Shib Krishna Dán's Lane, Calcutta.	This part contains the system of calculation by which things that are unknown may be ascertained, as, for instance, whether an absent friend has died or not, whether victory will be gained in a pending law-suit, &c.	138
April 17th	48	4to. ...	1st ...	1,000	ditto ...	1 0 0	ditto ...	Formulas for determining the duration of a man's life from the condition of his respiratory organs, formulas explaining the processes by which life may be prolonged, &c. Most of these formulas are taken from the *Tantras*.	139
May 31st	56	4to. ...	1st ...	1,000	ditto ...	1 0 0	ditto ...	Gives, among other things, some recipes for destroying rats, gnats, mosquitoes, bugs, lice, &c., and driving off insects, serpents, wild boars, and other mischievous animals from cornfields, &c.	140
BOOKS—EDUCATIONAL.									
1880.	Pages.								
April 15th	118	12mo. ...	1st ...	500	Printed	0 10 0	Not given ...	"It contains the useful *sutras* and *bartikas* of *Panini*, with a very easy Sanskrit gloss (where necessary), and explicit exposition in Bengali, and copious author:—"The undergraduates of the Calcutta University are in need of a Sanskrit grammar which, while embodying ations. The only method that is likely to promote this double end is to illustrate the general principles of grammar very few.	141
Mar. 22nd	116	12mo. ...	15th...	2,000	ditto ...	0 8 0	Iswar Chandra Bidyáságar, Calcutta.	A well-known school book ...	142
„ 12th	214	12mo. ...	14th...	1,000	ditto ...	1 0 0	ditto ...	ditto ditto ...	143
May 22nd	556	12mo. ...	3rd ...	1,000	ditto ...	2 0 0	Girish Chandra Bidyáratna, 24, Girish Bidyáratna's Lane, Calcutta.	A thoroughly revised and enlarged edition.	144

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					BENGALI AND SANSKRIT	
17	Brihat Sandhyá-bidhi. Large procedure for prayer.	Bengali and Sanskrit.	Guru Charan Siromani.	Religion, H.	Printed and published at 46, Rájá Rájballabh's Street, Calcutta.	Printed by K. P. Bhattáchárjya, and published by Kailás Chandra Chakrabarti.
18	Satyanáráyan Shebár Páncháli. A metrical account of the worship of Satyanáráyana.	ditto ...	Brindában Chandra Chakrabarti, Ráya Chaudhuri.	ditto ...	Printed and published at Bhowanipore.	Printed and published by Baradá Kánta Bidyáratna.
19	Biswa-bijnán. Universal knowledge.	ditto ...	Raghunáth Sárbabhauma.	Geography	Printed and published at the Mymensingh Ananda Press.	Printed by Hara Kumár Kar, and published by Rájendralál Gangopádhyáya.
20	Sarbajnán-manjari. The blossom of all knowledge.	ditto ...	Nanda Kumár Datta.	Miscellaneous.	Printed and published at 117, Chitpur Road, Calcutta.	Printed and published by Trailokya Náth Datta.
21	Sámudrikam. Palmistry.	ditto ...	Not given ...	ditto ...	Printed and published at 3, Hari Pál's Lane, Calcutta.	Printed and published by Umesh Chandra Bhattáchárjya.
22	Manu-sanhitá. The institutes of Manu. Part I. Chapter I.	ditto ...	Prasanna Kumár Bidyáratna.	Religion, H.	Printed and published at Berhampore.	Printed by Muhummad Hossein, and published by Prasanna Kumár Bidyáratna.
					ENGLISH AND SANSKRIT	
8	Introduction to Sanskrit Grammar.	English and Sanskrit.	Translated by Ráj Krishna Banerji.	Language (Grammar).	Printed at 62, Amherst Street, and published at 3, Mirzápur Street, Calcutta.	Printed by Pitámbar Banerji, and published by the Sanskrit Press Depository.
9	Raghubansa by Kálidás Cantos 5 to 8.	ditto ...	Káli Prasanna Bidyáratna.	Poetry ...	Printed and published at 14, Goábágán Street, Calcutta.	Printed by Gopál Chandra De, and published by Káli Prasanna Bidyáratna.
					ENGLISH AND SANSKRIT	
3	Indian Music's address to Lord Lytton.	ditto ...	Rájá Saurindra Mohan Tagore.	Art (Music)	Printed at 249, Bowbazar Street, and published at 65, Páthuriághátá, Street Calcutta.	Printed by I. C. Bose & Co., and published by Káli Prasanna Banerji.
					ENGLISH AND URIYA PAMPHLET—	
5	Key to the First Book of Reading.	English and Uriyá.	D. Dás ...	Language (Key.)	Printed and published at the Balasore Utkal Printing Co.'s Press.	Printed by Gobinda Chandra Pátnáyak, and published by D. Dás.
					URDU AND PERSIAN PAMPHLET—	
3	Guldisteh Shawq. A Fancy Bouquet.	Urdu and Persian.	Atmá Rám ...	Poetry ...	Printed and published at Arrah.	Printed and published by Muhammad Hashim.

Quarter ending 30th. June 1880—(Continued).

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PAMPHLETS—NON-EDUCATIONAL.									
1880.	Pages.								
April 1st	28	8vo. ...	2nd ...	2,000	Printed	0 8 0	Kailás Chandra Chakrabarti, Chitpur Road Calcutta.	Contains an exposition of the *gáyitri*, the *mantras* for the performance of daily devotions by Samvedi Bráhmans, and the procedure for the worship of Shib by people in general.	17
May 14th	75	12mo.dy.	2nd ...	1,000	ditto ...	0 4 0	Brindában Chandra Chakrabarti, Ráya Chaudhuri, Náráyanpur, zillah Backergunge.	The traditional story of the origin of the worship of Satyanárayána in both Sanskrit and Bengali.	18
April 2nd	56	8vo. dy.	1st ...	1,000	ditto ...	0 7 0	Raghunáth Sárbabhauma of Náráyandahor.	Gives the Pauránik account of terrestrial and celestial geography.	19
,, 7th	100	12mo. ...	4th ...	2,000	ditto ...	0 1 9	Trailokya Náth Datta, 117, Chitpur Road, Calcutta.	Something like Napoleon's *Book of Fate.*	20
May 13th	30	12mo. ...	1st ..	2,500	ditto ..	0 3 0	Umesh Chandra Bhattácháryja, 324, Chitpur Road, Calcutta.	Gives the procedure for ascertaining the fortunes of men by an examination of the marks and lines on the palms of their hands and on their foreheads.	21
April 21st	12	8vo. ...	1st ...	500	ditto ...	0 4 0	Not given ...	Treats of creation ...	22
BOOKS—EDUCATIONAL.									
1880.	Pages.								
Mar. 12th	212	12mo. ...	7th ...	2,000	ditto ...	1 8 0	Ráj Krishna Banerji, Sukea's Street, Calcutta.	This is an English translation, with additions and alterations, of Pandit Iswar Chandra Bidyáságar's *Introduction to Sanskrit Grammar in Bengali.*	8
It is intended for foreigners as well as for boys studying Sanskrit in the Indian Universities.									
,, 10th	225	8vo. ...	1st ...	1,000	ditto ...	1 0 0	Káli Prasanna Bidyáratna of Chinsurá.	The original is accompanied by an English translation. Intended for University boys.	9
PAMPHLET—NON-EDUCATIONAL									
1880.	Pages.								
May 1st	67	4to. ...	1st ...	60	ditto ...	Nil.	Rájá Saurindra Mohan Tagore, 65, Páthuriághátá Street, Calcutta.	Contains lithographic representations of the presiding deities of the seven musical notes of the Hindus and Sanskrit songs expressive of the author's admiration for the genius and	3
virtues of Lord Lytton, and grief for his Lordship's departure from India, and invoking blessings on his Lordship in the names of the great presiding deities of music. The songs are translated into English.									
EDUCATIONAL.									
1880.	Pages.								
Mar. 15th	21	12mo. ...	1st ...	500	ditto	0 1 9	Not given ...	This is perhaps the first key in Uriyá. It is a key to Babu P. C. Sarkar's First Book of Reading as revised by Mr. Lethbridge.	5
NON-EDUCATIONAL.									
1880.	Pages.								
May 25th	12	8vo. ...	1st ..	250	Lithographed.	0 2 0	Not given ...	Some poems of the affections, &c.	

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					URIYA AND SANSKRIT PAMPHLET—	
9	Swapnádhyáya. Of dreams.	Uriyá and Sanskrit.	Bhágirathi Sathia.	Miscellaneous.	Printed and published at Cuttack.	Printed and published by the Cuttack Printing Company.
					TRI-	
					BENGALI, ENGLISH, AND SANSKRIT BOOK—	
7	Riju Britti. A key to Rijupáth. Part I.	Bengali, English, and Sanskrit.	Jadugopál Chatterji.	Language (*Key*).	Printed and published at 44, Amherst Street, Calcutta.	Printed and published by Bihárilál Banerji.
					HINDI, PÁLI, AND PRÁKRIT BOOK—	
2	Nirnawa-mata-Khandan. Refutation of established opinion.	Hindi, Páli and Prákrit.	Iswardás Dugar.	Religion, H	Printed and published at the Biswabinod Press, Azimgunge.	Printed by Syámlál Chakrabarti, and published by Iswardás Dugar.
					BENGALI PERIODICALS—	
169	Abhás. Glimpse. A Monthly paper. No. 2.	Bengali	Chandra Bhusan Mukerji.	Miscellaneous.	Printed at 24, Girish Bidyáratna's Lane, Calcutta, and published at Kálighát	Printed by Harish Chandra Kabiratna, and published by Bhubanmohan Banerji.
170	Ditto ditto. No. 3 ..	ditto ...	ditto ...	ditto ...	Printed and published at 24, Girish Bidyáratna's Lane, Calcutta.	ditto ditto ...
171	Ditto ditto. No. 4 ...	ditto ...	ditto ...	ditto ...	ditto ditto ...	Printed and published by Harish Chandra Kabiratna.
172.	Arya-prabhá. Aryan lustre. A Monthly Magazine. Vol. I. No. I.	ditto ...	Rukmini Kánta Thákur.	ditto ...	Printed at Mymensingh, and published at Durgápur.	Printed by Jadunáth Bhattáchárjya, and published by Harináth Basu.
173	Arya Darsana. A Monthly Magazine. Vol. V. Nos. 10, 11, and 12 bound together.	ditto ...	Jogendra Náth Bidyábhusan.	ditto ...	Printed and published at 309, Bowbazar Street, Calcutta.	Printed by G. C. Bose & Co., and published by Harináth Khán.
	Bengali poets, Babus Hem Chandra Banerji and Nabin Chandra Sen are compared. "Pramilá and Indubálá" Chandra's *Britrasanhár*. The writer of the paper on "India, past and present," finds much that is preventive of account of a Bengali gentleman's voyage to England possess much interest.					
174	Banga Darsana. A Monthly Magazine. No. 73.	ditto ...	Edited by Sanjib Chandra Chatterji.	Miscellaneous.	Printed and published at the Kántálpárá Banga Darsana Press.	Printed and published by Rádhánáth Banerji.
175	Bhárati. A Monthly Magazine. Vol. III. No. 12.	ditto ...	Dwijendra Náth Tagore.	ditto ...	Printed at the Adi Bráhma Samáj Press, and published at 6, Dwárakáná Náth Tagore's Lane, Calcutta.	Printed by Kálidás Bhattácháryya, and published by Prasanna Kumár Biswás.
176	Ditto ditto. Vol. IV. No. 1.	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
	in this number, is of a controversial nature,—being almost entirely devoted to the traveller's defence of his own Chatterji, late professor of Oriental languages in St. Petersburg, represents the state of things in that geometry are continued. A short sonnet composed in the style of the mediæval Baisnaba poets also appears					

Quarter ending 30th June 1880—(Continued).

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NON-EDUCATIONAL.									
1880. May 6th	Pages. 9	12mo. dy	1st ..	1,000	Printed	Rs. A. P. 0 1 0	Bhágirathi Sathia	Some Sanskrit *slokas* in Uriyá character describing the effects of dreams and the different	9
meanings they bear under different circumstances connected with the mental and bodily states of the dreamer. The *slokas* are translated into Uriyá.									
LINGUALS.									
EDUCATIONAL.									
1880. May 4th	252	12mo. ..	4th ...	1,500	ditto ...	Rs. A. P. 0 8 0	Jadugopál Chatterji, 44, Amherst Street, Calcutta.	The notes are accompanied by an English and a Bengali translation of the text.	7
NON-EDUCATIONAL.									
1880. May 14th	120	8vo. ...	1st .,.	300	ditto ...	0 8 0	Not given	Religious aphorisms in Prakrit, with expositions in Hindi and Páli. The matters treated of are the worship of the image	2
of Jina-deva by Jainas, the merit which accrues from such worship, the manner in which the image should be installed, *bhakti*, and *moksha*, &c. This work is of considerable authority among Jainas of the *Sitambara* sect.									
NON-EDUCATIONAL.									
1880. Mar. 12th	8	8vo. ...	1st ...	1,000	ditto ...	0 0 3	Bhuban Mohan Banerji, and Chandrabhusan Mukerji.	The object of this periodical is to defend Hinduism in faith and practice and advocate its revival. It consists of small articles, anecdotes, and poems	169
directed against the heterodox spirit now on the increase in this country.									
April 12th	8	8vo. ...	1st ...	1,000	ditto ...	0 0 3	ditto ...	ditto ditto ...	170
May 22nd	8	8vo. ...	1st ...	1,000	ditto ...	0 0 3	ditto ...	ditto ditto ...	171
„ 10th	32	dy. 8vo	1st ...	500	ditto ...	0 6 0	Rukmini Kánta Thákur of Durgápur.	A new monthly which seems to be intended to take the place of another monthly previously edited under the name of the	172
"Arya-pradipa." The object of the new journal appears to be to acquaint the public with the achievements of the ancient Indian Aryans. The present number contains an article in which it is contended that the existence and nature of the force called electricity were known to the ancient Hindus. The writer of another article condemns the present generation of Hindus as unworthy bearers of the glorious Aryan name.									
„ 20th	144	8vo. ...	1st ...	800	ditto ...	0 8 0	Jogendra Náth Bidyábhusan of Darzipárá, Calcutta.	Contains articles on Hindu medicine, Vedic sacrificial rites, ancient Hindu philosophical systems, the philosophy of dreams, &c. In the article on	173
contains a critical estimate of two female characters in Michael Madhusudan Datta's *Meghnádbadh* and Babu Hem social growth and national prosperity in the ancient system of Hindu caste. The paper on Hahnemann and the									
April 16th	48	8vo. ryl.	1st ...	1,200	ditto ...	0 8 0	Sanjib Chandra Chatterji, Kántálpárá.	Contains five articles, of which the first discusses the future of Hinduism, the second inves-	17
tigates the principles of social union, the third determines the object of novel-writing, the fourth discusses the subject of free-trade in general and in connection with Indian taxation, and the fifth and last contains a review of Sriharsha's *Naisadha Charita*.									
Mar. 27th	48	8vo. ...	1st ...	600	ditto ...	0 6 0	Dwijendra Náth Tagore, 6, Dwárká Náth Tagore's Lane, Calcutta.	The review of a review of Kálidás's *Sakuntalá* is continued. "Durgasinha and Mayurbhatta" is a paper written with the object of establishing the	17
dates of those two Sanskrit writers. An article also appears on the Gangetic delta and the geology of Calcutta; whilst the last article in the number, comparing some of Shakspeare's female characters with Kálidás's Sakuntalá, prefers the latter as being more natural than the former.									
April 26th	48	8vo. ...	1st ...	600	ditto ...	0 6 0	ditto ...	The letter from the Bengali traveller in England, contained	17
view of English female liberty against certain attacks directed against it by the editor. A letter of Babu Nisi Kánta capital, in regard to government, social opinion, and political life, in a dreadful light. The papers on Sakuntalá and in this number.									

1	2	3	4	5	6	7
Number.	Title (to be translated into English when the title page is not in that language).	Language in which the book is written.	Name of author, translator, or editor of the book or any part of it.	Subject.	Place of printing and place of publication.	Name or firm of printer, and name or firm of publisher.
					BENGALI PERIODICALS—	
177	Jyotiringana. The Glow-worm. Vol. XI. No. 4.	Bengali.	Rev. G. H. Rouse.	Miscellaneous.	Printed at 9, Rámmohan Datta's Road, Bhowanipore, and published at 23, Chauringhi Road, Calcutta.	Printed by Brajamádhabu Basu, and published by the Calcutta Tract Society.
178	Ditto ditto. Vol XI. No. 5.	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
179	Ditto ditto. Vol. XI. No. 6.	ditto ..	ditto ...	ditto ...	ditto ditto ..	ditto ditto ...
180	Bhárata Bhikhárini. India as a female beggar. Vol. I. No. 3.	ditto ...	Harakumár Mukhopádhyáya.	ditto ...	Printed and published at the Dacca Girish Press.	Printed and published by Munshi Maulá Buksh.
181	Kalpadruma. A monthly Magazine. Vol. II. No. 6.	ditto ...	Dwáraká Náth Bidyábhusana.	ditto ...	Printed and published at Budhu Ostágar's Lane, Mirzápur, Calcutta.	Printed and published by Háran Chandra Sárbabhauma.
182	Ditto ditto. Vol, II. No. 7.	ditto ...	ditto ...	ditto ...	Printed and published at the Kalpadruma Press, Mirzápur, Calcutta.	ditto ditto ...
183	Kalpaná-latiká. Creeper of Fancy. A monthly Journal. Vol. I. No. 5	ditto ...	Gopál Chandra Datta.	ditto ...	Printed and published at the Sudhákar Press, 41, Rassa Road, Bhowanipore.	Printed and published by Umesh Chandra Nandi.
184	Ditto ditto. Vol. I. No. 6.	ditto ...	ditto ...	ditto .	ditto ditto ...	ditto ditto ...
185	Ditto ditto. Vol. I. No. 7.	ditto ...	Tárak Nath Gánguli.	ditto ...	ditto . ditto ...	ditto ditto ...
186	Ditto ditto. Vol. I. No. 8.	ditto ...	Not given ...	ditto ...	Printed and published at the Sudhákar Press.	ditto ditto ...
187	Kritajnatá-kábya-k u s u-mopahára. Presentation of the Poetic Flower of Gratitude. Vol. II. No. I.	ditto ...	Aghor Chandra Ghosh.	Poetry ...	Printed at 118, and published at 160, Chitpur Road, Calcutta.	Printed by Gobinda Chandra Datta, and published by Aghor Chandra Ghosh.
188	Khyál. Freak. Vol. I, No. 20.	ditto ...	Nandalál Ráya.	Miscellaneous.	Printed and published at the Berhampore Dhanasindhu Press.	Printed by Jadunáth Bandyopádhyáya, and published by Nandalál Ráya.
189	Ditto ditto. Vol. I. No. 21.	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
190	Ditto ditto. Vol. I. No. 22.	ditto ...	ditto ...	ditto ...	ditto ditto ..	ditto ditto ...
191	Ditto ditto. Vol. I. No. 23.	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
192	Ditto ditto. Vol. I. No. 24.	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto
193	Nalini. Water-Lily. A monthly Magazine. No. 1.	ditto ...	Not given ...	ditto ...	Printed and published at 166, Cornwallis Street, Calcutta.	Printed by A. N. Chatterji, and published by N. N. Basu.

Quarter ending 30th June 1880—(Continued).

8	9	10	11	12	13	14	15	16	17
Date of issue from the press, or place of publication.	Number of sheets, leaves, or pages.	Size.	First, second, or other edition.	Number of copies of which the edition consists.	Printed or lithographed.	Price at which the book is sold to the public.	Name and residence of proprietor of copyright, or any portion of it.	Remarks.	Num
NON-EDUCATIONAL.—(Continued)									
1879.	Pages.					Rs. A. P.			
Dec. 18th	8	8vo. double foolscap.	1st ...	1,200	Printed	0 0 3	Tract and Book Society, 23, Chauringhi Road, Calcutta.	Contains easy articles on subjects likely to interest the minds of children. Natural history with pictorial illustrations enters largely into the scope of this periodical.	177
1880.									
Jan. 2nd	8	8vo. double foolscap.	1st ...	1,200	ditto ...	0 0 3	ditto ...	ditto ditto ...	178
,, 21st	8	8vo. double foolscap.	1st ...	1,200	ditto ...	0 0 3	ditto ...	ditto ditto ...	179
Mar. 1st	16	8vo. ...	1st ...	300	ditto ...	0 2 0	Not given ..	Contains four short papers of which one is a poem descriptive of the wretched state of learning in this country, and another gives a burlesque account of the culture and domestic position of Bengali women.	180
April 1st	64	8vo. ...	1st ...	1,000	ditto ...	0 8 0	Dwáraká Náth Bidyábhusana, Chángripotá.	A drama entitled "Ekádasábatár" is begun in this number. The paper describing ancient Indian topography and entitled "the arrival of the gods on earth" is continued. The article on ancient Indian civilization, based on Kálidás' *Sakuntalá*, is also continued. The translation of Manu and the Sankhya Darsana goes on.	181
,, 15th	64	8vo. ...	1st ...	1,000	ditto ...	0 8 0	ditto ..	The only new paper in this number is one entitled "Aparba Nagari," or *a wonderful town* The thing so styled is a beehive, the structure and population of which are minutely described.	182
1879.									
Dec. 21st	36	12mo. dy.	1st ...	500	ditto ...	0 0 9	Bhudhara Chandra Gánguli 51, Rasa Road, Bhowanipore.	A purely literary journal consisting chiefly of tales and poems. Some idea of ordinary Bengali life may be formed from these tales.	
1880.									
Jan. 27th	36	12mo. dy.	1st ...	500	ditto ...	0 2 3	ditto ...	Ditto ditto ...	184
April 13th	36	12mo. dy.	1st ..	250	ditto ...	0 2 3	ditto ...	....	185
June 16th	24	12mo. dy.	1st ..	250	ditto ...	0 2 3	Bhudhara Chandra Gánguli, Sudhákar Press	Ditto ditto ..	186
April 29th	1 sheet.	Royal ...	1st ..	60	ditto ...	Nil.	Aghor Chandra Ghosh, 160, Chitpore Road, Calcutta.	A sheet which will be published every three months and will contain poetical pieces descriptive of things in general and of the virtues of the Maharani Swarnamayi, C.I., of Cossim Bazar. The revival of this periodical is said to be due to the Maharani's liberality. The editor says that he will give preference to contributions from Bengali ladies and schoolboys.	187
Mar. 13th	8	8vo. ...	1st ..	400	ditto ...	0 0 6	Not given ...	This is a periodical which seems conducted for the purpose of teaching duty and morality by means of tales and anecdotes of a humorous and sarcastic nature.	188
,, 13th	8	8vo. ...	1st ..	400	ditto ...	0 0 6	ditto ...	Ditto ditto ...	189
,, 13th	8	8vo. .	1st ...	400	ditto ..	0 0 6	ditto ...	Ditto ditto ...	190
,, 13th	8	8vo. ...	1st ...	400	ditto ...	0 0 6	ditto ..	Ditto ditto ..	191
Not given	8	8vo. ...	1st ...	400	ditto ...	0 0 6	ditto ...	Ditto ditto ...	192
May 13th	16	8vo. ...	1st ...	500	ditto ...	0 1 0	N. N. Basu, 21, Rámkánta Basu's Lane, Calcutta.	This is a new periodical with a wider aim than *Khyál*. Besides an introductory poem and a portion of a tale, there are in this number two articles (which will be continued) on philosophy and the formation of dew.	193

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					BENGALI PERIODICALS—	
194	Másik Samálochaka. The monthly Review. Vol. I. No. 9.	Bengali	Chandra Sekhara Mukhopádhyáya.	Miscellaneous.	Printed and published at the Berhampore Arunodaya Press.	Printed by Muhammad Hossein and published by Chandra Sekhara Mukhopádhyáya.
195	Ditto ditto. Vol. I. No. 10.	ditto ...	ditto ..	ditto ...	ditto ditto ..	Printed by Bhagabán Chandra Ráya, and published by Chandra Sekhara Mukhopádhyáya.
196	Panchá-nanda. A bimonthly comic Journal. Part I.	ditto ...	Indra Náth Banerji.	ditto ...	Printed and published at the Sudhákar Press, 44, Rassa Road, Bhowanipore.	Printed and published by Umesh Chandra Nandi.
197	Ditto ditto. Part II. ...	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
198	Ditto ditto. Part III. ...	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
199	Ditto ditto. Part IV. ...	ditto ...	ditto ...	ditto ..	ditto ditto ...	ditto ditto ...
200	Ditto ditto. Part V. ...	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
201	Ditto ditto. Part VI. ...	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
	Ditto ditto. Part VII. ...	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
	Ditto ditto. Part VIII.	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
	Prakriti. Nature. A monthly Journal. No. 1.	ditto ...	Káli Prasanna Banerji.	ditto ...	ditto ditto ..	ditto ditto ...
205	Ditto ditto. No. 2 ...	ditto ...	ditto ..	ditto ...	ditto ditto ...	ditto ditto ...
206	Krishi-tattwa. A monthly Journal of agriculture. Vol. II. No. 3.	Bengali.	Nitya Gopál Chatterji.	Miscellaneous (agriculture).	Printed and published at the Tamohara Press, Serampore.	Printed by Brajamohan Sen, and published by by Káliprasanna Chatterjee.
	of their food, but to take to agriculture in an earnest and practical spirit. There are also some interesting papers are Bengali translations of two letters addressed by Babu Rajendra Náth Datta to the Government of					
207	Másik Sankhipta Indiyán La Riporta. A monthly digest of law reports. Vol. III, No. 1.	ditto ...	Rasik Chandra Basu.	Law ...	Printed and published at the Barisál Satya Prakásh Press.	Printed and published by Dwarká Náth Basu.
208	Hitaishi. The well-wisher. A monthly Journal. Vol. III. Nos. 1 & 2.	ditto ...	Rev. Pyári Mohan Rudra.	Religion, C.	Printed at 249, Bowbazar Street, and published at 33, Amherst Street, Calcutta.	Printed by I. C. Bose & Co., and published by Rákhál Dás Sarkár.
	it. One of them is a young orthodox Hindu widow full of affection and benevolence. The other is a young sumption, but suffering greater agonies of mind than of body, because he has never thought of God and					
209	Khristiya Bándhaba. The Christian Friend. A monthly Journal. Vol. [illegible]. No. 4.	ditto ...	Rev. J. W. Thomas.	ditto ...	Printed and published at 24, Lower Circular Road, Calcutta.	Printed and published by Rev. J. W. Thomas.
210	Ditto ditto. Ditto. Vol. II. No. 5.	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
211	Ditto ditto. Ditto. Vol. II. No. 6.	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...

Quarter ending 30*th June* 1880—(Continued).

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NON-EDUCATIONAL.—(Concluded.)									
1880.	Pages.					Rs. A. P.			
April 12th	40	8vo. dy.	1st ...	300	Printed	0 6 0	Not given ...	Contains a paper on the solar system; a portion of a tale; a critical estimate of *Kundanandini*, a female character in Babu Bankim Chandra Chatterji's *Bisha Briksha*, &c.	194
May 29th	48	8vo. dy.	1st ...	300	ditto ...	0 6 0	ditto ...	In the course of an analysis of the female character, the writer of a paper in this number says that the preference generally shown by women for strong and able-bodied men in the selection of husbands is due to the hereditary transmission of the instinct of self-preservation which depended in the earlier stages of society upon the possession of bodily power. Desdemona's choice of Othello and Draupadi's secret passion for Karna are explained by the writer on this principle. The writer quotes Sedgwick, Darwin, Herbert Spencer, and others in support of his views.	195
Jan. 29th	26	8vo. double foolscap.	1st ...	200	ditto ...	0 4 0	Indra Náth Banerji, Bhowanipore.	This is a new journal. There is in it a preponderance of light and sometimes even coarse humour, and sarcasm is also one of its weapons Its contents are of a miscellaneous character,—religion, morality, politics, social and domestic life, everything, in fact, being dealt with in a light, humorous, and sarcastic spirit. Indian public measures and public men, editors, authors, &c., are also dealt with in the same spirit.	196
Feb. 12th	24	ditto ..	1st ...	200	ditto ...	0 4 0	ditto ...	.....	197
,, 26th	24	ditto ...	1st ...	200	ditto ...	0 4 0	ditto ...	.....	198
Mar. 13th	24	ditto ...	1st ...	200	ditto ...	0 4 0	ditto ...	.....	199
April 10th	24	ditto ...	1st ...	200	ditto ...	0 4 0	ditto ...	.....	200
May 1st	24	ditto ..	1st ...	200	ditto ...	0 4 0	ditto ...	.....	201
,, 22nd	24	ditto ...	1st ...	200	ditto ..	0 4 0	ditto ...	.....	202
June 3rd	24	ditto ...	1st ...	200	ditto .	0 4 0	ditto ...	.....	203
April 19th	32	16mo foolscap.	1st ...	250	ditto ...	0 6 0	Káli Prasanna Banerji, 48, Balaram Basu's Ghât Street, Bhowanipore.	This is a new periodical started with the object of discussing science and cultivating poetry. The opening article is devoted to the subject of the scientific study of material phenomena by the earliest civilised nations of the earth, such as Hindus, Egyptians, Greeks, Romans, &c. The second article discusses the subject of *water* in the same historical style.	204
May 20th	32	ditto ...	1st ...	250	ditto ...	0 6 0	ditto ...	Treats of several subjects of scientific interest, such as water, the loadstone, &c.	205
April 14th	16	8vo. dy.	1st ...	300	Printed	0 4 0	Nitya Gopál Chatterji of Payikpárá, Calcutta.	The number opens with an exhortation to the people of this country not to trust to providence in the manner of their ancestors for the supply papers on the agricultural condition of the districts in the southern part of the Burdwan Division. Among those Bengal and the Agri-Horticultural Society respectively.	206
May 1st	24	12 × 6 inches.	1st	250	ditto ..	1 8 0	Rasik Chandra Basu of Barisál.	.....	207
Mar. 27th	28	8vo. dy.	1st ...	352	ditto ...	0 1 0	Rev. Pyári Mohan Rudra, 33, Amherst Street, Calcutta.	The brief memoir of Dr. Duff, commenced in a previous number, is continued. "Jibanábarta" is an unfinished tale with two striking characters in male relation of the widow—a go-a-head Hindu of the present generation—who is represented as attacked with consalvation.	208
April 2nd	24	8vo. ...	1st ...	550	ditto ...	0 1 6	Not given ...	Its contents are of the usual kind.	209
,, 29th	24	8vo. ...	1st ...	550	ditto . .	0 1 6	ditto ...	Ditto ditto ...	210
June 1st	24	8vo. ...	1st ...	550	ditto ...	0 1 0	ditto ..	.....	211

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Number.	Title (to be translated into English when the title-page is not in that language).	Language in which the book is written.	Name of author, translator, or editor of the book, or any part of it.	Subject.	Place of printing and place of publication.	Name or firm of printer, and name or firm of publisher.
					BENGALI PERIODICALS—	
212	Bámábodhini Patriká. A monthly Journal for the instruction of women. No. 183.	Bengali	Umesh Chandra Datta.	Miscellaneous.	Printed at 309, Bowbazar Street, and published at 44, Sitárám Ghosh's Street, Calcutta.	Printed by G. C. Bose & Co., and published by Ashutosh Ghose.
213	Ditto ditto. No. 184 ...	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
214	Ditto ditto. No. 185 ...	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
					ENGLISH PERIODICALS—	
97	The Bengal Magazine. A monthly Magazine. No. 88.	English	Rev. Lálbihári De.	Miscellaneous	Printed at 9, Rámmohan Datta's Road, Bhowanipore, and published at Hughli.	Printed by Brajamádhaba Basu, and published by Siddeswar Mallik.
98	Ditto ditto. No. 89...	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
99	Ditto ditto. No. 90...	ditto ...	ditto ...	ditto ...	ditto ditto ..	ditto ditto ...
100	Ditto ditto. No. 91...	ditto ...	ditto ...	ditto ...	ditto ditto ...	Printed by Brajamádhaba Basu, and published by Rev. Lálbihári De.
101	Ditto ditto. No. 92...	ditto ...	ditto ..	ditto ...	ditto ditto ...	ditto ditto ...
102	Ditto ditto. Nos. 93 and 94	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
103	Ditto ditto. No. 95...	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
104	The Calcutta Review. A quarterly Magazine. No. 140.	ditto ...	James W. Furrel.	ditto ...	Printed and published at 12, Bentinck Street, Calcutta.	Printed and published by Thomas S. Smith.
105	The Indian Forester. A quarterly Magazine. Vol. V, No. 4.	ditto ...	J. S. Gamble...	ditto ...	Printed and published at 5, Council House Street, Calcutta.	Printed and published by the Calcutta Central Press Co. "Ld."
106	Journal of the Asiatic Society of Bengal. Vol. XLVIII, Part I. No. 4.	ditto ...	Philological Secretary of the Society.	ditto ...	Printed at 24, Lower Circular Road, and published, 57, Park Street, Calcutta.	Printed by Rev. J. W. Thomas, and published by the Asiatic Society.
107	The Masonic Merald. A monthly Journal. For April 1880.	ditto ...	W. Burroughs	ditto ...	Printed at 249, Bowbazar Street, and published 12, Wood Street, Calcutta.	Printed by I. C. Bose & Co., and published by W. Burroughs.
108	Ditto ditto. For May 1880.	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
109	The Oriental Miscellany. A monthly Journal. Vol. II. No. 13.	ditto ...	Beni Mádhaba Banerji.	ditto ...	Printed and published at 19, Mangoe Lane, Calcutta.	Printed and published by H. C. Gánguli & Co.

Quarter ending 30th June 1880—(Continued).

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Date of issue from the press, or place of publication.	Number of sheets, leaves, or pages.	Size.	First, second, or other edition.	Number of copies of which the edition consists.	Printed or litho-graphed.	Price at which the book is sold to the public.	Name and residence of proprietor of copyright, or any portion of it.	REMARKS.	Number.
EDUCATIONAL.									
1880.	Pages.					Rs. A. P.			
April 2nd	32	8vo. ...	1st ...	600	Printed	0 4 0	Umesh Chandra Datta, 41, Sitárám Ghosh's Street, Calcutta.	Contains easy papers on subjects of social, historical, scientific, domestic, literary, and didactic interest. There are also papers written by some Hindu females.	212
May 3rd	32	8vo. ...	1st ...	600	ditto ...	0 4 0	ditto ...	ditto ditto ...	213
June 1st	32	8vo. ...	1st ...	600	ditto ...	0 4 0	ditto ...	ditto ditto ...	214
NON-EDUCATIONAL.									
1879.									
Dec. 1st	40	8vo. dy.	1st ...	300	ditto ...	0 12 0	Siddeswar Mallik, Hughli.	All the papers in this number are continuations of papers previously noticed.	97
1880.									
Jan. 12th	38	8vo. dy.	1st ...	300	ditto ...	0 12 0	ditto ...	"English works on Hindu Law" is a new paper. Under a newly opened head, entitled the "Month," are noticed some of the most important events and topics of the period intervening between two issues of the magazine.	98
Feb. 13th	44	8vo. dy.	1st ...	300	ditto ...	0 12 0	ditto ...	Contains an interesting article on "Public Health," by a Bengali medical graduate. The writer's treatment of this subject has both a practical and a theoretical aspect.	99
Mar. 12th	36	8vo. dy.	1st ..	300	ditto ...	0 12 0	Rev. Lálbihári De.	The subject of 'Public Health' is continued, and there appears the first chapter of an essay on "the Bengal Peasant," by a "distinguished member of the Subordinate Judicial Service."	100
April 9th	40	8vo. dy.	1st ...	300	ditto ...	0 12 0	Rev. Lálbihári De, Hughli.	Besides continuations, there are two new papers in this number, viz., "Lessons from the life of Sivaji," and "Original righteousness *versus* moral agency."	101
May 10th	70	8vo. dy.	1st ...	300	ditto ...	1 8 0	ditto ...	"Recent admissions of scientific men on questions affecting revealed religion," "Who were the Asuras of the Rig-Veda,?" and "Life of Haji Muhammad Mohsin" are the three new papers in this number.	102
" 31st	40	8vo. dy	1st ...	250	ditto ..	0 12 0	ditto ...	This number contains a paper on "The History of Hindu Music" by a Bengali graduate.	103
April 12th	231	8vo. dy.	1st ...	325	ditto ...	4 0 0	Thomas S. Smith, 12, Bentinck Street, Calcutta	.....	104
May 14th	152	8vo. ...	1st ...	300	ditto ...	3 0 0	J. S. Gamble, Darjeeling.	.....	105
Mar. 18th	42 with 12 plates.	8vo. ...	1st ...	700	ditto ...	2 0 0	Not given ...	The papers in this number are—Pali derivations in Burmese; a peculiarity of the river names in Assam and some of the adjoining countries; Bulandshahr antiquities; the copper coins of the old Mahárajás of Kashmir; the copper coins of the Sultans of Kashmir; observations on some Chandel antiquities.	106
Mar. 30th	18	8vo. dy.	1st ...	124	ditto ...	1 0 0	W. Burroughs, 12, Wood Street, Calcutta.	The usual contents ...	107
April 30th	16	8vo. dy.	1st ...	122	ditto ...	1 0 0	ditto ...	ditto ...	108
" 2nd	40	8vo. dy.	1st ...	300	ditto ...	0 8 0	Benimádhaba Banerji, Bechárám Chatterji's Lane, Calcutta.	Contains an article on "Ancient Arabian Poetry." "The late Brahmic agitation" is an article defending the Kuch Bihár marriage. The writer of a paper on "the moral training of our girls" says that it is such training, "rather than the intellectual culture of our girls, who now represent in miniature the future womanhood of India, that should receive our serious consideration."	109

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						ENGLISH PERIODICALS—
110	The Oriental Miscellany. A monthly Journal. Vol. II. No. 14.	English	Beni Mádhaba Banerji.	Miscellaneous.	Printed and published at 19, Mangoe Lane, Calcutta.	Printed and published by H. C. Gánguli & Co.
111	ditto ditto Vol. II. No. 15.	ditto ...	ditto ...	ditto ...	ditto ditto ...	ditto ditto ...
112	The Law Review. A monthly Journal. Vol. I. No. 1.	ditto ...	Members of the High Court Bar.	Law ..	Printed and published at 12, Ukkur Datta's Lane, Calcutta.	Printed and published by Mahendra Náth Shoma.
113	The Legal Companion. A monthly Journal. Vol. VIII. No. 3.	ditto ...	Prasanna Kumár Sen.	ditto ...	Printed and published at the Tamohara Press, Serampore.	Printed and published by Braja Mohan Sen.
114	ditto ditto Vol. VIII. No. 4.	ditto ..	ditto ...	ditto ...	ditto ditto ..	ditto ditto ...
115	The Calcutta Medical News. A monthly Journal. Vol. I. No. 3	ditto ...	Rákháldás Ghosh.	Science (medicine) E & N.	Printed at 43, Chunam Gully, and published at 30-1, Colootolá Street, Calcutta.	Printed by Ráshbihári Dhar, and published by S. D. Mallik & Co.
116	ditto ditto Vol. I. No. 4.	ditto ..	ditto ...	ditto ...	ditto ditto ..	ditto ditto ...
117	The Oriental Baptist. A bi-monthly Journal Vol. II. No. 11.	ditto ...	Rev. G. Pearce.	Religion, C.	Printed and published at 24, Lower Circular Road, Calcutta.	Printed and published by Rev. J. W. Thomas.
118	Stray Feathers. Vol VIII. No. 6.	ditto ..	Allan Hume ...	Science (ornithology).	Printed and published at 5, Council House Street, Calcutta.	Printed and published by the Calcutta Central Press Co., Limited.
						ENGLISH PERIODICAL—
119	The Student's Journal. Issued in monthly parts March 1880.	ditto ..	Ananda Mohan Datta.	Miscellaneous	Printed and published at the Dacca East Bengal Press.	Printed and published by Bankuntha Náth Barál.
						SANSKRIT PERIODICAL—
20	The Bidyárthi. The Student. A Monthly Journal. Vol. II. Nos. 1, 2, and 3 together.	Sanskrit.	Pandit Dámodara Sástri.	Miscellaneous.	Printed and published at the Behar Bandhu Press, Bánkipur.	Printed by Sádhorám Bhatt, and published by Dámodara Sástri.
						BI-LINGUAL
						HINDI AND SANSKRIT PERIODICALS—
2	Dharma-niti-tattwa. Religious and Moral Principles. A Monthly Journal. Vol I. No. 2	Hindi and Sanskrit	Hassan Ali ...	Philosophy	Printed and published at the Behar Bandhu Press, Bánkipur.	Printed and published by Sádhorám Bhatt.
3	Ditto ditto. Vol. I No. 3..	ditto ...	ditto ...	ditto ..	ditto ditto ...	ditto ditto ...
						TRI-LINGUAL
						BENGALI, HINDI, AND SANSKRIT
10	Dharma-pracháraka. The Propagator of Religion Vol. II. No. 27. (A Monthly Journal.)	Bengali, Hindi, and Sanskrit	Srikrishna Prasanna Sen.	Religion, H	Printed and published at 55, College Street, Calcutta.	Printed and published by Abhaya Charan Ghosh.

Quarter ending 30th June 1880—(Concluded).

8	9	10	11	12	13	14	15	16	17
Date of issue from the press, or place of publication.	Number of sheets, leaves, or pages.	Size.	First, second, or other edition.	Number of copies of which the edition consists.	Printed or litho-graphed.	Price at which the book is sold to the public.	Name and residence of proprietor of copyright, or any portion of it.	Remarks.	Number
NON-EDUCATIONAL.—(Concluded.)									
1880.	Pages.					Rs. A. P.			
May 1st	40	8vo. ...	1st ...	300	Printed	0 8 0	Benimádhaba Banerji, Bechárám Chatterji's Lane, Calcutta.	The series of papers on the Darwinian theory of development is continued. In another article, the Bengali book entitled "Meja Bau," which has been issued by the Bengal Branch of the National Indian Association as one of the Mary Carpenter series, is severely criticised and condemned as teaching a low ideal of female morality.	110
June 1st	40	8vo. ...	1st ...	300	ditto ...	0 8 0	ditto ...	The "Development" series goes on. "Bengalis in Afghanistan" is an article refuting, by means of figures, the opinion recently expressed by the Principal of the Muir Central College at Allahabad that Bengalis cannot be trusted as public servants in times of State danger and emergency.	111
May 17th	52	8vo. ...	1st ...	500	ditto ...	1 0 0	Mahendra Náth Shoma, 12, Ukkur Datta's Lane, Calcutta.	This is a new law journal containing original articles, Acts of the Legislature, High Court circulars, and reports of cases decided both in India and in England. Of the two original articles in this number, one is on Mr. Hollingbery's book on "The Zemindary Settlement of Bengal" and the other on the famous unchastity case.	112
„ 20th	16	8vo. ryl.	1st ...	500	ditto ...	1 0 0	Prasanna Kumár Sen of Serampore.	.....	113
June 2nd	16	8vo. ryl.	1st ...	500	ditto ...	1 0 0	ditto ...	.....	114
April 6th	32	8vo. ...	1st ...	250	ditto ...	0 12 0	Rákháldás Ghosh, 30-1, Colootolá Street, Calcutta.	A portion of this journal is devoted to the subject of Hindu medicines.	115
May 12th	32	8vo. ...	1st ...	250	ditto ...	0 12 0	ditto ...	.....	116
„ 4th	40	8vo. ...	1st ...	250	ditto ...	0 8 0	Not given ...	Contains a memoir of the celebrated American missionary, Miss Fidelia Fiske.	117
„ 26th	120	8vo. ...	1st ...	400	ditto ...	2 0 0	Allan Hume of Allahabad.	.....	118
EDUCATIONAL.									
April 1st	16	8vo. ...	1st ...	500	ditto ...	0 8 0	Not given ...	A journal "of English language, history, geography, and elementary science, containing explanations, grammatical notices of difficult sentences, synonyms, notices of remarkable historical events, and remarks on physical geography, with questions for examination." The journal is "designed for affording facility for study to students of the first four classes of higher class English schools." The editor is a schoolmaster.	119
EDUCATIONAL.									
1880.									
Mar. 21st	48	8vo ...	1st ...	150	ditto ...	1 8 0	Pandit Dámodara Sástri of Náthdwárá. Odeypore.	Papers in easy Sanskrit on subjects likely to interest the minds of boys. The journal is conducted upon orthodox principles.	20
PERIODICALS.									
NON-EDUCATIONAL.									
1880.									
Mar. 19th	12	12mo. dy. ...	1st ...	150	ditto ...	0 1 0	Madan Mohan Bhatt of Pirbahar, Bánkipur.	Religious and moral instruction of the orthodox sort in the form of questions and answers.	2
May 25th	8	12mo. dy. ...	1st ...	125	ditto ...	0 1 0	ditto ...	ditto ditto ...	3
PERIODICAL.									
PERIODICAL—NON-EDUCATIONAL.									
1880.									
April 27th	16	4to. ...	1st ...	600	ditto ...	0 4 0	Srikrishna Prasanna Sen of Monghyr.	"Ramgtiá" is continued; texts are quoted from Manu explaining the duties of the four castes; and a paper is put in, entitled *the union of Hindus and Bráhmas*, which calls upon the latter not to consider true religious reformation to consist in the renunciation of orthodox parents and kindred, but to regard it as implying the subjugation of evil desires and passions.	10

Number.	1 The title of the book and the contents of the title-page, with a translation into English of such title or contents when the same are not in the English language.	2 The place of printing and the place of publication.	3 The name or firm of the printer, and the name or firm of the publisher.	4 The date of issue from the press or of the publication.	5 The name and residence of the proprietor of the copyright or of any portion of such copyright.	6 The date on which the entry was registered.
				1880.		1880.
458	Rám Banabás o Káliyadaman Páncháli. Part I. Páncháli Descriptive of Ráma's exile and the subjugation of the thousand-headed serpent.	Printed and published at 317, Chitpur Road, Calcutta.	Printed by Káli Charan Dás, and published by Shashi Bhusan Ghosh and Brother.	20th March	Shashi Bhushan Ghosh and Brother, of 317, Chitpur Road, Calcutta.	3rd April.
459	Brihat Nutan Hari Bhakti Chandriká. A new and large book entitled the Moonlight of Faith in Hari.	Printed at 17, Brindában Basák's Street, and published at 115, Chitpur Road, Calcutta.	Printed by Fakir Chánd Dás, and published by Bishwambhar Láhá.	22nd „	Bishwambhar Láhá, 333, Chitpur Road, Calcutta.	3rd „
460	A Dictionary, English and Bengali.	Printed and published at 1, Krista Dás Pál's Lane, Calcutta.	Printed and published by Braja Náth Banerji.	2nd April	Gopál Chandra Bandyopádhyáya of Hálisahar.	9th „
461	Annotated First Arts Course for 1881, Part II.	Printed at 309, Bowbazar Street, and published at 9, Kártik Bose's Lane, Calcutta.	Printed by G. C. Bose & Co., and published by Suresh Chandra Dev.	15th March	Suresh Chandra Deb, 9, Kartik Bose's Lane, Calcutta.	15th „
462	Puthi Karimunnessá. The Story of Karimunnessá.	Printed and published at 141, Chitpur Road, Calcutta.	Printed by Beni Mádhab Bhattáchárjya, and published by Saminuddin Ahmad, Majedullá and Barhamuddin.	14th April	Saminuddin Ahmed, Majedullá and Barhamuddin, all of 37, Ratan Sarkár's Lane, Calcutta.	23rd „
				1878.		
463	Sketch of the Official Career of the Hon'ble Ashley Eden, C.S.I.	Printed at 37, Mechuabazar Street, and published at 32, Kálidás Sing's Lane, Calcutta.	Printed by Ashutosh Ghosh & Co., and published by Káliprasanna De.	February	Kishori Mohan Gánguli of Jenai.	26th „
464	Puthi Sahar Charit. Of the twelve months, &c.	Printed and published at 141, Chitpur Road, Calcutta.	Printed by Beni Mádhub Bhattáchárjya, and published by Saminuddin Ahmad, Hafiz Aminuddin Ahmed, and Barmuddin.	16th April	Saminuddin Ahmad, Hafiz Aminuddin Ahmed and Barhamuddin, all of 25, Ratan Sarkár's Lane, Calcutta.	23rd „
				1877.		
465	Chandra Mukhir Puthi. The Story of Chandra Mukhi.	Printed at 115, Chitpur Road, Calcutta, and published at Sylhet.	Printed by Benimádhab Bhattáchárjya, and published by Munshi Abdul Karim and Hafiz Aminuddin	14th April	Munshi Abdul Karim and Hafiz Aminuddin, both of Sylhet.	29th „
				1880.		
466	New Zemindari and Mahajani Accounts.	Printed at 20, Jhámápukar Lane, and published at 337, Chitpur Road, Calcutta.	Printed by Kshetra Mohan Mukherji, and published by Akshay Kumár Ráya & Co.	11th April	Akshay Kumár Ráya & Co., 337, Chitpur Road, Calcutta.	29th May.
467	Chhátrabodham Byákaranam. Part I. A Practical Grammar of the Sanskrit language. Part I.	Printed and published at the Dacca Bengali Press.	Printed and published by Lochhmohan Basák.	15th „	Ramá Náth Saraswati, M.A., Professor of Sanskrit, Dacca College.	22nd April.
468*	Annotated First Arts Course for 1881.	Printed at 309, Bowbazar Street, and published at 9, Kártik Bose's Lane, Calcutta.	Printed by G. C. Bose & Co., and published by Suresh Chandra Deb.	18th January	Suresh Chandra Deb, 9, Kártik Bose's Lane, Calcutta.	24th March.

* The copyright in this book was registered during the first quarter of 1880, and its entry should be therefore taken as forming a part of the original entry of the copyright of books relating to that quarter from which it was inadvertently omitted.

No.	Language.	Books.		Pamphlets.		Total.
		Non-educational.	Educational.	Non-educational.	Educational.	
	Uni-linguals.					
1	Bengali	45	20	75	62	202
2	English	12	11	10	4	37
3	Hindi	1	1	2	2	6
4	Musulmáni-Bengali	7	.....	11	.....	18
5	Persian	.....	.....	.....	2	2
6	Sanskrit	8	2	3	1	14
7	Santali	1	.....	.....	.....	1
8	Urdu	1	.....	7	5	13
9	Uriyá	1	.....	1	2	4
	Total	76	34	109	78	297
	Bi-linguals.					
1	Bengali and English	1	6	.....	2	8
2	Bengali and Sanskrit	9	4	6	.....	19
3	English and Sanskrit	.....	2	1	.....	3
4	English and Uriya	.....	.....	.....	1	1
5	Urdu and Persian	.....	.....	1	.....	1
6	Uriya and Sanskrit	.....	.....	1	.....	1
	Total	10	12	9	3	34
	Tri-linguals.					
1	Bengali, English, and Sanskrit	.....	1	.....	.....	1
2	Hindi, Páli, and Prákrit	1	.....	.....	.....	1
	Total	1	1	.....	.....	2
	Uni-lingual Periodicals.					
1	Bengali Periodicals	43	3	.....	.....	46
2	English Periodicals	22	1	.....	.....	23
3	Sanskrit Periodicals	.....	1	.....	.....	1
	Total	65	5	.....	.....	70
	Bi-lingual Periodicals.					
1	Hindi and Sanskrit Periodical	2	.....	.....	.....	2
	Total	2	.....	.....	.....	2
	Tri-lingual Periodicals.					
1	Bengali, Hindi, and Sanskrit Periodical	1	.....	.....		1
	Total Tri-lingual Periodicals	1	.....	.....	.....	1
	Grand Total of Books, &c.	155	52	118	81	406

CHUNDER NATH BOSE,

Librarian of the Bengal Library and Keeper of the Catalogue of Books under Section 18, *Act XXV of* 1867.

[REGISTERED No. 29.]

No. 36 of 1880.

The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 8, 1880.

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		PART IV.—Bills of the Bengal Council	*Nil.*
		SUPPLEMENT No. 36	927—946

☞ Part IA is not sent to officers receiving the *Gazette of India*.

PART I.

Orders and Notifications by the Lieut.-Governor of Bengal, the High Court, Government Treasury, &c.

ORDERS BY THE LIEUT.-GOVERNOR OF BENGAL.

No. 4016A.

GENERAL.—*The 24th August* 1880.—The Right Hon'ble the Secretary of State for India, has granted Major N. Lowis, Deputy Commissioner, an extension of leave for four months on private affairs.

The 1st September 1880.—Mr. E. J. Barton, Officiating Magistrate and Collector, Gya, is appointed to act as Magistrate and Collector of Dinagepore during the absence, on leave, of Mr. E. G. Glazier, or until further orders.

Moulvi Abdul Ghuffoor, Deputy Magistrate and Deputy Collector, Beerbhoom, is transferred to the district of Hooghly.

Baboo Rutton Lal Ghose, Deputy Magistrate and Deputy Collector, Rungpore, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code.

The 2nd September 1880.—Mr. R. H. Anderson, Officiating Joint-Magistrate and Deputy Collector, Kooshtea, Nuddea, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code, with effect from the 7th instant.

Moulvi Dullilluddin Ahmed, Deputy Magistrate and Deputy Collector is appointed to have charge of the Kooshtea division of the Nuddea district during the absence, on leave, of Mr. R. H. Anderson, or until further orders.

Baboo Sarat Chunder Das, Officiating Sub-Deputy Collector, Tipperah, is appointed temporarily to be a Sub-Deputy Collector of the Second Grade, with effect from the 15th March last, *vice* Moonshi Azizar Rahman.

The 3rd September 1880.—The Right Hon'ble the Secretary of State for India has granted Mr. F. W. J. Rees, C.S., an extension of furlough for twenty days.

Baboo Kristo Chunder Dutt, Deputy Magistrate and Deputy Collector, Furreedpore, is appointed to have charge of the Madaripore division of that district.

Moulvi Ahmed, Deputy Magistrate and Deputy Collector, Gya, is transferred to Furreedpore.

Baboo Hurro Kally Mookerjee, Deputy Magistrate and Deputy Collector, Beerbhoom, is vested with the powers of a Collector under Act X (B.C.) of 1871.

The 4th September 1880.—Baboo Poorna Chunder Roy, Deputy Magistrate and Deputy Collector, Manbhoom, is allowed leave for one month and fifteen days, under the rules in Chapter VII of the Civil Leave Code.

The 6th September 1879.—Baboo Hem Chunder Ker is promoted to the Second Grade of the Subordinate Executive Service, with effect from the 4th May last, *vice* Mr. W. C. Taylor, promoted, but will continue to be employed in his present appointment as Second Inspector of Registration Offices.

Mr. W. M. Smith, Deputy Magistrate and Deputy Collector, Doomka, Sonthal Pergunnahs, is promoted temporarily to the Second Grade of the Subordinate Executive Service, *vice* Baboo Hem Chunder Ker; and is confirmed in that grade with effect from the 1st June last, *vice* Baboo Kali Prosanna Ray Chowdry, deceased.

Mr. F. Grant, Deputy Magistrate and Deputy Collector, Godda, Sonthal Pergunnahs, on leave, is promoted temporarily to the Second Grade of the Subordinate Executive Service, with effect from the 1st June last, *vice* Mr. W. M. Smith.

Baboo Calicadas Dutt is promoted to the Third Grade of the Subordinate Executive Service, with effect from the 4th May last, *vice* Mr. W. M. Smith, but will continue to be employed in his present appointment as Dewan of the Cooch Behar State.

Baboo Kristo Chunder Roy, Deputy Magistrate and Deputy Collector, Dacca, is promoted temporarily to the Third Grade of the Subordinate Executive Service, *vice* Baboo Calicadas Dutt; and is confirmed in that grade, with effect from the 7th June last, *vice* Baboo Gooroochurn Das, deceased.

Baboo Rakhaldas Mookerjee, Deputy Magistrate and Deputy Collector, 24-Pergunnahs, is promoted temporarily to the Third Grade of the Subordinate Executive Service, with effect from the 1st June last, *vice* Mr. F. Grant.

Baboo Kali Churn Ghose is promoted temporarily to the Third Grade of the Subordinate Executive Service, with effect from the 7th June last, *vice* Baboo Kristo Chunder Roy, but will continue to be employed in his present appointment as Manager of the Narail Estate, Jessore.

Baboo Taruck Nath Mullick is promoted temporarily to the Third Grade of the Subordinate Executive Service, *vice* Baboo Kali Churn Ghose, but will continue to be employed in his present appointment as Manager of the Zemindaries of the minor Maharajah of Cooch Behar.

Mr. A. Rattray, Deputy Magistrate and Deputy Collector, Diamond Harbour, 24-Pergunnahs, is promoted temporarily to the Third Grade of the Subordinate Executive Service, *vice* Baboo Taruck Nath Mullick.

Moulvi Syed Obedoollah, Deputy Magistrate and Deputy Collector, Khoolna, Jessore, is confirmed in the Fourth Grade of the Subordinate Executive Service, *vice* Baboo Kristo Chunder Roy.

Moulvi Mofizooddin, Deputy Magistrate and Deputy Collector, Nuddea, is confirmed in the Fourth Grade of the Subordinate Executive Service, *vice* Baboo Chunder Seekur Banerjee, with effect from the 3rd July last.

Mr. H. Rattray, Deputy Magistrate and Deputy Collector, Pachumba, Hazaribagh, is promoted temporarily to the Fourth Grade of the Subordinate Executive Service, *vice* Moulvi Syed Obedoollah.

Mr. E. M. Reily, Deputy Magistrate and Deputy Collector, Serajgunge, Pubna, is promoted temporarily to the Fourth Grade of the Subordinate Executive Service, *vice* Baboo Rakhaldas Mookerjee.

Baboo Umbica Churn Roy Chowdry, Deputy Magistrate and Deputy Collector, Julpigoree, is promoted temporarily to the Fourth Grade of the Subordinate Executive Service, *vice* Mr. A. Rattray.

Baboo Sitakunt Mookerjee, Deputy Magistrate and Deputy Collector, Cuttack, is promoted temporarily to the Fourth Grade of the Subordinate Executive Service, *vice* Moulvi Mofizooddin.

Mr. W. B. Martin, Deputy Magistrate and Deputy Collector, Jamui, Monghyr, is confirmed in the Fifth Grade of the Subordinate Executive Service, *vice* Moulvi Syed Obedoollah.

Baboo Tariny Coomar Ghose, Deputy Magistrate and Deputy Collector, Moorshedabad, is confirmed in the Fifth Grade of the Subordinate Executive Service, *vice* Baboo Sital Nath Bose, with effect from the 12th August.

Baboo Okhoy Coomar Sen, Personal Assistant to the Commissioner of Dacca, is promoted temporarily to the Fifth Grade of the Subordinate Executive Service, with effect from the 15th April last, *vice* Mr. E. S. Andrew, deceased.

Mr. J. R. Hand, Deputy Magistrate and Deputy Collector, Buxar, Shahabad, is promoted temporarily to the Fifth Grade of the Subordinate Executive Service, *vice* Mr. H. Rattray.

Baboo Kasi Kinker Sen, Deputy Magistrate and Deputy Collector, Malda, is promoted temporarily to the Fifth Grade of the Subordinate Executive Service, *vice* Mr. E. M. Reily.

Baboo Bogolanund Mookerjee, Deputy Magistrate and Deputy Collector, Jessore, is promoted temporarily to the Fifth Grade of the Subordinate Executive Service, *vice* Baboo Umbica Churn Roy Chowdhry.

Mr. E. R. Middleton, Deputy Magistrate and Deputy Collector, Monghyr, is promoted temporarily to the Fifth Grade of the Subordinate Executive Service, *vice* Baboo Tariny Coomar Ghose.

Baboo Kalipodo Mookerjee, Personal Assistant to the Commissioner of Burdwan, is confirmed in the Sixth Grade of the Subordinate Executive Service, *vice* Mr. E. S. Andrew, deceased, with effect from the 15th April last.

Mr. C. N. Banerjee, Deputy Magistrate and Deputy Collector, Chooadanga, Nuddea, on leave, is confirmed in the Sixth Grade of the Subordinate Executive Service, *vice* Mr. W. B. Martin.

Baboo Hurry Mohun Chandra, Second Personal Assistant to the Commissioner of the Rajshahye and Cooch Behar Division, is confirmed in the Sixth Grade of the Subordinate Executive Service, with effect from the 20th August last, *vice* Baboo Koylash Chunder Ghose, deceased.

Baboo Gopendro Krishna, Deputy Magistrate and Deputy Collector, Culna, Burdwan, is promoted temporarily to the Sixth Grade of the Subordinate Executive Service, *vice* Baboo Okhoy Coomar Sen.

Baboo Mohim Chunder Ghose, Deputy Magistrate and Deputy Collector, Dacca, is promoted temporarily to the Sixth Grade of the Subordinate Executive Service, *vice* Mr. J. R. Hand.

Baboo Juggobundhoo Khan, Deputy Magistrate and Deputy Collector, Magoorah, Jessore, is promoted temporarily to the Sixth Grade of the Subordinate Executive Service, *vice* Baboo Kasi Kinker Sen.

Baboo Rajoni Coomar Dutt, Deputy Magistrate and Deputy Collector, Chandpore, Tipperah, is promoted temporarily to the Sixth Grade of the Subordinate Executive Service, *vice* Baboo Bogolanund Mookerjee.

Mr. T. D. Moran, Officiating Deputy Magistrate and Deputy Collector, Diamond Harbour, 24-Pergunnahs, is promoted temporarily to the Sixth Grade of the Subordinate Executive Service, *vice* Baboo Hurry Mohun Chandra.

The following temporary Deputy Magistrates and Deputy Collectors are confirmed in the Seventh Grade of the Subordinate Executive Service:—

Baboo Bogola Prosunna Mozoomdar, on special duty.
" Ram Narain Banerjee, Dinagepore.

The following Officiating Deputy Magistrates and Deputy Collectors are appointed temporarily to be Deputy Magistrates and Deputy Collectors of the Seventh Grade:—

Baboo Abinash Churn Mullick, Bagirhat, Jessore.
" Narendronath Chowdry, Sarun.
" Gopal Chunder Mookerjee, Arrareah, Purneah.
Mr. W. R. Ricketts, Nuddea.
Baboo Koomud Nath Mookerjee, Poorce.
" Shib Chunder Nag, Officiating Personal Assistant to the Commissioner of Chittagong.
" Adhar Lal Sen, Jessore.
" Nobin Chunder Das, Rungpore.
" Umesh Chunder Banerjee, Sonthal Pergunnahs.

The 7th September 1880.—The following officers are appointed to act, until further orders, in the First Grade of Magistrates and Collectors, with effect from the dates mentioned opposite their names:—

Mr. G. M. Currie, Officiating Magistrate and Collector, Chumparun, from the 25th ultimo, *vice* Mr. W. M. Clay.

Mr. D. W. M. Testro, Officiating Magistrate and Collector, Bogra, from the 29th ultimo, *vice* Mr. E. G. Glazier.

The following officers are appointed to act, until further orders, in the Second Grade of Magistrates and Collectors, with effect from the dates mentioned opposite their names:—

Mr. C. A. Samuells, Officiating Magistrate and Collector, Rajshahye, from the 25th ultimo, *vice* Mr. G. M. Currie.

Mr. J. Posford, Officiating Magistrate and Collector, Pubna, from the 29th ultimo, *vice* Mr. D. W. M. Testro.

Mr. W. M. Smith, Deputy Magistrate and Deputy Collector, Doomka, Sonthal Pergunnahs, having resumed charge of his office on the afternoon of the 9th June last, the unexpired portion of the leave granted to him under orders of the 5th April 1880, is cancelled.

Mr. R. G. Blyth is appointed temporarily to be a Sub-Deputy Collector of the Second Grade, *vice* Moonshee Majibur Rahman, and is posted to Behar in Patna.

POLICE.—*The 2nd September* 1880.—Mr. G. B. Havelock, Assistant Superintendent of Police, Serampore, Hooghly, is allowed leave for two months and fifteen days, under the rules in Chapter VII of the Civil Leave Code, with effect from the afternoon of the 18th ultimo.

REGISTRATION.—*The 23rd August* 1880.—Mr. Ruben Peters, Head Clerk of the Phulbari Sub-Registry Office, in the district of Dinagepore, is appointed to act as Sub-Registrar of that place, from the 24th June last, to the date on which Baboo Jogesh Chunder Sanyal joins his appointment.

The 30th August 1880.—Baboo Ishan Chunder Sen, Deputy Magistrate and Deputy Collector, Moorshedabad, is appointed to be also Sudder Sub-Registrar of that district, with retrospective effect from the 28th July 1880.

EDUCATION.—*The 31st August* 1880.—Mr. F. J. Rowe, a Professor in the Presidency College, is allowed furlough for seventeen months, under Section 21 of the Civil Leave Code, with effect from the 29th instant.

The 2nd September 1880.—The undermentioned gentlemen are appointed to be members of the District School Committee of Darjeeling :—

Baboo Ram Kulpa Ghose, Head-Master, Darjeeling Zillah School.

Baboo Sharat Chunder Dass, Head-Master, Bhootia Boarding School, Darjeeling.

The 3rd September 1880.—Baboo Gopal Chunder Gupta, Assistant Professor of Sanskrit, Hooghly College, is allowed leave for one month under Section 4, Supplement F of the Civil Leave Code, with effect from the 8th July last.

The 4th September 1880.—Mr. A. W. Garrett, Inspector of Schools, Presidency Circle, is allowed furlough from the 28th June to the 21st July 1880, under Section 21 of the Civil Leave Code, in extension of that granted him under orders of the 29th January 1879.

The 7th September 1880.—Mr. H. M. Percival, Assistant Lecturer, is appointed to act, until further orders, as an Assistant Professor, Presidency College, and to act in the Fourth Class of the Bengal Educational Service, with effect from the 21st June last.

MEDICAL.—*The 30th August* 1880.—Baboo Brojo Nath Bhuttacharjee, Temporary Sub-Deputy Collector, is appointed to be a member of, and Secretary to, the Committee for the Management of the Charitable Dispensary at Narail, in the district of Jessore, *vice* Baboo Baroda Das Bose.

The 2nd September 1880.—Assistant Surgeon Fuzlur Rahman, in charge of the dispensary at Barh, in Patna, is also appointed to have medical charge of the sub-division of Barh, with retrospective effect from the 14th October 1879.

Assistant Surgeon Akbar Khan, in charge of the dispensary at Sasseeram, in Shahabad, is also appointed to have medical charge of the sub-division of Sasseeram, with retrospective effect from the 17th September 1879.

Assistant Surgeon Beny Madhub Tagore, in charge of the dispensary at Seetamurhee, in Mozufferpore, is also appointed to have medical charge of the sub-division of Seetamurhee, with retrospective effect from the 12th September 1878.

The 3rd September 1880.—Assistant Surgeon Nagendra Kumar Mallik, a Supernumerary at Patna, is allowed leave for one month under Section 17A of the Civil Leave Code.

Assistant Surgeon Woomesh Chunder Roy, in charge of the Charitable Dispensary at Alipore, in the district of the 24-Pergunnahs, is allowed leave for one year, under Section 10, Supplement F of the Civil Leave Code, in extension of that granted to him under orders of the 2nd September 1879.

The 6th September 1880.—Dr. C. M. Russell, Civil Medical Officer, Sarun, is allowed furlough for 15 months, under Section 21, Chapter IV of the Civil Leave Code.

The following notifications are republished from the *Assam Gazette* :—

No. 218.—*The 23rd August* 1880.—The special leave of absence for six months granted to Mr. J. Anderson, C.S., in Notification No. 211, dated the 11th instant, published in the *Assam Gazette* of the 14th idem, is cancelled at his own request.

No. 219.—Notification No. 212, directing the transfer of Mr. A. Porteous, C.S., Assistant-Commissioner, Kámrúp, to the district of Sylhet, published in the *Assam Gazette* of the 14th instant, is cancelled.

No 49.—*The 24th August* 1880.—Mr. H. V. H. Roberts, Assistant-Superintendent of Police, whose services have been placed at the disposal of the Chief Commissioner, reported his arrival at Sibsagar on the afternoon of the 19th instant.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 2nd September 1880.—It is hereby notified for general information that, in exercise of the power conferred on him by section 4, Act II (B.C.) of 1877 (the Provincial Public Works Act), the Lieutenant-Governor has determined that the rate at which the public works cess shall be leviable in all the districts to which the said Act has been extended, for the year commencing on the 1st October 1880, shall be one-half of an anna in the rupee on the annual value of the lands in such districts.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

ROAD CESS NOTIFICATION.

DISTRICT OF SARUN.

The 3rd September 1880.—It is notified, under Section 75 of Act X (B.C.) of 1871 (the District Road Cess Act), that the Road Cess Committee of the district of Sarun have, under Section 74 of the Act, determined to levy the cess on lands under that Act for the cess year commencing from the 1st October 1880, at the following rate, being the maximum rate, and the said rate is published accordingly :—

Six pies, or two pice, on every rupee of the annual value of lands under Part II of the Act.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 1st September 1880.—It is hereby notified, that under section 8, Regulation VI of 1819, the Lieutenant-Governor declares the ferry at Deanai, on the road from Bagdogra to Buragari in the district of Rungpore, to be a public ferry.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 2nd September 1880.—It is hereby notified for general information that the gentlemen named below have been elected Commissioners of the Municipality of Kishnaghur, in the district of Nuddea :—

For Ward No. 3.

Baboo Mritoonjoy Roy.
„ Tara Podo Banerjee, B.A., B.L.

For Ward No. 4.

Baboo Dwarka Nath Sirkar, District Engineer.

For Ward No. 6.

Baboo Dwarka Nath Bagchi, Manager, Cooch Behar Minor.

2. Under Section 15, Act V (B.C.) of 1876, the Lieutenant-Governor sanctions the appointment of Baboo Baranosi Rai, B.A., B.L., to be a Commissioner of the above Municipality, *vice* Baboo Kali Churn Lahiri, who has retired under Section 24 of the Act.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 4th September 1880.—In the exercise of the powers conferred on him by Section 321, Act V (B.C.) of 1876, the Lieutenant-Governor withdraws the union of Ballagur, in the district of Hooghly, from the operation of the provisions of Chapter III of the said Act, with effect from the 1st October 1880.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 4th September 1880.—In the exercise of the powers conferred on him by Section 321, Act V (B.C.) of 1876, the Lieutenant-Governor withdraws the union of Guptipara, in the district of Hooghly, from the operation of the provisions of Chapter III of the said Act, with effect from the 1st October 1880.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 6th September 1880.—With reference to the notification, dated the 4th May last, published at page 338, Part I of the *Calcutta Gazette* of the 5th idem, it is further notified that Civil Hospital Assistant Hurry Mohun Bhuttacharjea (Beerbhoom), passed the English qualification examination on the 20th April 1870, according to the test laid down in Government General Order, No. 945 of 1868.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

[First Publication.]

The 4th September 1880.—The following notification is published for general information.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

GOVERNMENT OF INDIA.—MARINE BRANCH—MILITARY DEPARTMENT.

NOTICE TO MARINERS.—(No. 10.)

BAY OF BENGAL—COROMANDEL COAST—MADRAS.

Changes in the Buoyage of the Port.

WITH reference to Notice to Mariners, No. 27, issued from this Department on the 21st August 1879, it is further notified that, owing to the continual extension of the harbour piers into deep water, and in order to permit of a greater space being available for steamers inside the harbour piers, it has become necessary to remove the large red buoy which hitherto marked the western limit of the anchorage for steamers.

Commanders of steamers are warned by the Marine Authorities at Madras not to anchor between the piers in less than 5½ fathoms at low-water; and that when anchoring in this depth, they will do so on their own responsibility, and with the exercise of care and judgment.

All sailing vessels, excepting dhonies, should anchor in or beyond the 8½-fathom line of soundings, and outside the northern and southern port buoys.

The port buoys are painted red and white vertically, and are anchored in 8 fathoms. These buoys are *danger* buoys, and Commanders of vessels, making or leaving the anchorage are hereby warned *not to pass inshore* of either of them, nor come under 9 fathoms by night.

The northern buoy marks the position which will form the extreme end of the north pier.

Vessels are on no account to venture between the northern buoy and the north pier, nor between the southern buoy and the south pier, as the rubble bases of both piers extend much further seaward than the piers themselves.

By direction of the Government of India,

A. DUNDAS TAYLOR, *Comdr. (late I. N.),*
Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT, CALCUTTA, *the 31st August* 1880.

This Notice affects the following:—

BRITISH ADMIRALTY Charts Nos. 71*c* & *d*, 828, 70*a*, and 748*b*.
INDIAN MARINE SURVEY Charts, Nos. 105, 15*b*, and 103*a*.
Taylor's Sailing Directory, Vol. I, page 458.

If this Notice is received on board ship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

[First Publication.]

NOTIFICATION.

The 3rd September 1880.—It is hereby notified for general information that the Lieutenant-Governor is pleased to transfer thana Gopibullubpore from the jurisdiction of the Midnapore Moonsiffee, to that of the Dantoon Moonsiffee from the 1st October 1880.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 3rd September 1880.—Doubts having arisen as to the precise position of the boundary line, described in the Schedule of Act IV (B.C.) of 1863, between the Tracts to which the provisions of Act XXII of 1860 are applicable (known as the Hill Tracts District of Chittagong) and the Regulation District of Chittagong, the officer in charge of Land Settlement Operations in Chittagong was, by Government orders No. 3198T., of the 8th October 1875, empowered to lay down and demarcate the said boundary upon the ground so as to be easily identifiable. The Settlement Officer having, in accordance with those orders, completed the demarcation of the said boundary, has submitted a detailed description thereof, which the Lieutenant-Governor has been pleased to approve and confirm, and directs be notified as follows for general information:—

Detailed description of the boundary line between the districts of Chittagong and the Chittagong Hill Tracts.

FROM the starting point on the south bank of the *Fenny river*, marked by a masonry pillar, forming the north-eastern limit of the village of Ramghur, up the Shonai nulla to a point marked by a masonry pillar. Thence southward by a line cut through jungle and marsh (1 mile 3 furlongs and 185 yards) to a second masonry pillar on the bank of the Lalmoi stream. Thence down the stream in a south-easterly direction for 226 yards. Then by a line across jungle (298 yards) to a third masonry pillar at the foot of a hill.

Thence by a straight line (1¼ mile and 10 yards long) drawn across a wide impassable swamp southward to a fourth masonary pillar. Thence southward by a line (3 miles 1 furlong 118 yards) across hills and jungle, crossing the Mara Roopai cherra thrice to a very small stream called the Chota Shonai to the east of the village of Shonai khil. Then by a line (2 miles 3 furlongs 67 yards long) across low hills and jungle, south and south-eastward, crossing three jhiris to the Baromashia cherra. Along the Baromashia cherra to its junction with its toha-cherry, where an earthen mound has been erected up the Dhobacherry a short distance; across the hill (430 yards); across the Docherty Dhoolincherry; across another hill (136 yards); across the Kootoocherry.

Thence by a line drawn eastwards (124 yards) crossing a swamp midway to the Kalapania stream, and along this stream all the way to its junction with the *Haldah river*, and down the Haldah; to the Mosholla cherra; up the Mosholla cherra south-eastward to

the foot of a hill where an earthen mound has been erected; across the hill southward (3 furlongs 70 yards) to the Shapmara khal. Then along the banks of the Shapmara, crossing it after 836 yards and again after 240½ yards, to its junction with the Shookhiacherry, where an earthen mound has been erected; thence up stream and across a hill to the Khanjan cherra and up its tcha, where also an earthen mound has been erected. Thence down the Khanjan cherra to the Bhatkhola cherra and along this to the *Doloo river*; up the Doloo to the Bhootycherry and along it a short way; then by a line through jungle crossing the Bhootycherry 19 times to the Chota Kumari; by a line (¼ mile and 306½ yards) across the hills to the Burra Kumari; along it south-eastward to an earthen mound, whence across hills (449 yards) to the Kalapania tcha-cherra and so south-eastward to the second Kalapania cherra: up this, and across to the source of the Chikoncherry; down that to the Manickcherry, so to the Manickcherry. Thence along the Manickcherry to the *river Droong*, and up the Droong to the Doodiacherry; up the Doodiacherry east and south-eastward to its tcha-cherry; thence south-eastward, crossing hills (235 yards) to the Ruktocherry tcha and Ruktocherry, and along this north-westward, crossing hills. Thence the line follows the eastern boundary of the Fennoca lot No. 19 (called the Ruktocherry lot), crossing the Chota Lelang and Maiz Lelang (crossing the latter at its junction with the Kutubcherry). Thence eastward by and along the Kutub cherra (747 yards) and a foot-path (54 yards) to the foot of a hill where a tree has been marked; then crossing by a line (446½ yards) to the stream again; thence by a line (295 yards); again to the stream; after which along the stream (217 yards) to a gurjon-tree marked. Thence by a straight line (25 yards), again to the stream; along it for 25 yards, thence across hills (295 yards to the Kutubcherry once more, along it (180 yards), across hills (861 yards); crossing the Bet cherra twice. Thence up the Betcherry (364 yards), and across hills (62 yards), to a stream without name, and down this (113 yards) eastward. Thence by a line 131 yards long across a hill, and so south-eastward by the left bank of the stream again to the Benajuri. Thence up the Benajuri and its Docherry, and thence across (396 yards) to the Docherry again, and up its tcha (72½ yards); thence across hill (223 yards) to the Bagcherry, and down it to the *Surta river*. Up the Surta to the Puttocherry, up that to the Kalicherry, up that to its source; thence, crossing (668½ yards) hills and a hill path, to the Burra Kanal cherra, and down this to the Futtickcherry tcha and Chota Futtickcherry; to the Shilcherry; thence up the Shilcherry and its tcha to its source; thence across (83 yards) to the source of the Ruktocherry tcha, and down it to the Ruktocherry; up the Ruktocherry to a second tcha, and up this to its source; crossing to the source of, and down, another tributary of the Rukto cherra, so southward along it Then a line across hills (159 yards) to another stream; down this and up its tcha to its source, crossing hills (half mile 538 yards). Thence to the Thandacherry tcha, and along the Thandacherry to the Daboocherry tcha, and down the Daboca to the Shoobooncherry; up the Shoobooncherry to its tcha, and up it southward. Thence a line (627 yards) to the source of the Pootia cherra, down it southward to the Furreedkhally, and up that to the Hatdhara cherra. Thence up to the Shakhacherry, down it to the Balukhally tcha;—at their junction an earthen mound has been erected,—so to the Balukhally and up it to the source of its second tcha; thence crossing down the Berootia cherra from its source, and up to the source of its second tcha. Across to the source of the Haitobi cherra tcha; to the Chikon cherra; to the Kaskhally. Up the Kaskhally to the Chikoncherry; and up that to its source in a swamp.

Crossing the swamp down the Ooter Paonacherry to the Dhooliacherry *alias Mara Paonacherry*; down this to the Dakhin Paonacherry tcha, and Dakhin Paonacherry, and up to the Khondiacherry; so to the Shookna Dhepacherry. Up this last stream southward, leaving a great swamp to the right, to the Chota Hullodia, and down to the Burra Hullodia cherra. Up that eastward, and thence across the hills southward (72½ yards) to the Balukhally cherra, and down it to the Raozan stream. Up the Chikoncherry to the Roniacherry, down that southward, crossing the Government road to Rangamattee, to the Bagmara cherra. Thence across hills (228 yards), and, after crossing the Moracherry, to the Chikoncherry; down that to the Shooknacherry; up this some way, then by a line across hills (370 yards), crossing the Moorcherry, to the source of the Jhiri cherra, then across (250½ yards) hills southward to a swamp, which crossing, along the second Shooknacherry to the Bibi Dhala cherra, and along that eastward to the Kaskhally. Up the main Kaskhally cherra, and across a hill (68 yards), down the Pitlibonia cherra to the Shaharkhola cherra, and up this to the source of the Shookna cherra, crossing (43 yards) to the Hitoordia cherra, and down it to the Bhomorsdhala cherra; to the Hatoolea *alias* Kokania cherra; and up the Kokania cherra to a steep hill. Crossing this steep hill, strike the Satikata cherra, follow to the Kiskichea cherra, and up to the source of its tcha; thence crossing the ridge to the Kanal cherra; to the Bhanga cherra, down it to the Futtickcherry; and along this to its source. Crossing the ridge to a jhiri cherra of the Buramye cherra, down the latter eastward to the Hatooatoli cherra. Up the Hatooatoli northward; by a line (253 yards) across flat culturable jungle to a jhiri cherra, where an earthen mound has been erected. Down the jhiri cherra to the Doloo. Down the Doloo eastward to the Songy cherra; up the Songy cherra and along the measured western boundary of mouzah Pomra to the Shilcherry; up the Shilcherry to its source; crossing, down a tcha-cherra to the Chupperpara cherra; up it to a jhiri cherra, and up that, then crossing to tcha-cherra, so to a jhiri cherra, so to another tcha-cherra and along this to its source. Crossing the ridge (47 yards), down the Doloobonia cherra to the Ichakhally, and down it southward to the Paby cherra. Up the Paby cherra to the Thandacherry and its tcha; crossing (30 yards); then northward by a tcha-cherra

a short distance, then by a line through hills (144¾ yards) north-westward; then down the Bharai Bhiti jhiri to the Shonaicherry; down the Shonaicherry to the Boarlub jhiri, and up that, crossing a road twice, to the Dheongyo cherra.

Up the Dheongyo cherra to its source. Thence, after crossing a ridge (66½ yards), by the Hemyle cherra to the Natcherry; down it to the Thandacherry and up the Thandacherry to its source. Thence by a line (268 yards) northward to the Boiragee Dhepacherry, down it to the Docherry. Up that a short distance, thence by a line (190¼ yards) across hills westward to the Aralea-ghona Footeacherry, down it and up to the source of its jhiri. Then crossing the ridge north-westward (134½ yards) to the Longchoo cherra, and along it northward to a jhiri cherra, leaving this, across hills north-westerly for 288 yards to a tcha-jhiri, and down it to the Hemonto cherra. Northward, by the Hemonto cherra to the Chikon cherra. Up this and across hills (241 yards) to the Arjoin cherra; along it to the Shonaicherry; up the Shonaicherry to the Shilbooka dâk hut; northward, along the western boundary of the village of Thandacherry, to the source of the Margoma cherra. Across hills (201¾ yards) to the Burra Meghacherry; so to the Meghacherry. Thence across hills (389 yards) northwards to the Nanyacherry, down it to the Bhoramcherry; to the Boraitoli cherra, where an earthen mound has been erected. Up the Boraitoli cherra for about half mile. Thence by a line (260 yards) across hills to the stream; then again along the stream to its source. Northward by the Painkharonga *alias* Chikoncherry; eastward down the Chota Doloo to the Burra Doloo; down it south-eastward to the site of an earthen mound; thence northward across hills (about one and a half mile) to the Ichamutty, where a masonry pillar has been erected; then up to the Ichamutty to its junction with the Kawkhally, where another masonry pillar has been erected; thence south-eastward across hills (a little over one and a half mile) to the Ongjye Lengkharongur stream, and down it due southward to the Betcherry; then along the Betcherry eastward, to the Burra Doloo, and its tcha up to its source. Thence by the Rajakhally tcha to the Rajakhally; by a line (262 yards) across hills due eastward; then again along the Rajakhally to its second tcha, along it southward to the Meghacherry tcha and the Meghacherry. Along the Meghacherry southward to Shooknacherry; along it a short distance to the *Rangamatea road*, where a masonry pillar has been erected. Along the road north-eastward to another masonry pillar, thence by a line over hills (384 yards), to the source of the Gagracherry tcha, so to the Gagracherry; up this to the Mitingacherry; then up it and the Modonacherry to its source, crossing the ridge down the Molkarmar cherra to the Koormai cherra tcha. Along it, leaving the Koroikhally to the right, and its tcha to the left, to the Birbiria cherra; up it southward to the Mridinga cherra; up that to the Koormaicherry; thence up the Koormaicherry southward to the Sootacherry; up that to a Sonkhola. Thence across the hills (260 yards) to the Chikoncherry; along it eastward a short distance. Leaving the Chikoncherry to the left, down the Deotacherry to the Lemobonia cherra, down the Lemobonia to the Kengracherry; up that southward to the source of the Burra Marari tcha, and so to the Burra Marari. Down this to the second Kengracherry, and up to its source. Down the Kalicherry tcha to the Kalicherry, and up it to the Hanoomanya cherra (also called the Kalicherry tcha); up this to the source of the Docherry tcha and the Docherry. Then along the Docherry, following the boundary of the Agoneah tea garden to the old Government road, where a masonry pillar has been erected.

Following the Government road southward to the Agoneacherry, then down stream. Leaving the cherra to the right, by a line across hills in a southward direction to the source of the Kookhyacherry; down it southward to the Peknacherry. Along the Peknacherry eastward to the source of its Docherry. Thence down the Charamonicherry to the Bynecherry; down the Bynecherry and up the jhiri cherra to its source; down the tcha-cherry to the Baroghonia cherra; down the Baroghonia to the Depultolicherry, and to its source, where a masonry pillar has been erected. Thence down stream to the Tripoorasoondery, and along it to its mouth, on the north bank of the Kurnafooly, where also a masonry pillar has been erected. From the mouth of the Tripoorasoondery, falling into the *Kurnafooly* a little below Chunderghona police-station; crossing the river south-westward, to the mouth of the Raikhally on the south bank; up the Raikhally southward to a stream draining Karomoollah's khola, up this stream; across the Government road to Bunderban; thence by a line through hills and jungles south-westward (one mile and 553 yards) to meet the Bunderban road. Then by a line cut across hills southward (559 yards); again meeting the Government road, and following it south-eastward to the edge of a swamp; crossing the swamp, follow the Kontamara cherra westward to the Kochookhola jhiri; up the jhiri and across a hill (114 yards) to the Kudala cherra; southward to its Docherry, and up along this. Thence by a line (one mile and 383 yards) across hills west and southward to the Chikon cherra, so to the Day cherra, then again by a line half a mile and seven yards south-westward, across hills, swamps, and low jungle, to meet and follow a foot-path forming, for about three miles, the eastern boundary of the village of Puddua (Kismuts Hurry Hur and Shurashia), so to the Dholiacherry. Down the stream draining Bakerali's khola, southward to the Foy Dhepa cherra; down which to the Jhumka; up the Jhumka eastward, to the source of the Gojulia; crossing to the Dhepacherry, so to the Shilok, and along it south-eastward to the "Magher gurjon khola jhiri;" up this west and southward to the Jogkhally cherra, then crossing the Government road, up the Kay cherra south and south-westward; across; down the Momfroo cherra tcha to the Momfroo cherra, and along it southward to the *Chemy* or *Seermye*, a large tributary of the Sangoo; thence along the course of the Chemy southward to the *Sangoo river*; thence by the left bank of the Sangoo south-eastward and across to the mouth of the Raicha. From the south bank of the Sangoo up the Raicha to the Shonaicherry; up the Shonaicherry to the foot of a hill; thence by a line

(one-fourth of a mile) south-westward across hills to the Shooblong Shohaicherry, and along it to the Shooblong; following the Shooblong to the Keta Chioni cherra; thence up the Keta Chioni cherra southward a short distance; thence by a line across hills (181½ yards); down the Docherry to the Roodrakhio cherra, and down it to the Namonda cherra; thence along the Namonda cherra south-eastward to the Lal jhiri, and up it southward; across a hill by a line (72½ yards) south-westward; down the Kalachia jhiri to the Okhia cherra, and down that to the Coloobania cherra, along this to its source; then by a line across hills (397 yards) eastward; down the Bara jhiri to the Chama Boorul, and along it south-westward to the Chingcherry; up stream to the foot of a hill, crossing by a line 78½ yards long; down the Mittabonea jhiri due southward to the Lona cherra. Up the Lona cherra and its teha eastward; crossing hills (94½ yards) down the Mittacherry teha to the Mittacherry; and down it to the Northern Hangar.

Down the Northern Hangar about one mile to a small jhiri across hills, down the Chadder cherra to the *Charomba*, and down it again to the Northern Hangar, which is followed to its junction with the Dukhin Hangar. Up this to follow the north and eastern boundary of mouzah Charomba, and leaving the Chingcherra jhiri and Ichapur jhiri to the left, after about three miles to reach and follow a jhiri for a short distance eastward; across hills (44 yards) to another jhiri; down the jhiri to the Bagmara, up this and its teha jhiri; and eastward across hills (196½ yards to a third jhiri; down this to the Dholiacherry.

Up the Dholiacherry a short distance eastward; then by a jhiri to the foot of a hill: thence by a line (112 yards) across hills southward to another jhiri. Down it to the Jungcherry. Up the Jungcherry to the Khida cherra; crossing by a line (262 yards) to the Shilcherry. Down the Shilcherry to the Kamaria cherra, and down it southward to the *Tak stream*. Then up the Tak or Tonkbotty to the Foolgazy cherra, and up to its source; crossing (268 yards); by the Chota Dholiacherry south-westward to the Dholiacherry; up the Dholiacherry about one and a half miles to a jhiri; crossing (112 yards); to another jhiri eastward; thence southward across hills (271 yards), down another Dholiacherry to a jhiri; crossing a hill (52 yards); down a jhiri to the Sharoi khall. Up the Sharoi khall eastward to another jhiri, then up it; across a hill; along the Kallaqa cherra; up stream to a jhiri and up to its source; then across hills (90 yards), along the Goda Joomia cherra; across a hill; down the Sharoi khall westward, to the Nyecha jhiri and up it; across hills due southward; down the Abdoolla Pyar jhiri to the Poolong cherra; and up it and its Docherry to a jhiri. Up this jhiri and then by a line (140 yards) across hills, then down the Chingcherry to a jhiri, and up it to its source; crossing hills (210 yards); down a jhiri to the Polcherra, and down it and up the Garania Nashi jhiri to its source, where an earthen mound has been erected. Then down a jhiri to the Himcherry, along the Himcherry eastward to another jhiri, and up it to the foot of a hill. Crossing the hill (106 yards); down a teha-cherra to the Chikon cherra, and down it to the Andari cherra, down the Andari cherra westward to the Doloo cherra, and up it to the Saliong cherra, and up this and a jhiri; crossing hills (118 yards); down the Bodona jhiri to the Feranga, and up the Feranga about three miles; then northward by a jhiri, and across hills (428 yards) to the Dholiacherry, down it to the Ramcherry, down it to the Chemicherry, and down it about two miles; then up the Sadaroshacherry to its source; crossing westward (153 yards); down the Nakata cherra to the Chanda cherra, down it and up a jhiri to its source; across hills (236 yards), and down a jhiri to the Satgur. Down the Satgur to the Docherry, up it to its source; crossing the ridge (168 yards); down the Himcherry Docherry to the Himcherry, and up the Himcherry; crossing hills, follow the Government road through Chuonatee dhala for a little over half a mile; then eastward by a jhiri to the Harbang khall. Along the opposite jhiri a very short distance, then up the Futtickcherry and its teha to its source; across hills southward (152 yards); down the Doliacherry and up a jhiri; crossing hills (117 yards); down the Loha jhiri to the Katoli cherra; along the Katoli cherra; southward, and a short way; thence up the Jarooltoli jhiri to its source.

Crossing hills eastward (153 yards), to the Harin Mara jhiri, and down it to the Burra Chikon cherra, up to the Amratoli cherra, to its source. Crossing the ridge (124 yards), due southward; down the Shapmara jhiri to the Chota Chikoncherry; and down it, and up the Chalitatoli cherra to its source; crossing a small hill here (70 yards); up the Jarooltoli jhiri to its source; then by a line across hills 284 yards long to the Footia jhiri cherra. Then along the Footia jhiri cherra south-south-west; thence up a jhiri to the foot of a hill; crossing the hill, a little down the Bhoota Bancha cherra to the Hejakha cherra. Thence down it a short distance, then up a jhiri to the foot of another hill; crossing this hill also, down the Dholiacherry to a jhiri and up it to its source; then by a line over hills (64 yards); then down a jhiri to the Domnakata cherra *alias* Toblacherry; then up a teha southward to the foot of a small hill. After crossing the hill, up the Dholiacherry southward to another hill. Crossing this hill also (81 yards), down the Kana Pokkhar jhiri to the Pokkhaya jhiri; down it southward to the Shonaicherry; down it to the Hatra jhiri; up the Hatra jhiri to the Mogiar bathar jhiri, to its source. Crossing here (67 yards), down a small jhiri to the Harinakoon cherra; down it to the Ramcherry; up the Ramcherry southward to a jhiri, and up it to the foot of a hill. Crossing this hill, by a jhiri down stream to the Tahir cherra, and down it south-westward to the Himcherry; then up the Himcherry westward about half a mile; then up a jhiri; crossing the ridge; down a jhiri to the Ramkristokata cherra, and down it to another jhiri, up a jhiri eastward; crossing hills (168 yards); down a jhiri to the Dholiacherry and up an opposite jhiri. Again crossing hills (67 yards), down a jhiri to the Bania cherra, down it to the Pecha cherra, and down it to the Rangy cherra. Along the Rangy cherra eastward, and up a jhiri

crossing hills (160 yards); to a jhiri, to the Mash Kobiar cherra, and up a jhiri to another hill; crossing this hill (86 yards), along the Ghillatoli cherra up stream, crossing again hill (153½ yards); down a stream called Boorar Polar Khalar cherra to a Docherry, and up it; crossing again (191 yards), down another Docherry southward to the Hatiar cherra, and up it northward; again crossing hills (222 yards); eastward by a jhiri to the Mittacherry, and down it to the Fyetong cherra; then down the Fyetong to the Fadoo cherra. Thence up the Fadoo cherra to a jhiri, down the jhiri to Kharikhyar cherra, up it northward, crossing the hills eastward, down the Doloocherry south-eastward to the Jialcherry; up it southward to the Docherry, and up the Docherry by a jhiri, then by a line across hills (152 yards) and southward by a stream (called Akber's father's Doary); again crossing hills; down the Nuzzer Khola cherra to the Takeer cherra, and down it southward to the Pagly cherra. Up the Pagly cherra to the Himcherry and its jhiri, southward crossing hill (16 yards); up the Chhatacheng cherra; crossing a small hill; down a stream westward to "Bompahar" hill; crossing this hill; along the Mongoocherry jhiri, to another hill; crossing this; along the second Mongoocherra jhiri to another hill; crossing this hill also, down the Chak cherra to the *river Matamori*. The line then follows the course of the Matamori up stream, till it reaches the Bomoo; then up the Bomoo a short distance; then up the Keogong cherra eastward to some hills; crossing southward to the Burra Bomoo, along it to the Bomoocherry, following this a short distance, then up the Shapmara jhiri to the source of the Docherry. Crossing (237 yards) down the Kalabonea cherra southward to the Shil jhiri, and down it to the Chitta Halea cherra; up this to hills again. A line across hills south-south-eastward (177 yards); then down the Thayngo cherra to the Chota Feranga; and down that to the Noona cherra; down the Noona cherra to the Burra Feranga; up that to its source, then crossing the ridge to the source of the Burra Bomoo, and along it down stream to the Fadoo. Thence along the Fadoo and up the Khanda, across to the Chioni cherra (north-east of the village of Bomoo); and up the Chioni cherra to Pamsha cherra, at its junction with the Lemoo jhiri tcha, where an earthen mound has been thrown up. Along the Lemoo jhiri tcha southward to the Lemoo jhiri; so to the Chota Bomoo; at the junction of the Lemoo jhiri with the Chota Bomoo, a masonry pillar has been erected. Following the Chota Bomoo a short distance southward, the line reaches the *river Matamori* at the north-east corner of the village of Bilcherry. The line from the Chioni cherra to the Matamori forms the eastern boundary of the village of Bomoo.

From the river Matamori along its east and south bank; thence by a line cut through jungle and hills (1,030 yards) south of the village of Bilcherry, cutting the Jalnikashi cherra and a small tank about half way, reaches the tcha jhiri. Thence along it to the Goda nulla, and down this to meet the *river Matamori* again. Thence follows the course of the Matamori westward to the mouth of the Yangtcha Kheoung, which is followed up stream; then across to the Himcherry, and thence to the Chota Himcherry. The line from the Yangtcha to the Himcherry forms the western boundary of the village of Soorujpore. From the Chota Himcherry up stream to the source of the Chota Himcherry tcha, and across to the Burra Boalia; along this to its Docherry, and thence across to the Garamcherry, and up to its source; thence along the Goomaicherry up to the source of the Goomaicherry tcha. Thence along the Doloocherry westward to meet the Matamori again. Here a masonry pillar has been erected. The line from the Chota Himcherry to the mouth of the Doloocherry forms the southern boundary of the village of Soorujpore. From the masonry pillar at the mouth of the Doloocherry, along the south bank of the Matamori, to the mouth of the Ghooniacherry. This portion forms the southern boundary of the village of Kakra. Thence up the Ghooniacherry (to the south-east of the village of Ghoonia) to the source of the Bara jhiri. Then, crossing a foot-path leading to hill villages, the line follows the Bichania cherra from its source to the Kumari. Then along the Kumari eastward; thence southward by a line cut through jungles and hills (51 yards) to the Docherry, along it westward to the Panis jhiri; and from the Panis jhiri to the Fashiakhally. (The line from the Kumari to the Fashiakhally forms the northern, eastern, and southern boundary of the village of Oochitar beel.) Thence along the Fashiakhally south and south-eastward to the Hoai Hoary cherra. Thence westward by the boundary of Mr. Neish's land, (a line cut through the jungle and along the foot of the hills for about a mile to the Gooia cherra). Down this stream to a marked tree, then southward by a line cut across hills for half a mile to the Doolahazara stream, and down this to the Ahonsha jhiri. The line from the Fashiakhally to the Ahonsha jhiri forms the eastern and southern boundary of mouzah Ringbhang. Thence along the Ahonsha jhiri bounding the village Boga Chutter on the north to the tcha jhiri; thence to the source of Ahonsha jhiri tcha, and across to the Joommoni cherra tcha, and so to the Joommoni cherra, where an earthen mound has been erected. Along the cherra eastward to its next tcha, and up this to its source. Thence, crossing a hill due southward, by the Burra Chirótia cherra to the Bagacherry, along it to the Burra Bagacherry. Thence across to the Chondontoli jhiri tcha, and so south and south-westward to the Chondontoli cherra; along this south-westwards to the Pagli cherra, and by it to the Magkata jhiri. (The line from the Ahonsha jhiri to Magkata jhiri forms the north and eastern boundary of the village of Bagachutter.) From the Magkata jhiri up stream east and south-eastward to its source; thence by a line cut across hills (214 yards); and thence southward by the Kooroopata cherra, and along it south-westward to the Hargizacherry. Down this westward to the *old Eedgong road* (known as *White's road*). The line from the Magkata jhiri to the Hargoza forms the east and southern boundary of the village of Paglar beel. Where this road meets the Hargoza, an earthen mound has been erected. Thence along White's road eastward and south-eastward, bounding the village of Khoomtakhally on the north, then after crossing the Kamia jhiri thrice, the Ghoomti cherra once, the Khoomta-

khally stream once, the Khoomtakhally jhiri once, the Pania jhiri once, the Gurjonkhola jhiri once, the Koomirmara jhiri once, and the Koomirmara *alias* Jiolcherry once, the line is carried southward to the Bottolia cherra, and up this east and north-eastward to form the northern boundary of the village of Eedghur; thence following the Bottolia cherra tcha to its source; thence crossing to the source of the Karoitolia cherra, down it southward to the Eedgong stream. (The line from the Bottolia cherra to the Eedgong river forms the eastern boundary of Eedghur.) The line then follows the course of the Eedgong, south and south-westward to its tcha; then eastward up this to its source; then crossing to the Dooliacherry and so to the Dooliacherry tcha; thence across to the Koomarchak jhiri, up to its source, across to the Alli Khiong jhiri tcha, and so to the Alli Khiong. Thence by it up stream, east and south-eastward to the Bhedlirmar jhiri, turning southward by the Docherry to its source; then, across, to the Renour jhiri tcha; and so to the Renour jhiri up to its source, again crossing southward to the Shakar jhiri; thence south-westward to the Chota Gurjonea, and by it south-west, south and south-eastward to its tcha, by which, north-eastward, to the Faree khall. Due southward by the Faree khall to the Burra Gurjonea cherra, and by it north and north-eastward to the Harinkhyea cherra; along it eastward to its tcha; thence south and south-eastward to the source of the Thimcherry jhiri tcha and so to the Thimcherry, turning thence east and north-eastward to the Ramir jhiri, and along it eastward to its source; then crossing southward to the Footea jhiri, and along it south-south-eastward to the Chagolkhyea cherra; thence down stream to the *Bagkhally river*, along the Bagkhally east and south-eastward, to form the southern boundary of the village of Gurjonea, to the Chikoncherry; then by it southward to the Krindomcherry up to its source; then crossing southward to the Choputcherry, so to the Jarool Totia cherra, and down it to the Bagkhally Docherry; along this south and south-westward to the Moonur Marcherra or Mama Bhaginar cherra, to its source; thence by a line cut across hills (52 yards) southward to the Burra Jungcherry tcha; down this to the Burra Jungcherry; and along this south and eastward to its tcha; thence crossing to the Sangsi Mourong cherra, so southward to the Chota Jungcherry Docherry, and thence south and south-westward to the Chota Jungcherry; and up it south and south-eastward to Thy Mourong cherra to its source. Then crossing westward by the Jaroolia cherra to the Jungcherry; southward by a line 213½ yards meets the *Gurjonia road* (*White's road*), and follows it south-east and south-westward to the Hyeth Mara cherra; along this south and westward to the foot of a hill. Thence by a line cut across jungles and hills north and north-westward (4 miles 167 yards) to the Golachirra cherra, and along it westward to Nhykongcherry. Then along it up stream, north and north-westward to its tcha, and up this westward to its source; then crossing to the Shoshang cherra tcha and so to Shoshang cherra, and down this northward to the Jahacherry, along which southward to the Noonydoong cherra, to close the eastern boundary of mouzah Monir Jhiel, down the Noonydoong (24 yards) and to its tcha, up this to its source; thence crossing to the Keokea cherra tcha, and so to the Keokea cherra; thence southward to its second tcha; then crossing southward by the Naplye cherra tcha to Naplye cherra, and along it westward and a little north-westward to the Shonaicherry.

Then by the Shonaicherry north-westward to its junction with the Noonakata cherra, where an earthen mound has been erected. Thence up the Noonakata cherra south-westward to a swamp (dhepa), and by a line cut across this westward and north-eastward to a hill, thence across hills and jungles west and southward (4 miles 7 furlongs 184½ yards) to the Hny cherra cherry and along it down stream to meet the *Rejoo river* to the south of the village of Dariadiggy.

Along the Rejoo river down stream to the Mugmara jhiri; thence up it by its tcha jhiri. Then by a line cut across hills southward (3 furlongs 133 yards) to the Tarabonea cherra tcha, so to the Tarabonea cherra; here an earthen mound has been erected. Thence southward by the Tarabonea cherra to the Paglicherry; here another earthen mound has been erected. Thence along the Paglicherry down stream south-westward to the Jamirtolea cherra, and by it up north and south-eastward to the foot of a hill. Thence southward by a line cut across the hill (2 furlongs 97 yards) to the Keokia cherra, southern Docherry; down that to the northern Docherry. Thence to the Keokia cherra, and along it east and south-eastward, forming northern boundary of the village of Bhalukea Palong, to its southern Docherry, and up that to its source. Then crossing by the Shooknacherry to the Haldia or Thimcherry, up which to its tcha, and up that to a swamp; across which (1 furlong 208 yards) to the foot of the hills. Thence by a line across the hills (79½ yards) to another dhepa (swamp). Thence southward (after ¼th of a mile) to the Hatratoli cherra Then by the Hatratoli cherra up stream south to the source of its tcha; then crossing by the Hijlea cherra tcha southward to the Hijlea cherra, and along it upward to the source of another tcha opposite.

The line then runs eastward across hills (60 yards) to a tcha, and so to the Chota Rejoo Docherry, and south-eastward to the southern bank of the *Rejoo river*; here an earthen mound has been erected; south-eastward down stream to the Gamaikhally *alias* Goondomcherra tcha. Thence along the boundary of mouzah Dorgabil to the Goondom cherra, and down it southward to the Matundi cherra, and by this to meet the *Ookhia Ghât Road*, where a jâm-tree has been marked and an earthen mound erected. The line thence follows the road southwards, crossing the Ookhia cherra tcha twice, to another marked tree, where also an earthen mound has been erected. Thence by a line cut across jungle and low hills south-eastward (2 furlongs 196 yards) past the corner of Ookhia ghât tank, to the Januracherry, crossing it southward; again re-crossing it (2 furlongs 14½ yards) further on; thence further

south and south-westward (2 furlongs and 89 yards) to meet the Ookhia cherra at the mouth of the Januracherry. Thence down the Ookhia cherra to the mouth of the Ookhia Goon Doong, on the frontier of Arracan.

Explanatory glossary –

"Cherra"	...	...	A hill stream.
"Do cherra"	...	...	One of two branches combining to form a "cherra."
"Toha	...	.	A streamlet tributary to a "cherra."
"Jhira"	...	...	A swampy streamlet
"Dhala"	..		A pass through hills.

Note—The word "crossing" used above, means "crossing" the ridge or watershed between two streams.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

Under Section 25 of the Chota Nagpore Tenures Act, II (B.C.) of 1869.

The 24th August 1880.—It is hereby notified that the registers of Bhuinhari and other tenures in the villages belonging to the marginally named pergunnahs of the Chota Nagpore Estate, Lohardugga district, prepared under the provisions of section 5 of Act II (B.C.) of 1869, having been finally revised and corrected in accordance with the decisions and orders of the Special Commissioner and the Commissioner of the Division under the aforesaid Act, have been confirmed by the Commissioner of the Division on the 13th August 1880.

Pergunnah	Bosia	...	17 villages.
,,	Doesa	...	14 ,,
,,	Aidha		2 ,,
,,	Aringa	...	4 ,,
,,	Panari	...	10 ,,
,,	Korame	...	20 ,,
,,	Khukra	...	30

2. It is further declared, agreeably to the provisions of section 26 of the aforesaid Act, that the confirmation of the Commissioner of the Division notified above having thus been published, the registers shall be conclusive evidence of all matters recorded therein; and from and after this publication of the confirmation of the register relating to any village, no evidence shall be received that any lands in such village not mentioned in such register are of Bhuinhari or Manjhus tenure.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 28th August 1880.—The Lieutenant-Governor is pleased, under the provisions of section 4, Act VII (B.C.) of 1873, to sanction the following rule in modification of Rule 89 of the rules framed under the said Act:—

Exclusive of hospital space, gangways, ventilating hatches, space for crew and attendants, and—on boats—for rowing and baling out, properly sheltered deck space shall be provided on board steamers, flats, and boats at the rate of 10 superficial feet to each statute adult during the months of November, December, and January, and of 12 superficial feet for the rest of the year. Every infant also shall be allowed deck space in proportion of one-half of that which is prescribed for a statute adult.

The Lieutenant-Governor is also pleased, under the provisions of the above-named section, to sanction the cancellation of Rules 58 and 66 of the rules above referred to.

A MACKENZIE,
Secy. to the Govt. of Bengal.

JUDICIAL DEPARTMENT.

No. 4017A.

The 25th August 1880 —The undermentioned gentlemen are appointed to be Honorary Magistrates for the Jhenidah Bench of Magistrates, in the district of Jessore, and are vested with the powers of a Magistrate of the Third Class :—

Baboo	Debnath Bose, of Kalicharnpore,	Talookdar.
,,	Kedar Nath Acharjee, of Sadhati,	ditto.
,,	Kedar Nath Guhu, of Kalicharnpore,	ditto.
,,	Shatish Chunder Mookerjee, of Joydia,	ditto.
,,	Shatish Chunder Roy Chowdhry, Do.	ditto.
,,	Thakoordoss Mullick, of Kalicharnpore,	ditto.

The 26th August 1880 —The Bench of Honorary Magistrates at Kurseong, in the district of Darjeeling, when composed of the Chairman or any Stipendiary Magistrate, and one or more Honorary Magistrates, is vested with power to try summarily the offences specified in Section 225 of the Criminal Procedure Code.

Mr. C. W. Bagshawe, Chairman of the Bench of Honorary Magistrates at Kurseong, in the district of Darjeeling, is vested with the powers of a Magistrate of the Second Class, when sitting alone, in respect of cases under Sections 283 and 188 of the Penal Code.

Mr. H. O. King, Honorary Magistrate and Chairman of the Khuruckpore Bench, in the district of Monghyr, is vested with the powers of a Magistrate of the Second Class.

The 27th August 1880.—Baboo Nobin Chund Ker, Sub-Inspector of Schools, Kurigram Circle, is appointed to be an Honorary Magistrate for the Bench of Magistrates at Kurigram, in the district of Rungpore, and is vested with the powers of a Magistrate of the Third Class.

The Lieutenant-Governor accepts the resignation tendered by Baboo Shoshee Bhoosun Mookerjea, of his appointment of Honorary Magistrate of the Kurigram Bench, in the district of Rungpore.

The 2nd September 1880.—Baboo Nunda Krishna Bose, Assistant Magistrate and Collector, Rajshahye, is vested with the powers of a Magistrate of the Second Class.

The 6th September 1880.—Mr. R. S. Greenshields, Assistant Magistrate and Collector, Patna, is vested with the powers of a Magistrate of the Second Class.

HORACE A. COCKERELL.
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 30th August 1880.—Under section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Moulvi Abdul Halim authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the jurisdictions of the outpost of Raypura in the police station of Lakhimpore, and the police station of Ramgunge in the district of Noakholly.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 30th August 1880.—Under section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Mir Furrakh Hossain, authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the jurisdiction of the police station of Nawabgunj, in the district of Dacca.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 31st August 1880.—Under paragraph II, Clause (*f*) of the Notification issued by the Government of India in the Home Department on the 6th March 1879, spears of all kinds are excluded from the operation of any prohibition and direction contained in the Indian Arms Act (XI) of 1878 so far as regards districts or parts of districts in Bengal which the local Government may declare to come within this exemption. In accordance with the provisions of the said clause of paragraph II of the Notification of the Government of India, all districts within the Lower Provinces of Bengal are hereby declared to come within this exemption.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 20th August 1880.—Under section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Moonshee Nasiruddin, authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the police station of Chagulniya, in the district of Noakholly.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

PUBLIC WORKS DEPARTMENT,—BENGAL.

ESTABLISHMENT.

The 6th September 1880.

No. 157.—*Leave of Absence.*—Mr. W. B. Christie, Executive Engineer, Third Grade, Darjeeling Division, is allowed privilege leave for 21 days, under Section 44 of the Civil Leave Code.

No. 158.—*Appointment.*—Mr. J. A. Campbell, Executive Engineer, Fourth Grade (temporary rank), is appointed to officiate as Executive Engineer of the Darjeeling Division, during the absence, on privilege leave, of Mr. W. B. Christie or until further orders.

The 7th September 1880.

No. 159.—*Notification.*—The following notification of the Government of India, Public Works Department, is re-published for information :—

No. 293, *dated 3rd September* 1880.—The following rules have received the approval of the Secretary of State, and are published for general information :—

I.—The following rule of the Civil Pension Code is made applicable to officers of Royal Engineers serving in the Public Works Department.

Section 65, *Rule* 6.—After the age of 55 years, no military or naval officer shall be appointed to a new office in civil employment, or shall be permitted to retain any such office which he has held for five years and upwards, except in special cases, which are to be referred for the decision of the Secretary of State.

II.—Officers of Royal Engineers, who have attained, or hereafter may attain, the rank of General Officers, must vacate their appointments in the Public Works Department; but they will be eligible for reappointment as Chief Engineers, Class I, or in posts carrying that rank. This rule will be brought into force two years from the present date.

III.—No Chief Engineer of the Corps of Royal Engineers shall, without reappointment, hold the same post for more than five years. This rule, in the case of officers who, on their appointment to that rank, received notice of the probable issue of this order, will take effect from the date they joined their present posts. In other cases the rule will take effect from the date of these orders.

IV.—The foregoing rules are applicable to officers of Royal Engineers who hold the post of Secretary, or of Deputy Secretary, to the Government of India, in the Public Works Department.

F. S. STANTON, *Lieut.-Coll.*, R.E.,
Offg. Secy. to the Govt. of Bengal,
in the P. W. Dept.

IRRIGATION.

NOTIFICATION.—ESTABLISHMENT.

Dated the 3rd September 1880.

No. 116.—*Leave.*—With reference to the orders marginally noted, Baboo Raj Kissen Banerjee, Assistant Engineer, Second Grade, is granted privilege leave for one month, under section 18, Supplement F, of the Civil Leave Code, in addition to any joining time to which he may be entitled under the rules.

No. 111, dated 19th August 1880.

H. C. LEVINGE,
Jt.-Secy. to the Govt. of Bengal,
P. W. Dept., Irrigation Branch.

RAILWAY.

[First Publication.]

DECLARATION.

Darjeeling, the 3rd September 1880.—The declaration dated 8th October 1879, for the acquisition of certain land required by the Patna and Gya State Railway for quarrying purposes in the village of Pahsi Morarpore, pergunnah Gya, published in the *Calcutta Gazette* of the 15th idem, is hereby cancelled.

G. F. WILSON, *Lieut.*, R.E.,
Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

HIGH COURT NOTICES.

High Court—Original Side.

NOTIFICATION.

Calcutta, the 1st September 1880.

THE Hon'ble the Chief Justice has, with the approval of His Excellency the Governor-General in Council, appointed Baboo Grees Chunder Bonerjee, Assistant Clerk of the Court, to officiate as Private Secretary and Clerk to the Chief Justice, during the absence of Mr. S. Tremearne on privilege leave or until further orders, with effect from the 16th ultimo.

By order,

R. BELCHAMBERS, *Registrar.*

SMALL CAUSE COURT NOTICE.

UNDER Section 14, Act XI of 1865, notice is hereby given that, subject to the orders of Government, the Judge of the Court of Small Causes at Narail will sit again in that Court on the dates mentioned below :—

Monday, the 20th September 1880. | Tuesday, the 21st September 1880.

JOHN WESTON, *Judge.*

NARAIL SMALL CAUSE COURT, *the 6th September* 1880

TREASURY NOTICES.

DEPUTY COLLECTOR BABOO RAM ANUGRAH NARAYAN SING has been placed in charge of the Gya Treasury, and is authorised to draw bills on other treasuries.

J. WARE EDGAR, *Officiating Commissioner.*

PATNA COMMISSIONER'S OFFICE, BANKIPORE, *the 3rd September* 1880.

COVENANTED DEPUTY COLLECTOR MR. H. F. MATHEWS has been placed in charge of the Gya Treasury, and is authorised to draw bills on other treasuries.

J. WARE EDGAR, *Officiating Commissioner.*

PATNA COMMISSIONER'S OFFICE, BANKIPORE, *the 19th August* 1880.

NOTIFICATIONS OF THE BOARD OF REVENUE.

No. 996B.

NOTICE is hereby given that the Tenth Sale of Opium, the provision of 1877-78 and 1878-79, will be held at the Government Opium Sale-room, No. 2, Bankshall-street, on Wednesday, the 29th* September 1880, at 11 A.M., and will comprise 4,700 chests, viz.—

	Chests.
Behar Opium	2,350
Benares „	2,350
Total ...	4,700

Of the 2,350 chests of Benares Opium 271 are of a consistence of 75°. The usual consistence of Benares Opium is 70°. These 271 chests are numbered 17176 to 17446, and are marked with a red × on each end.

2. The general conditions of the sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 2nd December 1879, and published in the *Government* and *Exchange Gazettes*, or on personal application at the Office of the Board of Revenue.

* This date has been changed from the 4th October 1880, as fixed in the general notification dated 2nd December 1879, on a presentation from the merchants.

3. The latest date for deposit will be the 5th October 1880, and the latest date for clearance will, owing to the intervention of the Doorga Pooja holidays, be the 21st October 1880—that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other public securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the Sale-room will be received after 3-30 P.M. of Tuesday, the 5th October 1880, and no Bank of Bengal Receipts in full payment of lots will be accepted after 3-30 P.M. of Thursday, the 21st October 1880.

4. The following table shows the quantity of Opium that will be brought to sale in the next twelve months. The Board of Revenue, however, reserve to themselves the right of altering dates should circumstances render it expedient to do so:—

DATES.	Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about Thursday, 4th November 1880 ...	2,350	2,350	4,700
Ditto Wednesday, 1st December ,, ...	2,350	2,350	4,700
Early in January 1881 ...	2,350	2,350	4,700
,, February ,, ...	2,350	2,350	4,700
,, March ,, ...	2,350	2,350	4,700
,, April ,, ...	2,350	2,350	4,700
,, May ,, ...	The number of chests of each kind to be sold each month will be advertized hereafter.		4,700
,, June ,, ...			4,700
,, July ,, ...			4,700
,, August ,, ...			4,700
,, September ,, ...			4,700
,, October ,, ...			4,700
Total ...	.....	.....	56,400

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L.P., FORT WILLIAM, *the 24th August* 1880.

No. 859B.

IT is hereby notified that out of the 3,000 chests of Benares opium of 1878-79 of 75° consistence, referred to in Clause 18 of the Board's general notification No. 1581B, dated 2nd December 1879, 271 chests will be sold at the sale on the 4th October next, together with 2,079 chests of Benares opium of 1877-78.

The remaining quantity of the 3,000 chests of Benares opium at 75° of 1878-79 will be sold as follows as a part of the fixed monthly number of 2,350 Benares chests:—

4th November 1880	500 chests.
1st December ,, ...	500 ,,
January 1881	500 ,,
February ,, ...	500 ,,
March ,, ...	500 ,,
April ,, ...	229 ,,

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 20th July* 1880.

NOTICE.

THE Custom House will be closed on account of the Doorgah Poojah holidays from the 10th to the 13th October, both days inclusive, and from the 16th to the 18th October, both days inclusive.

The office will be open *as usual* for the transaction of business on the 8th, 9th, 14th, 15th and 19th October.

Cash payments will not be received after 3 P.M. on Thursday, 7th October, until Wednesday, 20th October.

Consignees and others desirous of passing goods, and entering or clearing ships during the above periods, will have to make the usual deposits not later than noon on the 7th October.

J. SCOBELL ARMSTRONG,
Officiating Collector of Customs.

CALCUTTA CUSTOM HOUSE, *the 4th September* 1880.

NOTIFICATION.

NOTICE is hereby given that in the case of vessels proceeding to the ports or places specified below—

One of the following documents will be required by the Collector of Customs from the Master, under section 63, clause (*b*), Act VIII of 1878, before port-clearance is granted.

In the case of vessels carrying native passengers—

(1) A certificate from the Protector of Emigrants in the form prescribed under Government order No. 1730, dated 8th July 1846.

In the case of vessels carrying no native passengers—

(2) A certificate from the Master of the vessel that he neither has, or will take on board any such passengers.

British Colonies.

Mauritius.	Grenada.
Natal.	St. Vincent.
Jamaica.	St. Kitts.
British Guiana.	Seychelles.
Trinidad.	Fiji Island.
St. Lucia.	Nevis.

French Colonies.

Réunion.	Martinique.
Cayenne.	Guadeloupe and its dependencies.
St. Croix.	Danish Colony.
Surinam.	Dutch Colony.

Places to which native emigrants are likely to proceed:—

Melbourne.	New Zealand.
Australia.	New South Wales.

J. SCOBELL ARMSTRONG,
Offg. Collector of Customs.

CUSTOM HOUSE, CALCUTTA, *the 2nd September* 1880.

Statement showing the Importation of Salt (private property) in bond and afloat on River Hooghly subject to Customs duty on the 31*st August* 1880.

	Government golahs.	Private golahs.	Afloat.	Total.
	Mds.	Mds.	Mds.	Mds.
Liverpool Punga	5,08,619	.....	3,89,399	8,98,018
French Kurkutch	20,528	.....	.....	20,528
Italian ditto	4,535	.....	.....	4,535
Bombay ditto	88,608	.....	99,570	1,88,178
Arabian and Persian Gulfs Kurkutch and Muscat Rock ...	3,48,097	.....	35,497	3,83,594
Cadiz Kurkutch ...	5,074	.....	.....	5,074
Total ...	9,75,461	.....	5,24,466	14,99,927

By order of the Board of Revenue, L. P.,

J. SCOBELL ARMSTRONG, *Offg. Collector of Customs.*

CUSTOM HOUSE, CALCUTTA, *the 7th September* 1880.

The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 8, 1880.

PART IA.

Orders and Notifications by the Government of India, &c.

[*Reprinted from the Gazette of India.*]

The following order, issued by the Government of India in the Foreign Department, is republished for general information :—

NOTIFICATIONS.—POLITICAL.

Simla, the 27th August 1880.

No. 1715*G.-G.* -Mr. J. B. Goad, District Superintendent of Police, is appointed Assistant Political Officer in the Naga Hills, with effect from the 12th July 1880.

The following orders, issued by the Government of India in the Military Department, are republished for general information :—

Simla, the 27th August 1880.

No. 492.—VOLUNTEER CORPS—

Calcutta Valunteer Rifle Corps.

Mr. Francis John Smith, to be Second-Lieutenant, *vice* Lieutenant William Campbell Durham, who has been superseded for absence without leave.

Northern Bengal State Railway Volunteer Rifle Corps.

Captain Alan Wood Rendell is confirmed in the appointment of Commandant.

Doctor William Forsyth, to be Honorary Surgeon, *vice* Honorary Assistant Surgeon Harry Ford-Clark, who has been superseded for absence without leave.

FURLOUGH AND LEAVE.

No. 494.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

Lieutenant-Colonel (Brevet Colonel) M. Thomson, Bengal Infantry, Political Agent, 2nd Class, Officiating 1st Class, Agent to the Governor-General with the *ex-King* of Oudh, and Superintendent of Political Pensions, (p. a.) for 1 year, under Rule IX of the Regulations of 1868, embarking on or after the 19th October 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 8, 1880.

PART II.

Advertisements.

N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

LAND SALE NOTICES.

NOTICE is hereby given that the proprietary right of Government to the undermentioned plots of relinquished railway C class lands situate in the district of Beerbhoom will be put up to sale at the Beerbhoom Collectorate on Tuesday, the 28th September 1880, corresponding with 13th Assin 1287 B.S.

The purchasers will be subject to the following conditions of sale:—

1st.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

2nd.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up for sale at the risk of the defaulting purchaser, after issue of advertisement as in the case of original sale.

3rd.—The estate will be sold revenue free to the highest bidder above the upset price.

4th.—The purchaser shall not make any excavation on the land within 15 feet from the railway fencing.

Number in statement of Government estate.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Upset price.
			A. R. P.	Rs. A. P.
.....	22	Pergunnah Sabek, Mouzesur lot Cynthea, village Amoosh, zillah Beerbhoom ...	4 0 23	460 0 0

Beerbhoom Collectorate, the 19th July 1880. E. F. AINSLIE, Offg. Deputy Collector, for Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estate situate in the district of Burdwan will be put up to sale at Burdwan Collectorate on Tuesday, the 18th Assin 1287 (B S.) corresponding with 28th September 1880.

1st.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2nd.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4th.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
			Acres. Poles.	Rs. A. P.	Rs. A. P.
77	8966	Bunborakhan, Havilee	3 8	2 2 0	22 0 0

Burdwan Collectorate, the 30th June 1880. F. WYER, Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estates situated in the district of Furreedpore will be put up to sale at Furreedpore Collectorate on the 27th September 1880, corresponding with 12th Asheen 1287, B.S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidders above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estates to be again put up to sale at the risk of the defaulting purchasers after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number in the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			A. R. P.	Rs. A. P.	Rs. A. P.	
342	3772	Kismut Kha Marpara pergunnah Zangeerabad.	1 1 36	3 0 0	6 0 0	The sale will take effect from 1st April 1879.
343	3773	Ditto	0 1 13	1 0 0	2 0 0	Ditto.

Furreedpore Collectorate, the 24th June 1880. J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situated in the district of Furreedpore will be put up to sale at the Furreedpore Collectorate on the 28th December 1880, corresponding with 14th Pous 1287, B.S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidders above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or, if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchasers, after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Names of Estates and Pergunnahs.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			Rs. A. P.	Rs. A. P	Rs A. P.	
335	2415	Kismat Kamalapur, pergunnah Tellihati	11 1 8	40 0 0	80 0 0	The sale will take effect from 1st April 1879.
336	2416	Ditto ditto ditto	11 0 8	26 0 0	56 0 0	Ditto ditto.

KRISHNA CHUNDER DUTT, Depy. Collector in charge, for Collector.

Furreedpore Collectorate, the 26th July 1880.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below, to the undermentioned estates situate in the district of Dacca will be put up to sale at the Dacca Collectorate on Wednesday, the 12th January 1881, corresponding with the 29th Pous 1287 B. S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
			A. R. P.	Rs. A. P.	Rs. A. P.
335	3642	Howla Ramdev Poddar	2 0 7	4 0 0	8 0 0

Dacca Collector's Office, the 17th August 1880. T. E. COXHEAD, Offg. Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Noakholly will be put up to sale at the Noakholly Collectorate on 28th September 1880, Tuesday, corresponding with 13th Assin 1287, B.S. The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidder above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceeds Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estates to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price at twice the revenue.
			B. C. CH. A. R. P.	Rs. A. P.	Rs. A. P.
1	1561	4a. 18g. 2c. 10kt. share of Government in char Haqdi, pergunnah Dandra	234 9 9=77 2 2	203 6 2	406 12 4
2	1562	4a. 18g. 2c. 10kt. share of Government in char Hoosoori, pergunnah Dandra	193 14 1=46 0 30	103 6 5	206 13 10
3	1563	4a. 18g. 2c. 10kt. share of Government in char Madhuai, pergunnah Dandra	203 8 3=67 0 38	154 3 7	308 7 2
4	1564	4a. 18g. 2c. 10kt. share of Government in char Badarpoor, pergunnah Dandra	193 11 8=63 3 36	124 13 6	249 11 0

E. V. WESTMACOTT, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Nuddea will be put up to public and unreserved sale at the Collector's office of that district on the 23rd day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of June 1880.

Permanently-settled Estate.

No. 22.—Mehal Belgong, pergunnah Belgong; recorded proprietor Mandakini Dasi, Chundra Mohan Ghose, Shashadhar Ghose, Dijabar Ghose, Tara Chand Ghose himself and executor of Arunoday Ghose, Srinath Dwarka Nath, Bunwari Lal, and Nobin Chundra Ghose, Nistarini Dassya, mother and guardian of Kali Das Ghosh, Kali Bhushan, Kali Prasanna Ghose, minor Kistadhan Ghose, Surendra Nath Roy, Atal Behari Pal, Madan Mohan Pal, Bunoari Lal Pal, guardian of Umesh Chunder Pal, Mohes Chunder Pal, Umes Chunder Pal, Shasi Mani Dassya, guardian Braja Gopal Pal, minor, Madhu Mani Dassya, and Mathura Nath Pal, Sri Nath Pal, Shib Chunder Pal, themselves and guardian of Goona Mani Dassya, Serish Chunder Pal, Dhan Krishna Pal, Nalit Mohan Pal, and Hira Lal Pal and Kristna Behari Ghose; sudder jumma of the entire estate Rs. 6,054-3-8 and police Rs. 73-11-11, will be sold for recovery of Rs. 2-1-11 as arrears of revenue.

No. 403.—Dihi Woolasi, pergunnah Mulghur; recorded proprietor Annada Mayi Debya, mother and guardian of Hari Das Bandyopadhyay, minor Mongul Chunder Aush, Ramkulpa Aush, Sriman Chandra Mukerji, executor of Saudamini Debya and Sriman Chundra Mukerji himself and Dhanesh Chunder Mukerji, executors on behalf of Jugul Chunder Mukerji and Katyayani Debya, guardian of Hem Chunder Gangopadhyay, Monindra Chandra Ghose; bearing sudder jumma Rs. 19,467-13-4 and police Rs. 248-6-11. The share of Annada Mayi Debya, guardian and mother of Hari Das Bandyopadhya minor, Mongal Chandra and Ram Kalpa Aush and Sriman Chandra Mukerji, executor of Saudamini Debya and Sriman Chundra Mukerji himself and Dhanesh Chandra Mukerji executors of Jagat Chandra Mukerji and Katyayani Debya, guardian and mother of Hem Chundra Gangopadhyay, bearing a sudder jumma of Rs. 9,733-14-8 and police Rs. 124-3-6, will be sold for recovery of Rs. 213-11-1 as arrears of revenue. The share of Monindra Chandra Ghose, for which a separate account has been opened, will be exempted from sale.

No. 8231.—Mehal Santa, pergunnah Mahammadolja, registered proprietor Hamidan Nesa and Syedan Nesa, Khatun Meer Masudam Ali and Chandra Shikhar Chaudhuri, Beynaddin Mahammad and Khonkar Rahaman and Septamnesa Bibi and Fulsan Nesa Bibi, guardian and mother of Ebi Madish, bearing sudder jumma Rs. 553-2-10 will be sold for recovery of Rs. 1-1-1.

Nuddea Collectorate, the August 1880. W. G. TAYLER, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Pubna will be put up to public and unreserved sale at the Collector's office of that district on the 22nd day of September 1880, corresponding with 7th day of Asvin 1287, B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 30th June 1880.

Number on touji.	Name of the mehal and pergunnah.	Names of Proprietors.	Sudder jumma.	Arrears for which the estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
101	Kismut Alukdia, pergunnah Shakhuni.	Official Trustee of Bengal on behalf of Mr. N. P Pogose.	853 11 0 Road Fund 8 9 0	0 10 6	Entire mehal will be sold.
163	Newly accreted chur to kismut Tarof Soojanagar, pergunnah Mahamedshahee.	Bijoy Gobind Choudhury and others.	1,688 5 0 Road Fund 16 14 0	5 5 0	Separate accounts of this estate have been opened under Act XI of 1859. The share of Bijoy Gobind Choudhury, which bears a revenue of Rs. 745-15, including road fund, and which is in arrear, will be sold first. The other shares, which are not in arrear, will beexempted from sale.
184	Kismut Dantia Jahangirpur, pergunnah Dantia Jahangirpur.	Kali Pran Bhuttacherjea and others.	650 9 0	1 7 0	Separate accounts of this estate have been opened under Act XI of 1859. The share of Kali Pran Bhuttacherjea, guardian on behalf of Umesh Chunder Bhaduri, which bears a revenue of Rs. 24-8, and which is in arrear, will be sold first. The other shares, which are not in arrear, will be exempted from sale.

Pubna Collectorate, the 11th August 1880. W. CLAY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Backergunge will be put up to public and unreserved sale at the Collector's office of that district on Saturday, the 25th September 1880, corresponding with 10th Assin 1287, B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realised in the same manner as arrears of revenue due on the 28th June 1880.

Class.	Number on touji.	Name of mehals.	Name of proprietors.	Government revenue.	Arrears due.	Remarks.
					Rs. A. P.	
1st class	1963	Pergunnah Jahapur ...	Ismali share 12as. 1gd. 2kr. 2kt. 9gds. 6ch. ; proprietors Dwarika Nath Datta and others.	Total jumma Rs. A. P. 853 11 10 Deduct jumma of 3as. 18gds. 1kr. 10gds. 10ch. share for which a separate account has been opened. 208 14 6	4 3 2½	This ismali, 12as. 1gd. 2kr. 2kts. 9gds. 6ch. share, will be sold.
Ditto ...	3433	Pergunnah Shaista Nagar Rudra Narayan Das Taluq.	Kali Prasad Das Chowdhuri and others.	644 13 4 606 8 2½	37 0 1½	The entire mehal will be sold.
Ditto ...	3846	Pergunnah Silimabad, share 12½gds.	Ismali share 9gds. 60tils ; proprietors Pratap Chandra Roy Chowdhuri and others.	Total jumma 3,682 3 5 Deduct jumma of 3gds 20 tils share for which a separate account has been opened, 920 3 10½	79 10 10	This ismali, 9gds. 60 til share, will be sold.
				2,761 10 6½		
Ditto ...	4546	Pergunnah Kasimpur Shehelapati Char Padda, *alias* Ramjanpur.	Mir Mawazzam Hossen Chowdhuri and others.	4,914 0 0	1,314 0 0	The proprietary right of the settlement-holders in this mehal will be sold.
Ditto ...	4573	Pergunnah Bozengomedpur, Taluq Ranchha Ram Basu, share 8as.	Jamiunnessa Khatun and others.	1,580 5 3	23 1 0	The entire mehal will be sold.
Ditto ...	1914	Tapp'h Haheli Selimabad, share ½ anna.	Share 11gds. 3krs. 2kts. 5 tils under separate account; proprietors Chandra Kanta Mukhopadhya and others.	1,059 3 11 Deduct the jumma of the other ismali share under separate account amounting to 1,337 4 6	Total jumma up to kist March 1880, 14 1 8 Ditto ditto June 1880, 8 8 6	This 11gds. 3krs. 2kts. 5 til share was sold on the 26th June 1880, and the purchaser, after paying the earnest money, did not pay the remainder, therefore the mehal will be again sold.
				71 15 5	22 10 2	
Ditto ...	1997	Pergunnah Khanjahabadurnagar, Taluq Fatch Mahomed.	Mahamed Rashad *alias* Kalumeah and others.	736 3 9	126 13 0½	The entire mehal will be sold.

Backergunge Collectorate, the 30th July 1880. J. C. VEASEY, Officiating Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Mymensingh will be put up to public and unreserved sale at the Collector's office of that district on the 20th September 1880, Monday, corresponding with 5th of Assin 1287, B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th June 1880

Number on touji.	Names of mehals and pergunnahs.	Names of proprietors.	Government revenue of estates.	Amount of arrears for which the estate is to be sold.
	First Class Mehals settled in perpetuity.		Rs. A. P.	Rs. A. P.
2129	Taluq Krishna Ram Dutta, toppe Hazradi, ijmali share hissa 13as. 10gs., exclusive of that separated under Act XI of 1859.	Shiva Sundari Dasya and others	1,354 8 0	60 2 0
.....	Ditto ditto hissa 2ans. 10gs., that is, separated under Act XI of 1859.	Ram Kishore Gangopadhya	250 13 0	.....
			1,605 5 0	
6179	Joar Jugut Chur mouzah Alabpur &c., toppe Kuri Khal, in pergunnah Baroda Khyat, ijmali hissa 3ans. 15g. 1k. 1kt., exclusive of that separated under Act XI of 1859.	Dundubhi Dasya and others	172 14 0	8 2 0
.....	Ditto ditto hissa 2as., that is, separated under Act XI of 1859.	Jugat Tara Dasaya	94 5 0	.....
.....	Ditto ditto	Hurkishore Audhikári ,, ...	94 5 0	.....
.....	Ditto ditto hissa 2as. ditto ditto ...	Shoshi Kumar Ghose	94 5 0	.....
.....	Ditto ditto ,, 2as. 15g. 1k. 1kt. ditto ...	Hari Kishore Roy Chowdhury	125 12 0	.....
.....	Ditto ditto ,, 3ans. ditto ditto ...	Naba Kishore, Ram Kishore, Hur Kishore Shahs, &c.	141 6 0	.....
.....	Ditto ditto ,, 15gs. 1k. kt., ditto ...	Brajendra Kumar Roy Chowdhury	31 7 0	.....
			754 8 0	.....
	Second Class Mehals.			
4965	Chur mokábela Jailkhana, pergunnah Alapsingh, ijmali share hissa 3as. 6g. 2k. 1kt. 2dti., exclusive of that separated under Act XI of 1859.	Hara Sundari Debya Chowdhurani	514 12 0	67 3 0
.....	Ditto hissa 4as. 2g. 0k. 2kt. 3dti, that is, separated under Act XI of 1859.	Raja Surja Kanta Acharjia Chowdhury	633 11 0	128 0 0
.....	Ditto hissa 13g. 1k. 1kt. ditto ditto	Dina Moi Debya Chowdhurani	103 1 0	.....
.....	Ditto ditto ditto ditto	Prossona Narayan Acharjia Chowdhury	103 1 0	.....
.....	Ditto ditto ditto ditto	Aumirta Narayan acharjia Chowdhury ...	103 1 0	.....
.....	Ditto hissa 4as. 1g. 1k. ditto ditto	Guru Churn Chakravarty, manager, in part of minor Juggot Kishore Acharjia.	628 8 0	.....
.....	Ditto ,, 4g. 1kt. 2kt. 1dti. ditto	Jagut Moi Debya Chowdhurani	34 6 0	.....
.....	Ditto ditto ditto ditto	Hurrendra Narayan Acharjia Chowdhury ..	34 6 0	.....
.....	Ditto ditto ditto ditto	Jugendra Narayan Acharjia Chowdhury	34 6 0	.....
.....	Ditto hissa 9g. 3k 2kt 2dti. ditto	Isban Chandra Acharjia Chowdhury	76 15 0	.....
.....	Ditto ,, 18g. 1k. 1kt. ditto ditto	Hara Sundari Debya Chowdhurani ... ,,	103 1 0	.....
.....	Ditto ,, 8g. 1k. 1kt. ditto ditto	Kedar Kishore Acharjia Chowdhury	23 13 0	.....
.....	Ditto ,, 8g. 1k. 1kt. ditto ditto	Bemola Debya Chowdhurani	23 13 0	.....
.....	Ditto ,, 6g. 2k. 2kt. ditto	Jadab Kishore Acharjia Chowdhury	81 9 0	.....
			2,474 0 0	.....
6129	Chur Bahadurpur, pergunnah Alapsingh	Kamal Moni Debya Chowdurani and Jadab Kishore Acharjia Chowdhury and others.	528 0 0	5 2 0

Mymensingh Collectorate, the 11th August 1880. N. S. ALEXANDER, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Tipperah will be put up to public and unreserved sale at the Collector's Office of that district on the 15th day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of June 1880.

Towji number.	Number in register A.	Name of mohal.	Name and residence of the proprietor.	Hissa or share.	Government revenue.	Arrears.	Remarks
				A. G. SC. KT.	Rs. A. P.	Rs. A. P.	
226	718	1 one-anna share of pergunnah Homnabad	Husaf Ali Chowdry, son of Ahamed Ali Chowdry, deceased, of Parchim Gaon, in pergunnah Homnabad, station Lekeham.	4 13 1 1	1,989 2 3	.....	This accounts of these shares have been separated under section 10, Act XI of 1859, and Government revenue of these shares have been paid.
			Afraneesa Chowdrany, wife of Ahamed Ali Chewdry, deceased, of ditto ditto		1,845 3 2	...	
			Sreemati Faezneesa Chowdrany, daughter of Ahamed Ali Chowdry, deceased, of ditto ditto.	4 6 2 2	993 9 1	...	
			Yakub Ali Chowdry, son of Ahamed Ali Chowdry, deceased, of ditto ditto.	2 6 2 2	4,825 14 6		
				11 6 2 2	1,987 2 2	100 0 0	This share will be put up to sale for arrears of revenue for kist June 1880.
				4 13 1 1			
			Total ...	16 annas			

Faezneesa Chowdrany is the proprietress of 2g 8kr 3kt. of the said one-anna share of the estate, which is equal to 2a. 0g 2kr 3kt share as entered in Register A, Part I; Afraneesa Chowdrany is the proprietress of 2g 2kr and 2g. 3kr. 2kt.—i.e., on the whole 5g 1kr. 5kt., which is equal to 4a. 0g 3kr. 2kt. share as entered in the Register A; and Husaf Ali Chowdry is the proprietor of 5g. 3kr. 1kt., which is equal to 4a. 13g. 1kr. 1kt. as entered in the above register. These three shares aggregating in all 11a 6g 3kr. 2kt., the accounts of which have been separated under section 10 of Act XI of 1859, will not be sold. The remaining share 5g. 3kr 1kt, the owner of which is Yakub Ali Chowdry, and which is equal to 4a. 13g. 1kr. 1kt. share of the said one anna of the estate as entered in Register A, will be put up to auction for arrears of revenue.

				A. G.	Sudder jumma, Rs. A. P. KT.	Rs. A. P. KT.	
489	1216	Jowar Mashikarah, pergunnah Bardakhat	Parbuti Charan Nandi and others.	15 10	893 1 0 15	.....	This share will not be sold.
					Road Fund, 8 15 4 10		
					902 0 5 5		
					Sudder jumma,		
			Sreemati Ratan Mani, wife of Raghu Nath Sing, deceased, of Govindapore, pergunnah Bardakhat.	0 5	14 6 5 12½	2 11 1 12½	This share will be put up to sale for arrears of revenue for kist June 1880.
					Road Fund, 0 2 3 15		
					14 8 9 7½		
					Sudder jumma,		
			Nobin Chandra Sing as guardian of Sarut Chandra Sing, minor son of Raghu Nath Sing, of ditto ditto	0 5	14 6 5 12½		
					Road Fund, 0 2 3 15		
					14 8 9 7½	2 11 1 12½	Ditto ditto.
			Total Sudder Jumma ...	.....	921 14 0 0		
			Total Road Fund ...	.....	9 4 0 0		
					931 2 0 0		

The 4g. or 5g. share of the above estate, whose owner is the said Nobin Chandra Sing as guardian of Sarat Chandra Sing, minor, and the other 4g. or 5g. share, whose owner is the said Sreemati Ratan Mani, wife of Raghu Nath Sing, deceased, the accounts of which have been separated under section 10 of Act XI of 1859, have fallen into arrears of revenue for Rs. 14-8-9 7½kt. and Rs. 14-8-9 7½kt., respectively, inclusive of road fund due for kist June 1880, will be put up to sale.

Tipperah Collectorate, the 3rd August 1880. F. JONES, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Chittagong will be put up to public and unreserved sale at the Collector's office of that district on the 20th day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 25th day of May 1880.

CLASS I.—*Permanently-settled Estates.*

Towjee No.	Names of estates.	Names of recorded proprietors.	Sudder jumma.	Amount for which the estate is to be sold.	Remarks.
			Rs. A. P.	Rs. A. P.	
51	Taraf Aley or Khan	Shahamut Ali and others.	1,666 0 9	810 14 6	Separate accounts have been opened under Act XI of 1859. The share No. 2, of Akbar Ali Khan, bearing Rs. 811-6-3 revenue, on which the arrears have accrued, will be sold.
54	Taraf Anandiram Kanungoe.	Ananda Moyi and others.	840 6 9	164 4 1	Separate accounts have been opened under Act XI of 1859. Share No. 5, of Rash Chandra Roy and others, with a sudder jumma of Rs. 36-14-3, from which the arrears are due, will be sold.
1469	Taraf Komor Koolie.	Golam Gaous.	1,018 13 0	180 8 2	Separate accounts have been opened under Act XI of 1859. The share of Golam Gaous and others, with a revenue of Rs. 506-11-6, representing the remaining portion of the estate from which the arrears are due, will be put up to sale
2562	Taraf Rambhadra Kanungoe.	Bhairab Chandra and others.	918 15 7	61 9 3	Separate accounts have been opened under Act XI of 1859. Share No. 2, of Durga Charan and others, sudder jumma Rs. 7-2-9; share No. 3, of Ram Ratan Sarma and others, sudder jumma Rs 36-4-6; share No. 18, of Nityaram Sen and others, sudder jumma 9 annas 7 pie; No. 27, of Hari Har Bhattacharjya and others, sudder jumma Rs. 5-15-6; No 31, of Chandrabodoni, sudder jumma Rs 92-15-9; and the share of Bhairab Charan and others, with a sudder jumma of Rs. 74-11-3, representing the remaining portion of the estate, from which the arrears are due, will be sold.
2866	Kismut Ramdoyal.	Ali Hussen and others.	923 4 10	21 2 5	Separate accounts have been opened under Act XI of 1859. The share of Ali Hossen and others, with a revenue of Rs 99-9-3 representing the remaining portion of the estate from which the arrears are due, will be sold.
3093	Taraf Shoorut Singh.	Mohesh Chandra Datta and others.	669 15 6	0 0 10	The entire estate will be put up to sale.
3894	Taraf Komor Aly Chowdry.	Amir Ali Khan and others.	510 4 3	47 15 10	Ditto ditto.
3830	Taraf Obedullah Shekh.	Ayamona Bibi and others.	678 7 0	52 15 3	Ditto ditto
13407	Taluq Gouri Sanker Kanungoe.	Lalita Thakurani	701 4 3	1,217 3 0	Ditto ditto
22916	Taluq Obedullah and Shekh Bodyaz Zama and others.	Asalat Khan	963 11 3	116 7 10	Separate accounts have been opened for several shares under Act XI of 1859. The share of Asalat Khan and others, bearing sudder jumma Rs 668-9-3, representing the remaining portion of the estate from which the arrears are due, will be sold.

Chittagong Collectorate, the 29th July 1880. A. MANSON, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Sarun will be put up to public and unreserved sale at the Collector's office of that district on Friday, the 10th September 1880, corresponding with 21st Bhado 1287 (F S.), for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 7th day of June 1880.

CLASS I.—*Permanently-settled Estates.*

Serial number.	Towji number.	Name of estate and pergunnah.	Name of proprietor.	Government revenue of the entire estate.	Government revenue of the share which will be sold for arrears of revenue.	Arrears of revenue due from the estate.	REMARKS.
				Rs. A. P.	Rs. A. P.	Rs. A. P.	
1	577	Mehal Jhajhowa, pergunnah Baul.	Mookt Nathpersad, *alias* Monoo Babu.	533 5 4	533 5 4	110 1 7	The entire estate will be sold.
2	650	Mehal Kopa, pergunnah Baul.	Hurpersad and others	967 0 3	580 3 4½	5 13 4½	The ijmali share of the estate will be sold, with the exception of two shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 386-12-10½.
3	680	Mehal Mohamda, pergunnah Baul.	Dharm Lal Sahoo and others.	540 5 4	512 15 7	2 10 10	The ijmali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 30-5-9.
4	695	Mehal Muddunpore, pergunnah Baul.	Gunga Bishoon Sing and others.	710 13 10½	710 13 10½	1 8 6½	The entire estate will be sold.
5	735	Mehal Mookrara, pergunnah Baul.	Khadun Sing, Doorgadyal Sing, and others.	614 12 6	585 15 0	1 2 5	The ijmali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 28-13-6.
6	706	Mehal Pethowree, pergunnah Baul.	Luchmipersad ...	532 8 0½	532 8 0½	2 5 0½	The entire estate will be sold.
7	960	Mehal Tajpore, pergunnah Baul.	Ram Narain Sing and others.	1,280 0 0	1,280 0 0	2 6 0½	Ditto ditto.
8	1042	Mehal Bungra, Pasnowleegungun, pergunnah Bara.	Bhugwan Dutt and Doorga Dutt.	1,214 14 11½	1,214 14 11½	1 2 1½	Ditto ditto.
9	1321	Mehal Mullopore, Sunburse, pergunnah Bara.	Shew Sahai Sing ...	1,070 15 8½	1,021 15 8½	173 5 11	The ijmali share of the estate will be sold, with the exception of one share under partition, the sudder jumma of which is Rs. 49.
10	1336	Mehal Murkunkhirodhur, pergunnah Bara.	Shaik Asadoola ...	657 1 0½	657 1 0½	21 1 7½	The entire estate will be sold.
11	1367	Mehal Putchrookhi, Sarungpore, pergunnah Bara.	Shew Sahai Sing ..	568 8 0½	447 6 5½	88 9 3½	The ijmali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 121-2-1.
12	1510	Mehal Telkothu, pergunnah Bara.	Sumrun Sing, Oojagir Lal, Kishoonpersad, and others.	960 0 0	937 9 2½	103 10 1	The ijmali share of the estate will be sold, with the exception of three shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 23-6-9½.
13	1761	Mehal Sagur, pergunnah Baral.	Dilbux Narain ...	1,004 9 8½	1,004 9 8½	4 11 6½	The entire estate will be sold.
14	1815	Mehal Cheerand, pergunnah Cheerand.	Gungadhur Sahoo, Tiluk Racot, Bhup Narain Racot, Gopal Bhugut, and others.	4,416 11 9½	653 7 9½	67 5 8½	The ijmali share of the estate will be sold, with the exception of 15 shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 3,763-0-44.
15	1825	Mehal Rouza Moosumpore, pergunnah Cheerand.	Shaik Asadoola, Bebee Rohimun, Mookt Nathpersad, *alias* Foolana Babu and others.	1,281 1 0½	1,188 5 5½	66 12 10½	The ijmali share of the estate will be sold, with the exception of three shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 93-11-7.
16	2002	Mehal Baraicha, pergunnah Dungsee.	Thacoor Dutt Sahi, Girdhare Lal, and others.	1,035 3 8½	274 13 8½	38 12 4½	The ijmali share of the estate will be sold, with the exception of nine shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 760-6-2½.
17	2380	Mehal Chap Soodersun, pergunnah Goah.	Rittooburu Sing, Koonja Rai, Shew Sahai Rai, Shewdyal Sing, and others.	891 5 4	285 3 8½	23 13 2½	The ijmali share of the estate will be sold, with the exception of six shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 536-1-7½.
18	3085	Mehal Mancopore, Munjhun, pergunnah Kuzmer.	Bohor Racot ...	854 6 4½	854 6 4½	0 1 0½	The entire estate will be sold.
19	3512	Mehal Moonga, pergunnah Murhul.	Rash Narain and Gooder Sing.	826 10 11½	826 10 11½	0 4 4½	Ditto ditto.
20	3696	Mehal Nurhun, pergunnah Nurhun.	Burmdeo Narain Sing	750 6 0	750 6 0	11 1 1	Ditto ditto.
21	3895	Mehal Sarsand, pergunnah Putchluk.	Moonsoor Ahmed ...	880 5 4½	458 7 6	6 10 0	The share of Moonsoor Ahmed, separated under section 10, Act XI of 1859, will be sold, the sudder jumma of which is Rs. 458-7-6.

Sarun Collectorate, the 7th August 1880. A. MCDONNELL, Offg. Collector.

NOTICE is hereby given, under section 6 of Act XI of 1859, that the following mehals will be sold for arrears of revenue due on the 28th June 1880, at public auction at the Noakholly Collector's Office on Tuesday, the 28th September 1880, corresponding with 13th Aswin 1287, B.S., to the highest bidder.

Permanently-settled Estate.

No. 203.—Three annas share of pergunnah Dandra; recorded proprietors Aboo Eusoof, Mahamed Israil, Aboo Mahamed Obedoollah, Chandra Nath Gupta Chaudhory, Shorfunnessa Chaudrine, self and guardian of Aboo Nosole Mahamed Ishaq minor, Kazi Lutful Haq, self and guardian of Mahmooda Khatoon minor, Ram Kumar Son, Radha Mohan Ray and Mohim Chandra Bandopadhya. Government revenue Rs. 2,444-4-10, inclusive of Rs. 24 on account of Improvement Fund. Of this one anna share, of which a separate account has been opened in the name of Mohim Chundra Bandopadhya, Government revenue Rs. 152-12-4, inclusive of Rs. 1-8 on account of Improvement Fund, will be sold for arrears of revenue Rs. 4-3, inclusive of one anna on account of Improvement Fund.

Noakholly Collector's Office, the 7th August 1880. E. V. WESTMACOTT, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estate in the district of Jessore will be put up to public and unreserved sale at the Collector's office of that district on the 22nd day of September 1880 for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on 28th June 1880.

CLASS I.—*Permanently-settled Estates.*

Towjee No. 263, mehal mouzah Surafpore, pergunnah Shahosh; recorded proprietors Punchanand Bose and Gobind Chundra Roy and others; bearing a sudder jumma of Rs. 2,124-13-8. The two shares of Punchanand Bose and others, bearing a sudder jumma of Rs. 790-13-1½, of which separate accounts have been opened, as there are no arrears due, will be exempted from sale. One share belonging to Gobind Chundra Roy and others, bearing a sudder jumma of Rs. 1,328-0-6½, will be sold for recovery of arrears, Rs. 5-4-11.

Jessore Collectorate, the 9th August 1880. E. H. RUDDOCK, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Midnapore will be put up to public and unreserved sale, and will be sold to the highest bidder on the 27th September 1880, corresponding with Bengali 12th Ashin 1287, and Amli 13th Ashin 1288, Monday, at the office of the Collector of that district, for arrears of revenue and other demands for kist, June, held in 1880, which, by the Acts and Regulations in force, are to be realized as arrears of revenue due on 28th June 1880.

Consecutive No.	No. of A register.	Toujee No.	Names of mehals and pergunnahs.	Names of proprietors.	Sudder jumma.	Arrears for which the estate is to be sold.
					Rs. A. P.	Rs. A. P.
1	74	45	Mouzah Amalpur, pergunnah Khandar.	Ramdhan Roy, Ram Gopal Roy, Kalidas Roy, Ramcomar Naskar, Manager under the Court of Wards of the estate of Baboo Radhagobinda Pal minor, Sreematya Nittomoni Dasi, Giri Dhari and Romanath Mohapatra, Sreemotee Sarnomoni Dasi, wife of Mohendra Narain Ghose, and Prem Chand Masanta.	1,556 2 10	
				Exclusive of the joint share of Ramdhan Roy, Ram Gopal Roy, Kalidas Roy, Ram Coomar Naskar, manager of the minor under the court of wards of Baboo Radha Gobind Pal, Sreemotya Nittomoni Dasi, Giridhari and Romanath Mohapatra, and Sreemotee Sarnomoni Dasi, wife of Mohendra Narain Ghose, which has separate account, and which will not be sold.	1,017 2 2	
				The remaining share of Prem Chand Masanta, which has separate account, and will be sold for arrears of Government revenue.	339 0 8	36 8 2
2	230	1557	Kantapal, pergunnah Kharagpur.	Kunjabehari Roy, Srinath Charan Pal, Ramkristo De, Darikanath Pal, Khetra Mohan Pal, Prangobinda Nag, Ganendra Coomar, Jotendro Coomar, Rolendra Coomar, Nagendra Coomar, Jagendra Coomar, and Goonendra Coomar Nag, minors under the Court of Wards, manager Baboo Darikanath Mal.	1,020 0 0 Inclusive of Road Fund.	1 5 9
3	239	144	Mouzah Bali Batee, pergunnah Kharagpur.	Najiban Nesa Bibi, Ihaktaram Bhua, Amizooddin Ahmed, Rookneroodin Ahmed, Sreepati Bhattacharjee, Romapati Bhattacharjee, Mokhoda Debi, Bindoobidasini Debi, herself and mother and guardian of the minor Manmathanath Bhattacharjee and Karali Charan Bhua.	834 13 0	0 7 0
4	412	271	Barbasi, pergunnah Khandar.	Lakhi Charan Satpati, Golok Chander Datta, Manikram Pal, Brojomohan Mohapatra, Gangaram and Ghasiram De, Sreemotya Adarmoni Debya, Raghunath Mohapatra, Lochman Prosad, and Sitalprosad Das Mohapatra, Naraharimarik, Sreemotya Peary Moni Dasi, wife of Guruprosad Mozumdar, Bhuban Chunder Banerjee, Gangaram Mytee, Saroopnarain Imtee, Matangini Dasi, mother and guardian of Taraknath and Bholanath Mytee; Khoyratally, Sham Route, Akhoynarain Jana, Sreemotya Sarnomoni, Nobin Chunder Nag, Akhoram Bera, Ramkristo Chakraburty, Ram Mohan Mytee, Beoharam Acharjee, Madhu Sudan Mana, Sreemotee Jesodamoni, Rambhamoni Tilottomamoni, Lal Mohan, Indronarain and Bhuban Mohan Malkapi, Radha Charan Saw, Radhamohan and Indranarain Pal.	19,189 13 1	44 15 1
5	306	506	Chhuckchhara, pergunnah Kedarkindu.	Mohendra Nath Masanta, Indro Nath Masanta, Upendra Nath and Gopendra Nath Masanta, Peary Mohan Masanta and Prem Chand Masanta.	961 13 0	
				Exclusive of the joint share of Mohendra Nath Masanta, Indranath Masanta, Upendra Nath Masanta, Gopendranath Masanta and Peary Mohan, Masanta, which has separate accounts, and which will not be sold.	641 2 1	
				The remaining share of Premchand Masanta, which has separate account, and which will be sold for arrears of Government revenue.	320 9 4	32 9 3
6	1368	691	Harijahma, pergunnah Kasijurah.	Hiraram Das, Sreemotee Haripria Dei, wife of Jaggarnath Das; Sreemotya Gopinee Dei, mother and guardian of Ramnarain Mytee and Sreenarain Mytee, minors; Saroopnarain Das, father and guardian of Takurdas Das, minor, Mothur Mohan Mytee, Ramtanu Mytee, Rajnarain Das, Adolta Chander De, Saroop Mohun Masanta, Mohendranath, Debendranath, Jogendranath, and Upendranath De.	3,137 7 4 Inclusive of police charges.	
				Exclusive of the share of Mohendranath, Debendranath, Jogendranath and Upendranath De, which has separate account, and which will not be sold.	834 3 5 Inclusive of police charges.	
				The remaining joint share of Hiraram Das, Sreemotee Haripria Dei, wife of Jaggennath Das; Sreemotya, Gopini Dei, mother and guardian of Ramnarain Mytee and Sreenarain Mytee, minors, Saroopnarain Das, father and guardian of Takoordas Das minor; Mathurmohan Mytee, Ramtanoo Mytee, Rajnarain Das, Adotta Chandra De, and Saroopmohan Masanta, which has separate account, and which will be sold for arrears of Government revenue.	2,303 3 11 Inclusive of police charges.	1,339 1 0
7	1763	973	Lutuya, pergunnah Julkapur.	Brajodas Panja, Radhagobinda Panja, Jagobandhu Panja, Shasishikhar Panja, Boistab Das Panja, Bolkunta Nath Jana, Prem Chand Masanto, Akhoy Narain Das.	859 11 8	23 10 9
8	2047	1124	Nankarbajsapti, pergunnah Majnamoota.	Brojanath Roymohasoy, manager of Purna Chander Mitter minor, Sreemotee Haripria Debi, widow of late Kuarnarain Roy, Sreemotee Anandomoi Debi, widow of late Gojendra Narain Roy; Sreemotee Digambari Debi, mother of Lakhinarain Bandopadhya, Sreemotee Adarmoni Debya, Raghoo Nath Das, Proharaj Mohapatra, Seetanath Das Mohapatra, Sreemotya Issarimoni Debya, Poromanando Bardhan, Nando Gopal Burdhan, Seotal Prosad Roy Mohasaya, Soodhakristo Roy Mohasaya, Sreemotya Prasannomoi Dasi, mother of Jotish Chander Basu, Raunidhi Kundu, Ramanando Kundu, Mohendra Nath Kundu and Sreemotee Digambari Dasi, wife of Pitamber De.	2,133 5 4	
				Exclusive of the share of Ramnidhi Kundu, Ramanando Kundu and Mohendra Nath Kundu, which has separate account, and which will not be sold.	703 13 6	
				Ditto ditto of Sreemotee Digambari Dasi, wife of Pitambar De, ditto ditto.	344 8 1	
				The remaining joint share of Brojo Nath Roy Mohasaya, manager of Purna Chander Mitter, minor, Sreemotee Haripria Debi, widow of late Kuarnarain Roy, Sreemotee Anandomoi Debi, widow of late Gojendra Narain Roy, Sreemotee Digambari Debi, mother of Lakhi Narain Bandopadhya, Sreemotya Adarmoni Debya, Raghunath Das, Proharaj Mohapatra, Seetanath Das Mohapatra, Sreemotya Issarimoni Debya, Paromanando Bardhan, Nando Gopal Bardhan, Seetal Prosad Roy Mohasaya, Soodhakristo Roy Mohasaya and Prasannomoi Dasi, mother of Jotish Chander Basu, which has separate account, and will be sold for arrears of Government revenue.	1,085 0 10	81 13 2
9	2485	1368	Saharda, pergunnah Sabong.	Gadadhar Dhara, Prankristo Roy, Lall Mohun Roy, Jogomohan Roy, Durgaprosad Roy, Ananda Lal Roy, Sreemoty Sachi Dasia, and Sreemotya Haromoni Dasi.	1,917 7 8	6 9 0
10	2513	1393	Simulya, pergunnah Bhuamoota.	Sreemotee Brohmamoi, guardian of her adopted son Upendra Lall Roy minor, Sreemotya Sattolehoma and Ananda Lall Roy.	700 9 6	0 4 9
11	2736	1506	Bhorrol, pergunnah Datunbhore.	Ramanando Kundu, Soondar Narain Sarangi, Panchanan Sarangi, Sreemotya Motramoni Debya, Mohendranath Kundu and Ramnidhi Kundu.	1,261 1 8	0 8 2
12	2953	1600	Agar, pergunnah Chunderkona.	Nobokristo Mokhopadhya, Poreshnath Sukal, manager of Manmath Nath, Girijanath and Jotendro Nath Roy Chowdry, minors.	10,894 10 4 Including police charges.	
				Exclusive of the share of Poreshnath Sukal, manager of Manmathanath, Girijanath, and Satendra Nath Roy Chowdry, minors, which has separate account, and will not be sold.	732 8 8 Including police charges.	
				The remaining share of Nobokristo Mukhopadhya, which has separate account, and will be sold for arrears of Government revenue.	10,252 5 8 Including police charges.	93 3 11

The 19th August 1880.

F. W. BADCOCK, for Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Furreedpore will be put up to public and unreserved sale at the Collector's office of that district on the 28th day of December 1880, answering to 14th Poush 1287, B S., for arrears of revenue which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th June 1880.

CLASS I.—*Permanently-settled Estates.*

Number in touji.	Name of pergunnah and mehal.	Name of proprietor.	Government revenue.	Amount of arrears for which the estate is to be sold.
			Rs. A. P.	Rs. A. P.
6804	Two pieces of new chur Khagotia in chur Modunsunkar.	Shoshenundun Pal, Rashbehari Roy, and Taranathkundoo of Loojung.	1,942 11 7	268 1 11

Furreedpore Collectorate, the 3rd September 1880. J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Moorshedabad will be put up to public and unreserved sale at the Collector's office of that district on the 13th September 1880, corresponding with 29th Bhadra 1287 for arrears of revenue due on the 28th June 1880.

Serial number.	Class.	Number of touji.	Name of mehal and pergunnah.	Name of Proprietor.	Sudder jumma.	Remarks.
					Rs. A. P.	
1	1st class	9	Kismut pergunnah Kashipur, pergunnah Kashipur.	Shyama Charan Batta, Radhaballabh Roy, Bhagabati Dibya, Manager of Bhatish Charan Bandapadhya, Nitta Kali Debya, Gopi Soondari Dasya, Protap Chandra Dass, Radha Charan Sen, Prosanna Chandra Roy, Joy Krishna Adhikari, Khetra Nath Bandapadhya, Jamoonadebi herself and guardian of Shyam Lall Roy, minor.	8,074 3 0	Excluding 12 annas 19 gandas and 6 kag share of the mehal for which separate accounts have been opened in the names of Shyama Charan Bhatta and others, the remaining 3 annas and 10 kag, bearing sudder jumma of Rs. 1,826-14-1, in the name of Radhaballabh Roy, will be only sold.
2	Ditto	65	Taraf Khanjana Koomirdeha, pergunnah Shamash Khani.	Ram Dass Sen, Ram Jeeban Bhattacharje and Matheera Nath Chattapadhya, executors of estate of Poolin Behari Sen, Mati Lall Chattapadya, Shyama Soondari Debya, Tenkari Debya, Prio Nath Chattapadhya, and Biraj Mohini Debya.	1,283 4 8	Of this mehal, excluding 12 annas share in the name of Ram Dass Sen and others, the remaining 4 annas, bearing sudder jumma of Rs. 366-13-8, for which separate account has been opened in the name of Shyama Shoondari Debya will be only sold.
3	Ditto	439	Kismut pergunnah Shamash Khani, pergunnah Shamash Khani.	Gooroo Prosad Roy, Ganesh Lall Roy, Rajaram Roy, Nafar Dass Roy, Koonja Behari Chowdhuri, Haradhan Chattapadhya, Koomed Kamini Debya herself and manager for her minor sons Gopiraman, Rhishikesh and Shooresh Chandra Chattapadhya, Indra Chandra Chattapadhya, Pran Krishna Bandapadhya, Pran Kali Chattapadhya, Radha Pyari Debya, Pharan Bibi herself and manager for Abdul Hakim and Hamajan Ali, minors, Godhan Mandle and Shaikh Mobarak Ali.	1,860 11 4	Of this mehal, excluding 5 annas 4 gandas and 3 kara share, for which separate accounts have been opened in the names of Nafar Dass Roy, Koonja Behary Chowdhury, and Indra Chandra Chattapadhya, the remaining 10 annas 15 gandas and 1 kara, bearing sudder jumma of Rs. 1,250-5-9, in the name of Ganesh Lall Roy, will be only sold.
4	Ditto	444	Kismut Mouzah Syad Koolootia, pergunnah Fatesing.	Mir Ata Hossain, Ataor Ajij, Amrit Jahera Bibi, Syad Faslal Karim, Mahamad Syad Hossain, Syad Faslal Asim.	1,014 12 8	Entire mehal will be sold.
5	Ditto	479	Kismut Taraf Sharsha, pergunnah Harbak Singh.	Chowdhuri Nyamatulla	945 9 6	Ditto ditto.

Moorshedabad Collectorate, the 29th July 1880. H. MOSLEY, Officiating Collector.

Statement of the Affairs of the Bank of Bengal for the week ending 31st August 1880.

LIABILITIES.		Rs.	A. P.
Capital paid up		2,00,00,000	0 0
Reserve Fund		22,89,815	0 0
Public Deposits at Head Office	Rs. 65,00,180 1 5		
Ditto at Branches ...	„ 1,93,71,179 13 11	2,58,71,309	14 4
Other Deposits at Head Office and Branches ...		2,95,09,233	1 5
Bank Post Bills, &c.		4,63,983	7 3
Sundries		10,92,110	15 0
Rupees ...		7,92,26,152	6 0

ASSETS.		Rs.	A. P.
Government Securities		1,86,86,696	0 0
Loans on Government Securities, &c., at Head Office and Branches		63,94,772	9 7
Accounts of credit on Government Securities, &c., at Head Office and Branches ...		44,70,793	5 11
Bills discounted and purchased at Head Office and Branches		1,47,66,883	0 9
Balances with other Banks		5,52,637	2 8
Bullion		52,095	2 11
Dead Stock		10,58,216	6 7
Stamps		8,649	7 0
Sundries		3,92,116	2 2
		4,13,41,209	5 7
Cash and Currency Notes at Head Office	... Rs. 1,40,99,475 4 8		
Cash and Currency Notes at Branches	... „ 2,37,85,467 11 9	3,78,84,943	0 5
Rupees ...		7,92,26,152	6 0

By order of the Directors,

BANK OF BENGAL, CALCUTTA, the 2nd September 1880.

J. GORDON, Chief Acctt. & Dy. Secy. (318—1)

R. HARDIE, Secretary and Treasurer.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V (B.C.) OF 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to import warehouse.	Number, mark, and description.	Consignees.	Ships.
1880.			
August 28	1 Cask, L in a diamond	Order ...	S. S. Vega.
,, 28	1 Case, B S 33 in a diamond, bottom L ...	Ditto ...	Ditto.
,, 28	3 Cases, B M B D in a diamond, outside W C S K	Ditto ...	Ditto.
,, 28	3 Cases, G L D D in a diamond, outside W C S K	Ditto ...	Ditto.
,, 28	3 Cases, G S G C in a diamond, outside W C S K	Ditto ...	Ditto.
,, 28	2 Casks, G A & Co.	Ditto ...	Ditto.
,, 28	3 Cases, H B & Co. in a diamond	Ditto ...	Ditto.
,, 28	2 Cases, H M N L in cross, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 28	3 Bales, H D D & Co.	Ditto ...	Ditto.
,, 28	1 Bale, H B & Co., bottom C M	Ditto ...	Ditto.
,, 28	2 Cases, H N M L in a block	Ditto ...	Ditto.
,, 28	23 Packages, L M S L in a diamond, outside W C S K	Ditto ...	Ditto.
,, 28	2 Bales, 95 in a diamond, top L B, bottom D ...	Ditto ...	Ditto.
,, 28	5 Cases, L & G, bottom H S K & Co.	Ditto ...	Ditto.
,, 28	1 Case, S P & Co.	Ditto ...	Ditto.
,, 28	1 Case, addressed	J. W. B. Sandell, Esq., care of Messrs. Fitze & Co.	Ditto.
,, 28	1 Bale, W W	Order ...	Ditto.
,, 25	6 Barrels, N C D & Co.	Ditto ...	Ship Jane Porter.
,, 23	1 Girder, no mark	Ditto ...	Ship Plassey.
,, 23	1 Case, A M E	Ditto ...	S. S. Mongolia.
,, 23	15 Casks, B	Ditto ...	Ditto.
,, 23	3 Cases, C & H, top C	Ditto ...	Ditto.
,, 23	1 Case, C A X O X Rangoon	Ditto ...	Ditto.
,, 23	2 Cases, H B in a diamond	Ditto ...	Ditto.
,, 23	2 Bars flat iron, N B or no mark	Ditto ...	Ditto.
,, 23	7 Bars flat iron, 11 green or no mark	Ditto ...	Ditto.
,, 23	1 Bar round iron, 11 green or no mark	Ditto ...	Ditto.
,, 23	7 Bars square iron, 11 green or no mark ...	Ditto ...	Ditto.
,, 23	16 Bundles flat iron, 11 green or no mark ...	Ditto ...	Ditto.
,, 23	40 Pieces flat iron, 11 green or no mark	Ditto ...	Ditto.
,, 23	45 Pieces square iron, 11 green or no mark ...	Ditto ...	Ditto.
,, 23	30 Pieces round iron, 11 green or no mark ...	Ditto ...	Ditto.
,, 23	2 Cases, J & S in a diamond	Ditto ...	Ditto.
,, 23	2 Cases, K L L	Ditto ...	Ditto.
,, 23	1 Case, addressed	Mr. G. Poggi, care of Italian Consul.	Ditto.
,, 23	1 Case, 29 in double triangle	Order ...	Ditto.
,, 23	1 Parcel, addressed	The President of the Sanitary Commission of the City of Bengal.	Ditto.
,, 28	4 Cases, 500 in a diamond, outside A B & Co. ...	Order ...	S. S. City of Agra.
,, 28	5 Casks, B B D in cross, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 28	3 Cases, D D L M in a diamond, outside W C S K	Ditto ...	Ditto.
,, 28	1 Bale, D P in a diamond	Ditto ...	Ditto.
,, 28	6 Cases, addressed	Secretary to Calcutta School Book Society.	Ditto.
,, 28	20 Packages, S & Co.	Order ...	Ditto.
,, 28	1 Case, 587 in a diamond, top J D N	Ditto ...	Ditto.
,, 28	2 Cases, K D M	Ditto ...	Ditto.
,, 28	3 Kegs, K in a diamond	Ditto ...	Ditto.
,, 28	10 Pakages, 1831 in a diamond, bottom H S K & Co.	Ditto ...	Ditto.
,, 28	2 Cases, H B & Co. in a diamond	Ditto ...	Ditto.
,, 28	6 Packages, 1778 in a diamond, bottom H S K & Co.	Ditto ...	Ditto.
,, 28	2 Casks, H M N L in cross, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 28	1 Case, addressed	W. S. Lyle, Esq., Dokhari Tea Estate, Rajmai, Sibsagur, Assam.	Ditto.
,, 28	2 Packages, L R & Co., bottom C	Order ...	Ditto.
,, 28	2 Packages, L & G, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 28	3 Cases, P in a diamond, outside A B & Co. ...	Ditto ...	Ditto.
,, 28	19 Packages, P in a triangle, top F E G M, bottom N T.	Ditto ...	Ditto.
,, 28	5 Cases, G D A R in a diamond, outside W C S K	Ditto ...	Ditto.
,, 28	5 Cases, G K C C in cross	Ditto ...	Ditto.
,, 28	5 Cases, 113 in a diamond, outside W C & Co. ...	Ditto ...	Ditto.
,, 28	22 Packages, X in a circle	Ditto ...	Ditto.
,, 28	1 Truss, Y P in a diamond	Ditto ...	Ditto.
,, 28	1 Parcel, P P, bottom S	Ditto ...	Ditto.

CALCUTTA, the 4th September 1880. (320—1) G. H. SIMMONS, for Vice-Chairman.

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No of Notes.	Value.	Name of Claimant.
		Rs.	
165	O 68—67594	100	Jaynarain Misser.
166	„ 61—23300	20	E. G. Cuming.
168	„ 68—63029	100	Borodapershad Mitter.
169	„ —68906	100	Ladley Mohan Singh.
170	„ —56540	100	Lal Behari Dey.
172	„ 81—33735	10	Kailas Chandra Dutt.
173	„ 70—89931	500	Beerupa Setty.
174	„ 31—76346	50	E. Badham.
	„ —74067	50	
180	O 68—59285	100	Messrs. Ahmeddeen & Co.
181	„ 70—961·9	500	Hera Lal Roy.
185	„ 69—03486	100	Rojoni Kant Das.
186	L 84—62639	100	Messrs. Williamson Magor & Co.
187	O 81—08494	10	Ramgoti Adhicary.
188	„ 31—81484	50	Jadu Mondle.
189	O 24—51492	20	Prosanno Kumar Bose.
	„ 56—74223	20	
	„ 56—56748	20	
	„ 58—93295	20	
	„ 59—44565	20	
	„ —14308	20	
	„ —00664	20	
	„ —29491	20	

Notes partially lost or destroyed.

194	O 51—65387	10	Lekhai Ram.
195	„ 46—29386	10	J. W. W. Watsons.
196	„ 12—33193	10	Bunseelal Abeerchand Rai Bahadur.
197	„ 75—38492	10	Mooralidhur Johuri.
198	L 93—06273	50	Gopee Kant Roy.
199	O 61—03317	20	E. W. Hart.
	„ 81—75329	10	
	„ 60—98716	20	
200	„ 77—92981	10	Akhoy Kumar Bosu.
201	„ 68—87971	100	Kristo Lal Dutt.
202	„ 87—37235	5	Ram Lal Chatterjee.
203	L 26—99723	5	Umbica Churn Chatterjee.
204	O 81—00424	50	E. Saupin.
205	„ 59—49266	20	Mohendra Lal Dutt.
206	L 90—33139	5	Annada Kumar Dhole.
207	O 90—55648	50	A. R. S. V. Palaneappa Chetty.
208	„ 80—03108	10	Obhoy Churn Mitter.
	„ 37—48790	5	
209	„ 08—44284	100	Rev. T. S. Wynkoop.
	„ 59—88203	20	
210	„ 77—72916	10	Mrs. R. Hainworth.
211	„ 53—29131	10	J. Williamson.
	„ —29132	10	
	„ —29151	10	
	„ —29152	10	
	„ —29154	10	
212	„ 68—04101	100	Jogendra Nath Chowdhuri.
213	„ 59—92373	20	Srimuti Muktakasee Dabi.
214	„ 14—11454	10	Radha Kant Talukdar.
215	„ 67—29597	100	Sambhoo Chunder Lahuri.
112	L 75—56203	10	Inderjit, Jemadar.
	„ 87—46376		
114	O 6—64792	10	Prosanno Chunder Ghose.
	„ 8—16218		
115	L 17—83681	5	Kali Das Ghose.
	„ —88680		
116	O 26—90727	20	Hurry Das Bysack.
	„ 25—86240		
117	„ 54—75334	10	M. C. Mason.
	„ —75332		
118	„ 10—31845	10	Benuck Misser.
	„ —51112		
	„ 11—87645	10	
	„ —87648		

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
119	O 44—29429	10	Doyal Chand Halder.
	„ —29430		
121	„ 77—43281	10	L. B. B. King.
	„ —43282		
122	L 21—40012	5	Messrs. D. B. Mehta & Co.
	„ —40015		
	L 24—62753	5	
	„ —62752		
123	L 56—25742	5	Shib Chunder Auddy.
	„ —25743		
124	L 56—32572	5	G. H. Simmons.
	„ —32573		
125	O 68—05810	100	Major D. Chatterton.
	„ —05848		
126	L 55—95225	5	Premjee Dharamsey.
	„ —95222		

R. A. STERNDALE,
Assistant Commissioner of Paper Currency.
PAPER CURRENCY DEPARTMENT, the 6th September 1880.

Notice

List of Unclaimed Packages on the Custom House Wharf.

No.	Mark		Ship.
1	Cask, [S N M & C M Oudh]	...	Gannet.
1	Cask, [M] B P	...	Lochee.
1	Cask, no mark	...	Castore.
1	Case, [F & S]	...	Manilla.
2	Casks, [B & K] 8947-48	...	Merkara.
85	Bars flat iron, no mark or 111 white	...	Do.
1	Bar round iron, no mark	...	Inventor.
3	Bars square iron, J or no mark	...	Do.
1	Bar flat iron, J or no mark	...	Do.
1	Package, Dwarkanath Dutt & Nephew	...	City of Venice.
2	Bars flat and round iron, no mark	...	Do.
2	Cases, F & S	...	Navarino.
1	Bundle sheet iron, J or no mark	...	Mira.
1	Case, H N D or [K M D] C	...	Star of Bengal.
1	Package, Messrs. Kettlewell Bullen & Co.	...	City of Khios.
1	Bag, C H	...	Chinsurah.
1	Bag, no mark [B N] F B R	...	Do.
3	Bags, P R M P	...	Do.
1	Tin box, no mark or [H C] A L	...	Cathay.
1	Barrel, P C M & Co.	...	Duke of Devonshire.
1	Parcel, the National Bank of India or D S W	...	Australia.
1	Piece iron work, I S R or no mark	...	Duke of Sutherland.
1	Case, [N L & Co.] H E K & Co.	...	Chyebassa.
1	Package, Dwarkanath Dutt and Nephew	...	Discoverer.
1	Bundle, no mark	...	Aglaja.
1	Pipe, C W	...	City of Canterbury.
1	Cake spelter, G	...	Do.
1	Bar round iron, no mark	...	Do.
1	Bar half round iron, no mark	...	Do.
1	Bar flat iron, K D or no mark	...	Aphrodita.
3	Cases, Delhi [F] P 1-3	...	Bokhara.
1	Parcel, Mrs. F. Matthissen, Mission House, 13	..	Do.
1	Pair wheels and axles, no mark	...	City of Cambridge.
229	Bars round iron, X V X red or no mark	...	Lock Eck.
3	Bundles square iron, X I X white or no mark	..	Do.
4	Bars flat iron, X I X white or no mark	...	Do.
3	Cases, D B & Co	...	Do.
2	Bars flat iron, no mark or 1111 red		Do.
1	Package, L [X] G	...	Poonah.
1	Parcel, L M F 3	...	Duke of Buccleuch.
640	Bundles rod iron, 111 white or no mark	...	Do.
100	Bars square iron, 11 white or no mark	..	Do.
2	Bundles round iron, no mark	...	Do.
3	Bundles square iron, no mark	...	Do.

No.	Mark.	Ship.
2	Iron rails, no mark ...	Duke of Buccleuch.
19	Bars square iron, no mark or C [B & Co.] E ...	Do.
1	Sleeper, S or no mark ...	Do.
1	Iron pipe, C S D or no mark ...	Do.
1	Bundle hoop iron, J L A or no mark ...	Duke of Argyle
170	Bars round iron, R B or no mark ...	Do.
8	Bars flat iron, 11 white or no mark	Do.
1	Bundle square iron, R B or no mark	Do.
1	Piece Spelter, F & G ...	Eldorado.
703	Bars flat iron, X I X white or no mark ...	Do.
246	Bundles flat iron, X I X white or no mark ...	Do.
112	Bars round iron, X I X white or no mark ...	Do.
4	Bars round iron, no mark ...	Eldorado.
18	Bars square iron, do. ...	Do.
1	Bar flat iron, do. ...	Do.
1	Bundle round iron, do. ...	Do.
469	Bars flat iron, X I red or no mark ...	Do.
1	Case, [C P & Co.] 2 ...	Vega.
1	Bar angle iron, [B] C ...	Do.
1	Bar round iron, [B] C ...	Do.
1	Bar square iron, X X red ...	Do.
2	Bars angle iron, J or no mark ...	Counsellor.
1	Cask, [P B S] or C T S O C ...	City of Carthage.
1	Parcel, Mr. J. Whimster, India General Steam Navigation Co.'s Office, 4, Fairlie Place ...	Do.
2	Bars round iron, no mark ...	Indus.
1	Bag, do. ...	Ganges.
2	Bags, do. ...	Do.
1	Bag, do. ...	Do.
1	Box, Mr. Fitzwarren ...	Almora.
1	Chest, Dr. Warrall ...	Orion.
1	Parcel, J. F. Short, Tirhoot ...	Manora.
4	Parcels, no mark ...	Merkara.
1	Rattan chair, L B, Chandernagore	Meinam.
1	Bag, C C H & Co. ...	Mecca.
1	Cask, Dr. Jordanus, Calcutta ...	Arratoon Apcar.
1	Parcel, Messrs. Kettlewell & Co., Calcutta ...	Suez.
3	Bales, no mark ...	St. Kilda.
1	Revolver, no mark ...	Hindostan.

N. B.—The above will be sold if not cleared within the 25th of September 1880.

J. SCOBELL ARMSTRONG, Offg. Collector of Customs.
Calcutta Customs, the 4th September 1880.

Notice.

THE public are hereby informed that the well-known Kartick Baruni Mela, which is held on the banks of the Dhaleshwari, near Munshigunge, in the Dacca district, will commence on the 16th November 1880 A.D., corresponding with the 2nd Ugrahayan 1287 B.S., and continue up to the 27th December 1880. Tradesmen dealers, and others may buy and sell there during these six weeks.

T. E. COXHEAD, Magistrate of Dacca.

WANTED for the District Engineer's Office an Overseer on a salary of Rs. 45. None need apply who have not passed the prescribed examination for the Overseership. Applications with testimonials will be received up to the 25th September 1880.

G. M. CURRIE, Collector and Chairman,
(322—1) Chumparun District

Notice.

WANTED a Naib Nazir for the Court of the First Subordinate Judge of Patna on a salary of Rs 35 (thirty-five) only per mensem. The candidate must possess a fair knowledge of English, Urdu and Nagri and accounts. He must also furnish security to the extent of Rs. 5,000.

Applications, with copies of testimonials, will be received by the undersigned till the 20th instant.

PORESH NATH BANERJEA, 1st Sub. Judge, Patna.
Patna, 1st Subordinate Judge's Court, the 4th September 1880.

WANTED a Surveyor and Leveller experienced in works for the District Road Cess Committee of Pubna, for three months only. Salary Rs. 70, including allowance. Applications, with copies of testimonials, will be received up to 15th September by the undersigned.

B. M. CHUCKERBUTTY,
District Engineer of Pubna.
Pubna, the August 1880. (299—2)

Wanted

A SUB OVERSEER for the Deogon estate, subdivision Palamow, district Lohardugga, for about two years. Salary Rs. 50 per month, including travelling allowance. None need apply who has not practical experience in building and road works.

Applications, with copies of testimonials, to be sent to the undersigned.

SOSHSHIKER BANERJI, Manager, Deogon Estate,
under the Court of Wards.
Daltongunge, the 21st August 1880. (304—3)

Notice.

WANTED a Serishtadar for the Court of the First Subordinate Judge of Patna on a salary of Rs. 50 per mensem. The candidate must possess thorough knowledge of English, Urdu, and Nagri, and experience in the business of the Civil Courts. Applications, with copies of testimonials, will be received by the undersigned till the 30th September 1880.

P. N. BANERJEE, 1st Subordinate Judge, Patna.
Dated Patna, the 24th August 1880.

Wanted

TWO Sub-Overseers for the District Road Cess Committee, Noakholly, on a salary of Rs. 45 each including allowances.

None need apply who have not passed the Sub-Overseers' Examination in the Public Works Department.

Thorough knowledge of surveying and levelling is indispensible.

Applications will be received up to 30th September 1880 by the Chairman, Road Cess Committee, Noakholly.
(291—2) E. F. SANDYS, Vice-Chairman, R.C.C.

Bhopal State Railway.

EXTENSION OF TIME FOR TENDERS.

TENDERS for the construction of this line will be received up to the 30TH SEPTEMBER.

H. T. GEOGHEGAN, Engineer-in-Chief.
Pachmarhi, the 4th September 1880.

Government Cinchona Febrifuge.

THIS preparation is an efficient substitute for Quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates:—per four ounce tin, *Rs.* 4 *ans.* 8; per eight ounce tin, *Rs.* 8 *ans.* 8; per pound tin, *Rs.* 16 *As.* 8. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates:—per four ounce tin, *Rs.* 5 *ans.* 8; per eight ounce tin, *Rs.* 10 *ans.* 8; per pound tin, *Rs.* 20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage eight annas per 4 and 8 oz. tins, and twelve annas per pound tin, in addition to the foregoing rates.

Estate Alexander Douglas Orr, deceased.

IN pursuance of section 42 of Act XXVIII of 1866, notice is hereby given that all persons having claims against the estate of Alexander Douglas Orr, late of Calcutta, Barrister-at-Law, who died at sea on the 9th day of July 1879, are required to prove their claims at the office of the undersigned on or before Monday, the 1st November 1880, after which no claims will be admitted, and the assets of the estate will be distributed amongst the parties entitled thereto, having regard to the claims of which the administratrix has then notice.

JOHN CAVE ORR, Attorney for the Administratrix.
6, Old Post Office Street, Calcutta, 26th August 1880.
(293—4)

Notification.

UNDER the provisions of the notification of 16th August 1880, in which persons desirous of transporting any forest produce through the Sunderbuns forests are required to take out a pass at one of the forest toll stations, paying such fees as may be fixed by the Conservator of Forests; it is hereby notified that the fees payable for such passes will, from the 1st September 1880, be the following:—

For Sundri timber, 2 pie per maund.
For all other forest produce, half pie per maund.

J. S. GAMBLE,
Offg. Conservator of Forests, Bengal.

Darjeeling, the 30th August 1880.

Forest Department, Bengal.
Sunderbuns Division.
NOTICE.

TWO pieces of teak timber are now lying at the Government Timber Depôt of Khulna. Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt or at the office of the undersigned, and after paying salvage, &c., upon the logs, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. STRETTELL, Deputy Conservator of Forests, Sunderbuns Division.

No. 3, Hungerford Street, dated Calcutta, the 20th July 1880. (216—8)

Forest Department, Bengal.
Sunderbuns Division.
NOTICE.

ONE piece of teak timber is now lying at the Government Timber Depôt of Bhudder. Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt or at the office of the undersigned, and after paying salvage, &c., upon the log, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. STRETTELL, Deputy Conservator of Forests, Sunderbuns Division.

No. 3, Hungerford Street, Calcutta, the 23rd August 1880. (285—8)

Notice.
Oudh Forest Department.
BYRAMGHAT DEPOT.

ON THE OUDH AND ROHILKHUND RAILWAY.

FROM this date the prices of sál beams and scantlings supplied from this depôt will be as follows:—

BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot.
22 „ „ 2-12 „
23 „ „ 2-14 „
24 „ „ 3 „

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot.

SCANTLINGS.—From 12 to 20 feet, at Rs. 2-8 per c. ft.
Under 12 and over 7, at „ 2-4 „
Under 7 feet, at „ 2 „

The above prices are for ordinary building purposes.

For *Planking Sleepers, &c.*, special rates will be fixed by agreement.

The Department will still take orders for buildings all over at Rs. 2-4 per cubic foot, provided the scantlings are taken in fair proportion.

Second and Third Class Timber will be sold and price fixed by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator of Forests, Oudh Circle,
KANHIYA LAL, in charge Byramghat Depôt.

The 22nd May 1879.

Port Commissioner's Office.
DEBENTURE LOAN.

The Calcutta Port Improvement Act 1870, *Act V (B.C.) of* 1870, *and the Calcutta Port Improvement Act Amendment Act*, 1880, *Act IV (B.C.) of* 1880. *Issue of Rs.* 5,00,000, 4½ *per cent. debentures, having a currency of thirty years.*

TENDERS are invited for five lakhs of rupees in 4½ per cent. debentures to be issued under the provisions of sections 9, 10, and 12 of Act IV of 1880 to provide for the cost of works sanctioned by His Honor the Lieutenant-Governor of Bengal, which loan, and the interest thereon, will be a charge on the property of the Commissioners.

The debentures will be for sums of Rs. 100 each, or multiples of Rs. 100, as may be desired, made payable to order, and carrying interest at the rate of 4½ per cent. per annum, payable half-yearly, on the 1st day of January and 1st day of July, at the office of the Port Commissioners upon presentation of the debentures. Two per cent. of the amount tendered for to be paid on application, and the balance on the 1st day of October 1880, from which date interest will run.

The deposit of two per cent. will be returned if an allotment is not made, and it will be forfeited if an allotment, after being made, is not fully taken up.

In case a less number of debentures is allotted than is applied for, the excess of the deposit will be applied in, or towards payment of, the balance due upon such number as may be allotted.

Tenders in the annexed form should be filled up and sent to the Secretary to the Port Commissioners before 3 o'clock P.M. of Friday, the seventeenth day of September, accompanied by a receipt from the Bank of Bengal for a deposit of 2 per cent. upon the amount of each debenture applied for. The tenders will be opened in the presence of the Port Commissioners.

The minimum rate at which tenders will be accepted will be recorded under the signature of the Chairman, and before the tenders are opened, but will not be made public unless some tender is rejected, only because it is below the recorded minimum.

Forms of tenders can be obtained on application to the Secretary to the Port Commissioners, and the form of debentures can be seen at the office of the Secretary.

G. H. SIMMONS,
Secretary to the Port Commissioners.

The 27th August 1880.

FORM OF TENDER.

PORT TRUST 4½ PER CENT. LOAN OF 1880.

To—The Secretary, Port Commissioners.

I BEG to apply for debentures of Rs. each of the above issue in the terms of the advertisement issued by you, dated August 27th, 1880, and I send herewith a receipt from the Bank of Bengal for Rs. being 2 per cent. deposit per debenture, and I undertake to accept the same or any less number the Commissioners may allot to me, and to make the full payment in respect thereof to the Bank of Bengal on or before the 1st day of October 1880.

Yours, &c.,

(306—3)

For Sale.

At Narora, near Rajghat, Bull's Dredgers for well-sinking, &c., of the following kinds.

Description.	Number.	Size.	Price.	Remarks.
			Rs.	
Bull's dredger ...	39	1½ cubic feet	40	These have been used, but are in good condition.
Ditto ...	126	2½ ditto	65	
Ditto ...	9	6 ditto	120	
Ditto ...	30	1½ ditto	75	Quite new.
Ditto ...	94	2½ ditto	105	

Apply to Mr. Edward J. Jones, Executive Engineer Narora Division, L. G. Canal, Narora, *vid* Rajghat, Oudh & Rohilkhund Railway Station.

W. JEFFREYS, *Lieut.-Col.*, R.E.,
Supdg. Engr., 4th Circle, I. W., N. W. P.

Aligarh, the 24th September 1879.

Notice.

THE Directors have made the following changes in the Bank's Establishment:—

Mr A. MacBean has been appointed Agent at Benares, *vice* Mr. Slater.

Mr. P. D. Harrison, Accountant at Hyderabad, has been granted six months' leave.

R. HARDIE, Secretary and Treasurer.

Bank of Bengal, Calcutta, the 1st September 1880.

(323—1)

High Court of Judicature at Fort William in Bengal.

ORDINARY ORIGINAL CIVIL JURISDICTION.

The 8th day of July 1880 A.D.

In the matter of the Indian Companies Act, 1866, and of the Calcutta Jute Mills Company, Limited.

THE creditors of the abovenamed Company are required, on or before the seventh day of January next, to send their names and addresses, and the particulars of their debts or claims, and the names and addresses of their Attorneys, if any, to A. R MacIntosh, of Messieurs A. R. Mackintosh and Company of Calcutta, Merchants and Agents, the Official Liquidators of the said Company, and if so required, by notice in writing from the said Official Liquidator, are by their Attorneys or Pleaders to come in and prove their said debts or claims at the High Court of Calcutta at such time as shall be specified in such notice, or, in default thereof, they will be excluded from the benefit of any distribution made before such debts are proved.

The twelfth day of February one thousand eight hundred and eighty-one, at eleven o'clock in the forenoon, at the Court House, is appointed for hearing and adjudicating upon the debts and claims.

R. BELCHAMBERS, Registrar.

Josceline F. Watkins, Attorney. (241—6)

PRAYAG NATH, B.L., intends to be admitted as a Vakeel of the High Court, Calcutta.

(279—4)

KANAI LAL SIL, B.L., intends to apply for enrolment as a Vakeel of the High Court.

(261—4)

WE have authorized Mr. Alfred Ritz to sign our firm by procuration.

REINHOLD & Co.

Calcutta, the 6th September 1880. (324—3)

LOST.—The Government Promissory Note No. 102273 of the 4 per cent. of 1865, for Rs. 1,000, originally standing in the name of Coomar Sen Goya Prosad, and last endorsed to Rakhal Chunder Dutt, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favor of the proprietor.

RAKHAL CHUNDER DUTT,

(276—3) 65, Mooktaram Baboo's Street.

Insolvency Notice.

PUBLIC AUCTION SALE.

ESTATE HEM NATH BOSE.

TO be sold by the Official Assignee at his office, No. 3, Old Post Office Street, Calcutta, at the hour of 1 P M., on Thursday, the 16th day of September 1880.

Pursuant to an order of Court dated 2nd September 1879, and with the concurrence of the mortgagee, the undermentioned properties, viz.—

A large brick-built second-stored room in premises No. 21, Ramkanto Bose's Street, over and above a general passage of the said premises.

Western half or moiety of a piece of land containing by estimation 6 cottahs, more or less, on the west of premises No 20, Ramkanto Bose's Street.

A piece of garden land attached to No. 20, Ramkanto Bose's Street, containing by estimation 2 cottahs and 8 chittacks.

A piece of land situate in Bosepara Lane, No. 20-1, formerly included within the premises No. 15 of the said lane, containing by estimation 4 to 5 cottahs.

For further particulars and conditions of sale apply at the office of the undersigned.

319—1) A. B. MILLER, Official Assignee.

INSOLVENT NOTICES.

Court for the Relief of Insolvent Debtors at Calcutta.

IN the matter of AUGUSTA WILHELMINA CHANNON, an Insolvent.

On Saturday, the 21st day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 16th day of November next, and that the said Insolvent do then attend to be examined before the said Court.

M. M. Zorab, Attorney.

IN the matter of AMRITAKRISTO GHOSE, an Insolvent.

On Thursday, the 26th day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of October next, and that the said Insolvent do then attend to be examined before the said Court.

Sahendrokristo Deb, Attorney.

IN the matter of ANDREW LOUIS BRIANT, an Insolvent.

On Saturday, the 21st day of August instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 2nd day of October next, and that the said Insolvent do then attend to be examined before the said Court.

C. A. Smith, Attorney.

Chief Clerk's Office, the 31st day of August 1880.

IN the matter of GOLAM SURBUR, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 14th day of September instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said court at the time and place aforesaid.

Insolvent in person.

IN the matter of ALBERT BOSTON MITCHELL, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 14th day of September instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

T. B. Chatterjee, Attorney.

IN the matter of CHARLES ROBERT ENGLISH, an Insolvent.

On Tuesday, the 9th day of March last, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 14th day of September next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 14th day of September instant, and that the said Insolvent do then attend to be examined before the said Court.

Wheeler and Somton, Attorneys.

IN the matter of JAMALBHOY JAIRAZBHOY, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 14th day of September instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

N. C. Bural, Attorney.

IN the matter of EDWARD LANG IVES, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on

Tuesday, the 14th day of September instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

Dignam and Robinson, Attorneys.

In the matter of DENONAUTH SETT, an Insolvent

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 14th day of September instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

Insolvent in person.

In the matter of JAMALBHOY JAIRAZBHOY, of Bombay, but now, and since the year 1878, residing at No. 7, Amratollah Street, in the town of Calcutta, who carried on business as a merchant and broker, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Wednesday, the 1st day of September instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

N. C. Bural, Attorney.

In the matter of JAMALBHOY JAIRAZBHOY, an Insolvent.

On Wednesday, the 1st day of September instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 16th day of November next, and that the said Insolvent do then attend to be examined before the said Court.

N. C. Bural, Attorney.

In the matter of CHARLES DEMETRIOUS MANGOS, an Insolvent.

On Tuesday, the 3rd day of August last, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 14th day of September instant, and this Court doth hereby make this *ad interim* protection order for the protection of the said Insolvent from arrest in respect of all the debts and liabilities mentioned in the schedule of the said Insolvent, filed in this Court, which protection shall continue in force until the said 14th day of September instant, and that the said Insolvent do then attend to be examined before the said Court.

Barrow & Co., Attorneys.

In the matter of JUGGESSURDOSS SAHOOK, an Insolvent.

On Tuesday, the 24th day of August last, it was ordered that the petition filed by the said Insolvent seeking for relief under the provisions of the said Act be withdrawn, and the vesting order made thereon be discharged, provided always that all acts or things done by A. B. Miller, Esq., the Official Assignee of this Court, and the Assignee of the estate and effects of the said Insolvent or other person acting under his authority prior to this order shall be good and valid, and shall not be annulled or in any wise affected thereby, and also ordered that the said Assignee do deliver over to the said Insolvent all the estate and effects, monies, goods, books, and papers now remaining in the hands of the said Assignee belonging to the estate and effects of the said Insolvent upon payment of his usual commission, and all costs, charges, and expenses lawfully incurred by him.

Gonesh Chunder Chunder, Attorney.

Chief Clerk's Office, the 6th day of September 1880.

In the matter of AGA MAHOMED BAKER, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 14th day of September instant, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

C. A. Smith, Attorney.

Chief Clerk's Office, the 7th day of September 1880.

POSTAL NOTICES.

MEMORANDUM showing the hours at which the Mails are closed for despatch at the General Post Office, Calcutta, and the despatches made from the Branch Post Offices to General Post Office; also the hours of deliveries of Mails from the General Post Office and Branch Post Offices.

Hours at which Mails are closed at the General Post Office.

For	Letters at	Registered letters at	Hours up to which late letters are taken if fully prepaid with an additional fee of 1 anna.
All stations on the East Indian Railway between Howrah and Burdwan, and on the Loop Line between Kanu junction and Ramporehat	5-30 A.M.(a.) 6 ,, (a.)	5 P.M. 5 ,,	
Howrah	8 ,, 2 P.M.(a.)	5 ,, 1-30 ,,	
All stations on the Eastern Bengal Railway, between Barrackpore and Goalundo	6-30 A.M.(a.)	5 ,,	
Sonapore, Barrupore, and Canning Town	8 ,,	5 ,,	
Dum-Dum and Baraset	7-45 ,,	5 ,,	
Ditto ditto Basirhat and Satkhera	6-30 P.M.	5 ,,	7 P.M.
All stations on the Northern Bengal State Railway, and offices in the Rajahahye, Bogra, Dinagepore, Rungpore, Julpigoree, and Darjeeling districts, and the Assam Province ...	12 NOON.	12 NOON.	
All stations on the East Indian Railway Loop Line and places situated in the Birbhum, Murshidabad, Santhal Perguunahs, Maldah, Purneah, Bhagulpur, and Mongbyr districts	4 P.M.	3-30 P.M.	
All stations on the Eastern Bengal Railway, and places in the Kishnaghar, Jessore, Furreedpore, Pabna, Burrisal, Dacca, Tipperah, Mymensing, Chittagong, Sylhet, and Cachar districts	6-30 ,,	5 ,,	7 P.M.
Diamond Harbour and Behala ...	6-30 ,,	6 ,,	7 ,,
All stations on the East Indian Railway Main and Chord Lines, and places in the districts of Bankura, Manbhoom, Hazaribagh, Ranchi, Singbhum, also in Behar, North-Western Provinces, Punjab, Sindh, Rajputana, Central Provinces, Bombay and Madras Presidencies	6-30 ,,	5 ,,	7 ,,
Ulubaria, and places in the districts of Midnapore, Balasore, Cuttack, Pooree, and in the Madras Presidency as far as Vizagapatam	6-30 ,,	5 ,,	7 ,,
Registered letters and parcels are received only on week days during the hours of ...	.....	11 A.M. to 5 P.M.	

(a.) No despatches are made on Sundays.

Note.—On Saturdays an extra despatch is made for Howrah, which is closed at 6-30 P.M.

Hours at which Mails are closed at the Sub-Offices of Calcutta.

Name of Sub-Office with its initial letters.	1st despatch.	2nd despatch.	3rd despatch.	4th despatch.	REMARKS.
	A. M.	A. M.	P. M.	P. M.	
Baag Bazar N.	7-50	10-10	2-30	6-25	On Sundays there are only two despatches from the Branch Post Office, viz. 3rd and 4th.
Beadon Square N. C.	8-5	10-25	2-45	6-40	
Simla N. E.	8-10	10-30	2-50	6-45	
Bow Bazar C.	8-20	10-40	3	6-55	
Ballaghatta E.	7-40	10	2-5	6-10	
Napit Bazar E. C.	8-15	10-35	2-40	6-45	
Dhurrumtolla W. C.	8-20	10-40	2-45	6-50	
Bhowanipore S.	7-50	10-10	2-30	6-20	
Wellesley Street S. C.	8-15	10-35	2-55	6-45	
Park Street P.	8-20	10-40	3	6-50	
Garden Reach W.	7-20	9-50	2-10	5-50	
Allpore A.	7-55	10-25	2-45	6-25	
Kidderpore S. W.	8-10	10-40	3	6-40	

Hours of deliveries from General Post Office and its Sub-Offices.

Names of Offices and their initial letters.	First delivery.	Second delivery.	Third delivery.	Fourth delivery.	REMARKS.
	A. M.	A. M.	P. M.	P. M.	
General Post Office ..	7	9	1	4	On Sundays there will only be one delivery at the time given in this table for the 2nd delivery
Bow Bazar C.	7-10	9-35	1-35	4	
Simla N. E.	7-20	9-45	1-45	4-10	
Bradon Square N. C.	7-30	10	2	4-20	
Beaf Bazar N.	7-40	10-10	2-10	4-30	
Dhurrumtolla W. C.	7-10	9-30	1-30	4	
Napit Bazar E. C.	7-15	9-35	1-35	4-5	
Ballaghatta E.	7-50	.....	2-10	4-40	
Park Street P	7-15	9-30	1-30	4-5	
Wellesley St. S. C.	7-20	9-35	1-35	4-10	
Bhowanipore S.	7-45	9-55	1-55	4-35	
Kidderpore S. W.	7-20	9 45	1-45	4-10	
Alipore A.	7-35	10	2	4-25	
Garden Reach W.	8	10-25	2-25	5-50	

N.B.—These hours of delivery depend on the timely arrival of the mail trains.

E. C. GEORGE, Presidency Postmaster.

List of Unclaimed Letters lying in the Calcutta Post Office on the 7th September 1880.

Abrey, W.
Aldham, Alfred C.
Anvil, Lieut.-Col. T.
Barclay, J. F.
Barlow, C.
Barnes, Mrs. H.
Barrett, A. (Gunner.)
Barr, H.
Barry, Mrs.
Bartram, W.
Basler, G. C.
Bastien, W. E.
Beist, H.
Bennett, J. W.
Blanchard, Sidney.
Burgess, Miss.
Caundoo, M. C.
Charles, R. M
Chater, Miss F.
Cock, John.
Debendro Chundra Bose.
Decosta, A.
Decruze, J.
DeSouza, R.
Doucett, T. R.
Douglas, R. H.
Eaidley, Miss Margaret.
Eden, F. W.
Edwards, J. A. W.
Edwards, G. H.
Edwards, J. H.
Elloy, H. A.
Elliot, J. L.
Elliott, W. A.
Eskil, Esq.
Ewing, C.
Franky, —
Fullam, J. P.
Gaynor, Mrs. S. A.
Gasper, W.
Grant, Mrs. E. A.
Greene, Randal S.
Greenway, G. W.
Haigh, Spencer.
Harvey, Miss M.
Higgins, William.
Hubbard, S. C.
Jenkins, Mrs.
Jennings, W. E.
Jones, Mrs.
Kent, W. F.
Ketter Mohun and Sons & Co.
King, James.
Latham Roller & Co.
Lee, Mrs. Geo.
Logen, Captain.
Lyell, Mrs.
Macdonall, A. C.
Manuel, L. E.
McMahon, Mrs.
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For	Box closes at	Date.	Per Steamer.
		1880.	
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Madras and Ceylon ...	6-30 ,,	13th ,,	*Poonah.*
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Ditto book-post and pattern packets	6 30 ,,	14th ,,	Ditto.
Rangoon, Moulmein, and Straits	6-30 ,,	9th ,,	*Purulia.*†
Chittagong, Akyab, Kyouk Phyoo, and Rangoon ...	6-30 ,,	10th ,,	*Madras.*
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E. C. GEORGE, Presy. Postmaster, Calcutta.
General Post Office, Calcutta, the 6th September 1880.

AN exchange of money orders between India and Ceylon has been arranged with effect from the 1st October 1880.

2. The conditions* applicable to Indian inland money orders will apply also to Ceylon money orders.

*(1.) The value of a money order may not exceed Rs. 100, and may not include the fraction of an anna.
(2.) The same remitter will not be allowed to obtain in one day money orders for a sum exceeding Rs. 500 in the aggregate drawn on the same office or payable to the same person.
(3.) The commission charged on the issue of money orders will be as follows:—

	Annas.
On sums not exceeding Rs. 10 ...	2
On sums exceeding Rs. 10 but not exceeding Rs. 25	4
For every additional Rs. 25 or fraction thereof, up to the limit of Rs. 100	4

3. But the remitter, instead of getting an acknowledgment signed by the payee, as in the case of inland money orders, will get one signed by the Post-master of Madras.

FRED. R. HOGG, Offg. Director-General of the Post Office of India.
Simla, the 2nd September 1880.

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagiruttee, Matabangah, and Jellinghee Rivers for the week ending Friday, 3rd September 1880.

Names of Rivers.	Least depth of water.		Remarks.
	Ft.	In.	
Bhagiruttee.			
Entrance below Joyrampore	6	6	
Thence to Noorpore Junction.	6	0	
Entrance below Nursinpore	6	6	
Thence to Noorpore Junction, 6 miles.	20	6	
Thence to Jungipore, 9 miles	16	0	Lalkhawdiar.
From Jungipore to Berhampore, 47 miles.	20	3	Pikeparah.
From Berhampore to Cutwa, 50 miles.	22	0	Nughur.
From Cutwa to Nuddea, 46 miles.	20	9	Dewangunge.
Matabangah.			
Entrance	17	0	
Thence to Tatarparah ...	16	3	Dewangunge.
From Tatarparah to Hât Bolia.	18	3	Shampore.
From Hât Bolia to Boalmaree.	21	6	Mohespore.
From Boalmaree to Alickdeah.	20	6	Alickdeah.
From Alickdeah to Kissengunge.	20	0	Mothoorapore.
Jellinghee and Byrub.			
Entrance of Jellinghee from the Ganges.	13	4	
Thence to Junction with the Byrub.	12	4	Jellinghee.
Entrance of Byrub from the Ganges.	25	3	
Thence to junction with the Jellinghee.	21	0	Chauck.
From junction of Byrub and Jellinghee to Teakatta.	22	6	Lalnughur.
From Teakatta to Nuddea...	20	3	Punditpore.

Height of water on gauge at Berhampore, the 6th September 1880, above zero, 21 feet 8½ inches.

T. BEATTY, C.E.,
Offg. Exe. Engr., Nuddea Rivers Divn.
BERHAMPORE, the 6th September 1880.

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BY C. F. AMERY.

Deputy Conservator, Forests, N.-W. Provinces.

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4. False Point Harbour. By Navigating Lieutenant G. C. Hammond, R.N., 1876.
5. Kyouk Phyou Harbour. By Navigating Lieutenant F. W. Jarrad, R.N., F.R.A.S., 1877.
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7. Approaches to Point de Galle Harbour. By Commander A. D. Taylor, I.N., 1877.
8. Mergui Archipelago. Pages 7 to 10 of this Notice; superseded by Notice No. 18.
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„ 3. Fixed white light at Dwarka, Kattywar.
„ 4. Mooram Shulh Tivo Island, and Devil's Point, Gulf of Manaar.
„ 5. (1) Fixed light at Vizagapatam.
(2) Coral shoal off Caltura, Ceylon.
(3) Rock off Barberyn Island.
„ 6. Foundering of the Buoy Vessel *Mata Mata*, Rangoon.
„ 7. (1) Revolving Light near Acheen Head, Malacca Strait.
(2) Auxiliary Light to above.

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„ 4. (1) Pulo Brasse auxiliary Light, Malacca Strait.
(2) Island between Pulo Nias and Sumatra.
„ 5. Vessels trading to Reunion, Indian Ocean.
„ 6. Replacement of the Buoy on the western edge of Dolphin Shoal, Chittagong Coast.
„ 7. China Bakeer Light, Martaban Gulf.
(2) Intended exhibition of Light on the Oyster Reef.
„ 8. Fixed white Light and Verawal.
„ 9. Buoyage of Kyouk Phyou, British Burma.
„ 10. Fixed white Light at Bet or Beyt (Gulf or Cutch), Kattywar.
„ 11. Fixed white Light at Porbandar, Kattywar.
„ 12. (1) Displacement of the Buoy in Narakel Roadstead, Cochin.
(2) Buoy marking the smooth-water anchorage to the southward of Alipee (Aulapolay), Travancore.
„ 13. (1) Intended Light on Pulo Pisang, Malacca Strait.
(2) Sunken reef in Siberoot Strait, Sumatra, West Coast.
„ 14. Deposit of stone mound at the end of the breakwater, Colombo, Ceylon.
„ 15. Period of exhibition of the *blue* Light during the South-west monsoon, from the Eastern Channel Light-vessel at the entrance to River Hooghly.
„ 16. Rock near west end of Pulo Brasse.
„ 17. (1) Beacon on two-fathom patch off Batticaloa Road, Ceylon.
(2) Suspension of Light at Vizagapatam.
„ 18. Direction for Kurrachee Harbour.
„ 19. Beacon on two fathom patch off Batticaloa Road, Ceylon.
„ 20. Fixed Light at Calingapatam Point, Coromandel Coast.

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" 3. Existence of rocky patches, Beypore.
" 4. Pooree Port limits, Orissa Coast.
" 5. Extension of the Hajamri Mouth of the River Indus.
" 6. Red Lights at Port Victoria, Mahe, Seychelles.
" 7. Light at Port Berberah, Gulf of Aden.
" 8. Rockoff Hingie Island, Bassein River.
" 9. Rock off Pegu Coast.
" 10. Coral Patch near Sultan Shoal, Singapore Strait.
" 11. "Intermediate" Light-ship, entrance to River Hooghly.
" 12. Position of Cochin Light-house.
" 13. Position of Raleigh Rock, and additional beacons, Bombay.
" 14. Buoy marking Gindurah Rock, Galle.
" 15. Alteration in Manora Point Light, Kurrachee; and discovery of a bank near Towak Island, Red Sea.
" 16. Dangerous rocks in Forrest Strait, Mergui Archipelago, and Richelieu Rock off Kopah Inlet.
" 17. Alteration in position of "Intermediate" Light-ship, entrance to River Hooghly.
" 18. Destruction of the Krishna Shoal Light-house.
" 19. Correct position of Santipilly Light-house.
" 20. Anchorage Buoys in Madras Roadstead.
" 21. Light-vessel near Krishna Shoal, Burma.
" 22. Additional information, Krishna Shoal Light-vessel and Light at Pooree.
" 23. Alteration of position of Chittagong Lights.
" 24. Night Signals shown by British Pilot Vessels in the English Channel.

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" 3. New Lights in Sunda Strait, &c.
" 4. Corrected position of Krishna Shoal Light-vessel.
" 5. Alteration of colour of Chittagong beacons, and intended alteration in Dolphin Rock Light, Bombay.
" 6. Alteration of Malwan Light.
" 7. Kintoan Light-vessel. Yang-tse-Kiang.
" 8. Burgess Rock off Hingie Island, Bassein River, Burma.
" 9. Fairway Buoy at False Point, Orissa.
" 10. (1) Intended Light and Fog Signal on Little Basses Rocks, Ceylon.
(2) Intended alteration in Great Basses Rocks Fog Signal.
" 11. Corrected positions of Zebayir Islands, Jebel Zukur, and the Hanish Islands, Red Sea.
" 12. Fog Signals and distinguishing marks for Light-vessels, River Hooghly.
" 13. Exhibition of Light on Little Basses Rocks, Ceylon.
" 14. Beacon on Choul Kadu Rock. Bombay.
" 15. Shoal near Tumb Island (Jazirat Taub), Persian Gulf.
" 16. Light at Batticaloa, Ceylon.
" 17. Upper Gasper Light-vessel, entrance to river Hooghly.
" 18. Red Lights on North Groin of Harbour Works, Madras.
" 19. Reported Shoal, N. N. E. of Bahrein, Persian Gulf.
" 20. Alteration of color of light at Klang Strait, Strait of Malacca—Salangore—Malay Coast.
" 21. Additional information concerning the reported Shoal, N. N. E. of Bahrein.
" 22. Deposit of stone, eastward of Harbour Works, Madras.
" 23. Reported Shoal, North-West of Cheduba Island.
" 24. Exhibition of blue lights and Maroons at Krishna Shoal Light-vessel.
" 25. Deposit of stone, eastward of Harbour Works, Madras (additional information).
" 26. Vessels prohibited from anchoring near the Submarine Telegraph Cable between Diamond Island and the Mainland.
" 27. Intended exhibition of a revolving Light a Vakalapudi, in the Godavery District.

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" 2. Sunken danger in Mergui Archipelago.
" 3. Revolving Light at Vakalapudi, in the Godavery District.
" 4. Intended alteration in False Point Light.
" 5. Shifting of the entrances to Honore (Honwar) and Mangalore, on the Malabar Coast.
" 6. Fixed Light at Roji (Nowa Nugga) in the Gulf of Cutch.
" 7. Fixed Light at the entrance to Toona Creek in the Gulf of Cutch.
" 8. Fixed Light at Goapnath Point in the Gulf of Cambay.
" 9. Wreck marking vessels.
" 10. The alteration in the position and improvement of Pooree Port Light.
" 11. Shoal Coral Ground in Strait of Banka.
" 12. Delagoa Bay. Removal of Cockburn Light-vessel in bad weather.
" 13. (1) Alteration in position of Beacons and Leading Lights—Burnett River Entrance, Australia.
(2) Fixed Light on Flap-Top Islet—Pioneer River—Rocky-Islets.
(3) Revolving Light on Low Isles—Trinity Bay.
(4) Leading Lights at Cook Town—Endeavour River Entrance—Cook Harbour.
" 14. Sunken dangers between Alguada Reef and Diamond Island—Bay of Bengal.
" 15. Flashing white Light on Puysegur Point—Zealand.
" 16. Dangerous Rocks, N. N. W. and S. E. of the southernmost of the Brothers Islands—Andaman Islands.
" 17. Australia—South Coast—Gulf of St. Vincent,
(1) Prohibited Anchorage near Telegraph Cable, Port Phillip.
(2) Buoys marking Battery Practice Range at Williams Town.
(3) Fixed and Flashing Light on North Reef.
" 18. Longitude of the Time Ball, Calcutta, and of Saugor Light-house, River Hooghly.
" 19. (1) Discontinuance of additional Light at Fourth Point—Sunda Strait—Java.
(2) Shoal in the Fairway to Batavia Road.
(3) Fixed Light on Meinder's Reef—Madura Strait
" 20. (1) Shoal ground westward of Durnford Point—South Coast of Africa.
(2) Distinguishing features marking the entrance to Tugela River.
(3) Ditto Entrance to Umhloti River.
" 21. Buoys of Carwar Harbour (Sedashigar).
" 22. (1) Alterations in Lights at St. Paul and St. Denis, Reunion Island.
(2) Harbour Light at St. Pierre.
" 23. Buoys off Carwar Harbour (Sedashigar).
" 24. Buoys and Beacons, Zanzibar Harbour.
" 25. Alteration of False Point Light—Coast of Orissa.
" 26. Red Buoy marking smooth-water anchorage off Porcaud, Alleppey.
" 27. Change in the Anchorage limits of the Port of Madras.
" 28. Intended discontinuance of light at El-weg (Sherm Wej-h), Red Sea.
" 29. Interval of intended exhibition of blue Lights and Rockets at False Point Light-house.
" 30. Replacing of the buoys at the entrance to Cochin Harbour, and extinguishing of Narrakel Light.
" 31. Range of visibility of the Light exhibited from Krishna Shoal Light-vessel.
" 32. Light at Batticaloa.
" 33. Black buoys laid down in Calicut Roadstead to mark the limits of foul ground.
" 34. Light at Batticaloa.
" 35. Replacing of the buoys off Carwar Harbour (Sedashiger).
" 36. Telegraph buoy, south of Aden.
" 37. Black buoy off Point Gordeware (Godavery).
" 38. Light at Batticaloa.
" 39. Exhibition of a leading Light in Suez Bay.
" 40. Madras Semaphore.
" 41. Black buoy off Point Gordeware (Godavery.)
" 42. Madras Semaphore.
" 43. Buoys at Calicut.

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„ 2. Discontinuance of Maroon Lights at Krishna Shoal Light-vessel.
„ 3. Exhibition of the new fixed Light at False Point.
„ 4. Extension of the period of exhibition of the "Intermediate" Light at the entrance to the Hooghly River.
„ 5. Alterations in the position and visibility of the Light exhibited from Fort Canning, Singapore.
„ 6. Alteration of position and elevation of the red Light at Cannanore.
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IN continuation of notice dated the 20th November 1877, intimating that no copies of the *Calcutta Gazette* or of the *Bengalee Gazette* will be supplied unless the subscription to the same is prepaid,

NOTICE is further hereby given that the terms for the purchase of publications from, and for all work done in, the Bengal Secretariat Press for other than Government offices, or offices under the control of Government officers, are strictly cash.

In future no publication will be supplied, or advertisement, notice, &c., inserted in either of the Gazettes except for the offices mentioned above, unless the cost thereof has been remitted to the Accountant, Bengal Secretariat.

Remittances in postage stamps should be accompanied by an addition of one anna in the rupee on account of discount.

RAJENDRA NATH MITRA,
Asst. Secy. to the Govt. of Bengal.

The 19th February 1878.

NOTE.—*Rates for Advertisements in the* CALCUTTA GAZETTE.

	Rs.
Full page, per issue	20
Half „ „ „	10

Casual advertisements—4 annas per line.

Notice to Creditors.

In the goods of DR. WILLIAM HUGH JAMIESON, late a Surgeon-Major in the Army Medical Department of Her Majesty's Service, deceased.

PURSUANT to the Trustees and Mortgagees Powers Act, notice is hereby given that all creditors or other persons having any claims against the estate of the above-named deceased are hereby required to send in writing the particulars of such claim to the undersigned on or before the tenth day of October next after the expiration of which the administrator of such estate will distribute the assets of the said deceased.

Dated this 4th day of September 1880.

(321—2) HARRIS & Co., Attorneys at Law.

[REGISTERED No. 29]

No. 37 of 1880.

The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 15, 1880.

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☞ Part IA is not sent to officers receiving the *Gazette of India*.

PART I.

Orders and Notifications by the Lieut.-Governor of Bengal, the High Court, Government Treasury, &c.

ORDERS BY THE LIEUT.-GOVERNOR OF BENGAL.

No. 4175A.

GENERAL.—*The 8th September* 1880.—Mr. C. J. S. Faulder, Officiating Joint-Magistrate and Deputy Collector, Sasseeram, Shahabad, is transferred to the sudder station of that district.

The 9th September 1880.—Baboo Anuoda Prosad Ghose, Officiating Personal Assistant to the Commissioner of Orissa, is allowed leave for one month, under the rules in Chapter VII of the Civil Leave Code, with effect from the 28th instant.

The 10th September 1880.—Baboo Chunder Narain Sing, Deputy Collector, Arrah, Shahabad, is vested with the powers of a Collector under Act VII (B.C.) of 1880.

Baboo Ram Brahmo Chatterjee, temporary Sub-Deputy Collector, on settlement work, Khoorda, Pooree, is allowed leave for two months, under the rules in Chapter VII of the Civil Leave Code, with effect from the 2nd proximo, or from any subsequent date on which he may avail himself of it.

The 11th September 1880.—Baboo Gobind Mohun Ghose, Deputy Magistrate and Deputy Collector, Shahabad, is allowed leave for two months, under the rules in Chapter VII of the Civil Leave Code, with effect from the 3rd October next.

Baboo Bolaram Bose, in charge of the Tehsil Office at Banky, is vested with the powers of a Deputy Collector.

The following Officiating Joint-Magistrates and Deputy Collectors of the Second Grade are appointed to act, until further orders, as Joint-Magistrates and Deputy Collectors of the First Grade, with effect from the dates mentioned opposite their names :—

Mr. F. E. Pargiter,—from the 8th ultimo, *vice* Mr. J. D. Gael.
" J. G. Ritchie,—from the 19th ultimo, *vice* Mr. F. E. Pargiter, on leave.
" R. H. Anderson,—from the 29th ultimo, *vice* Mr. A. Burooah.

The following Assistant Magistrates and Collectors are appointed to act, until further orders, as Joint-Magistrates and Deputy Collectors of the Second Grade, with effect from the dates mentioned opposite their names :—

Mr. G. K. Lyon,—from the 8th ultimo, *vice* Mr. F. E. Pargiter, promoted.
„ O. T. Barrow,—from the 19th ultimo, *vice* Mr. J. G. Ritchie.
„ T. L. L. Jenkins,—from the 29th ultimo, *vice* R. H. Anderson.

The 14th September 1880.—Baboo Anund Chunder Bose, temporary Sub-Deputy Collector, employed for the management of the Kalkini Estates in the district of Furreedpore, is vested with the powers of a Collector under section 16, Regulation VII of 1822.

Mr. C. H. Swinden, Officiating Deputy Magistrate and Deputy Collector, in charge of the Sungoo division of the district of the Chittagong Hill Tracts, is allowed leave for one month, under section 4, rule 1, and section 16, Supplement F of the Civil Leave Code, in extension of that granted to him under the orders of the 19th ultimo.

Baboo Bhugwan Chunder Sen, Deputy Magistrate and Deputy Collector, Chittagong, is allowed leave for six months, under section 10, Supplement F of the Civil Leave Code, with effect from the 1st October next.

In the orders published in the *Calcutta Gazette* of the 8th instant, sanctioning the several promotions in the Subordinate Executive Service, *for* "The 6th September 1879" *read* "The 6th September 1880."

POLICE.—*The 13th September* 1880.—Mr. H. L. Jones, District Superintendent of Police, Julpigoree, is allowed furlough for one year, under section 23 of the Civil Leave Code.

ECCLESIASTICAL.—*The 11th September* 1880.—The Rev. W. MacCarthy, Senior Chaplain of St. Paul's Cathedral and Chaplain to the Presidency Jail, is appointed to be Senior Chaplain of St. Paul's Cathedral and Chaplain to the General Hospital, with effect from the 28th ultimo.

The Rev. J. H. Taylor, Second Chaplain of St. Paul's Cathedral and Chaplain to the General Hospital, is appointed to be Second Chaplain of St. Paul's Cathedral and Chaplain to the Presidency Jail, with effect from the 28th ultimo.

OPIUM.—*The 14th September* 1880.—Mr. W. L. L. Reed is appointed to act, until further orders, as an Assistant Sub-Deputy Opium Agent in the Behar Agency, with effect from the date on which he joins his appointment.

Mr. F. J. R. Field is appointed to act, until further orders, as an Assistant Sub-Deputy Opium Agent in the Behar Agency, with effect from the date on which he joins his appointment.

MEDICAL.—*The 8th September* 1880.—Assistant Surgeon Brojo Nath Shaha, Civil Medical Officer, Chittagong Hill Tracts, is allowed leave for seven weeks under the rules in Chapter VII of the Civil Leave Code, with effect from the date on which he may avail himself of it.

Assistant Surgeon Kishori Mohan Ghose, a Supernumerary at the Campbell Hospital, is appointed to act as Civil Medical Officer of the Chittagong Hill Tracts, during the absence, on leave, of Assistant Surgeon Brojo Nath Shaha, or until further orders.

Assistant Surgeon Benode Krishna Bose, in charge of the Gya Pilgrim Hospital, held medical charge of the civil station of Gya from the 3rd to the 17th November 1878, during the absence on duty at the Sonepore fair of Dr. Murray.

JAILS.—*The 14th September* 1880.—Mr. W. G. Taylor, Assistant Superintendent of Jails, is appointed to act temporarily as Superintendent of Jail manufactures with effect from the 14th June last.

MUNICIPAL.—*The 4th September* 1880.—The undermentioned gentlemen are appointed to be Commissioners of the Municipality of Sherepore, in the district of Mymensing :—

Baboo Radha Bullub Chowdhry. | Baboo Sridhur Chowdhry.

Pundit Chandra Kant Tarkalankar is re-appointed to be a Commissioner of the above Municipality.

ROAD CESS.—*The 10th September* 1880.—The following gentlemen are re-appointed to be members of the Branch Road Cess Committee of Manickgunge, in the district of Dacca :—

Baboo Chandra Kanta Roy. | Baboo Madan Mohan Mitra.
„ Hriday Krishna Majumdar. | „ Madan Mohan Palit.
„ Kali Prasad Neogi. | „ Shoshi Bhusan Roy.

The following gentlemen are appointed to be members of the above Committee :—

Baboo Kali Kumar Sarkar, *vice* Baboo Jasoda Lall Roy.
„ Shashi Kumar Majumdar, *vice* Baboo Kali Kumar Roy.
„ Umakant Das.

Dr. W. Wilson, Officiating Civil Medical Officer, Maldah, is appointed to be a member of the Road Cess Committee of that district.

The following is republished from the *Assam Gazette* :—

No. 50.—*The 3rd September* 1880.—Mr. C A. Soppitt, Officiating Assistant-Superintendent of Police, Darrang, availed himself of the privilege leave granted him on the afternoon of the 23rd ultimo.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 14th September 1880.—It is hereby notified for general information that the next half-yearly departmental examination of Assistants and Deputy Magistrates in the Regulation and Non-regulation Districts, and of officers in the Police, Medical, and Opium Departments, will begin on Monday, the 1st November 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 11th September 1880.—Under the power vested in him by section 54, Act V (B.C.) of 1866, an Act to make better provision for the regulation of hackney carriages and palankeens in the town and suburbs of Calcutta, the Lieutenant-Governor extends hereby, with effect from the 1st October 1880, the provisions of the said Act to the Kishnaghur Municipality, and the roads from Kishnaghur to Buggoola, and from Kishnaghur to Santipore up to the limits of the Santipore Municipality.

2. Under section 2 of the Act it is further notified that Baboo Shosi Bhusan Sen, road overseer, shall be the registering officer under the Act within the limits specified above, and every act, matter, or thing done by him under the Act shall be subject to the order, disposition, and control of the Vice-Chairman of the Kishnaghur Municipality for the time being.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 11th September 1880.—Under the power vested in him by section 54, Act V (B.C.) of 1866, an Act to make better provision for the regulation of hackney carriages and palankeens in the town and suburbs of Calcutta, the Lieutenant-Governor extends hereby, with effect from the 1st October 1880, the provisions of the said Act to the Santipore Municipality in the district of Nuddea, and to the road from Ranaghat to Santipore.

2. Under section 2 of the Act it is further notified that the Vice-Chairman of the Santipore Municipality, for the time being, shall be the registering officer under the Act within the limits specified above, and every act, matter, or thing done by him under the Act shall be subject to the order, disposition, and control of the Sub-divisional Officer of Ranaghat for the time being.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 11th September 1880.—Under the power vested in him by section 54, Act V (B.C.) of 1866, an Act to make better provision for the regulation of hackney carriages and palankeens in the town and suburbs of Calcutta, the Lieutenant-Governor extends hereby, with effect from the 1st October 1880, the provisions of that Act to the Ranaghat Municipality in the district of Nuddea.

2. Under section 2 of the Act it is further notified that the Vice-Chairman of the Ranaghat Municipality, for the time being, shall be the registering officer under the Act within the limits specified above, and every act, matter, or thing done by him under the Act shall be subject to the order, disposition, and control of the Sub-divisional Officer of Ranaghat for the time being.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 8th September 1880.—Under the power vested in him by section I, Act IV (B.C.) of 1873, the Lieutenant-Governor directs that from the 1st October 1880, all births and all deaths occurring within the limits of the town of Bettiah, in the district of Chumparun, shall be registered.

For the purposes of this Act the boundaries of the said town shall be conterminous with those of the Municipality of Bettiah, as defined in the Government notification of the 5th April 1869, published at page 902 of the *Calcutta Gazette* of the 7th idem.

From and after the 1st October 1880 the whole of Act IV (B.C.) of 1873 shall apply to the entire area above defined.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

ROAD CESS NOTIFICATION.

DISTRICT OF SHAHABAD.

The 11th September 1880.—It is notified, under Section 75 of Act X (B C.) of 1871 (the District Road Cess Act), that the Road Cess Committee of the district of Shahabad have, under Section 74 of the Act, determined to levy the cess on lands under that Act for the cess year commencing from the 1st October 1880 at the following rates, being the maximum rates, and the said rates are published accordingly :—

I.—Six pies, or two pice, on every rupee of the annual value of lands under Part II of the Act.

II.—Six pies, or two pice, on every rupee of the annual net profits of mines, &c., under Part III of the Act.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

ROAD CESS NOTIFICATION.

DISTRICT OF CHUMPARUN.

The 11th September 1880.—It is notified, under Section 75 of Act X (B.C.) of 1871 (the District Road Cess Act), that the Road Cess Committee of the district of Chumparun have, under Section 74 of the Act, determined to levy the cess on lands under that Act for the cess year commencing from the 1st October 1880, at the following rates, being the maximum rates, and the said rates are published accordingly :—

I.—Six pies, or two pice, on every rupee of the annual value of lands under Part II of the Act.

II.—Six pies, or two pice, on every rupee of the annual value of immovable property under Part III.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 12th September 1880.—The Lieutenant-Governor is pleased to order that, on and after the 1st October 1880, the following shall be the rates for forest produce in the Sunderbuns Protected Forests in supersession of those published in Rule 1 of the Rules of the 17th August 1880 :—

(1)	On every maund of sundri, pussur, or amoor timber	...	one anna.
(2)	„ „ keora timber ...	...	one-half anna.
(3)	„ „ any other forest produce	...	one-quarter anna.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 12th September 1880.—The Lieutenant-Governor is pleased to notify, under section 75 of the Indian Forest Act (VII of 1878), that on and after the 1st October next, any persons trading in timber or forest produce, or desirous of purchasing and removing forest produce from the reserved and protected forests of the Sunderbuns, may, if they so desire, and in place of having their boats as heretofore measured on every occasion that they enter or leave those forests or pass any of the forest toll-stations, have their boats measured once for all, and such measurement registered by the Deputy Conservator of Forests or his subordinates at any of those toll-stations, viz —

1. Lower Bhola.
2. Upper Bhola.
3. Pussur.
4. Khulna.
5. Bhudder.
6. Shupsah.
7. Koyrah.
8. Cobaduk.
9. Isreepore (Eshamuttee).
10. Bussuntpore.
11. Roymangal.
12. Mutlah.
13. Bogee.
14. Saterbog.
15. Tangarakhal.
16. Samukpatha.

Such registration will hold good for the period of one year, and may be renewed after the expiry of that period.

Any boat the measurement of which is so registered will not be liable to further remeasurement or detention, either within the forests or at the forest toll-stations, provided—

(1) That the boat does not contain any forest produce other than that entered in the permit; and

(2) That the load does not exceed the registered burden, as shewn by the mark on the water-line.

All boats registered will have the maundage and date of measurement painted in letters not less than 4 inches long on both sides of the bow; and amid-ships on either side will be

painted the water-line, or line showing the loaded draft. This last will be indicated by a circle painted in white, intersected by a red line marking the depth to which the boat may be loaded. This line will be fixed at the pleasure of the manjee before measurement is made, and the measurement will be made accordingly.

The fees payable when a boat is registered for the first time shall be according to the following scale :—

						Rs.	A.	P.
Boats not exceeding				50 maunds	...	0	4	0
Above	50	and not exceeding		100	„ ...	0	8	0
„	100	„	„	500	„ ...	0	12	0
„	500	„	„	1,000	„ ...	1	8	0
„	1,000	„	„	2,000	„ ...	2	0	0
„	2,000	„	„	3,000	„ ...	3	0	0
„	3,000	...		...	...	4	0	0

On renewal of the registration after the expiry of twelve months, fees shall be payable at half the rates given in the above scale, provided that application is made for such renewal of registration within two months of the expiry of the said twelve months. After that period the full fees will be payable as for fresh registration.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 3rd September 1880.—It is hereby notified for general information that the Lieutenant-Governor is pleased to transfer thana Gopibullubpore from the jurisdiction of the Midnapore Moonsiffee, to that of the Dantoon Moonsiffee from the 1st October 1880.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

The 4th September 1880.—The following notification is published for general information.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

GOVERNMENT OF INDIA.—MARINE BRANCH.—MILITARY DEPARTMENT.

NOTICE TO MARINERS.—(No. 10.)

BAY OF BENGAL—COROMANDEL COAST—MADRAS.

Changes in the Buoyage of the Port.

WITH reference to Notice to Mariners, No. 27, issued from this Department on the 21st August 1879, it is further notified that, owing to the continual extension of the harbour piers into deep water, and in order to permit of a greater space being available for steamers inside the harbour piers, it has become necessary to remove the large red buoy which hitherto marked the western limit of the anchorage for steamers.

Commanders of steamers are warned by the Marine Authorities at Madras not to anchor between the piers in less than 5½ fathoms at low-water; and that when anchoring in this depth, they will do so on their own responsibility, and with the exercise of care and judgment.

All sailing vessels, excepting dhonies, should anchor in or beyond the 8½-fathom line of soundings, and outside the northern and southern port buoys.

The port buoys are painted red and white vertically, and are anchored in 8 fathoms. These buoys are *danger* buoys, and Commanders of vessels, making or leaving the anchorage are hereby warned *not to pass inshore* of either of them, nor come under 9 fathoms by night.

The northern buoy marks the position which will form the extreme end of the north pier.

Vessels are on no account to venture between the northern buoy and the north pier, nor between the southern buoy and the south pier, as the rubble bases of both piers extend much further seaward than the piers themselves.

By direction of the Government of India,

A. DUNDAS TAYLOR, *Comdr. (late I. N.)*,
Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT, CALCUTTA, *the 31st August* 1880.

This Notice affects the following :—

BRITISH ADMIRALTY Charts Nos. 71*c* & *d*, 828, 70*a*, and 748*b*.
INDIAN MARINE SURVEY Charts, Nos. 105, 15*b*, and 103*a*.
Taylor's Sailing Directory, Vol. I, page 458.

If this Notice is received on board ship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

[Second Publication.]

NOTIFICATION.

The 3rd September 1880.—Doubts having arisen as to the precise position of the boundary line, described in the Schedule of ACT IV (B C.) of 1863, between the Tracts to which the provisions of Act XXII of 1860 are applicable (known as the Hill Tracts District of Chittagong) and the Regulation District of Chittagong, the officer in charge of Land Settlement Operations in Chittagong was, by Government orders No. 3198T., of the 8th October 1875, empowered to lay down and demarcate the said boundary upon the ground so as to be easily identifiable. The Settlement Officer having, in accordance with those orders, completed the demarcation of the said boundary, has submitted a detailed description thereof, which the Lieutenant-Governor has been pleased to approve and confirm, and directs be notified as follows for general information:—

Detailed description of the boundary line between the districts of Chittagong and the Chittagong Hill Tracts.

FROM the starting point on the south bank of the *Fenny river*, marked by a masonry pillar, forming the north-eastern limit of the village of Ramghur, up the Shonai nulla to a point marked by a masonry pillar. Thence southward by a line cut through jungle and marsh (1 mile 3 furlongs and 185 yards) to a second masonry pillar on the bank of the Lalnoi stream. Thence down the stream in a south-easterly direction for 226 yards. Then by a line across jungle (298 yards) to a third masonry pillar at the foot of a hill.

Thence by a straight line (1¼ mile and 10 yards long) drawn across a wide impassable swamp southward to a fourth masonary pillar. Thence southward by a line (3 miles 1 furlong 118 yards) across hills and jungle, crossing the Mara Roopai cherra thrice to a very small stream called the Chota Shonai to the east of the village of Shonai khil. Then by a line (2 miles 3 furlongs 67 yards long) across low hills and jungle, south and south-eastward, crossing three jhiris to the Baromashia cherra. Along the Baromashia cherra to its junction with its tcha-cherry, where an earthen mound has been erected up the Dhobacherry a short distance; across the hill (420 yards); across the Docherry Dhooliacherry; across another hill (136 yards); across the Kootoocherry.

Thence by a line drawn eastwards (124 yards) crossing a swamp midway to the Kalapania stream, and along this stream all the way to its junction with the *Haldah river*, and down the Haldah; to the Mosholla cherra; up the Mosholla cherra south-eastward to the foot of a hill where an earthen mound has been erected; across the hill southward (3 furlongs 70 yards) to the Shapmara khal. Then along the banks of the Shapmara, crossing it after 836 yards and again after 240½ yards, to its junction with the Shookhiacherry, where an earthen mound has been erected; thence up stream and across a hill to the Khanjan cherra and up its tcha, where also an earthen mound has been erected. Thence down the Khanjan cherra to the Bhatkhola cherra and along this to the *Doloo river*; up the Doloo to the Bhootycherry and along it a short way; then by a line through jungle crossing the Bhootycherry 19 times to the Chota Kumari; by a line (½ mile and 306½ yards) across the hills to the Burra Kumari; along it south-eastward to an earthen mound, whence across hills (449 yards) to the Kalapania tcha-cherra and so south-eastward to the second Kalapania cherra: up this, and across to the source of the Chikoncherry; down that to the Manickcherry tcha, so to the Manickcherry. Thence along the Manickcherry to the *river Droong*, and up the Droong to the Doodiacherry; up the Doodiacherry east and south-eastward to its tcha-cherry; thence south-eastward, crossing hills (235 yards) to the Ruktocherry tcha and Ruktocherry, and along this north-westward, crossing hills. Thence the line follows the eastern boundary of the Fennoca lot No. 19 (called the Ruktocherry lot), crossing the Chota Lelang and Maiz Lelang (crossing the latter at its junction with the Kutubcherry). Thence eastward by and along the Kutub cherra (747 yards) and a foot-path (54 yards) to the foot of a hill where a tree has been marked; then crossing by a line (446½ yards) to the stream again; thence by a line (295 yards); again to the stream; after which along the stream (217 yards) to a gurjon-tree marked. Thence by a straight line (25 yards), again to the stream; along it for 25 yards, thence across hills (295 yards) to the Kutubcherry once more, along it (180 yards), across hills (861 yards); crossing the Bet cherra twice. Thence up the Betcherry (364 yards), and across hills (62 yards), to a stream without name, and down this (113 yards) eastward. Thence by a line 131 yards long across a hill, and so south-eastward by the left bank of the stream again to the Benajuri. Thence up the Benajuri and its Docherry, and thence across (396 yards) to the Docherry again, and up its tcha (72½ yards); thence across hill (223 yards) to the Bagcherry, and down it to the *Surta river*. Up the Surta to the Puttecherry, up that to the Kalicherry, up that to its source; thence, crossing (668½ yards) hills and a hill path, to the Burra Kanal cherra, and down this to the Futtickcherry tcha and Chota Futtickcherry; to the Shilcherry; thence up the Shilcherry and its tcha to its source; thence across (88 yards) to the source of the Ruktocherry tcha, and down it to the Ruktocherry; up the Ruktocherry to a second tcha, and up this to its source; crossing to the source of, and down, another tributary of the Rukto cherra, so southward along it. Then a line across hills (159 yards) to another stream; down this and up its tcha to its source, crossing hills (half mile 538 yards). Thence to the Thandacherry tcha, and along the Thandacherry to the Dabooncherry tcha, and down the Daboon to the Shoobooncherry; up the Shoobooncherry to its tcha, and up it southward. Thence a line (627 yards) to the source of the Pootia cherra, down it southward to the Furreedkhally, and up that to the Hatdhara cherra. Thence up to the Shakhacherry, down it to the Balukhally tcha;—at their junction

an earthen mound has been erected,—so to the Balukhally and up it to the source of its second tcha; thence crossing down the Berootia cherra from its source, and up to the source of its second tcha. Across to the source of the Haitobi cherra tcha; to the Chikon cherra; to the Kaskhally. Up the Kaskhally to the Chikoncherry; and up that to its source in a swamp.

Crossing the swamp down the Ooter Paonacherry to the Dhooliacherry *alias Mara Paonacherry*; down this to the Dakhin Paonacherry tcha, and Dakhin Paonacherry, and up to the Khondiacherry; so to the Shookna Dhepacherry. Up this last stream southward, leaving a great swamp to the right, to the Chota Hullodia, and down to the Burra Hullodia cherra. Up that eastward, and thence across the hills southward (72½ yards) to the Balukhally cherra, and down it to the Raozan stream. Up the Chikoncherry to the Roniacherry, down that southward, crossing the Government road to Rangamattee, to the Bagmara cherra. Thence across hills (228 yards), and, after crossing the Moracherry, to the Chikoncherry; down that to the Shooknacherry; up this some way, then by a line across hills (370 yards), crossing the Moorcherry, to the source of the Jhiri cherra, then across (250½ yards) hills southward to a swamp, which crossing, along the second Shooknacherry to the Bibi Dhala cherra, and along that eastward to the Kaskhally. Up the main Kaskhally cherra, and across a hill (68 yards), down the Pitlibonia cherra to the Shaharkhola cherra, and up this to the source of the Shookna cherra, crossing (43 yards) to the Hitoorolia cherra, and down it to the Bhomoradhala cherra; to the Hatoolea *alias* Kokania cherra; and up the Kokania cherra to a steep hill. Crossing this steep hill, strike the Satikata cherra, follow to the Kiskichea cherra, and up to the source of its tcha; thence crossing the ridge to the Kanal cherra; to the Bhanga cherra, down it to the Futtickcherry; and along this to its source. Crossing the ridge to a jhiri cherra of the Buramye cherra, down the latter eastward to the Hatooatoli cherra. Up the Hatooatoli northward; by a line (253 yards) across flat culturable jungle to a jhiri cherra, where an earthen mound has been erected. Down the jhiri cherra to the Doloo. Down the Doloo eastward to the Songy cherra; up the Songy cherra and along the measured western boundary of mouzah Pomra to the Shilcherry; up the Shilcherry to its source; crossing, down a tcha-cherra to the Chupperpara cherra; up it to a jhiri cherra, and up that, then crossing to tcha-cherra, so to a jhiri cherra, so to another tcha-cherra and along this to its source. Crossing the ridge (47 yards), down the Doloobonia cherra to the Ichakhally, and down it southward to the Pahy cherra. Up the Pahy cherra to the Thandacherry and its tcha; crossing (80 yards); then northward by a tcha-cherra a short distance, then by a line through hills (144¾ yards) north-westward; then down the Bharai Bhiti jhiri to the Shonaicherry; down the Shonaicherry to the Boarlub jhiri, and up that, crossing a road twice, to the Dheongyo cherra.

Up the Dheongyo cherra to its source. Thence, after crossing a ridge 66½ (yards), by the Hemyle cherra to the Natcherry; down it to the Thandacherry and up the Thandacherry to its source. Thence by a line (268 yards) northward to the Boiragee Dhepacherry, down it to the Docherry. Up that a short distance, thence by a line (190½ yards) across hills westward to the Aralea-ghona Footeacherry, down it and up to the source of its jhiri. Then crossing the ridge north-westward (134½ yards) to the Longchoo cherra, and along it northward to a jhiri cherra, leaving this, across hills north-westerly for 288 yards to a tcha-jhiri, and down it to the Hemonto cherra. Northward, by the Hemonto cherra to the Chikon cherra. Up this and across hills (241 yards) to the Arjoin cherra; along it to the Shonaicherry; up the Shonaicherry to the Shilbooka dâk hut; northward, along the western boundary of the village of Thandacherry, to the source of the Margoma cherra. Across hills (201¾ yards) to the Burra Meghacherry; so to the Meghacherry. Thence across hills (389 yards) northwards to the Nanyacherry, down it to the Bhoramcherry; to the Boraitoli cherra, where an earthen mound has been erected. Up the Boraitoli cherra for about half mile. Thence by a line (260 yards) across hills to the stream; then again along the stream to its source. Northward by the Painkharonga *alias* Chikoncherry; eastward down the Chota Doloo to the Burra Doloo; down it south-eastward to the site of an earthen mound; thence northward across hills (about one and a half mile) to the Ichamutty, where a masonry pillar has been erected; then up to the Ichamutty to its junction with the Kawkhally, where another masonry pillar has been erected; thence south-eastward across hills (a little over one and a half mile) to the Ongjye Lengkharongur stream, and down it due southward to the Betcherry; then along the Betcherry eastward, to the Burra Doloo, and its tcha up to its source. Thence by the Rajakhally tcha to the Rajakhally; by a line (262 yards) across hills due eastward; then again along the Rajakhally to its second tcha, along it southward to the Meghacherry tcha and the Meghacherry. Along the Meghacherry southward to Shooknacherry; along it a short distance to the *Rangamatea road*, where a masonry pillar has been erected. Along the road north-eastward to another masonry pillar, thence by a line over hills (384 yards), to the source of the Gagracherry tcha, so to the Gagracherry; up this to the Mitingacherry; then up it and the Modonacherry to its source, crossing the ridge down the Molsarmar cherra to the Koormai cherra tcha. Along it, leaving the Koroikhally to the right, and its tcha to the left, to the Birbiria cherra; up it southward to the Mridinga cherra; up that to the Koormaicherry; thence up the Koormaicherry southward to the Sootacherry; up that to a Sonkhola. Thence across the hills (260 yards) to the Chikoncherry; along it eastward a short distance. Leaving the Chikoncherry to the left, down the Deotacherry to the Lemobonia cherra, down the Lemobonia to the Kengracherry; up that southward to the source of the Burra Marari tcha, and so to the Burra Marari. Down this to the second Kengracherry, and up to its source. Down the Kalicherry tcha to the Kalicherry, and up it to the Hanoomanya

cherra (also called the Kalicherry tcha); up this to the source of the Docherry tcha and the Docherry. Then along the Docherry, following the boundary of the Agoneah tea garden to the old Government road, where a masonry pillar has been erected.

Following the Government road southward to the Agoneacherry, then down stream. Leaving the cherra to the right, by a line across hills in a southward direction to the source of the Kookhyacherry; down it southward to the Peknacherry. Along the Peknacherry eastward to the source of its Docherry. Thence down the Charamonicherry to the Bynecherry; down the Bynecherry and up the jhiri cherra to its source; down the tcha-cherry to the Baroghonia cherra; down the Baroghonia to the Depultolicherry, and to its source, where a masonry pillar has been erected. Thence down stream to the Tripoorasoondery, and along it to its mouth, on the north bank of the Kurnafooly, where also a masonry pillar has been erected. From the mouth of the Tripoorasoondery, falling into the *Kurnafooly* a little below Chunderghona police-station; crossing the river south-westward, to the mouth of the Raikhally on the south bank; up the Raikhally southward to a stream draining Karomoollah's khola, up this stream; across the Government road to Bunderban; thence by a line through hills and jungles south-westward (one mile and 553 yards) to meet the Bunderban road. Then by a line cut across hills southward (559 yards); again meeting the Government road, and following it south-eastward to the edge of a swamp; crossing the swamp, follow the Kontamara cherra westward to the Kechookhola jhiri; up the jhiri and across a hill (114 yards) to the Kodala cherra; southward to its Docherry, and up along this. Thence by a line (one mile and 383 yards) across hills west and southward to the Chikon cherra, so to the Day cherra, then again by a line half a mile and seven yards south-westward, across hills, swamps, and low jungle, to meet and follow a foot-path forming, for about three miles, the eastern boundary of the village of Puddua (Kismuts Hurry Hur and Shurashia), so to the Dholiacherry. Down the stream draining Bakerali's khola, southward to the Foy Dhepa cherra; down which to the Jhumka; up the Jhumka eastward, to the source of the Gojalia; crossing to the Dhepacherry, so to the Shilok, and along it south-eastward to the "Magher gurjon khola jhiri;" up this west and southward to the Jogkhally cherra, then crossing the Government road, up the Kay cherra south and south-westward; across; down the Momfroo cherra tcha to the Momfroo cherra, and along it southward to the *Chemy* or *Seermye*, a large tributary of the Sangoo; thence along the course of the Chemy southward to the *Sangoo river*; thence by the left bank of the Sangoo south-eastward and across to the mouth of the Raicha. From the south bank of the Sangoo, up the Raicha to the Shonaicherry; up the Shonaicherry to the foot of a hill; thence by a line (one-fourth of a mile) south-westward across hills to the Shooblong Shonaicherry, and along it to the Shooblong; following the Shooblong to the Keta Chioni cherra; thence up the Keta Chioni cherra southward a short distance; thence by a line across hills (181½ yards); down the Docherry to the Roodrakhio cherra, and down it to the Namonda cherra; thence along the Namonda cherra south-eastward to the Lal jhiri, and up it southward; across a hill by a line (72½ yards) south-westward; down the Kalachia jhiri to the Ookhia cherra, and down that to the Ooloobania cherra, along this to its source; then by a line across hills (297 yards) eastward; down the Bara jhiri to the Chama Boorul, and along it south-westward to the Chingcherry; up stream to the foot of a hill, crossing by a line 78½ yards long; down the Mittabonea jhiri due southward to the Lona cherra. Up the Lona cherra and its tcha eastward; crossing hills (94½ yards) down the Mittacherry tcha to the Mittacherry; and down it to the Northern Hangar.

Down the Northern Hangar about one mile to a small jhiri across hills, down the Chadder cherra to the *Charomba*, and down it again to the Northern Hangar, which is followed to its junction with the Dukhin Hangar. Up this to follow the north and eastern boundary of mouzah Charomba, and leaving the Chingcherra jhiri and Ichapur jhiri to the left, after about three miles to reach and follow a jhiri for a short distance eastward; across hills (44 yards) to another jhiri; down the jhiri to the Bagmara, up this and its tcha jhiri; and eastward across hills (196½ yards to a third jhiri; down this to the Dholiacherry.

Up the Dholiacherry a short distance eastward; then by a jhiri to the foot of a hill thence by a line (112 yards) across hills southward to another jhiri. Down it to the Jungcherry. Up the Jungcherry to the Khida cherra; crossing by a line (262 yards) to the Shilcherry. Down the Shilcherry to the Kamaria cherra, and down it southward to the *Tak stream*. Then up the Tak or Tonkbotty to the Foolgazy cherra, and up to its source; crossing (268 yards); by the Chota Dholiacherry south-westward to the Dholiacherry; up the Dholiacherry about one and a half miles to a jhiri; crossing (112 yards); to another jhiri eastward; thence southward across hills (271 yards), down another Dholiacherry; to a jhiri; crossing a hill (52 yards); down a jhiri to the Sharoi khall. Up the Sharoi khall eastward to another jhiri, then up it; across a hill; along the Kallaqa cherra; up stream to a jhiri and up to its source; then across hills (90 yards), along the Goda Joomia cherra; across a hill; down the Sharoi khall westward, to the Nyecha jhiri and up it; across hills due southward; down the Abdoolla Pyar jhiri to the Poolong cherra; and up it and its Docherry to a jhiri. Up this jhiri and then by a line (140 yards) across hills, then down the Chingcherry to a jhiri, and up it to its source; crossing hills (210 yards); down a jhiri to the Polcherra, and down it and up the Garania Nashi jhiri to its source, where an earthen mound has been erected. Then down a jhiri to the Himcherry, along the Himcherry eastward to another jhiri, and up it to the foot of a hill. Crossing the hill (106 yards); down a tcha-cherra to the Chikon cherra, and down it to the Andari cherra, down the Andari cherra westward to the Doloo cherra, and up it to the Saliong cherra, and up this and a jhiri; crossing

hills (118 yards); down the Bodoma jhiri to the Feranga, and up the Feranga about three miles; then northward by a jhiri, and across hills (428 yards) to the Dholiacherry, down it to the Ramcherry, down it to the Chemicherry, and down it about two miles; then up the Sadaroshacherry to its source; crossing westward (153 yards), down the Nakata cherra to the Chanda cherra, down it and up a jhiri to its source; across hills (236 yards), and down a jhiri to the Satgur. Down the Satgur to the Docherry, up it to its source; crossing the ridge (168 yards); down the Himcherry Docherry to the Himcherry, and up the Himcherry; crossing hills, follow the Government road through Choonatee dhala for a little over half a mile; then eastward by a jhiri to the Harbang khall. Along the opposite jhiri a very short distance, then up the Futtickcherry and its tcha to its source; across hills southward (152 yards); down the Doliacherry and up a jhiri; crossing hills (117 yards); down the Loha jhiri to the Katoli cherra; along the Katoli cherra; southward, and a short way; thence up the Jarooltoli jhiri to its source.

Crossing hills eastward (153 yards), to the Harin Mara jhiri, and down it to the Burra Chikon cherra, up to the Amratoli cherra, to its source. Crossing the ridge (124 yards), due southward; down the Shapmara jhiri to the Chota Chikoncherry; and down it, and up the Chalitatoli cherra to its source; crossing a small hill here (70 yards); up the Jarooltoli jhiri to its source; then by a line across hills 288 yards long to the Footia jhiri cherra. Then along the Footia jhiri cherra south-south-west; thence up a jhiri to the foot of a hill; crossing the hill, a little down the Bhoota Bancha cherra to the Hejakha cherra. Thence down it a short distance, then up a jhiri to the foot of another hill; crossing this hill also, down the Dholiacherry to a jhiri and up it to its source; then by a line over hills (64 yards); then down a jhiri to the Domnakata cherra *alias* Toblacherry; then up a tcha southward to the foot of a small hill. After crossing the hill, up the Dholiacherry southward to another hill. Crossing this hill also (81 yards), down the Kana Pokkhar jhiri to the Pokkhaya jhiri; down it southward to the Shonaicherry; down it to the Hatra jhiri; up the Hatra jhiri to the Mogiar bapar jhiri, to its source. Crossing here (67 yards), down a small jhiri to the Harinakoca cherra; down it to the Ramcherry; up the Ramcherry southward to a jhiri, and up it to the foot of a hill. Crossing this hill, by a jhiri down stream to the Tahir cherra, and down it south-westward to the Himcherry; then up the Himcherry westward about half a mile; then up a jhiri; crossing the ridge; down a jhiri to the Ramkristokata cherra, and down it to another jhiri, up a jhiri eastward; crossing hills (168 yards); down a jhiri to the Dholiacherry and up an opposite jhiri. Again crossing hills (67 yards), down a jhiri to the Bania cherra, down it to the Pacha cherra, and down it to the Rangy cherra. Along the Rangy cherra eastward, and up a jhiri crossing hills (160 yards); to a jhiri, to the Mash Kobiar cherra, and up a jhiri to another hill; crossing this hill (86 yards), along the Ghillatoli cherra up stream, crossing again hill (153½ yards); down a stream called Boorar Polar Khalar cherra to a Docherry, and up it; crossing again (191 yards), down another Docherry southward to the Hatiar cherra, and up it northward; again crossing hills (222 yards); eastward by a jhiri to the Mittacherry, and down it to the Fyetong cherra; then down the Fyetong to the Fadoo cherra. Thence up the Fadoo cherra to a jhiri, down the jhiri to Kharikhyar cherra, up it northward, crossing the hills eastward, down the Doloocherry south-eastward to the Jialcherry; up it southward to the Docherry, and up the Docherry by a jhiri, then by a line across hills (152 yards) and southward by a stream (called Akber's father's Doary); again crossing hills; down the Nuzzer Khola cherra to the Takeer cherra, and down it southward to the Pagly cherra. Up the Pagly cherra to the Himcherry and its jhiri, southward crossing hill (46 yards); up the Chhatacheng cherra; crossing a small hill; down a stream westward to "Bompahar" hill; crossing this hill; along the Mongoocherry jhiri, to another hill; crossing this; along the second Mongoo-cherra jhiri to another hill; crossing this hill also, down the Chak cherra to the *river Matamori*. The line then follows the course of the Matamori up stream, till it reaches the Bomoo; then up the Bomoo a short distance; then up the Keogong cherra eastward to some hills; crossing southward to the Burra Bomoo, along it to the Bomoocherry, following this a short distance, then up the Shapmara jhiri to the source of the Docherry. Crossing (237 yards) down the Kalabonen cherra southward to the Shil jhiri, and down it to the Chitta Halea cherra; up this to hills again. A line across hills south-south-eastward (177 yards); then down the Thayngo cherra to the Chota Feranga; and down that to the Noona cherra; down the Noona cherra to the Burra Feranga; up that to its source, then crossing the ridge to the source of the Burra Bomoo, and along it down stream to the Fadoo. Thence along the Fadoo and up the Khanda, across to the Chioni cherra (north-east of the village of Bomoo); and up the Chioni cherra to Pamsha cherra, at its junction with the Lemoo jhiri tcha, where an earthen mound has been thrown up. Along the Lemoo jhiri tcha southward to the Lemoo jhiri; so to the Chota Bomoo; at the junction of the Lemoo jhiri with the Chota Bomoo, a masonry pillar has been erected. Following the Chota Bomoo a short distance southward, the line reaches the *river Matamori* at the north-east corner of the village of Bilcherry. The line from the Chioni cherra to the Matamori forms the eastern boundary of the village of Bomoo.

From the river Matamori along its east and south bank; thence by a line cut through jungle and hills (1,080 yards) south of the village of Bilcherry, cutting the Jalnikashi cherra and a small tank about half way, reaches the tcha jhiri. Thence along it to the Goda nulla, and down this to meet the *river Matamori* again. Thence follows the course of the Matamori westward to the mouth of the Yangtcha Kheoung, which is followed up stream; then across to the Himcherry, and thence to the Chota Himcherry. The line from the Yangtcha to the Himcherry forms the western boundary of the village of Soorujpore. From the Chota Himcherry up stream to the source of the Chota Himcherry tcha, and across to the

Burra Boalia; along this to its Docherry, and thence across to the Garamcherry, and up to its source; thence along the Goomaicherry up to the source of the Goomaicherry tcha. Thence along the Dolooeherry westward to meet the Matamori again. Here a masonry pillar has been erected. The line from the Chota Himcherry to the mouth of the Dolooeherry forms the southern boundary of the village of Soorujpore. From the masonry pillar at the mouth of the Dolooeherry, along the south bank of the Matamori, to the mouth of the Ghooniacherry. This portion forms the southern boundary of the village of Kakra. Thence up the Ghooniacherry (to the south-east of the village of Ghoonia) to the source of the Bara jhiri. Then, crossing a foot-path leading to hill villages, the line follows the Bichania cherra from its source to the Kumari. Then along the Kumari eastward; thence southward by a line cut through jungles and hills (51 yards) to the Docherry, along it westward to the Pania jhiri; and from the Pania jhiri to the Fashiakhally. (The line from the Kumari to the Fashiakhally forms the northern, eastern, and southern boundary of the village of Oochitar beel.) Thence along the Fashiakhally south and south-eastward to the Hoai Hoary cherra. Thence westward by the boundary of Mr. Neish's land, (a line cut through the jungle and along the foot of the hills for about a mile to the Gooia cherra). Down this stream to a marked tree, then southward by a line cut across hills for half a mile to the Doolahazara stream, and down this to the Ahonsha jhiri. The line from the Fashiakhally to the Ahonsha jhiri forms the eastern and southern boundary of mouzah Ringbhang. Thence along the Ahonsha jhiri bounding the village Boga Chutter on the north to the tcha jhiri; thence to the source of Ahonsha jhiri tcha, and across to the Joommoni cherra tcha, and so to the Joommoni cherra, where an earthen mound has been erected. Along the cherra eastward to its next tcha, and up this to its source. Thence, crossing a hill due southward, by the Burra Chirotia cherra to the Bagacherry, along it to the Burra Bagacherry. Thence across to the Chondontoli jhiri tcha, and so south and south-westward to the Chondontoli cherra; along this south-westwards to the Pagli cherra, and by it to the Magkata jhiri. (The line from the Ahonsha jhiri to Magkata jhiri forms the north and eastern boundary of the village of Bagachutter.) From the Magkata jhiri up stream east and south-eastward to its source; thence by a line cut across hills (214 yards); and thence southward by the Koorooppata cherra, and along it south-westward to the Hargizacherry. Down this westward to the *old Eedgong road* (known as *White's road*). The line from the Magkata jhiri to the Hargoza forms the east and southern boundary of the village of Paglar beel. Where this road meets the Hargoza, an earthen mound has been erected. Thence along White's road eastward and south-eastward, bounding the village of Khoomtakhally on the north, then after crossing the Kamia jhiri thrice, the Ghoomti cherra once, the Khoomtakhally stream once, the Khoomtakhally jhiri once, the Pania jhiri once, the Gurjonkhola jhiri once, the Koomirmara jhiri once, and the Koomirmara *alias* Jiolcherry once, the line is carried southward to the Bottolia cherra, and up this east and north-eastward to form the northern boundary of the village of Eedghur; thence following the Bottolia cherra tcha to its source; thence crossing to the source of the Karoitolia cherra, down it southward to the Eedgong stream. (The line from the Bottolia cherra to the Eedgong river forms the eastern boundary of Eedghur.) The line then follows the course of the Eedgong, south and south-westward to its tcha; then eastward up this to its source; then crossing to the Dooliacherry and so to the Dooliacherry tcha; thence across to the Koomarchak jhiri, up to its source, across to the Alli Khiong jhiri tcha, and so to the Alli Khiong. Thence by it up stream, east and south-eastward to the Bhedlirmar jhiri, turning southward by the Docherry to its source; then, across, to the Renour jhiri tcha; and so to the Renour jhiri up to its source, again crossing southward to the Shakar jhiri; thence south-westward to the Chota Gurjonea, and by it south-west, south and south-eastward to its tcha, by which, north-eastward, to the Faree khall. Due southward by the Faree khall to the Burra Gurjonea cherra, and by it north and north-eastward to the Harinkhyea cherra; along it eastward to its tcha; thence south and south-eastward to the source of the Thimcherry jhiri tcha and so to the Thimcherry, turning thence east and north-eastward to the Ramir jhiri, and along it eastward to its source; then crossing southward to the Footea jhiri, and along it south-south-eastward to the Chagolkhyea cherra; thence down stream to the *Bagkhally river*, along the Bagkhally east and south-eastward, to form the southern boundary of the village of Gurjonea, to the Chikoncherry; then by it southward to the Krindomcherry up to its source; then crossing southward to the Cheputcherry, so to the Jarool-Totia cherra, and down it to the Bagkhally Docherry; along this south and south-westward to the Moonur Mariherra or Mama Bhaginar cherra, to its source; thence by a line cut across hills (52 yards) southward to the Burra Jungcherry tcha; down this to the Burra Jungcherry; and along this south and eastward to its tcha; thence crossing to the Sangsi Mourong cherra, so southward to the Chota Jungcherry Docherry, and thence south and south-westward to the Chota Jungcherry; and up it south and south-eastward to Thy Mourong cherra to its source. Then crossing westward by the Jaroolia cherra to the Jungcherry; southward by a line 213½ yards meets the *Gurjonia road* (*White's road*), and follows it south-east and south-westward to the Hyeth Mara cherra; along this south and westward to the foot of a hill. Thence by a line cut across jungles and hills north and north-westward (4 miles 167 yards) to the Golachirra cherra, and along it westward to Nhykongcherry. Then along it up stream, north and north-westward to its tcha, and up this westward to its source; then crossing to the Shoshang cherra tcha and so to Shoshang cherra, and down this northward to the Jahacherry, along which southward to the Noonydoong cherra, to close the eastern boundary of mouzah Monir Jhiel, down the Noonydoong (24 yards) and to its tcha, up this to its source; thence crossing to the Keokea cherra tcha, and so to the Keokea cherra; thence southward to its second tcha; then crossing

southward by the Naplye cherra tcha to Naplye cherra, and along it westward and a little north-westward to the Shonaicherry.

Then by the Shonaicherry north-westward to its junction with the Noonakata cherra, where an earthen mound has been erected. Thence up the Noonakata cherra south-westward to a swamp (dhepa), and by a line cut across this westward and north-eastward to a hill, thence across hills and jungles west and southward (4 miles 7 furlongs 184½ yards) to the Huy cherra cherry and along it down stream to meet the *Rejoo river* to the south of the village of Duriadiggy.

Along the Rejoo river down stream to the Mugmara jhiri; thence up it by its tcha jhiri. Then by a line cut across hills southward (3 furlongs 133 yards) to the Tarabonea cherra tcha, so to the Tarabonea cherra; here an earthen mound has been erected. Thence southward by the Tarabonea cherra to the Paglicherry; here another earthen mound has been erected. Thence along the Paglicherry down stream south-westward to the Jamirtolea cherra, and by it up north and south-eastward to the foot of a hill. Thence southward by a line cut across the hill (2 furlongs 97 yards) to the Keokia cherra, southern Docherry; down that to the northern Docherry. Thence to the Keokia cherra, and along it east and south-eastward, forming northern boundary of the village of Bhalukea Palong, to its southern Docherry, and up that to its source. Then crossing by the Shooknacherry to the Haldia or Thimcherry, up which to its tcha, and up that to a swamp; across which (1 furlong 208 yards) to the foot of the hills. Thence by a line across the hills (79¾ yards) to another dhepa (swamp). Thence southward (after ¼th of a mile) to the Hatratoli cherra Then by the Hatratoli cherra up stream south to the source of its tcha; then crossing by the Hijlea cherra tcha southward to the Hijlea cherra, and along it upward to the source of another tcha opposite.

The line then runs eastward across hills (60 yards) to a tcha, and so to the Chota Rejoo Docherry, and south-eastward to the southern bank of the *Rejoo river*; here an earthen mound has been erected; south-eastward down stream to the Gamaikhally *alias* Goondomcherra tcha. Thence along the boundary of mouzah Durgabil to the Goondom cherra, and down it southward to the Matandi cherra, and by this to meet the *Gokhia Ghât Road*, where a jâm-tree has been marked and an earthen mound erected. The line thence follows the road southwards, crossing the Ookhia cherra tcha twice, to another marked tree, where also an earthen mound has been erected. Thence by a line cut across jungle and low hills south-eastward (2 furlongs 106 yards) past the corner of Ookhia ghât tank, to the Januracherry, crossing it southward; again re-crossing it (2 furlongs 14½ yards) further on; thence further south and south-westward (2 furlongs and 89 yards) to meet the Ookhia cherra at the mouth of the Januracherry. Thence down the Ookhia cherra to the mouth of the Ookhia Goon Doong, on the frontier of Arracan.

Explanatory glossary –

"Cherra"	...	...	A hill stream.
"Do cherra"	...	...	One of two branches combining to form a "cherra.
"Tcha	...	...	A streamlet tributary to a "cherra."
"Jhiri"	...	...	A swampy streamlet
"Dhala"	...	...	A pass through hills.

Note—The word "crossing" used above, means "crossing" the ridge or watershed between two streams.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

Under Section 25 of the Chota Nagpore Tenures Act, II (B.C.) of 1869.

The 24th August 1880.—It is hereby notified that the registers of Bhuinhari and other tenures in the villages belonging to the marginally named pergunnahs of the Chota Nagpore Estate, Lohardugga district, prepared under the provisions of section 5 of Act II (B.C.) of 1869, having been finally revised and corrected in accordance with the decisions and orders of the Special Commissioner and the Commissioner of the Division under the aforesaid Act, have been confirmed by the Commissioner of the Division on the 13th August 1880.

Pergunnah	Basia	...	17 villages.
"	Doesa	...	14 "
"	Ardha	...	2 "
"	Ariagi	...	4 "
"	Panari	...	10 "
"	Kurame	...	20 "
"	Khukra	...	30

2. It is further declared, agreeably to the provisions of section 26 of the aforesaid Act, that the confirmation of the Commissioner of the Division notified above having thus been published, the registers shall be conclusive evidence of all matters recorded therein; and from and after this publication of the confirmation of the register relating to any village, no evidence shall be received that any lands in such village not mentioned in such register are of Bhuinhari or Manjhus tenure.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 28th August 1880.—The Lieutenant-Governor is pleased, under the provisions of section 4, Act VII (B.C.) of 1873, to sanction the following rule in modification of Rule 89 of the rules framed under the said Act:—

Exclusive of hospital space, gangways, ventilating hatches, space for crew and attendants, and—on boats—for rowing and baling out, properly sheltered deck space shall be provided on board steamers, flats, and boats at the rate of 10 superficial feet to each statute adult during the months of November, December, and January, and of 12 superficial feet for the rest of the year. Every infant also shall be allowed deck space in proportion of one-half of that which is prescribed for a statute adult.

The Lieutenant-Governor is also pleased, under the provisions of the above-named section, to sanction the cancellation of Rules 58 and 66 of the rules above referred to.

A MACKENZIE,
Secy. to the Govt. of Bengal.

DECLARATION.

The 9th September 1880.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken up by Government at the expense of the Patna Municipality for a public purpose, viz. for widening the ghât approaches of the Maroofgunge lane, in the City of Patna, it is hereby declared that for the above purpose a plot of land measuring 45′ × 20′, more or less, situated in mohulla Maroofgunge, thana Malsalami, in the city of Patna, district Patna, is required. It is bounded on the north by the river Ganges; on the south by a public road; on the east by the shop of one Narain; and on the west by the shop of one Dahoo.

The plan of the above plot of land may be inspected in the Pâtna Municipal Office between the hours of 10 A.M. and 4 P.M., any day, Sundays and authorized holidays excepted.

This declaration is made, under the provisions of section 6, Act X of 1870, to all whom it may concern.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

[First Publication.]

DECLARATION.

The 13th September 1880.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for the construction of a Post Office house at Atrai, in the village of Tetoolia, pergunnah Khatta, district Rajshahye, it is hereby declared that for the above purpose a piece of land measuring, more or less, seven cottahs, two chittacks of standard measurement, bounded on the south by a village road and the Atrai river; on the east by a village road; on the north by the house of Pabitra Bewa and Ramdhon Manjee; and on the west by the land of Krisno Moyee Debya, held by Ram Dhon Manjee, is required within the aforesaid village of Tetoolia.

This declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

JUDICIAL DEPARTMENT.

No. 4176A.

The 1st September 1880.—The undermentioned gentlemen are appointed to be Honorary Magistrates for the Bench of Magistrates at the Sudder Station in the district of Furreedpore, and are vested with the powers of a Magistrate of the Third Class:—

Surgeon D. Basu, Officiating Civil Surgeon. | Mr. J. R. K. Williams, District Engineer.

The 2nd September 1880.—Mr. J. H. Oatts, Indigo-planter of the Hazrapore Factory, is appointed to be an Honorary Magistrate for the Magurah Bench of Magistrates in the district of Jessore, and is vested with the powers of a Magistrate of the Third Class.

The Lieutenant-Governor accepts the resignation tendered by Syud Golam Mohiuddin of Jonka of his appointment as an Honorary Magistrate on the Magurah Bench.

The 3rd September 1880.—The undermentioned gentlemen are appointed to be Honorary Magistrates for the Bench of Magistrates at the Sudder Station in the district of Bogra, and are vested with the powers of a Magistrate of the Third Class:—

Khajah Syed Azizooddin, Trader. | Baboo Doorga Kumar Mozumdar, Pleader.
Baboo Koylash Chunder Bukshee, Pleader.

Dr. R. A. Barker, Civil Medical Officer of Bogra and an Honorary Magistrate of the above Bench, is vested with the powers of a Magistrate of the Second Class.

The 9th September 1880.—Mr. A. H. Collins, Assistant Magistrate and Collector, Rajshahye, is vested with the powers of a Magistrate of the First Class.

The 11th September 1880.—Mr. H. P. Wylly, Deputy Superintendent, Canal Revenue, Orissa, is vested with the powers of a Magistrate of the Third Class for the trial of offences under Act III (B.C.) of 1876.

Baboo Bolaram Bose, in charge of the Tehsil office at Banky, is vested with the powers of a Moonsif and a Magistrate of the Second Class.

The 14th September 1880.—The following officers, employed in the district of Midnapore, are vested with the powers mentioned opposite their names:—

Baboo Shyama Pudo Chowdry, Deputy Magistrate and Deputy Collector,—powers of a Magistrate of the First Class.

„ Juggobundho Bhuttacharjee, Officiating Deputy Magistrate and Deputy Collector—powers of a Magistrate of the Second Class.

„ Kedar Nath Banerjee, temporary Sub-Deputy Collector,—powers of a Magistrate of the Second Class.

LEAVE OF ABSENCE TO MOONSIFS.—*The 5th September* 1880.—Baboo Radha Kristo Sen, B.L., Officiating First Moonsif of Tumlook, in the district of Midnapore, having returned to duty on the forenoon of the 17th August last, the unexpired portion of the leave granted to him on the 25th May 1880 is cancelled.

The 13th September 1880.—Baboo Hurrish Chunder Sen, L.L., Moonsif of Dewangunge, in the district of Noakholly, has been allowed leave of absence for 29 days, under section 44A of the Civil Leave Code, with effect from the 5th November next.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 30th August 1880.—Under section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Moulvi Abdul Halim authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the jurisdictions of the outpost of Raypura in the police station of Lakhimpore, and the police station of Ramgunge in the district of Noakholly.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 30th August 1880.—Under section 3, Act I (B.C.) of 1876 (an Act to provide for the voluntary registration of Mahomedan marriages and divorces), the Lieutenant-Governor has granted a license to Mir Furrakh Hossain, authorizing him to register Mahomedan marriages and divorces, and to exercise the other functions of a Mahomedan Registrar within the jurisdiction of the police station of Nawabgunj, in the district of Dacca.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 31st August 1880.—Under paragraph II, Clause (*f*) of the Notification issued by the Government of India in the Home Department on the 6th March 1879, spears of all kinds are excluded from the operation of any prohibition and direction contained in the Indian Arms Act (XI) of 1878 so far as regards districts or parts of districts in Bengal which the local Government may declare to come within this exemption. In accordance with the provisions of the said clause of paragraph II of the Notification of the Government of India, all districts within the Lower Provinces of Bengal are hereby declared to come within this exemption.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

DECLARATION.

The 14th September 1880.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz., for the erection of a dwelling-house for the Native Doctor attached to the Noakholly Jail, it is hereby declared that for the above purpose, a piece of land situated in the village of Solla, Pergunnah Bhullooah, Zillah Noakholly, measuring more or less 10 cottahs of standard measurement, and bounded on the north and east by the public road, on the south by the house of Native Doctor Baboo Braja Mohun and the pond belonging thereto, and on the west by the ditch on the north east of the police lines, is required within the aforesaid village of Solla.

This declaration is made under the provisions of section 6 of Act X of 1870, to all whom it may concern.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

PUBLIC WORKS DEPARTMENT,- BENGAL.

LOCAL COMMUNICATIONS.

The 11th September 1880.

No. 160.—*Declaration under Section 6 of Act X of* 1870 *of the Government of India.*—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for a road from Khoksa, a station on the Goalundo extension of the Eastern Bengal Railway, in mouza Someshpur, taraf Megna, pergunnah Janjirabad, district Nuddea, to Janipur Bazar in mouza Janipur, pergunnah Birahimpur, district Nuddea, sub-division Kushtia, it is hereby declared that for the above purpose a strip of land measuring, more or less, 2 miles and 4,502½ feet in length, and having a width varying between 40 feet and 164 feet, and passing through the villages as per margin, is required in the district of Nuddea.

Villages.	*Pergunnahs.*
Shomeshpore.	Janjirabad.
Busruk Mirzapur.	Mohanundshye.
Kadirpur.	Nasir Enayetpur.
Rajnathpur.	Mohanundshye.
Chur Khoksa.	Ditto.
Khoksa	Ditto.
Janipur.	Birahimpur

This declaration is made, under the provision of section 6 of Act X of 1870, to all whom it may concern.

ESTABLISHMENT.

The 13th September 1880.

No. 161.—*Notifications.*—Mr. J. J. O'Flaherty, Executive Engineer, Third Grade, made over charge of the Patna Division to Mr. J. C. G. Keddie on the afternoon of the 30th August 1880, and availed himself of the privilege leave granted* to him.

* Bengal Government (Public Works Department) Notification No 154 of the 30th August 1880.

No. 162.—Mr. W. B. Gwyther, Assistant Engineer, Second Grade, First Calcutta Division, passed the departmental standard examination on the 7th September 1880.

No. 163.—Baboo Krishna Chundra Bundhopadhya, Assistant Engineer, Second Grade, lately transferred from the Military Works Branch, reported his arrival at Calcutta on the forenoon of the 11th September 1880, and is posted to the Western Circle.

F. S. STANTON, *Lieut.-Coll.*, R.E.,
Offg. Secy. to the Govt. of Bengal,
in the P. W. Dept.

IRRIGATION.

NOTIFICATION.—ESTABLISHMENT.

Dated the 9th September 1880.

No. 117.—*Leave.*—Mr. J. R. Swinden, Assistant Engineer, First Grade, Buxar Division, is granted special leave for one month from 1st September 1880, to study native languages, under Public Works Code, Chapter II—i—27.

Dated the 13th September 1880.

No. 118.—*Declaration.*—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for a Sub-Distributary to be called the Chowgain Sub-Distributary, it is hereby declared that for the above purpose a strip of land measuring about 3 miles in length, and from 90 to 120 feet in width, and containing an area of 34 acres 3 roods and 12 poles of land more or less, is required in the district of Shahabad.

The said strip of land is for the most part situated in Mouzahs Mosarhia, Chowgain, Khayrahi, Mangpa, Kapurpoor, and Nachap, Pergunnah Bhojepore, Zillah Shahabad.

This declaration is made under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

No. 119.—*Declaration.*—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz., for a Bungalow in the 8th mile of the Unwas Distributary in the village of Andour Patti Gridhari Singh, pergunnah Chowsa, Zillah Shahabad, it is hereby declared that for the above purpose a piece of land measuring more or less bighas 1-18-9 of local measurement, and bounded on the east, west, and north, by the land of Dabi Singh, and on the south by the said land and village road, is required within the aforesaid village of Andour Patti Gridhari Singh.

This declaration is made under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

C. TAYLOR,
Offg. Assistant Secretary,
for Joint-Secy. to the Govt. of Bengal,
P. W. D., Irrigation Branch.

RAILWAY.

[First Publication.]

DECLARATION.

The 8th September 1880.—The declaration dated 19th December 1878, for the acquisition of certain land required by the Eastern Bengal Railway in the village of Char Pallund, pergunnah Shazapore, zillah Furreedpore, published at page 1341 of the *Calcutta Gazette* of the 25th idem, is hereby cancelled.

G. F. WILSON, *Lieut.*, R.E.,
Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

[Second Publication.]

DECLARATION.

Darjeeling, the 3rd September 1880.—The declaration dated 8th October 1879, for the acquisition of certain land required by the Patna and Gya State Railway for quarrying purposes in the village of Pahsi Morarpore, pergunnah Gya, published in the *Calcutta Gazette* of the 15th idem, is hereby cancelled

G. F. WILSON, *Lieut*, R.E.,
Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

SMALL CAUSE COURT NOTICE.

UNDER Section 14, Act XI of 1865, notice is hereby given that, subject to the orders of Government, the Judge of the Small Cause Courts of Dacca and Munshigunge will also sit in the latter court on the dates mentioned below :—

Friday, the 24th September 1880. | Saturday, the 25th September 1880.

NUFFER CHUNDER BHATTA, *Judge, Small Cause Court.*

DACCA SMALL CAUSE COURT, *the 6th September* 1880.

TREASURY NOTICES.

BABOO CHUNDER KUMAR DATTA, Deputy Collector, has been placed in charge of the Noakholly Treasury, *vice* Baboo Syama Charan Mittra, and authorized to draw bills on other treasuries.

E. E. LOWIS, *Commissioner.*

COMMISSIONER'S OFFICE, CHITTAGONG, *the 3rd September* 1880.

DEPUTY COLLECTOR BABOO RAM ANUGRAH NARAYAN SING has been placed in charge of the Gya Treasury, and is authorised to draw bills on other treasuries.

J. WARE EDGAR, *Officiating Commissioner.*

PATNA COMMISSIONER'S OFFICE, BANKIPORE, *the 3rd September* 1880.

EDUCATIONAL NOTICE.

Subordinate Educational Service.

The 12th August 1880—The leave of absence for five months without pay, granted to Baboo Hem Chunder Sen, B A, Second Master, Ranchi Zillah School (Class VII), under orders of this office dated the 26th June last, is cancelled.

The 7th September 1880.—Baboo Madan Mohan Mookerji, Fifth Master, Hare School (Class VI), is allowed leave of absence for one month under Section 4, Suplement F, to the Civil Leave Code, with effect from the 7th instant.

The 7th September 1880.—Baboo Chunder Sekur Mookerji, B A., Extra Master, Hare School, is appointed to officiate as Fifth Master of the same institution in Class VI, during the absence on leave of Baboo Madan Mookerji.

The 7th September 1880 —Baboo Kali Padu Bannerji, is appointed to officiate as Extra Master, Hare School, in Class VII, during the absence on deputation of Baboo Chunder Sekur Mookerji, B A.

The 8th September 1880.—Baboo Sri Nath Mitra, Sub-Inspector of Schools, Jessore (Class VII), is allowed leave of absence for three months under Section 13, Supplement F, to the Civil Leave Code, with effect from the date on which he availed himself of it.

The 9th September 1880 —Baboo Thakur Das Rukhit, Second Master, Pooree Zillah School (Class VI), is allowed leave of absence for one month without pay, with effect from 15th instant.

The 9th September 1880.—Baboo Raj Kumar Sen, B.A, Second Master, Chittagong College (Class V), is allowed leave of absence from the 14th June to the 26th June 1880, inclusive, under Section 4, Supplement F, to the Civil Leave Code.

A. W. CROFT,
Director of Public Instruction.

NOTIFICATIONS OF THE BOARD OF REVENUE.

No. 996B.

NOTICE is hereby given that the Tenth Sale of Opium, the provision of 1877-78 and 1878-79, will be held at the Government Opium Sale-room, No. 2, Bankshall-street, on Wednesday, the 29th* September 1880, at 11 A.M., and will comprise 4,700 chests, VIZ.—

	Chests
Behar Opium	2,350
Benares „	2,350
Total ...	4,700

Of the 2,350 chests of Benares Opium 271 are of a consistence of 75°. The usual consistence of Benares Opium is 70°. These 271 chests are numbered 17176 to 17446, and are marked with a red × on each end.

2. The general conditions of the sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 2nd December 1879, and published in the *Government* and *Exchange Gazettes*, or on personal application at the Office of the Board of Revenue.

3. The latest date for deposit will be the 5th October 1880, and the latest date for clearance will, owing to the intervention of the Doorga Pooja holidays, be the 21st October 1880—that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other public securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the Sale-room will be received after 3-30 P.M. of Tuesday, the 5th October 1880, and no Bank of Bengal Receipts in full payment of lots will be accepted after 3-30 P.M. of Thursday, the 21st October 1880

* This date has been changed from the 4th October 1880, as fixed in the general notification dated 2nd December 1879, on a presentation from the merchants

4. The following table shows the quantity of Opium that will be brought to sale in the next twelve months. The Board of Revenue, however, reserve to themselves the right of altering dates should circumstances render it expedient to do so:—

DATES.	Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about Thursday, 4th November 1880 ...	2,350	2,350	4,700
Ditto Wednesday, 1st December ,, ...	2,350	2,350	4,700
Early in January 1881 ...	2,350	2,350	4,700
,, February ,, ...	2,350	2,350	4,700
,, March ,, ...	2,350	2,350	4,700
,, April ,, ...	2,350	2,350	4,700
,, May ,, ...	The number of chests of each kind to be sold each month will be advertized hereafter.		4,700
,, June ,, ...			4,700
,, July ,, ...			4,700
,, August ,, ...			4,700
,, September ,, ...			4,700
,, October ,, ...			4,700
Total ...	.....	.....	56,400

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L.P., FORT WILLIAM, *the 24th August* 1880.

No. 859B.

IT is hereby notified that out of the 8,000 chests of Benares opium of 1878-79 of 75° consistence, referred to in Clause 18 of the Board's general notification No. 1581B, dated 2nd December 1879, 271 chests will be sold at the sale on the 4th October next, together with 2,079 chests of Benares opium of 1877-78.

The remaining quantity of the 8,000 chests of Benares opium at 75° of 1878-79 will be sold as follows as a part of the fixed monthly number of 2,350 Benares chests:—

4th November 1880	500 chests.
1st December ,, ...	500 ,,
January 1881	500 ,,
February ,, ...	500 ,,
March ,, ...	500 ,,
April ,, ...	229 ,,

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 20th July* 1880.

NOTICE.

THE Custom House will be closed on account of the Doorgah Poojah holidays from the 10th to the 13th October, both days inclusive, and from the 16th to the 18th October, both days inclusive.

The office will be open *as usual* for the transaction of business on the 8th, 9th, 14th, 15th and 19th October.

Cash payments will not be received after 3 P.M. on Thursday, 7th October, until Wednesday, 20th October.

Consignees and others desirous of passing goods, and entering or clearing ships during the above periods, will have to make the usual deposits not later than noon on the 7th October.

J. SCOBELL ARMSTRONG,
Officiating Collector of Customs.

CALCUTTA CUSTOM HOUSE, *the 4th September* 1880.

NOTIFICATION.

NOTICE is hereby given that in the case of vessels proceeding to the ports or places specified below—

One of the following documents will be required by the Collector of Customs from the Master, under section 63, clause (*b*), Act VIII of 1878, before port-clearance is granted.

In the case of vessels carrying native passengers—

(1) A certificate from the Protector of Emigrants in the form prescribed under Government order No. 1730, dated 8th July 1846.

In the case of vessels carrying no native passengers—

(2) A certificate from the Master of the vessel that he neither has nor will take on board any such passengers.

British Colonies.

Mauritius.	Grenada.
Natal.	St. Vincent.
Jamaica.	St. Kilts.
British Guiana.	Scychelles.
Trinidad.	Fiji Island.
St. Lucia.	Nevis.

French Colonies.

Réunion.	Martinique.
Cayenne.	Guadeloupe and its dependencies.

St. Croix,	Danish Colony.
Surinam,	Dutch Colony.

Places to which native emigrants are likely to proceed:—

Melbourne.	New Zealand.
Australia.	New South Wales.

J. SCOBELL ARMSTRONG,
Offg. Collector of Customs.

CUSTOM HOUSE, CALCUTTA, *the 2nd September* 1880.

The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 15, 1880.

PART IA.

Orders and Notifications by the Government of India, &c.

[*Reprinted from the Gazette of India.*]

The following order, issued by the Government of India in the Department of Finance and Commerce, is republished for general information :—

NOTIFICATION.

Simla, the 4th September 1880.

No. 2642.—In supersession of the Resolution of the Government of India in this Department, No. 1517, dated the 10th April 1879, the Governor-General in Council has decided that in applying any rule which forbids the grant of travelling allowance in two forms for the same day, the day shall, in the absence of an order of the Government of India to the contrary, be held to be twenty-four consecutive hours.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 15, 1880.

PART II.

Advertisements.

[N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

LAND SALE NOTICES.

NOTICE is hereby given that the proprietary right of Government to the undermentioned plots of relinquished railway C class lands situate in the district of Beerbhoom will be put up to sale at the Beerbhoom Collectorate on Tuesday, the 28th September 1880, corresponding with 13th Assin 1287 B.S.

The purchasers will be subject to the following conditions of sale:—

1*st.*—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

2*nd.*—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up for sale at the risk of the defaulting purchaser, after issue of advertisement as in the case of original sale.

3*rd.*—The estate will be sold revenue free to the highest bidder above the upset price.

4*th.*—The purchaser shall not make any excavation on the land within 15 feet from the railway fencing.

Number in statement of Government estate.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Upset price.
			A. R. P.	Rs. A. P.
.....	22	Pergunnah Sabek, Mouzesur lot Cynthea, village Amcoah, zillah Beerbhoom ...	4 0 23	450 0 0

Beerbhoom Collectorate, the 19th July 1880. E. F. AINSLIE, Offg. Deputy Collector, for Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estate situate in the district of Burdwan will be put up to sale at Burdwan Collectorate on Tuesday, the 13th Assin 1287 (B S.) corresponding with 28th September 1880.

1*st.*—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd.*—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd.*—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th.*—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
			Acres. Poles.	Rs. A. P.	Rs. A. P.
77	8866	Bunborakhan, Havilee	3 3	2 2 0	22 0 0

Burdwan Collectorate, the 30th June 1880. F. WEBB, Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estates situated in the district of Furreedpore will be put up to sale at Furreedpore Collectorate on the 27th September 1880, corresponding with 12th Asheen 1287, B.S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st.*—The estates to be sold to the highest bidders above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd.*—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force: and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd.*—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th.*—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estates to be again put up to sale at the risk of the defaulting purchasers after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number in the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			A. R. P.	Rs. A. P.	Rs. A. P.	
342	3772	Kismut Kha Marpara pergunnah Zangoorabad.	1 1 36	3 0 0	6 0 0	The sale will take effect from 1st April 1879.
343	3773	Ditto	0 1 12	1 0 0	2 0 0	Ditto.

Furreedpore Collectorate, the 24th June 1880. J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situated in the district of Furreedpore will be put up to sale at the Furreedpore Collectorate on the 28th December 1880, corresponding with 14th Pous 1287, B.S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st.*—The estates to be sold to the highest bidders above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them, subject to the revenue fixed in perpetuity.

2*nd.*—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd.*—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th.*—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or, if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchasers, after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Names of Estates and Pergunnahs.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	
335	2415	Kismat Kamalapur, pergunnah Tellihati	11 1 2	40 0 0	80 0 0	The sale will take effect from 1st April 1879.
336	2416	Ditto ditto ditto	11 0 8	28 0 0	56 0 0	Ditto ditto.

KRISHNA CHUNDER DUTT, Depy. Collector in charge, for Collector.

Furreedpore Collectorate, the 26th July 1880.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below, to the undermentioned estates situate in the district of Dacca will be put up to sale at the Dacca Collectorate on Wednesday, the 12th January 1881, corresponding with the 29th Pous 1287 B. S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st.*—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him subject to the revenue fixed in perpetuity.

2*nd.*—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd.*—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th.*—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
			A. R. P.	Rs. A. P.	Rs. A. P.
235	3642	Howla Ramdev Poddar	2 0 7	4 0 0	8 0 0

Dacca Collector's Office, the 17th August 1880. T. E. COXHEAD, Offg Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Noakholly will be put up to sale at the Noakholly Collectorate on 28th September 1880, Tuesday, corresponding with 13th Assin 1287, B.S. The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1st.—The estates to be sold to the highest bidder above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2nd.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4th.—If the amount of purchase-money exceeds Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estates to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price at twice the revenue.
			B. C. CH. A. R. P.	Rs. A. P.	Rs. A. P.
1	1561	4a. 18g. 2c. 10kt. share of Government in char Haqdi, pergunnah Dandra	334 9 9=77 2 2	203 6 2	406 12 4
2	1562	4a. 18g. 2c. 10kt. share of Government in char Hoosoori, pergunnah Dandra	193 14 1=46 0 30	103 6 5	206 12 10
3	1563	4a. 18g. 2c. 10kt. share of Government in char Madhusi, pergunnah Dandra	203 8 3=67 0 38	134 3 7	268 7 2
4	1564	4a. 18g. 2c. 10kt. share of Government in char Badarpoor, pergunnah Dandra	193 11 8=63 3 36	124 13 6	249 11 0

E. V. WESTMACOTT, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Nuddea will be put up to public and unreserved sale at the Collector's office of that district on the 23rd day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of June 1880.

Permanently-settled Estate.

No. 22.—Mehal Belgong, pergunnah Belgong; recorded proprietor Mandakini Dasi, Chandra Mohan Ghose, Shashadhar Ghose, Dijabar Ghose, Tara Chand Ghose himself and executor of Arunoday Ghose, Srinath Dwarka Nath, Bunwari Lal, and Nobin Chundra Ghose, Nistarini Dassya, mother and guardian of Kali Das Ghosh, Kali Bhushan, Kali Prasanna Ghose, minor Kistadhan Ghose, Surendra Nath Roy, Atal Behari Pal, Madan Mohan Pal, Bunoari Lal Pal, guardian of Umesh Chunder Pal, Mohes Chunder Pal, Umes Chunder Pal, Shasi Mani Dassya, guardian Braja Gopal Pal, minor, Madhu Mani Dassya, and Mathura Nath Pal, Sri Nath Pal, Shib Chunder Pal, themselves and guardian of Goona Mani Dassya, Serish Chunder Pal, Dhan Krishna Pal, Nalit Mohan Pal, and Hira Lal Pal and Kristna Behari Ghose; sudder jumma of the entire estate Rs. 6,054-3-8 and police Rs. 73-11-11, will be sold for recovery of Rs. 2-1-11 as arrears of revenue.

No. 403.—Dihi Woolasi, pergunnah Mulghur; recorded proprietor Annada Mayi Debya, mother and guardian of Hari Das Bandyopadhyay, minor Mongul Chunder Aush, Ramkulua Aush, Sriman Chandra Mukerji, executor of Saudamini Debya and Sriman Chundra Mukerji himself and Dhanesh Chunder Mukerji, executors on behalf of Jugul Chunder Mukerji and Katyayani Debya, guardian of Hem Chunder Gangopadhyay, Monindra Chandra Ghose; bearing sudder jumma Rs. 19,467-13-4 and police Rs. 248-6-11. The share of Annada Mayi Debya, guardian and mother of Hari Das Bandyopadhya minor, Mongal Chandra and Ram Kalpa Aush and Sriman Chandra Mukerji, executor of Saudamini Debya and Sriman Chundra Mukerji himself and Dhanesh Chandra Mukerji executors of Jagat Chandra Mukerji and Katyayani Debya, guardian and mother of Hem Chundra Gangopadhyay, bearing a sudder jumma of Rs. 9,733-14-8 and police Rs. 124-3 6, will be sold for recovery of Rs. 213-11-1 as arrears of revenue. The share of Monindra Chandra Ghose, for which a separate account has been opened, will be exempted from sale.

No. 3231.—Mehal Santa, pergunnah Mahammadolja, registered proprietor Hamidan Nesa and Syedan Nesa, Khatun Meer Masudam Ali and Chandra Shikhar Chaudhuri, Beynaddin Mahammad and Khonkar Rahaman and Septamnesa Bibi and Fulsan Nesa Bibi, guardian and mother of Ebi Madish, bearing sudder jumma Rs. 553-2-10 will be sold for recovery of Rs. 1-1-1.

Nuddea Collectorate, the August 1880. W. G. TAYLER, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Pubna will be put up to public and unreserved sale at the Collector's office of that district on the 22nd day of September 1880, corresponding with 7th day of Asvin 1287, B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 30th June 1880.

Number on touji.	Name of the mehal and pergunnah.	Names of Proprietors.	Sudder jumma.	Arrears for which the estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
101	Kismut Alukdia, pergunnah Shakhini.	Official Trustee of Bengal on behalf of Mr. N. P. Pogose.	858 11 0 Road Fund 8 9 0	0 10 0	Entire mehal will be sold.
103	Newly accreted chur to kismut Tarof Soojanagar, pergunnah Muhamedshahee.	Bijoy Gobind Choudhury and others.	1,688 5 0 Road Fund 16 14 0	5 8 0	Separate accounts of this estate have been opened under Act XI of 1859. The share of Bijoy Gobind Choudhury, which bears a revenue of Rs. 746-12, including road fund, and which is in arrear, will be sold first. The other shares which are not in arrear, will be exempted from sale.
184	Kismut Dantia Jahangirpur, pergunnah Dantia Jahangirpur.	Kali Pran Bhuttacherjee and others.	650 9 0	1 7 0	Separate accounts of this estate have been opened under Act XI of 1859. The share of Kali Pran Bhattacherjee, guardian on behalf of Umesh Chunder Bhaduri, which bears a revenue of Rs. 24-8, and which is in arrear, will be sold first. The other shares which are not in arrear, will be exempted from sale.

Pubna Collectorate, the 11th August 1880. W. CLAY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Backergunge will be put up to public and unreserved sale at the Collector's office of that district on Saturday, the 25th September 1880, corresponding with 10th Assin 1287, B S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realised in the same manner as arrears of revenue due on the 28th June 1880.

Class.	Number on touji.	Name of mehals.	Name of proprietors.	Government revenue.	Arrears due	Remarks.
					Rs. A. P.	
1st class	1983	Pergunnah Jahapur ...	Ismali share 12as. 1gd. 2kr 2kt. 9gds. 6ch.; proprietors Dwarka Nath Datta and others.	Total jumma Rs. A. P. 853 11 10 Deduct jumma of 3as 18gds. 1kr. 10gds 10ch share for which a separate account has been opened, 208 14 6	4 8 2½	This ismali, 12as 1gd. 2kr. 2kts. 9gds. 6ch. share, will be sold.
				644 13 4		
Ditto ..	3482	Pergunnah Shaista Nagar Rudra Narayan Das Taluq	Kali Prasad Das Chowdhuri and others.	603 3 2½	37 0 1½	The entire mehal will be sold.
Ditto ...	3846	Pergunnah Sillimabad, share 12½gds.	Ismali share 9gds 60tils; proprietors Pratap Chandra Roy Chowdhuri and others.	Total jumma 3,682 3 5 Deduct jumma of 3gds 20 tils share for which a separate account has been opened, 920 8 10½	70 10 10	This ismali, 9gds 60 til share, will be sold.
				2,761 10 6½		
Ditto ...	4546	Pergunnah Kasimpur Shehelapati Char Padda, *alias* Ramjanpur.	Mir Mawazzam Hossen Chowdhuri and others.	4,914 0 0	1,214 0 0	The proprietary right of the settlement-holders in this mehal will be sold.
Ditto ..	4872	Pergunnah Borongomedpur, Taluq Bancha Ram Basu, share 8as.	Jamilunnessa Khatun and others.	3,550 05 3	23 1 0	The entire mehal will be sold.
Ditto	1914	Tappah Habeli Selimabad, share ½ anna.	Share 11gds. 3krs 2kts 5 tils under separate account, proprietors Chandra Kanta Mukhapadhya and others.	1,959 3 11 Deduct the jumma of the other ismali share under separate account amounting to 1,887 4 6	Total jumma up to last March 1880, 14 1 8 Ditto ditto June 1880, 8 8 6	This 11gds. 3krs. 2kts. 5 til share was sold on the 26th June 1880, and the purchaser, after paying the earnest money, did not pay the remainder, therefore the mehal will be again sold.
				71 15 5	22 10 2	
Ditto ...	1997	Pergunnah Khanjahahadurnagar, Taluq Fateh Mahomed.	Mahamed Rashed *alias* Kalumeah and others.	738 8 9	120 13 0½	The entire mehal will be sold.

Backergunge Collectorate, the 30th July 1880. J. C. VEASEY, Officiating Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Mymensingh will be put up to public and unreserved sale at the Collector's office of that district on the 20th September 1880, Monday, corresponding with 5th of Assin 1287, B S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th June 1880

Number on touji	Names of mehals and pergunnahs.	Names of proprietors.	Government revenue of estates.	Amount of arrears for which the estate is to be sold
	First Class Mehals settled in perpetuity.		Rs. A. P.	Rs. A. P.
2129	Taluq Krishna Ram Dutta, toppe Havradi, ijmali share hissa 12as 10g., exclusive of that separated under Act XI of 1859.	Shiva Sundari Dassya and others .. .	1,354 8 0	60 2 0
..	Ditto ditto hissa 3ans. 10gs., that is, separated under Act XI of 1859.	Ram Kishore Gangopadhya	250 13 0	.....
			1,605 5 0	
6179	Joar Jugut Chur mouzah Alabpur &c., toppe Kuri Khas, in pergunnah Baroda Khyat, ijmali hissa 3ans. 13g 1k. 1kt., exclusive of that separated under Act XI of 1859.	Dundubhi Dassya and others	173 14 0	6 2 0
.....	Ditto ditto hissa 2as., that is, separated under Act XI of 1859.	Jugat Tara Dassya	94 5 0	.....
...	Ditto ditto ditto ..	Hurkishore Audhikári	94 5 0	.....
...	Ditto ditto hissa 2as. ditto ditto ...	Shoshi Kumar Ghose	94 5 0	.. ..
..	Ditto ditto „ 2as. 13g 1k. 1kt. ditto	Hari Kishore Roy Chowdhury .	125 13 0	... ..
	Ditto ditto „ 3ans. ditto ditto ...	Naba Kishore, Ram Kishore, Hur Kishore Shaha, &c	141 8 0	.....
.. .	Ditto ditto „ 13gs 1k. kt., ditto ...	Brajendra Kumar Roy Chowdhury	31 7 0	... .
			754 8 0	... ..
	Second Class Mehals.			
4965	Chur mokábela Jailkhana, pergunnah Alapsingh, ijmali share hissa 4as. 6g. 2k. 1kt. 2dtl., exclusive of that separated under Act XI of 1859.	Hara Sundari Debya Chowdhurani	514 12 0	67 5 0
.	Ditto hissa 4as. 2g 0k. 2kt. 2dtl., that is, separated under Act XI of 1859.	Raja Surja Kanta Acharjia Chowdhury ...	635 11 0	158 0 0
.. . .	Ditto hissa 13g. 1k. 1kt. ditto ditto	Dina Moi Debya Chowdhurani	103 1 0	.. ...
.....	Ditto ditto ditto ditto	Prossona Narayan Acharjia Chowdhury	103 1 0	
..	Ditto ditto ditto ditto	Aumirta Narayan Acharjia Chowdhury	103 1 0	.....
. .	Ditto hissa 4as 1g. 1k. ditto ditto	Guru Churn Chakravarty, manager, in part of minor Jugget Kishore Acharjia.	628 8 0	...
. ....	Ditto „ 4g. 1kt. 2kt 1dtl ditto	Jagut Moi Debya Chowdhurani .. .	84 6 0	....
.....	Ditto ditto ditto ditto	Hurrendra Narayan Acharjia Chowdhury	84 6 0	.
. .	Ditto ditto ditto ditto	Jugendra Narayan Acharjia Chowdhury	34 6 0	....
.	Ditto hissa 9g. 3k 2kt. 2dtl. ditto .	Ishan Chandra Acharjia Chowdhury . .	76 13 0	. ...
....	Ditto „ 13g. 1k. 1kt. ditto ditto	Hara Sundari Debya Chowdhurani	103 1 0	..
.....	Ditto „ 8g. 1k. 1kt. ditto ditto	Kedar Kishore Acharjia Chowdhury	25 13 0	.
. ....	Ditto „ 8g. 1k. 1kt ditto ditto	Bemola Debya Chowdhurani	25 13 0	
	Ditto „ 6g. 2k. 2kt. ditto	Jadab Kishore Acharjia Chowdhury	51 0 0	
			2,474 0 0	
6139	Chur Bahadurpur, pergunnah Alapsingh	Kamal Moni Debya Chowdurani and Jadab Kishore Acharjia Chowdhury and others.	528 0 0	5 2 0

Mymensingh Collectorate, the 11th August 1880. N. S. ALEXANDER, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Tipperah will be put up to public and unreserved sale at the Collector's Office of that district on the 15th day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of June 1880.

Towji number.	Number in register A.	Name of mehal.	Name and residence of the proprietor.	Hissa or share.	Government revenue.	Arrears.	Remarks.
				A. G. KC. KT.	Rs. A. P.	Rs. A. P.	
220	718	1 one-anna share of pergunnah Homnabad.	Ensaf Ali Chowdry, son of Ahamed Ali Chowdry, deceased, of Parchim Gaon, in pergunnah Homnabad, station Laksham.	4 13 1 1	1,087 2 3	.....	The accounts of these shares have been separated under section 10, Act XI of 1859, and Government revenue of these shares have been paid.
			Afraneesa Chowdrany, wife of Ahamed Ali Chowdry, deceased, of ditto ditto.	4 8 2 2	1,845 3 2	.....	
			Sreemati Faeznessa Chowdrany, daughtor of Ahamed Ali Chowdry, deceased, of ditto ditto.	2 8 2 2	993 9 1	.....	
					4,825 14 6		
			Yakub Ali Chowdry, son of Ahamed Ali Chowdry, deceased, of ditto ditto.	11 6 2 2	1,087 2 2	100 0 0	This share will be put up to sale for arrears of revenue for kist June 1880.
				4 13 1 1			
			Total ...	16 annas.			

Faeznessa Chowdrany is the proprietress of 2g. 3kr. 3kt. of the said one-anna share of the estate, which is equal to 2a. 6r. 2kr. 3kt. share as entered in Register A, Part I; Afraneesa Chowdrany is the proprietress of 2g. 2kr. and 2g. 3kr. 2kt.—*i.e.*, on the whole 5g. 1kr. 2kt., which is equal to 4a. 6g. 2kr. 2kt. share as entered in the Register A; and Ensaf Ali Chowdry is the proprietor of 5g. 3kr. 1kt., which is equal to 4a. 13g. 1kr. 1kt. as entered in the above register. These three shares aggregating in all 11a. 6g. 2kr. 2kt., the accounts of which have been separated under section 10 of Act XI of 1859, will not be sold. The remaining share 5g. 3kr. 1kt., the owner of which is Yakub Ali Chowdry, and which is equal to 4a. 13g. 1kr. 1kt. share of the said one anna of the estate as entered in Register A, will be put up to auction for arrears of revenue.

				A. G.	Sudder jumma, Rs. A. P. KT.	Rs. A. P. KT.	
489	1216	Jowar Mashikarah, pergunnah Bardakhat.	Parbuti Charan Nandi and others.	15 10	895 1 0 15	.....	This share will not be sold.
					Road Fund, 8 15 4 10		
					903 0 5 5		
			Sreemati Ratan Mani, wife of Raghu Nath Sing, deceased, of Govindapore, pergunnah Bardakhat.	0 8	Sudder jumma, 14 6 5 12½	2 11 1 12½	This share will be put up to sale for arrears of revenue for kist June 1880.
					Road Fund, 0 2 3 15		
					14 8 9 7½		
			Nobin Chandra Sing as guardian of Sarut Chandra Sing, minor son of Raghu Nath Sing, of ditto ditto.	0 8	Sudder jumma, 14 0 5 12½		
					Road Fund, 0 2 3 15		
					14 8 9 7½	2 11 1 12½	Ditto ditto.
			Total Sudder Jumma ...	.....	921 14 0 0		
			Total Road Fund ...	.....	9 4 0 0		
					931 2 0 0		

The 8p. or 8g. share of the above estate, whose owner is the said Nobin Chandra Sing as guardian of Sarat Chandra Sing, minor, and the other 8p. or 8g. share, whose owner is the said Sreemati Ratan Mani, wife of Raghu Nath Sing, deceased, the accounts of which have been separated under section 10 of Act XI of 1859, have fallen into arrears of revenue for Rs. 14-8-9 7½kt. and Rs. 14-8-9 7½kt., respectively, inclusive of road fund due for kist June 1880, will be put up to sale.

Tipperah Collectorate, the 3rd August 1880. F. JONES, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Chittagong will be put up to public and unreserved sale at the Collector's office of that district on the 20th day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 25th day of May 1880.

CLASS I.—*Permanently-settled Estates.*

Towjee No.	Names of estates.	Names of recorded proprietors.	Sudder jumma.	Amount for which the estate is to be sold.	Remarks.
			Rs. A. P.	Rs. A. P.	
51	Taraf Aley or Khan.	Shahamut Ali and others.	1,606 0 9	810 14 6	Separate accounts have been opened under Act XI of 1859. The share No. 2, of Aghar Ali Khan, bearing Rs. 811-6-3 revenue, on which the arrears have accrued, will be sold.
54	Taraf Anandiram Kanungoe.	Ananda Moyi and others.	849 6 9	164 4 1	Separate accounts have been opened under Act XI of 1859. Share No. 5, of Rash Chandra Roy and others, with a sudder jumma of Rs. 216-14-3, from which the arrears are due, will be sold.
1469	Taraf Komor Koolie.	Golam Gaoos.	1,015 13 0	190 8 2	Separate accounts have been opened under Act XI of 1859. The share of Golam Gaoos and others, with a revenue of Rs. 398-11-8, representing the remaining portion of the estate from which the arrears are due, will be put up to sale.
2562	Taraf Rambhadra Kanungoe.	Bhairab Chandra and others.	918 15 7	61 9 5	Separate accounts have been opened under Act XI of 1859. Share No. 2, of Durga Charan and others, sudder jumma Rs. 7-3-9; share No. 3, of Ram Ratna Sarma and others, sudder jumma Rs. 35-4-4; share No. 18, of Nityaram Sen and others, sudder jumma 9 annas 7 pie; No. 27, of Hari Har Bhattacharjya and others, sudder jumma Rs. 5-15-6; No. 31, of Chandrabotlont, sudder jumma Rs. 92-15-9; and the share of Bhairab Charan and others, with a sudder jumma of Rs. 74-11-5, representing the remaining portion of the estate, from which the arrears are due, will be sold.
2566	Kismut Ramdoyal.	Ali Hussen and others.	823 4 10	21 2 5	Separate accounts have been opened under Act XI of 1859. The share of Ali Hosen and others, with a revenue of Rs. 89-9-5 representing the remaining portion of the estate from which the arrears are due, will be sold.
3096	Taraf Shoorut Singh.	Mohesh Chandra Datta and others.	669 15 6	0 9 10	The entire estate will be put up to sale.
3894	Taraf Komor Aly Chowdry.	Amir Ali Khan and others.	819 4 3	47 13 10	Ditto ditto.
3899	Taraf Obedullah Sheikh.	Ayamona Bibi and others.	678 7 0	53 15 3	Ditto ditto.
13407	Taluq Gouri Sanker Kanungoe.	Lalita Thakurani.	701 4 3	1,227 3 6	Ditto ditto.
22916	Taluq Obedullah and Sheikh Hodyaz Zama and others.	Asalat Khan	963 11 3	116 7 10	Separate accounts have been opened for several shares under Act XI of 1859. The share of Asalat Khan and others, bearing sudder jumma Rs. 662-9-3, representing the remaining portion of the estate from which the arrears are due, will be sold.

Chittagong Collectorate, the 29th July 1880. A. MANSON, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Midnapore will be put up to public and unreserved sale, and will be sold to the highest bidder on the 27th September 1880, corresponding with Bengali 12th Ashin 1287, and Amli 13th Ashin 1288, Monday, at the office of the Collector of that district, for arrears of revenue and other demands for kist, June, held in 1880, which, by the Acts and Regulations in force, are to be realized as arrears of revenue due on 28th June 1880.

Consecutive No.	No. of A register.	Toujee No.	Names of mehals and pergunnahs.	Names of proprietors.	Sudder jumma.	Arrears for which the estate is to be sold.
					Rs. A. P.	Rs. A. P.
1	74	45	Mouzah Amalpur, pergunnah Khandar.	Ramdhan Roy, Ram Gopal Roy, Kalidas Roy, Ramcomar Naskar, Manager under the Court of Wards of the estate of Baboo Radhagobinda Pal minor, Sreematya Nittomoni Dasi, Giri Dhari and Romanath Mohapatra,	1,856 2 10	
	Sreemotee Sarnomoni Dasi, wife of Mohendra Narain Ghose, and Prem Chand Masanta.					
				Exclusive of the joint share of Ramdhan Roy, Ram Gopal Roy, Kalidas Roy, Ram Coomar Naskar, manager of	1,017 2 2	
	the minor under the court of wards of Baboo Radha Gobind Pal, Sreemotya Nittomoni Dasi, Giridhari and Romanath Mohapatra, and Sreemotee Sarnomoni Dasi, wife of Mohendra Narain Ghose, which has separate account, and which will not be sold.					
				The remaining share of Prem Chand Masanta, which has separate account, and will be sold for arrears of Government revenue.	839 0 8	36 9 3
2	280	1557	Kantapal, pergunnah Kharagpur.	Kunjabehari Roy, Srinath Charan Pal, Ramkristo De, Durikanath Pal, Khetra Mohan Pal, Prangobinda Nag, Ganendra Coomar, Jotendro Coomar, Rolendra Coomar, Nagendra Coomar, Jagendra Coomar, and Geonendra	1,030 0 0 Inclusive of Road Fund.	1 5 9
	Coomar Nag, minors under the Court of Wards, manager Baboo Durikanath Mal.					
3	232	144	Mouzah Bali Balee, pergunnah Kharagpur.	Najiban Nesa Bibi, Bhaktaram Bhua, Amiseoddin Ahmed, Rookneroodin Ahmed, Sreepati Bhattacharjee, Romapati Bhattacharjee, Mokhoda Debi, Bindoobidasini Debi, herself and mother and guardian of the minor Manmathanath Bhattacharjee and Karali Charan Bhua.	634 13 0	6 7 0
4	412	271	Darbasi, pergunnah Khandar.	Lakhi Charan Satpati, Golok Chander Datta, Manikram Pal, Brojomohan Mohapatra, Gangaram and Ghasiram De, Sreemotya Adarmoni Debya, Raghunath Mohapatra, Lochman Prosad, and Sitalprosad Das Mohapatra,	19,156 13 1	44 15 1
	Naraharimarik, Sreemotya Peary Moni Dasi, wife of Guruprosad Mozumdar, Bhuban Chunder Banerjee, Gangaram Mytee, Saroopnarain Imtee, Matangini Dasi, mother and guardian of Taraknath and Bholanath Mytee; Khoyratally, Sham Route, Akhoynarain Jana, Sreemotya Saromoni, Nobin Chunder Nag, Athoram Bera, Ramkrister Chakraburty, Ram Mohan Mytee, Becharam Acharjya, Madhu Sudan Mana, Sreemotee Jogodamoni, Rambhamoni Tilottomamoni, Lal Mohan, Indronarain and Bhuban Mohan Maikaph, Radha Charan Saw, Radhamohan and Indranarain Pal.					
5	696	506	Chhuckchhara, pergunnah Kodarkindu.	Mohendra Nath Masanta, Indro Nath Masanta, Upendra Nath and Gopendra Nath Masanta, Peary Mohan Masanta and Prem Chand Masanta.	961 12 0	
				Exclusive of the joint share of Mohendra Nath Masanta, Indranath Masanta, Upendra Nath Masanta, Gopendra-	641 3 1	
	nath Masanta and Peary Mohan, Masanta, which has separate accounts, and which will not be sold.					
				The remaining share of Premchand Masanta, which has separate account, and which will be sold for arrears of Government revenue.	320 9 4	32 9 3
6	1298	691	Harijahma, pergunnah Kasijorah.	Hiraram Das, Sreemotee Haripria Dei, wife of Jaggarnath Das; Sreemotya Gopinee Dei, mother and guardian of Ramnarain Mytee and Sreenarain Mytee, minors; Saroop-	3,137 7 4 Inclusive of police charges.	
	narain Das, father and guardian of Takurdas Das, minor, Mother Mohan Mytee, Ramtanu Mytee, Rajnarain Das, Adolta Chunder De, Saroop Mohun Masanta, Mohendranath, Debendranath, Jogendranath, and Upendranath De.					
				Exclusive of the share of Mohendranath, Debendranath, Jogendranath and Upendranath De, which has separate account, and which will not be sold.	834 3 5 Inclusive of police charges.	
				The remaining joint share of Hiraram Das, Sreemotee Haripria Dei, wife of Jaggonnath Das; Sreemotya, Gopini Dei, mother and guardian of Ramnarain Mytee and Sreenarain Mytee, minors, Saroopnarain Das, father and	2,303 3 11 Inclusive of police charges.	1,333 1 0
	guardian of Takoordas Das minor; Mathurmohan Mytee, Ramtanoo Mytee, Rajnarain Das, Adolta Chandra De, and Saroopmohan Masanta, which has separate account, and which will be sold for arrears of Government revenue.					
7	1769	973	Lutnya, pergunnah Julkapur.	Brajodas Panja, Radhagobinda Panja, Jagobandhu Panja, Shashikhar Panja, Bolaeb Das Panja, Bolkunta Nath Jana, Prem Chand Masanto, Akhoy Narain Das.	880 11 9	33 10 9
8	2047	1124	Nankarbajaapti, pergunnah Majnamoota.	Brojanath Roymohasoy, manager of Purna Chander Mitter minor, Sreemotee Haripria Debi, widow of late Kunarnarain Roy, Sreemotee Anandomoi Debi, widow of late Gojendra Narain Roy; Sreemotee Digambari Debi, mother	2,138 5 4	
	of Lakhinarain Dondopadhya, Sreemotee Adarmoni Debya, Raghoo Nath Das, Proharaj Mohapatra, Seetanath Das Mohapatra, Sreemotya Iswarimoni Debya, Purmanando Bardhan, Nando Gopal Bordhan, Seetal Prosad Roy Mohasaya, Soodhakristo Roy Mohasaya, Sreemotya Prasannomoi Dasi, mother of Jotish Chander Basu, Ramnidhi Kundu, Ramanando Kundu, Mohendra Nath Kundu and Sreemotee Digambari Dasi, wife of Pitamber De.					
				Exclusive of the share of Ramnidhi Kundu, Ramanando Kundu and Mohendra Nath Kundu, which has separate account, and which will not be sold.	703 13 5	
				Ditto ditto of Sreemotee Digambari Dasi, wife of Pitambar De, ditto ditto.	344 8 1	
				The remaining joint share of Brojo Nath Roy Mohasaya, manager of Purna Chander Mittor, minor, Sreemotee	1,085 0 10	81 13 3
	Haripria Debi, widow of late Kunarnarain Roy, Sreemotee Anandomoi Debi, widow of late Gojendra Narain Roy, Sreemotee Digambari Debi, mother of Lakhi Narain Bandopadhya, Sreemotya Adarmoni Debya, Raghunath Das, Proharaj Mohapatra, Seetanath Das Mohapatra, Sreemotya Iswarimoni Debya, Paromanando Bardhan, Nando Gopal Bardhan, Seetal Prosad Roy Mohasaya, Soodhakristo Roy Mohasaya and Prasannomoi Dasi, mother of Jotish Chander Basu, which has separate account, and will be sold for arrears of Government revenue.					
9	2485	1368	Saharda, pergunnah Sabong.	Gadadhar Dhara, Prankristo Roy, Lall Mohun Roy, Jogomohan Roy, Durgaprosad Roy, Ananda Lal Roy, Sreemoty Sachi Dasia, and Sreemotya Haromoni Dasi.	1,917 7 8	6 9 0
10	2513	1393	Simulya, pergunnah Bhumoota.	Sreemotee Brohmamoi, guardian of her adopted son Upendra Lall Roy minor, Sreemotya Sattoshoma and Ananda Lall Roy.	700 9 5	0 4 6
11	2736	1508	Bhorroi, pergunnah Datunbhore.	Ramanando Kundu, Soondar Narain Sarangi, Panchanan Sarangi, Sreemotya Motramoni Debya, Mohendranath Kundu and Ramnidhi Kundu.	1,261 1 8	0 6 2
12	2953	1600	Agur, pergunnah Chunderkona.	Nobokristo Mukhopadhya, Poreshnath Sukal, manager of Manmath Nath, Girijanath and Jotendro Nath Roy Chowdry, minors.	10,984 10 4 Including police charges.	
				Exclusive of the share of Poreshnath Sukal, manager of Manmathanath, Girijanath, and Satendra Nath Roy Chowdry, minors, which has separate account, and will not be sold.	782 8 8 Including police charges.	
				The remaining share of Nobokristo Mukhopadhya, which has separate account, and will be sold for arrears of Government revenue.	10,202 5 8 Including police charges.	92 8 11

The 19th August 1880.

F. W. BADCOCK, for Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Furreedpore will be put up to public and unreserved sale at the Collector's office of that district on the 28th day of December 1880, answering to 14th Poush 1287, B.S., for arrears of revenue which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th June 1880.

CLASS I.—*Permanently-settled Estates.*

Number in touji.	Name of pergunnah and mehal.	Name of proprietor.	Government revenue.	Amount of arrears for which the estate is to be sold.
			Rs. A. P.	Rs. A. P.
6304	Two pieces of new chur Khagotia in chur Modunsunkur.	Shochennndun Pal, Rashbehari Roy, and Taranathkundoo of Loojung.	1,242 11 7	268 1 11

Furreedpore Collectorate, the 3rd September 1880. J. E. B. JEFFREY, Offg. Collector.

NOTICE is hereby given, under section 6 of Act XI of 1859, that the following mehals will be sold for arrears of revenue due on the 28th June 1880, at public auction at the Noakholly Collector's Office on Tuesday, the 28th September 1880, corresponding with 13th Aswin 1287, B.S., to the highest bidder.

Permanently-settled Estate.

No. 203.—Three annas share of pergunnah Dandra; recorded proprietors Aboo Eusoof, Mahamed Israil, Aboo Mahamed Obedoollah, Chandra Nath Gupta Chaudhory, Shorfunnessa Chaudrine, self and guardian of Aboo Nosole Mahamed Ishaq minor, Kazi Lutful Haq, self and guardian of Mahmooda Khatoon minor, Ram Kumar Sen, Radha Mohan Ray and Mohim Chandra Bandopadhya. Government revenue Rs. 2,444-4-10, inclusive of Rs. 24 on account of Improvement Fund. Of this one anna share, of which a separate account has been opened in the name of Mohim Chundra Bandopadhya, Government revenue Rs. 152-12-4, inclusive of Rs. 1-8 on account of Improvement Fund, will be sold for arrears of revenue Rs. 4-3, inclusive of one anna on account of Improvement Fund.

Noakholly Collector's Office, the 7th August 1880. E. V. WESTMACOTT, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estate in the district of Jessore will be put up to public and unreserved sale at the Collector's office of that district on the 22nd day of September 1880 for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on 28th June 1880.

CLASS I.—*Permanently-settled Estates.*

Towjee No. 263, mehal mouzah Surafpore, pergunnah Shahosh; recorded proprietors Punchanand Bose and Gobind Chundra Roy and others; bearing a sudder jumma of Rs. 2,124-13-8. The two shares of Punchanand Bose and others, bearing a sudder jumma of Rs. 796-13-1½ of which separate accounts have been opened, as there are no arrears due, will be exempted from sale. One share belonging to Gobind Chundra Roy and others, bearing a sudder jumma of Rs. 1,328-0-6½, will be sold for recovery of arrears, Rs. 5-4-11.

Jessore Collectorate, the 9th August 1880. E. H. RUDDOCK, Offg. Collector.

NOTICE is hereby given that Prasanna Kumar Rakhit, purchaser of the undermentioned estate situated within Chittagong Hill Tracts, having failed to pay the revenue thereof, Rs. 2,491-2-0, for the following kists :—

	Rs.	A.	P.
Kist 1877-78	830	6	0
,, 1878-79	830	6	0
,, 1879-80	830	6	0

The said estate will be put up to public sale on Monday, the 8th November 1880, corresponding with 24th Kartick 1287 B.E., in the office of the *ex-officio* Assistant Commissioner at Cox's Bazar, under the provisions of Act XI of 1859, section 6, for the recovery of the arrears and other demands, which, by the Regulation and Act in force, are directed to be realized.

Noabad Taluq, Baboo Magun Das Roy, mouzah Haladia Palong, sub-division Cox's Bazar, bearing sudder jumma of Rs. 830-6-0.

BOUNDARY.

North.—Ching Surry and Pata Baree.
South.—Boundary line of Bhalukya Palang and Thin Surry Khal.
East.—Nala Palong and Maintang.
West.—Settled land of the regulation district.

R. H. RENNY, Offg. Deputy Commr., Chittagong Hill Tracts.

Statement of the Affairs of the Bank of Bengal for the week ending 7th September 1880.

LIABILITIES.			Rs.	A.	P.
Capital paid up			2,00,00,000	0	0
Reserve Fund			24,89,515	0	0
Public Deposits at Head Office	Rs.	59,52,833 14 0	3,00,46,838	0	8
Ditto at Branches	,,	2,49,94,004 3 8			
Other Deposits at Head Office and Branches ...			2,86,66,028	15	6
Bank Post Bills, &c.			5,20,521	14	1
Sundries			11,34,771	4	10
Rupees ...			8,35,57,676	3	1

ASSETS.			Rs.	A.	P.
Government Securities			1,31,34,405	2	0
Loans on Government Securities, &c., at Head Office and Branches			62,47,296	2	5
Accounts of credit on Government Securities, &c., at Head Office and Branches ...			42,21,700	14	5
Bills discounted and purchased at Head Office and Branches			1,48,20,565	2	10
Balances with other Banks			5,34,689	11	8
Bullion			3,76 203	3	11
Dead Stock			10,04,513	10	2
Stamps			8,751	8	11
Sundries			3,69,479	12	6
			4,07,77,598	4	10
Cash and Currency Notes at Head Office ...	Rs.	1,45,41,763 13 5	4,27,80,076	14	8
Cash and Currency Notes at Branches ...	,,	2,82,38,313 0 10			
Rupees ...			8,35,57,676	3	1

By order of the Directors.

BANK OF BENGAL, CALCUTTA, the 9th September 1880.

J. GORDON, Chief Accts. & Dy. Secy.

R. HARDIE, Secretary and Treasurer.

(327—1)

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount retransferred to India, and outstanding in the Books of the Bank of Bengal on the 15th August 1880.

PARTICULARS.	3½ per cent. Loan of 1853-54.	4 PER CENT. LOANS								4½ PER CENT. LOANS				Transfer Loan of 1879, seven Shillings Sterling per cent. Portion.	5 per cent. Debenture for 15 years, repayable June 1892.	5 per cent. Loan of 1856-57.	5½ per cent. Loan of 1859-60.	Total amount.
		of 1824-25.	of 1828-29.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	of 1870.	of 1871.	of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.					
Balance of 31st July 1880 ...	54,100	38,606	2,346	15,46,880	30,93,100	2,46,00,000	1,10,72,800	1,83,76,000	3,08,08,200	47,95,400	4,43,500	97,18,800	8,63,78,400	1,01,700	34,36,000	65,800	1,33,200	19,46,64,532
ADD—																		
Amount enfaced at Madras between 1st and 15th August 1880 ...	...	.....	.....	.....	.....	.....	.....	2,000	.....	.....	.....	... ..	4,500	.....	.....	.....	.....	6,500
Ditto at Bombay between 1st and 15th August 1880 ...	...	.....	.....	.....	.....	300	.....	.....	.....	.....	.....	6,000	26,700	.....	.....	.....	.....	33,000
Ditto at Calcutta between 1st and 15th August 1880 ...	...	.....	.....	.....	2,500	31,500	3,500	13,400	15,700	.....	2,000	400	3,09,500	.....	.....	.....	.....	3,78,500
TOTAL ...	54,100	38,606	2,346	15,46,880	30,95,600	2,46,31,800	1,10,76,100	1,83,91,400	3,08,23,900	47,95,400	4,45,500	97,25,200	8,67,19,100	1,01,700	34,36,000	65,800	1,33,200	19,50,82,532
DEDUCT—																		
Amount written off in the London Registers	...	.....	.....	.....	8,500	43,600	23,600	1,53,800	1,17,400	2,000	.....	2,58,500	11,12,000	.....	1,000	.....	.....	17,20,400
Balance on 15th August 1880 ...	54,100	38,606	2,346	15,46,880	30,87,100	2,45,88,200	1,10,52,500	1,82,37,600	3,07,06,500	47,93,400	4,45,500	94,66,700	8,56,07,100	1,01,700	34,35,000	65,800	1,33,200	19,33,62,132

NOTE.—From 9th June 1867 to 15th June 1880—Enfaced from India 3,911 lakhs, retransferred from London 3,286 lakhs.
" 16th " 1880 " 30th " " " " 4 " " " 9 "
" 1st July " " 15th July " " " " 3 " " " 9 "
" 16th " " " 31st " " " " 3 " " " 19 "
" 1st August " 15th August " " " " 4 " " " 17 "
3,925 3,340 "
Balance against London ... 585 "

PUBLIC DEBT OFFICE, BANK OF BENGAL,
CALCUTTA, the 9th September 1880.

R. HARDIE,
Secretary and Treasurer.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V (B.C.) OF 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to import warehouse.	Number, mark, and description.	Consignees.	Ships.
1880.			
August 31	1 Case, D D T in cross, bottom H S K & Co. ...	Order ...	Ship Jane Porter.
,, 31	3 Packages, 205 in a diamond, bottom J S E ...	Ditto ...	Ditto.
,, 31	2 Casks, 125 in a diamond, bottom J S E ...	Ditto ...	Ditto.
,, 31	2 Cases, M E	Ditto ...	Ditto.
,, 31	21 Bundles buckets, R K S & Co. in a diamond ...	Ditto ...	Ditto.
,, 31	4 Cases, R R, bottom B	Ditto ...	Ditto.
Sep. 3	14 Cases, G K C C in cross	Ditto ...	Ditto.
,, 3	80 Kegs paint, K G S & Co. in a diamond or no mark.	Ditto ...	Ditto.
,, 3	1 Case, no mark	Ditto ...	Ditto.
,, 3	1 Case, P in a triangle, top M L & Co. ...	Ditto ...	Ditto.
,, 3	1 Plate iron, S K D	Ditto ...	Ditto.
,, 3	2 Bundles square iron, no mark	Ditto ...	Ditto.
,, 3	1 Bundle round iron, no mark	Ditto ...	Ditto.
,, 3	6 Bars square iron, no mark	Ditto ...	Ditto.
,, 3	2 Bars round iron, no mark	Ditto ...	Ditto.
,, 3	1 Bar flat iron, no mark	Ditto ...	Ditto.
,, 3	1 Bar square iron, [V]. or no mark	Ditto ...	Ditto.
,, 3	1 Bundle round iron, no mark, or D D white ..	Ditto ...	Ditto.
,, 3	1 Parcel, W in a triangle, top L S	Jas. Wyllie & Co. ...	Ditto.
,, 3	20 Drums, S S in a diamond	Order ...	Ditto.
,, 4	2 Cases, A H & Co.	Ditto ...	Ship Orissa.
,, 4	27 Packages, B R & S	Ditto ...	Ditto.
,, 4	24 Bundles, B B D in cross, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 4	1 Package, B in a diamond, bottom R S D ...	Ditto ...	Ditto.
,, 4	5 Casks, C N 69 in a diamond	Ditto ...	Ditto.
,, 4	1 Case, 223 in a diamond, top C & Co.	Ditto ...	Ditto.
,, 4	3 Cases, 433 in a diamond, top C & Co. ...	Ditto ...	Ditto.
,, 4	1 Case, 327 in a diamond, top C & Co. ...	Ditto ...	Ditto.
,, 4	2 Cases, 439 in a diamond, top C & Co. ...	Ditto ...	Ditto.
,, 4	19 Packages, D N D, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 4	6 Cases, D C D	Ditto ...	Ditto.
,, 4	1 Bale, 110 in a diamond, outside D S L L ...	Ditto ...	Ditto.
,, 4	2 Bundles, 960 in a diamond, top E, bottom R ...	Ditto ...	Ditto.
,, 4	16 Packages, H B & Co. in a diamond	Ditto ...	Ditto.
,, 4	8 Casks, H C B 271 in a diamond, bottom L ...	Ditto ...	Ditto.
,, 4	2 Casks, H M N L in cross, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 4	1 Cask, H J L in a triangle	Ditto ...	Ditto.
,, 4	9 Cases, H B, bottom F	Ditto ...	Ditto.
,, 4	2 Cases, H B, bottom S C	Ditto ...	Ditto.
,, 4	1 Case, H A & M A	Ditto ...	Ditto.
,, 4	150 Cases, H in a diamond	Ditto ...	Ditto.
,, 4	69 Kegs, L & G, bottom H S K & Co.	Ditto ...	Ditto.
,, 4	3 Packages, M A & S in a diamond	Ditto ...	Ditto.
,, 4	10 Loose buckets no mark, or 29 P in a diamond ...	Ditto ...	Ditto.
,, 4	2 Casks, P C N 246 in a diamond, bottom L ...	Ditto ...	Ditto.
,, 4	4 Packages, R N P & Co. in a block	Ditto ...	Ditto.
,, 4	1 Cask, R E R, top Madeira	Ditto ...	Ditto.
,, 4	4 Cases, 94 in a diamond, outside B K N D ...	Ditto ...	Ditto.
,, 4	3 Packages, 503 in a diamond, bottom W L ...	Ditto ...	Ditto.
,, 4	40 Kegs, 508 in a diamond, bottom W L ...	Ditto ...	Ditto.
,, 4	1 Package, 40 in a diamond, bottom S D & Co. ...	Ditto ...	Ditto.
,, 4	12 Cases, S & Co.	Ditto ...	Ditto.
,, 4	1 Chain, D N D, bottom H S K & Co.	Ditto ...	Ditto.
,, 4	1 Chain, B & S	Ditto ...	Ditto.
,, 4	1288 Cakes spelter, B B B	Ditto ...	Ditto.
,, 3	60 Cases, A & F	Ditto ...	Ship Ellora.
,, 3	2 Packages, A M in a diamond, bottom H S K & Co.	Ditto ...	Ditto.
,, 3	2 Casks, C N 49 in a diamond	Ditto ...	Ditto.
,, 3	2 Casks, C 49 in a diamond...	Ditto ...	Ditto.
,, 3	21 Packages, G K	Ditto ...	Ditto.
,, 3	1 Case, G O B	Ditto ...	Ditto.
,, 3	8 Casks, 1525 in a diamond, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 3	2 Casks, 1778 in a diamond, bottom H S K & Co. ...	Ditto ...	Ditto.
,, 3	2 Casks, L S G D in cross	Ditto ...	Ditto.
,, 3	61 Packages, L & G, bottom H S K & Co. ..	Ditto ...	Ditto.
,, 3	40 Kegs, N M, bottom H	Ditto ...	Ditto.
,, 3	A quantity of net bullets, no mark	Ditto ...	Ditto.
,, 3	1 Case, S S & Co.	Ditto ...	Ditto.
,, 3	1 Bundle, E J in a diamond or no mark ...	Ditto ...	Ditto.
,, 3	1 Case, H B & Co. in a diamond	Ditto ...	Ditto.
,, 3	1 Package, D in a diamond, bottom R B F ...	Ditto ...	Ditto.

Date of removal to import warehouse.		Number, mark, and description.	Consignees.	Ships.
1880.				
Sept.	4	6 Cases, 317 in a diamond	Order ...	S. S. Duke of Buccleuch.
,,	4	1 Case, B S & A S in a diamond, bottom H S K & Co.	Ditto ...	Ditto.
,,	4	10 Cases, 6 in a diamond	Ditto ...	Ditto.
,,	4	1 Case, D N M 558 in a diamond, bottom W ...	Ditto ...	Ditto.
,,	4	1 Case, 755 in a diamond, top H G	Ditto ..	Ditto.
,,	4	2 Cases, 9 in a triangle, top H A	Ditto ...	Ditto.
,,	4	1 Case, 02 in a triangle, top H A	Ditto ...	Ditto.
,,	4	1 Case, 112 in a diamond, top G G, bottom I ...	Ditto ...	Ditto.
,,	4	4 Bags, G S	Ditto ...	Ditto.
,,	4	3 Packages, H D M, bottom H S K & Co. ...	Ditto ...	Ditto.
,,	4	1 Case, H K S 630 in a diamond, bottom W ...	Ditto ...	Ditto.
,,	4	1 Case, H & Co. in a diamond	Ditto ...	Ditto.
,,	4	3 Packages, H M N L in cross, bottom H S K & Co.	Ditto ...	Ditto.
,,	4	1 Case, H N R	Ditto ...	Ditto.
,,	4	2 Cases, 122 in a diamond, outside H G & Co. ...	Ditto ...	Ditto.
,,	4	11 Cases, 515 in a diamond, bottom J S E ..	Ditto ...	Ditto.
,,	4	49 Cases, J D & Co. in a diamond	Ditto ...	Ditto.
,,	4	8 Kegs, J A & Co. in a diamond	Ditto ...	Ditto.
,,	4	2 Cases, K R in a diamond, bottom H S K & Co. ...	Ditto ...	Ditto.
,,	4	1 Case, K B M, bottom H S K & Co.	Ditto ...	Ditto.
,,	4	1 Case, K M in a diamond	Ditto ...	Ditto.
,,	4	45 Cases, 07 in a triangle, top H A	Ditto ...	Ditto.
,,	4	3 Cases, 07 in a triangle	Ditto ...	Ditto.
,,	4	1 Case, 585 in a diamond, outside A B & Co. ...	Ditto ...	Ditto.
,,	4	1 Case, A & F	Ditto ...	Ditto.
,,	4	4 Cases, A in a diamond, bottom C	Ditto ...	Ditto.
,,	4	2 Bales, M N M, bottom H S K & Co.... ...	Ditto ...	Ditto.
,,	4	1 Case, M A Y in a diamond	Ditto ...	Ditto.
,,	4	1 Case, M S D	Ditto ...	Ditto.
,,	4	1 Case, 6 in a diamond, bottom M C & Co. ...	Ditto ...	Ditto.
,,	4	2 Packages, M N K	Ditto ...	Ditto.
,,	4	2 Cases, M in a diamond	Ditto ...	Ditto.
,,	4	1 Case, M O B in a diamond	Ditto ...	Ditto.
,,	4	2 Cases, N N C in cross, bottom H S K & Co. ...	Ditto ...	Ditto.
,,	4	2 Cases, no mark	Ditto ...	Ditto.
,,	4	2 Bales, N in a diamond, top H P S	Ditto ...	Ditto.
,,	4	2 Bales, S P & Co. in a diamond, bottom H S K & Co.	Ditto ...	Ditto.
,,	4	1 Case, S & T, 648 in a diamond	Ditto ...	Ditto.
,,	4	2 Casks, S in a diamond, bottom S	Ditto ...	Ditto.
,,	4	1 Case, S in a diamond, bottom S G	Ditto ...	Ditto.
,,	4	1 Cake spelter, L	Ditto ...	Ditto.
,,	4	1 Case, 758 in a diamond, top T S	Ditto ...	Ditto.
,,	4	1 Case, T L S S in cross, bottom H S H & Co. ...	Ditto ...	Ditto.
,,	4	8 Cases, 317 in a diamond, top C & Co. ...	Ditto ...	Ditto.
,,	4	16 Cases, 483 in a diamond, top C & Co. ...	Ditto	Ditto.
,,	4	7 Cases, C P & Co. in a diamond	Ditto ...	Ditto.
,,	4	4 Cases, 502 in a diamond, top C & Co. ...	Ditto ...	Ditto.
,,	4	2 Cases, 487 in a diamond, top C & Co. ...	Ditto ...	Ditto.
,,	4	1 Case, addressed	Major Chambers, Naga Transport Corps.	Ditto.
,,	4	1 Case, 256 in a diamond, top C & Co.	Order ...	Ditto.
,,	4	1 Case, addressed	Lt.-Colonel Depree...	Ditto.
,,	4	1 Case, D in a diamond, outside M C R D ...	Order ...	Ditto.
,,	4	3 Grindstones, D in a diamond, bottom H ...	Ditto ...	Ditto.
,,	4	5 Packages, W in double triangle	Ditto ...	Ditto.
,,	4	6 Packages, W M	Ditto ...	Ditto.
,,	2	3 Packages, A & C	Ditto ...	S. S. Poonah.
,,	2	5 Cases, A H	Ditto ...	Ditto.
,,	2	2 Cases, B K P & Co. 628 in a diamond, bottom W ...	Ditto ...	Ditto.
,,	2	1 Case, addressed	Mrs. Beaumont, Lucknow.	Ditto.
,,	2	1 Case, addressed	William Birkmyre, Esq., Hastings Mill, Serampore.	Ditto.
,,	2	1 Case, B C B 324 in a diamond, bottom L ...	Order ...	Ditto.
,,	2	15 Casks, B	Ditto ...	Ditto.
,,	2	8 Cases, C & Co.	Ditto ...	Ditto.
,,	2	15 Cases, C in a triangle	Ditto ...	Ditto.
,,	2	1 Case, C & G	Ditto ...	Ditto.
,,	2	1 Case, C M in a diamond	Ditto ...	Ditto.
,,	2	8 Cases, E in a diamond, top C	Ditto ...	Ditto.
,,	2	100 Bags flour, C in a triangle or no mark ...	Ditto ...	Ditto.
,,	3	5 Cases, H B, bottom D	Ditto ...	Ditto.
,,	2	1 Case, J & S in a diamond	Ditto ...	Ditto.
,,	2	4 Cases, J & C in a block	Ditto ...	Ditto.
,,	2	9 Bales, K D	Ditto ...	Ditto.
,,	2	2 Cases, 107 in a diamond, outside L S D ...	Ditto ..	Ditto.

Date of removal to import warehouse.	Number, mark, and description.	Consignee.	Ships.
1880.			
Sept. 2	4 Casks, L S & Co.	Order ...	S. S. Poonah.
„ 2	1 Case, addressed	The Manager, Great Eastern Hotel Co., care of P. & O. S.N. Co	Ditto.
„ 2	1 Case, M in a block, top C, bottom S	Order ...	Ditto.
„ 2	4 Cases, M in a block, top C, bottom G	Ditto ...	Ditto.
„ 2	2 Cases, N in a diamond	Ditto ...	Ditto.
„ 2	1 Case, 82 in a diamond, top P P, bottom C ...	Ditto ...	Ditto.
„ 2	2 Cases, 80 in a diamond, top P P, bottom C ...	Ditto ...	Ditto.
„ 2	2 Cases, P M, Lahore	Ditto ...	Ditto.
„ 2	4 Cases, S B ... „	Ditto ...	Ditto.
„ 2	4 Cases, S R B & Co. 2245 in a block	Ditto ...	Ditto.
„ 2	1 Cask, S W M & S	Ditto ..	Ditto.
„ 2	1 Case, T S E	Ditto ...	Ditto.
„ 2	1 Case, T N L	Ditto ...	Ditto.
„ 2	1 Case, addressed	Geo. Toomey, Esq., care of Messrs. Grindlay & Co.	Ditto.
„ 2	1 Parcel, addressed	Revd. J. W. Thomas, Baptist Mission Press, 24, Lower Circular Road.	Ditto.
August 31	1 Package, C in a diamond, bottom A or no mark ...	Order ...	S. S. City of Agra.
„ 31	1 Cake spelter, T	Ditto ...	Ditto.
„ 31	1 Sheet corrugated iron, no mark	Ditto ...	Ditto.
„ 31	4 Iron pipes, C C in a triangle, top R M & Co. or no mark.	Ditto ...	Ditto.

CALCUTTA, the 11th September 1880. (829—1) G. H. SIMMONS, for Vice-Chairman.

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
180	O 68—59285	100	Messrs Ahmeddeen & Co.
181	„ 70—96179	500	Hera Lal Roy.
185	„ 69—03486	100	Rojoni Kant Das.
186	L 84—62639	100	Messrs. Williamson Magor & Co.
187	O 31—08494	10	Ramgoti Adhicary.
188	„ 31—84484	50	Jadu Mondle.
189	O 24—51492	20	Prosanno Kumar Bose.
	„ 55—74223	20	
	„ 56—56748	20	
	„ 58—93295	20	
	„ 59—44565	20	
	„ —14308	20	
	„ —00864	20	
	„ —29491	20	
190	O 54—03020	10	Joy Gobind Shome.
	„ —08296	10	
192	O 69—02527	100	Prosanno Chundra Roy.
193	„ 68—27940	100	Tarapodo Mukerjee.
194	„ 31—10665	50	Muti Lal Khettree.

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
201	O 68—67971	100	Kristo Lal Dutt.
202	„ 37—37235	5	Ram Lal Chatterjee.
203	L 26—99723	5	Umbica Churn Chatterjee.
204	O 31—60424	50	E Saupin.
205	„ 59—49266	20	Mohendra Lal Dutt.
206	L 30—33139	5	Annada Kumar Dhole.
207	O 30—55648	50	A. R. S. V. Palaneappa Chetty.
208	„ 80—63108	10	Obhoy Churn Mitter.
	„ 37—48790	5	
209	„ 68—44234	100	Rev. T. S. Wynkoop.
	„ 59—88203	20	

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
210	O 77—72916	10	Mrs. R. Hainworth.
211	„ 53—29131	10	J. Williamson.
	„ —29132	10	
	„ —29151	10	
	„ —29152	10	
	„ —29154	10	
212	„ 68—04101	100	Jogendra Nath Chowdhuri.
213	„ 59—92373	20	Srimuti Muktakasee Dabi.
214	„ 14—11454	10	Radha Kant Talukdar.
215	„ 67—29597	100	Sambhoo Chunder Lahuri.
216	„ 59—99037	20	Prosanno Kumar Bosu.
217	L 97—26059	10	Sheik Alla Bux.
218	O 50—52428	10	Dr. W. A. Gilligan.
121	„ 77—43281	10	L. B. B. King.
	„ —43282		
122	L 21—40012	5	Messrs. D. B. Mehta & Co.
	„ —40015		
	L 24—62753	5	
	„ —62752		
123	L 56—25742	5	Shib Chunder Auddy.
	„ —25743		
124	L 56—32572	5	G. H. Simmons.
	„ —32573		
125	O 68—05810	100	Major D. Chatterton.
	„ —05848		
126	L 55—95225	5	Premjee Dharamsey.
	„ —95223		
127	L 55—95691	5	The Chief Paymaster, E. I. Railway, Calcutta.
	„ —95692		
128	A 8—16453	10	Gopal Chunder Bromho.
	„ 7—12656		
	L 98—38861	10	
	O 5—15042		
	„ 25—86007	20	
	„ —86006		
129	L 17—17773	5	Juggobundu Shaw.
	„ 15—57247		
130	„ 21—28063	5	Gobind Kumar Pyne.
	„ 22—30019		

R. A. STERNDALE,
Assistant Commissioner of Paper Currency.
PAPER CURRENCY DEPARTMENT, the 13th Sept. 1880.

Notice.

List of Unclaimed Packages on the Custom House Wharf.

No.	Mark	Ship.
1	Cask, [S N M & C M Oudh] ...	Gannet.
1	Cask, [M] B P ...	Lochee.
1	Cask, no mark ...	Castor.
1	Case, [F & S] ...	Manilla.
2	Casks, [B & K] 8947-48 ...	Merkara.
85	Bars flat iron, no mark or 111 white...	Do.
1	Bar round iron, no mark ...	Inventor.
3	Bars square iron, J or no mark ...	Do.
1	Bar flat iron, J or no mark ...	Do.
1	Parcel, Dwarkanath Dutt & Nephew D [D] F 530-549 ...	City of Venice.
2	Bars flat and round iron, no mark ...	Do.
2	Cases, F & S ...	Navarino.
1	Bundle sheet iron, J or no mark ...	Mira.
1	Case, H N D or [K M D] C ...	Star of Bengal.
1	Package, Messrs. Kettlewell Bullen & Co. ...	City of Khios.
1	Bag, C H ...	Chinsurah.
1	Bag, no mark [B N] F B R ...	Do.
3	Bags, P R M P ...	Do.
1	Tin box, no mark or [H C] A L ...	Cathay.
1	Barrel, P C M & Co. ...	Duke of Devonshire.
1	Parcel, the National Bank of India or D S W 1-101 ...	Australia.
1	Piece iron work, I S R or no mark...	Duke of Sutherland.
1	Case, [N L & Co.] H E K & Co. ...	Chyebassa.
1	Box, Dwarkanath Dutt and Nephew ...	Discoverer.
1	Bundle, no mark ...	Aglaja.
1	Pipe, C W ...	City of Canterbury.
1	Cake spelter, G ...	Do.
1	Bar round iron, no mark ...	Do.
1	Bar half round iron, no mark ...	Do.
1	Bar flat iron, K I or no mark ...	Aphrodita.
3	Cases, Delhi [F] P 1-3 ...	Bokhara.
1	Parcel, Mr. F. Matthissen, Mission House, 13 ...	Do.
1	Pair wheels and axles, no mark ...	City of Cambridge.
229	Bars round iron, X V X red or no mark ...	Lock Eck.
3	Bundles square iron, X I X white or no mark ...	Do.
4	Bars flat iron, X I X white or no mark ...	Do.
3	Cases, D B & Co. ...	Do.
2	Bars flat iron, no mark or 1111 red	Do.
1	Package, L [X] G ...	Poonah.
1	Parcel, L M F 3 ...	Duke of Buccleuch.
640	Bundles rod iron, 111 white or no mark ...	Do.
100	Bars square iron, 11 white or no mark ...	Do.
2	Bundles round iron, no mark ...	Do.
3	Bundles square iron, no mark ...	Do.
2	Iron Rails, no mark ...	Do.
19	Bars Square Iron, no mark or C [B & Co.] E ...	Do.
1	Sleeper, S or no mark ...	Do.
1	Iron pipe, C S D or no mark ...	Do.
1	Bundle hoop iron, J L A or no mark ...	Duke of Argyle
170	Bars round iron, R B or no mark ...	Do.
8	Bars flat iron, 11 white or no mark	Do.
1	Bundle square iron, R B or no mark	Do.
1	Piece Spelter, F & G ...	Eldorado.
703	Bars flat iron, X I X white or no mark ...	Do.
246	Bundles flat iron, X I X white & X I in red mixed ...	Do.
112	Bars round iron, X I X white & X I in red mixed ...	Do.
4	Bars round iron, no mark ...	Do.
18	Bars square iron, do. ...	Do.
1	Bar flat iron, do. ...	Do.
1	Bundle round iron, do. ...	Do.
409	Bars flat iron, X I red or no mark ...	Do.
1	Case, [C P & Co.] 2 ...	Vega.
1	Bar angle iron, [B] C ...	Do.
1	Bar round iron, do. ...	Do.
1	Bar square iron, X X red ...	Do.
2	Bars angle iron, J or no mark ...	Counsellor.
1	Parcel, Mr. J. Whimster, I G S N Co.'s Office, 4, Fairlie Place ...	City of Carthage.
2	Bars round iron, no mark ...	Indus.
4	Bags, no mark ...	Ganges.
1	Box, Mr. Fitzwarren ...	Almora.
1	Chest, Dr. Warrall ...	Orion.
1	Parcel, I F Shortt, Tirhoot ...	Manora.
4	Parcels, no mark ...	Merkara.
1	Cask, Dr. Jordanus, Calcutta ...	Jajpootana.
1	Parcel, Messrs. Kettlewell Bullen & Co., Calcutta ...	Suez.
3	Bales, no mark ...	St. Kilda.
1	Revolver, do. ...	Hindostan.
1	Cask, P C ...	Meinam.
16	Muskets, no mark ...	Ann.
1	Case, no mark or [M M] ...	Khandalla.
1	Case, Emmett and Chambers, Clive Street, Calcutta ...	Do.
10	Cups, &c., no mark ...	Japan.
2	Cages, do. ...	Suez.

N.B.—The above will be sold if not cleared within the 25th of September 1880.

1	Crate, [J A M] 247 ...	Poonah.

N.B.—The above, landed under the Act, will be sold if not cleared within the 25th of September 1880.

J. SCOBELL ARMSTRONG, Offg. Collector of Customs.
Calcutta Customs, the 11th September 1880.

Notice.

WANTED a Cashier for the Calcutta Collectorate. Required security in Government Promissory Notes Rs. 50,000, and a Bond for Rs. 50,000. Salary Rs. 200.

Applications, with copies of testimonials, will be received by the undersigned up to 25th instant

G. M. GOODRICKE, Collector.

Calcutta Collectorate, the 6th September 1880.

Notice.

WANTED a Serishtadar for the Court of the First Subordinate Judge of Patna on a salary of Rs. 50 per mensem. The candidate must possess thorough knowledge of English, Urdu, and Nagri, and experience in the business of the Civil Courts. Applications, with copies of testimonials, will be received by the undersigned till the 30th September 1880.

P. N. BANERJEE, 1st Subordinate Judge, Patna.

Dated Patna, the 24th August 1880.

Wanted

A SUB-OVERSEER for the Deogon estate, subdivision Palamow, district Lohardugga, for about two years. Salary Rs. 50 per month, including travelling allowance. None need apply who has not practical experience in building and road works.

Applications, with copies of testimonials, to be sent to the undersigned.

SOSSHIKER BANERJI, Manager, Deogon Estate, under the Court of Wards.

Daltongunge, the 21st August 1880. (304—3)

Notice.

WANTED a Naib Nazir for the Court of the First Subordinate Judge of Patna on a salary of Rs. 35 (thirty-five) only per mensem. The candidate must possess a fair knowledge of English, Urdu and Nagri and accounts. He must also furnish security to the extent of Rs. 5,000.

Applications, with copies of testimonials, will be received by the undersigned till the 30th instant.

PORESH NATH BANERJEA, 1st Sub. Judge, Patna.

Patna, 1st Subordinate Judge's Court, the 4th September 1880.

Notification.

UNDER the provisions of the notification of 10th August 1880, in which persons desirous of transporting any forest produce through the Sunderbuns forests are required to take out a pass at one of the forest toll stations, paying such fees as may be fixed by the Conservator of Forests; it is hereby notified that the fees payable for such passes will, from the 1st September 1880, be the following:—

For Suudri timber, 2 pie per maund.
For all other forest produce, half pie per maund.

J. S. GAMBLE,
Offg. Conservator of Forests, Bengal.

Darjeeling, the 30th August 1880.

Forest Department, Bengal.
Sunderbuns Division.
NOTICE.

TWO pieces of teak timber are now lying at the Government Timber Depôt of Khulna Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt or at the office of the undersigned, and after paying salvage, &c., upon the logs, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. STRETTELL, Deputy Conservator of Forests, Sunderbuns Division.

No. 3, Hungerford Street, dated Calcutta, the 20th July 1880. (210—8)

Forest Department, Bengal.
Sunderbuns Division.
NOTICE.

ONE piece of teak timber is now lying at the Government Timber Depôt of Bhudder. Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt or at the office of the undersigned, and after paying salvage, &c., upon the log, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. STRETTELL, Deputy Conservator of Forests, Sunderbuns Division.

No. 3, Hungerford Street, Calcutta, the 23rd August 1880. (285—8)

Notice.
Oudh Forest Department.
BYRAMGHAT DEPOT.
ON THE OUDH AND ROHILKHUND RAILWAY.

FROM this date the prices of sál beams and scantlings supplied from this depôt will be as follows:—

BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot.
22 " " 2-12 "
23 " " 2-14 "
24 " " 3 "

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot.

SCANTLINGS.—From 12 to 20 feet, at Rs. 2-8 per c. ft.
Under 12 and over 7, at " 2-4 "
Under 7 feet. at " 2 "

The above prices are for ordinary building purposes.

For *Planking Sleepers*, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over at Rs. 2-4 per cubic foot, provided the scantlings are taken in fair proportion

Second and Third Class Timber will be sold and price fixed by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator of Forests, Oudh Circle,
KANHYA LAL, in charge Byramghat Depôt.

The 22nd May 1879.

Port Commissioner's Office.
DEBENTURE LOAN.

The Calcutta Port Improvement Act 1870, *Act V* (*B.C.*) *of* 1870, *and the Calcutta Port Improvement Act Amendment Act*, 1880, *Act IV* (*B.C.*) *of* 1880. *Issue of Rs.* 5,00,000, 4½ *per cent. debentures, having a currency of thirty years.*

TENDERS are invited for five lakhs of rupees in 4½ per cent. debentures to be issued under the provisions of sections 9, 10, and 12 of Act IV of 1880 to provide for the cost of works sanctioned by His Honor the Lieutenant-Governor of Bengal, which loan, and the interest thereon, will be a charge on the property of the Commissioners.

The debentures will be for sums of Rs. 100 each, or multiples of Rs. 100, as may be desired, made payable to order, and carrying interest at the rate of 4½ per cent. per annum, payable half-yearly, on the 1st day of January and 1st day of July, at the office of the Port Commissioners upon presentation of the debentures. Two per cent. of the amount tendered for to be paid on application, and the balance on the 1st day of October 1880, from which date interest will run.

The deposit of two per cent. will be returned if an allotment is not made, and it will be forfeited if an allotment, after being made, is not fully taken up.

In case a less number of debentures is allotted than is applied for, the excess of the deposit will be applied in, or towards payment of, the balance due upon such number as may be allotted.

Tenders in the annexed form should be filled up and sent to the Secretary to the Port Commissioners before 3 o'clock P.M. of Friday the seventeenth day of September, accompanied by a receipt from the Bank of Bengal for a deposit of 2 per cent. upon the amount of each debenture applied for. The tenders will be opened in the presence of the Port Commissioners.

The minimum rate at which tenders will be accepted will be recorded under the signature of the Chairman, and before the tenders are opened, but will not be made public unless some tender is rejected, only because it is below the recorded minimum.

Forms of tenders can be obtained on application to the Secretary to the Port Commissioners, and the form of debentures can be seen at the office of the Secretary.

G. H. SIMMONS,
Secretary to the Port Commissioners.

The 27th August 1880.

FORM OF TENDER.

PORT TRUST 4½ PER CENT. LOAN OF 1880.

To—The Secretary, Port Commissioners.

I BEG to apply for debentures of Rs. each of the above issue in the terms of the advertisement issued by you, dated August 27th, 1880, and I send herewith a receipt from the Bank of Bengal for Rs. being 2 per cent. deposit per debenture, and I undertake to accept the same or any less number the Commissioners may allot to me, and to make the full payment in respect thereof to the Bank of Bengal on or before the 1st day of October 1880.

Yours, &c.,

(306—3)

For Sale.

At Narora, near Rajghat, Bull's Dredgers for well-sinking, &c., of the following kinds.

Description.	Number.	Size.	Price.	REMARKS.
			Rs.	
Bull's dredger ...	30	1½ cubic feet	40	These have been used, but are in good condition.
Ditto ...	126	2½ ditto	65	
Ditto ...	9	6 ditto	120	
Ditto ...	50	1½ ditto	75	Quite new.
Ditto ...	24	2½ ditto	105	

Apply to Mr. Edward J. Jones, Executive Engineer Narora Division, L. G. Canal, Narora, *vid* Rajghat, Oudh & Rohilkhund Railway Station.

W. JEFFREYS, *Lieut.-Col.*, R.E.,
Supdg. Engr., 4th Circle, I. W., N. W. P.

Aligarh, the 24th September 1879.

Bhopal State Railway.

EXTENSION OF TIME FOR TENDERS.

TENDERS for the construction of this line will be received up to the 30TH SEPTEMBER.

H. T. GEOGHEGAN, Engineer-in-Chief.

Pachmarhi, the 4th September 1880.

Notice.

THE public are hereby informed that the well-known Kartick Baruni Mela, which is held on the banks of the Dhaleshwari, near Munshigunge, in the Dacca district, will commence on the 16th November 1880 A D., corresponding with the 2nd Ugrahayan 1287 B.S., and continue up to the 27th December 1880. Tradesmen dealers, and others may buy and sell there during these six weeks.

T. E. COXHEAD, Magistrate of Dacca.

Government Cinchona Febrifuge.

THIS preparation is an efficient substitute for Quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates:—per four ounce tin, *Rs.* 4 *ans.* 8; per eight ounce tin, *Rs.* 8 *ans.* 8; per pound tin, *Rs.* 16 *As.* 8. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates:—per four ounce tin, *Rs.* 5 *ans.* 8; per eight ounce tin, *Rs.* 10 *ans.* 8; per pound tin, *Rs.* 20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage eight annas per 4 and 8 oz. tins, and twelve annas per pound tin, in addition to the foregoing rates.

Notice.

IT is hereby notified, under section 5 of the Indian Treasure Trove Act (VI of 1878), that on or about the 19th June 1880, treasure consisting of one "Rama Varaha" and eleven Voomamahaswara Varahalu (old gold coins), valued in the aggregate at Rs. 54, were found in a ruined wall near a place now resorted to as a latrine in the village of Pagidala, in the Nandikotkur Taluq, Kurnool district, in the Madras Presidency.

2. Any person or persons claiming the said treasure, or any part thereof, are hereby required to appear personally or by agent before the Collector of Kurnool at his office on Monday, the 28th February 1881, in order to the matter being inquired into and determined in accordance with the provisions of the law.

C J. CROSTHWAITE, Acting Collector.

Kurnool, Collector's Office, the 1st September 1880.

Treasure Trove.

IT is hereby notified, under section 5 of the Indian Treasure Trove Act VI of 1878, that on the 2nd August 1880, treasure consisting of pons, valued at Rs. 3,468-0-6, was found in the premises of the bungalow belonging to Thavasi Muthu Nadar of Porayar, in the village of Vallam, Tanjore taluq, Tanjore district, Madras Presidency.

2. All persons claiming the treasure, or any part thereof, are required to appear personally or by agent before the Collector of Tanjore at his office on the 19th January 1881, in order to the matter being enquired into and determined in accordance with the provisions of the Act.

FORSTER WEBSTER, Collector.

TANJORE COLLECTOR'S OFFICE,
Vallam, the 12th August 1880.

Notice to Creditors.

In the goods of DR. WILLIAM HUGH JAMIESON, late a Surgeon-Major in the Army Medical Department of Her Majesty's Service, deceased.

PURSUANT to the Trustees and Mortgagees Powers Act, notice is hereby given that all creditors or other persons having any claims against the estate of the above-named deceased are hereby required to send in writing the particulars of such claim to the undersigned on or before the tenth day of October next after the expiration of which the administrator of such estate will distribute the assets of the said deceased.

Dated this 4th day of September 1880.

(321—2) HARRIS & Co., Attorneys at Law.

TO be peremptorily sold pursuant to a decree of the High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction, made in a certain suit, No. 717 of 1879, (wherein I. N. Mackertich of 11, Old Post Office Street, in the town of Calcutta, is plaintiff, and Roy Lutchmeeput Singh Bahadoor, of Baloochur, in the district of Moorshedabad, Sib Nath Dobay and Luckee Nath Dobay of No. 3, Radha Nath Shaw's Lane, Mooktaram Baboo's Street, Chore Bagan, in the town of Calcutta, aforesaid, are defendants), dated the 8th day of July one thousand eight hundred and eighty, by the Registrar of the said Court, at his sale-room in the Court House on Tuesday, the 28th day of September next, at the hour of 12 o'clock at noon, the following properties, namely—

Lot 1.—All that piece or parcel of tenanted land or ground containing by measurement nine cottahs four chittacks three feet and four inches, and being portion of the premises originally No. 88, afterwards No. 54, and now No. 88-7, Mooktaram Baboo's Street, Chore Bagan, in the town of Calcutta, marked as allotment No. 2 in the plan of the said premises, and situated on the west of the new private lane, and butted and bounded in the manner following, that is to say,—on the north by the allotment marked No. 3 in the said plan of the said premises, and now the stable of Ram Chunder Chatterjee; on the south by Mooktaram Baboo's Street; on the east by the passage described in the said plans as new private lane of Ram Chunder Chatterjee; and on the west by Chore Bagan Lane.

Lot 2.—All that upper-roomed, brick-built messuage, tenement or dwelling-house, together with the piece or parcel of tenanted land on part whereof the same is erected and built, containing by estimation two cottahs, more or less, situate at and being No. 3, formerly No. 53-3, Radha Madhub Shaw's Lane, Mooktaram Baboo's Street, Chore Bagan, in the town of Calcutta, aforesaid and butted and bounded in the manner following, that is to say,—on the north by the tenanted house of Sreemutty Shoshee Mookee Dossee; on the south by the house of Sookooram Shaw, deceased; on the east by Chore Bagan Lane; and on the west by the lane of Radhamadhub Shaha together with their appurtenances.

The abstract of title and conditions of sale may be seen at the office of the said Registrar or at the office of Messrs. Roberts, Morgan and Company, No. 1, Hastings' Street, Calcutta, on any day before the sale and will be produced at the sale.

R. BELCHAMBERS, Registrar.

ROBERTS, MORGAN & Co., Plaintiff's Attorneys.

Calcutta, High Court, O. O. C. Jurisdiction, the 24th August 1880. (307—1)

Notification.

TO be peremptorily sold by the Registrar of the High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction, in his sale-room in the Court-house, on Saturday, the 25th day of September next, at the hour of 12 o'clock at noon, pursuant to a decree of the said Court, made in suit No. 156 of 1876 (wherein Sreemutty Nocoormoney Dossee is plaintiff and Grees Chunder Bhur and others are defendants), the following property of the defendants, namely—

All that undivided 10-16th share of and in the upper-roomed, brick-built messuage, tenement or dwelling-house, No. 38, formerly numbered 27, Sooreeparah Lane, in the town of Calcutta, together with the land thereunto belonging containing by estimation nine cottahs thirteen chittacks and seventeen feet, and bounded on the north by Issur Chundor Sircar's family dwelling-house; on the east by the late Ramtonoo Mookerjee's house and tank; on the south by the Government road and drain; and on the west by the road called Sooreeparah road.

The original mortgage and abstract of the title and the conditions of sale may be seen at the Office of the Registrar of the High Court, Ordinary Original Civil Jurisdiction, and all the documents mentioned in the abstract of title except the mortgage may be seen and inspected at the office of Baboo Joykissen Gangooly, the attorney of Nocoormoney Dossee, at No. 3, Hastings' Street, Calcutta, on any day before the sale and will be produced at the sale.

R. BELCHAMBERS, Registrar.

JOYKISSEN GANGOOLY, Plaintiff's Attorney.

Calcutta, High Court, Original Side, the 24th August 1880. (317—1)

High Court of Judicature at Fort William in Bengal.

ORDINARY ORIGINAL CIVIL JURISDICTION.

The 8th day of July 1880 A.D.

In the matter of the Indian Companies Act, 1866, and of the Calcutta Jute Mills Company, Limited.

THE creditors of the abovenamed Company are required, on or before the seventh day of January next, to send their names and addresses, and the particulars of their debts or claims, and the names and addresses of their Attorneys, if any, to A. R. MacIntosh, of Messieurs A. R. Mackintosh and Company of Calcutta, Merchants and Agents, the Official Liquidators of the said Company, and if so required, by notice in writing from the said Official Liquidator, are by their Attorneys or Pleaders to come in and prove their said debts or claims at the High Court of Calcutta at such time as shall be specified in such notice, or, in default thereof, they will be excluded from the benefit of any distribution made before such debts are proved.

The twelfth day of February one thousand eight hundred and eighty-one, at eleven o'clock in the forenoon, at the Court House, is appointed for hearing and adjudicating upon the debts and claims.

R. BELCHAMBERS, Registrar.

Joseeline F. Watkins, Attorney. (241—6)

Uncovenanted Service Family Pension Fund.

Result of Votes on the question submitted in the circular letter No. 4, dated 5th June 1880.

SUBJECT.	For the proposition.	Against the proposition.
To grant Mr. Audrews a retiring allowance of Rs. 100 a month.	630 wholly. 4 partly.	205

By order of the Directors.

W. H. RYLAND, Secretary.

Uncovenanted Service Family Pension Fund Office, 15, Kyd Street, Calcutta, the 11th September 1880. (331—1)

India General Steam Navigation Company, "Limited."

THE Half-yearly Ordinary General Meeting of Shareholders of the above Company will be held at the registered Office of the Company, No. 4, Fairlie Place, at noon of Tuesday, the 21st day of September 1880.

The share transfer book of the Company will be closed from Tuesday, the 14th, to Tuesday, the 21st instant.

By order of the Directors,

G. J. SCOTT, Secretary.

Calcutta, the 8th September 1880. (326—1)

Jokai (Assam) Tea Company, "Limited."

NOTICE is hereby given that the Sixteenth Ordinary General Meeting of Shareholders will be held at the Office of the Company, No. 103, Clive Street, on Monday, the 27th day of September instant, at noon, to consider the Director's Report, which will then be submitted, pass the accounts to 30th June 1880, and transact such other business as may be brought before the meeting.

BALMER, LAWRIE & Co., Managing Agents.

Calcutta, the 10th September 1880. (332—2)

Borsillah Tea Company, Limited.

NOTICE is hereby given that the Sixteenth Ordinary General Meeting of Shareholders will be held at the Office of the Company, No. 103, Clive Street, on Monday, the 27th day of September instant, at 12-30 P.M., to consider the Managing Directors' Report, which will then be submitted, pass the accounts to 30th June 1880, and transact such other business as may be brought before the meeting.

BALMER, LAWRIE & Co.,
Managing Directors and Secretaries.

Calcutta, the 10th September 1880. (333—2)

New Oriental Jute Mill Company, Limited.

NOTICE is hereby given that an Extraordinary General Meeting of the Shareholders of the above Company will be held at the registered Office, No 39, Strand, Calcutta, at noon, on Saturday, the 23rd October 1880, to receive the Liquidators' accounts and to transact such other business as may be brought before the meeting.

(328—1) J. GORDON STEWART, Liquidator.

Dessai and Parbuttia Tea Company, Limited.

THE Eighth Half-yearly General Meeting of Shareholders will be held at the registered Office of the Company, 25, Mangoe Lane, on Tuesday, the 28th September 1880, at 3-30 P.M.

By order of the Directors.

(335—1) GEORGE HENDERSON & Co., Secretaries.

AUBINASH CHUNDER GHOSE, B.L., intends to be admitted as a Vakeel of the High Court. (330—4)

PRAYAG NATH, B.L., intends to be admitted as a Vakeel of the High Court, Calcutta. (279—4)

WE have authorized Mr. Alfred Ritz to sign our firm by procuration.

REINHOLD & Co.

Calcutta, the 6th September 1880. (324—3)

In the Goods of Nobo Kissore Dutt, deceased, of Berhampore.

ALL persons claiming against the estate are requested to send in their claims to Mr. K. N. Mittra, Barrister-at-Law, at No. 5, Hastings Street, Calcutta, on or before the 13th October 1880. In default thereof their claims will not be recognised, and the Estate distributed amongst the next of kin. (348—1)

INSOLVENT NOTICES.

Court for the Relief of Insolvent Debtors at Calcutta.

IN the matter of JAMALBHOY JAIRAZBHOY, an Insolvent.

On Wednesday, the 1st day of September instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 18th day of November next, and that the said Insolvent do then attend to be examined before the said Court.

N. C. Bural, Attorney.

Chief Clerk's Office, the 7th day of September 1880. (349—1)

IN the matter of MOHABEER RAM, GOPAUL RAM, and GONESH RAM, residents of Burhara, in the district of Shahabad, lately carrying on business as merchants at No. 48, Strand Road, in the town of Calcutta, under the name, style, and firm of Gopaul Ram and Gonesh Ram, and also at Revilgunge, in the district of Sarun, under the name, style, and firm of Munni Shahee Mahabeer Ram, and also at Mokameh, in the zillah of Patna, under the name, style, and firm of Munni Shahee Mahabeer Ram, aforesaid, and at Barhara, in the zillah of Shahabad, under the name, style, and firm of Munni Shahee Mohabeer Ram, aforesaid, Insolvents.

Notice that the petition of the said Insolvents seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Saturday, the 4th day of September instant, and by an order of the same date the estate and effects of the said Insolvents were vested in the Official Assignee.

P. N. Bose, Attorney. (336—1)

IN the matter of GOLAM SURDUR, of No. 14, Misree Khansamah's Lane, in the town of Calcutta, formerly a stable-keeper, and at present out of employ, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Saturday, the 4th day of September instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person. (337—1)

In the matter of EDWARD LANG IVES, of No. 11, Radha Bazar Lane, in the town of Calcutta, Broker, residing at No. 7, Victoria Terrace, in the town of Calcutta; formerly and up to May 1879 residing at No 9, Middleton Row, in the town of Calcutta, an assistant to the firm of Edward L. Ives, who lately carried on business at No. 23, Strand Road, in Calcutta; afterwards and up to 1st September 1879 residing at Bankipore, in the province of Bengal; afterwards and up to 1st October 1879 residing at No. 1, Stone Road, Balligunge, in the suburbs of Calcutta, and carrying on business at No. 7, Wellesly Place, in the town of Calcutta, as a Broker; afterwards and up to 1st February 1880 residing at No. 1, Stone Road, Balligunge, aforesaid, and carrying on business in partnership with Mr. J. E. Wetherell, at No. 7, Wellesley Place, aforesaid, as Broker, under style or firm of Wetherell and Ives; afterwards residing at No. 5, Fairlie Place, in the town of Calcutta, and up to the 25th day of August 1880, carrying on business in partnership with George Argiros Georgiadi, at No. 11, Radha Bazar Lane, aforesaid, as Brokers under the style or firm of Ives and Georgiadia; and at present an assistant to the said George Argiros Georgiadi, at No. 11, Radha Bazar Lane, aforesaid, Brokers, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chapter XXI, was filed in the office of the Chief Clerk on Saturday, the 4th day of September instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Dignam and Robinson, Attorneys. (338—1)

In the matter of MOSES EPHRAIM COHEN, of No. 13, David Joseph's Lane, Calcutta, dealer in precious stones, formerly of Mandalay, in the province of Burmah, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chapter XXI, was filed in the office of the Chief Clerk on Monday, the 6th day of September instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

C. A. Smith, Attorney. (339—1)

In the matter of ALBERT BOSTON MITCHELL, formerly carried on the trade and business of General Contractor and Stevedore under the name, style, and firm of A. B. Mitchell & Co., at Calcutta and Rangoon, and then an Insolvent in the Rangoon Recorder's Court, and obtained his final discharge on the 5th day of July last, and afterwards a Manager of the business of Mr. E K. Robinson as General Contractor and Stevedore at Rangoon, but at present residing at No 64, Bow Bazar Street, in the town of Calcutta, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chapter XXI, was filed in the office of the Chief Clerk on Monday, the 6th day of September instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

T. B. Chatterjee, Attorney. (340—1)

In the matter of AGA MAHOMED BAKER, of No. 6, Portuguese Church Street, in Calcutta, Trader, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Monday, the 6th day of September instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

C. A. Smith, Attorney. (341—1)

In the matter of MOSES EPHRAIM COHEN, an Insolvent.

On Monday, the 6th day of September instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 16th day of November next, and that the said Insolvent do then attend to be examined before the said Court.

C. A. Smith, Attorney. (342—2)

In the matter of AGA MAHOMED BAKER, an Insolvent.

On Monday, the 6th day of September instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 16th day of November next, and that the said Insolvent do then attend to be examined before the said Court.

C. A. Smith, Attorney. (343—2)

In the matter of ALBERT BOSTON MITCHELL, an Insolvent.

On Monday, the 6th day of September instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 16th day of November next, and that the said Insolvent do then attend to be examined before the said Court.

T. B. Chatterjee, Attorney. (344—2)

In the matter of EDWARD LANG IVES, an Insolvent.

On Saturday, the 4th day of September instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 16th day of November next, and that the said Insolvent do then attend to be examined before the said Court.

Dignam and Robinson, Attorneys. (345—2)

In the matter of GOLAM SUBBUR, an Insolvent.

On Saturday, the 4th day of September instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 16th day of November next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person. (346—2)

In the matter of GOSSAINDOSS SAPOOR, an Insolvent

On Tuesday, the 24th day of August last, it was ordered that the petition filed by the said Insolvent seeking for relief under the provisions of the said Act be withdrawn and the vesting order made thereon be discharged, provided always that all acts or things done by A. B. Miller, Esq., the Official Assignee of this Court and the Assignee of the estate and effects of the said Insolvent or other person acting under his authority prior to this order, shall be good and valid, and shall not be annulled or in anywise affected thereby; and also ordered that the said Assignee do deliver over to the said Insolvent all the estate and effects, monies, goods, books, and papers now remaining in the hands of the said Assignee belonging to the estate and effects of the said Insolvent upon payment of his usual commission and all costs, charges, and expenses lawfully incurred by him.

Gonesh Chunder Chunder, Attorney.

Chief Clerk's Office, the 14th day of September 1880. (347—1)

POSTAL NOTICES.

SEA AND FOREIGN MAILS.

For	Box closes at.	Date.	Per Steamer.
		1880.	
Persian Gulf	6-30 P.M.	1 th Sept.	From Bombay.
Madras, Ceylon, and the Intermediate Ports	6-30 „	20th „	*Scindia.*
Madras and Ceylon	6-30 „	21st „	*Thibet.*
Galle, Penang, Singapore, Hong-Kong, and Shanghai; also *vid* Hong-Kong for Yokhama; also for Australian Colonies	6 30 „	21st „	From Bombay.
Foreign mails *vid* Bombay ...	6 30 „	22nd „	Ditto.*
Ditto book-post and pattern packets	6-30 „	21st „	Ditto.
Rangoon, Moulmein, and Straits	6 30 „	1oth „	*Oriental.*
Chittagong, Akyab, and Rangoon	6-30 „	17th „	*Commilla.*
Madras, Ceylon, Batavia, Singapore, and China ...	6-30 „	17th „	*Mirzam.*
Foreign mails *vid* Bombay ...	6 30 „	16th „	From Bombay.†

* Also *vid* Aden mails for Zanzibar, Mozambique, Natal, and the Cape of Good Hope can be forwarded

† Also *vid* Aden mails for Mauritius, Mahe (Seychelles), Mayottee, Nosse Be, and Réunion can be forwarded.

N.B.—The letter-box will close at 6-30 P.M. precisely, after which hour foreign letters fully prepaid, and bearing an extra postage stamp of four annas on each cover, will be received up to 7 P.M.

E. C. GEORGE, Presy. Postmaster, Calcutta.

General Post Office, Calcutta, the 13th September 1880.

List of Unclaimed Letters lying in the Calcutta Post Office on the 14th September 1880.

Abrey, W.
Anderson, D.
Augier, R. F.
Barlow, C.
Barrett, A. (Gunner.)
Bastien, W. E
Beenlen, L.
Beist, H.
Blanchard, Sidney.
Burkutolla, Shaik.
Caundoo, M. C.
Christian, A.
Clark, Mr.
Cock, John.
Colthurst, J.
Corrigan, Thomas.
Crutcher, Mrs. H.
Debendro Chundra Bose.
Decruze, J.
Doucett, T. R.
Ewing, C.
Fan, J.
Farguharson, V. A.
Feris, H.
Fullam, J. P.
Gasper, W
Geary, F. W.
Grant, Mrs. E. A.
Haiver, Sergt. H.
Harvey, Miss M.
Hart, A. P.
Henwood, B. D.
Higgins, William.
Huntly, Mrs. R.
Hubbard, S. C.
Jenkins, Mrs.
Jennings, N. E.
Jogesh Chunder Shore.
Johnston, A.
Johnston, F. W.
Kent, W. F.
Ketter Mohun and Sons & Co.
Lall Behary Ghose.
Lee, T.
Longden, John D.
Macguire, Patrick.
Marshall, J. N.
McMahon, Mrs.
Monts, D. B. & Co.
Mitchell, H.
Michael, M. G.
Monies, T.
Moses, M. J.
Norton, Washington (Manager, Merry Makers).
Oldham, Alfred C.
Patter, J. A.
Patoner, H. G.
Peter, Geo.
Peylon, J.
Pringle, Miss Alice.
Pringle, W. H.
Pyne, E. S.
Radha Kissen Balmokund and Co.
Reid, W.
Robson, Mrs.
Roberts, H. V. H.
Ross, Mrs. Daniel.
Rowland, G. R.
Ryves, G. F C.
Saygo, H.
Sen, G.
Scott, E.
Scott, A. G.
Shircore, A.
Smith, O.
Simpson, W.
Taylor, Miss Kate.
Warnett, W. J. F.
Walker, W. J.
Walters, A.
Webb, Master Arthur.
White, R.
William, G.

Letters marked "Care of Post-Office, to be kept till called for."

Allen, Miss A.
Andrews, S. J.
Anson, Capt.
Bailly, Harris.
Barker, T. W.
Beamish, Surgeon J M.
Bhoot.
Blackton, T. W.
Bryne, Joseph.
Byford, H.
Brown, Miss Mary.
Caller, Monsieur L.
"Carlos."
C. G. C.
Christian, C.
Coombs, J. W.
Cooper, J.
Crowlie, E. T.
C. W. S.
Deseso Conte.
Dianysius, Haddens.
Evans, J.
Garrick, D.
Godlu, Francis.
Gomes, J.
Griffin, W. H.
Hamill, James.
Haucock, Mrs.
Hewett, Lt. W. S.
Hopokirk, William.
Innis, G. R.
Jackson, W.
[illegible], Major Keith.
Macdonald, E. B.
Michael, G.
Miller, Mrs. Annie.
Murdoch, Mrs. F.
Oltley, Captain J. W.
Pearson, Lewie.
Perks, M. J.
Prendergast, Mrs. C. L.
"Prescilla," R.
Phelps, Mrs. C. Harris.
Rae, William.
Reid, R.
Rishworth, J.
Roe, Lt. R. J.
Sanderson, G. P.
Sher Shah, Moonshe.
Silvestri, Signore E.
Smith Douglas.
Smith, W.
Sterling, William.
Stuart, F.
Strathmore, Miss W.
Temple, Miss E.
Thompson, W.
Turner, J.
Usborne, W.
Warde Mrs.
William, W.
Willie.

Newspapers.

Crowlie, E. T.
Innis, G. R.
Prendergast, Mrs.
Wilson, J. H.

Registered Letters.

Bell, Mr. M.
Beprodas Pal Chowdry.
Burch & Co.
Clare, R.
Dubus, E. E.
Stewart, H.
Tuna, C.

E. C. GEORGE, Pres'y. Postmaster, Calcutta.

Notice.

IT is hereby notified, for the information of the public, that bullock train packages under 14 seers for stations served by the Railway Stations of Jhelum, Umballa, and Saharanpore, will be received at the General Post Office, Calcutta, for transmission by the Bullock Train Department.

E. C. GEORGE, Presidency Post Master.

Calcutta, General Post Office, the 8th September 1880.

Foreign Money Orders.

ON and after the 1st October 1880, the limit of Money Orders payable in Germany, Belgium, Luxembourg, Heligoland, the Netherlands, Switzerland, Denmark, and Italy will be raised from £10 to £20, and the rates of commission for Foreign Money Orders will be reduced as shown in the following table:—

Rates of commission for Money Orders drawn upon the foreign countries mentioned above, viz. Germany, Belgium, Luxembourg, Heligoland, the Netherlands, Switzerland, Denmark, and Italy.

	£			Rs.	A.
On sums not exceeding	2	...	...	0	4
Exceeding £ 2, and not exceeding	5	...	...	0	8
„ „ 5 „ „	7	...	...	0	12
„ „ 7 „ „	10	...	...	1	0
„ „ 10 „ „	12	...	...	1	4
„ „ 12 „ „	15	...	...	1	8
„ „ 15 „ „	17	...	...	1	12
„ „ 17 „ „	20	...	...	2	0

Rates of commission for Money Orders drawn upon the United Kingdom or Canada—

	£			Rs.	A.
On sums not exceeding	2	...	...	0	8
Exceeding £ 2, and not exceeding	5	...	...	1	0
„ „ 5 „ „	7	...	...	1	8
„ „ 7 „ „	10	...	...	2	0

F. R. HOGG,
Offg. Dir. Genl. of the Post Office of India.

Simla, the 2nd September 1880.

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagirattee, Matabangah, and Jellinghee Rivers for the week ending Friday, 10th September 1880.

Names of Rivers.	Least depth of water. Ft.	In.	REMARKS.
BHAGIRUTTEE.			
Entrance below Joyrampore	5	6	
Thence to Noorpore Junction.	6	0	
Entrance below Chourasia	15	0	
Thence to Noorpore Junction, 6 miles.	6	0	
Thence to Jungipore, 9 miles	14	0	Lalkhawdiar.
From Jungipore to Berhampore, 47 miles.	19	6	Lalbugh.
From Berhampore to Cutwa, 50 miles.	20	0	Belowarecgunge.
From Cutwa to Nuddea, 46 miles.	19	0	Dewangunge.
MATABANGAH.			
Entrance	15	6	
Thence to Tatarparah ...	15	3	Dewangunge.
From Tatarparah to Hât Bolia.	16	0	Shampore.
From Hât Bolia to Boalmaree.	18	0	Mohespore.
From Boalmaree to Alickdeah.	17	0	Alickdeah.
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From junction of Byrub and Jellinghee to Teakatta.	19	0	Madoopur.
From Teakatta to Nuddea...	20	0	Dabeepore.

Height of water on gauge at Berhampore, the 13th September 1880, above zero, 18 feet 3½ inches.

T. BEATTY, C.E.,
Exe. Engr., Nuddea Rivers Divn.

BERHAMPORE, the 13th September 1880.

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„ 4. Mooram Shulh Tivo Island, and Devil's Point, Gulf of Manaar.
„ 5. (1) Fixed light at Visagapatam.
(2) Coral shoal off Caltura, Ceylon.
(3) Rock off Barberyn Island.
„ 6. Foundering of the Buoy Vessel *Mata Mata*, Rangoon.
„ 7. (1) Revolving Light near Acheen Head, Malacca Strait.
(2) Auxiliary Light to above.

Notices to Mariners issued during the year 1876. *Price, one anna each :—*

No. 1. Temporary discontinuance of Hope Island Light during repairs to Light-house column, Coromandel Coast.
„ 2. Exhibition of Hope Island Light, Coromandel Coast.
„ 3. Prohibited anchorage near the British Indian Sub-marine Telegraph Cable, Madras.
„ 4. (1) Pulo Brasso auxiliary Light, Malacca Strait.
(2) Island between Pulo Nias and Sumatra.
„ 5. Vessels trading to Reunion, Indian Ocean.
„ 6. Replacement of the Buoy on the western edge of Dolphin Shoal, Chittagong Coast.
„ 7. China Bakeer Light, Martaban Gulf.
(2) Intended exhibition of Light on the Oyster Reef.
„ 8. Fixed white Light and Verawal.
„ 9. Buoyage of Kyouk Phyou, British Burma.
„ 10. Fixed white Light at Bet or Beyt (Gulf or Cutch), Kattywar.
„ 11. Fixed white Light at Porbandar, Kattywar.
„ 12. (1) Displacement of the Buoy in Narakel Roadstead, Cochin.
(2) Buoy marking the smooth-water anchorage to the southward of Alipee (Aulapolay), Travancore.
„ 13. (1) Intended Light on Pulo Pisang, Malacca Strait.
(2) Sunken reef in Siberoet Strait, Sumatra, West Coast.
„ 14. Deposit of stone mound at the end of the breakwater, Colombo, Ceylon.
„ 15. Period of exhibition of the *blue* Light during the South-west monsoon, from the Eastern Channel Light-vessel at the entrance to River Hooghly.
„ 16. Rock near west end of Pulo Brasso.
„ 17. (1) Beacon on two-fathom patch off Batticaloa Road, Ceylon.
(2) Suspension of Light at Visagapatam.
„ 18. Direction for Kurrachee Harbour.
„ 19. Beacon on two fathom patch off Batticaloa Road, Ceylon.
„ 20. Fixed Light at Calingapatam Point, Coromandel Coast.

The following Notices to Mariners were issued during the year 1877. *Price, one anna each :—*

No. 1. Alteration in Manora Point Light, Kurrachee.
" 2. Dangers at Goa and Marmagao Roadsteads.
" 3. Existence of rocky patches, Beypore.
" 4. Pooree Port limits, Orissa Coast.
" 5. Extension of the Hajamri Mouth of the River Indus.
" 6. Red Lights at Port Victoria, Mahe, Seychelles.
" 7. Light at Port Berberah, Gulf of Aden.
" 8. Rock off Hingie Island, Bassein River.
" 9. Rock off Pegu Coast.
" 10. Coral Patch near Sultan Shoal, Singapore Strait.
" 11. "Intermediate" Light-ship, entrance to River Hooghly.
" 12. Position of Cochin Light-house.
" 13. Position of Raleigh Rock, and additional beacons, Bombay.
" 14. Buoy marking Gindurah Rock, Galle.
" 15. Alteration in Manora Point Light, Kurrachee; and discovery of a bank near Towak Island, Red Sea.
" 16. Dangerous rocks in Forrest Strait, Morgui Archipelago, and Richelieu Rock off Kopah Inlet.
" 17. Alteration in position of "Intermediate" Light-ship, entrance to River Hooghly.
" 18. Destruction of the Krishna Shoal Light-house.
" 19. Correct position of Santipilly Light-house.
" 20. Anchorage Buoys in Madras Roadstead.
" 21. Light-vessel near Krishna Shoal, Burma.
" 22. Additional information, Krishna Shoal Light-vessel and Light at Pooree.
" 23. Alteration of position of Chittagong Lights.
" 24. Night Signals shown by British Pilot Vessels in the English Channel.

Notices to Mariners issued during the year 1878. *Price, one anna each :—*

No. 1. Position of Middle Ground, Bombay.
" 2. Error in position of Krishna Shoal Light-vessel.
" 3. New Lights in Sunda Strait, &c.
" 4. Corrected position of Krishna Shoal Light-vessel.
" 5. Alteration of colour of Chittagong beacons, and intended alteration in Dolphin Rock Light, Bombay.
" 6. Alteration of Malwan Light.
" 7. Kintoan Light-vessel. Yang-tse-Kiang.
" 8. Burgess Rock off Hingie Island, Bassein River, Burma.
" 9. Fairway Buoy at False Point, Orissa.
" 10. (1) Intended Light and Fog Signal on Little Basses Rocks, Ceylon.
(2) Intended alteration in Great Basses Rocks Fog Signal.
" 11. Corrected positions of Zebayir Islands, Jebel Zukur, and the Hanish Islands, Red Sea.
" 12. Fog Signals and distinguishing marks for Light-vessels, River Hooghly.
" 13. Exhibition of Light on Little Basses Rocks, Ceylon.
" 14. Beacon on Choul Kadu Rock, Bombay.
" 15. Shoal near Tumb Island (Jazirat Tanb), Persian Gulf.
" 16. Light at Batticaloa, Ceylon.
" 17. Upper Gasper Light-vessel, entrance to river Hooghly.
" 18. Red Lights on North Groin of Harbour Works, Madras.
" 19. Reported Shoal, N. N. E. of Bahrein, Persian Gulf.
" 20. Alteration of color of light at Klang Strait, Strait of Malacca—Salangore—Malay Coast.
" 21. Additional information concerning the reported Shoal, N. N. E. of Bahrein.
" 22. Deposit of stone, eastward of Harbour Works, Madras.
" 23. Reported Shoal. North-West of Cheduba Island.
" 24. Exhibition of blue lights and Maroons at Krishna Shoal Light-vessel.
" 25. Deposit of stone, eastward of Harbour Works, Madras (additional information).
" 26. Vessels prohibited from anchoring near the Submarine Telegraph Cable between Diamond Island and the Mainland.
" 27. Intended exhibition of a revolving Light a Vakalapudi, in the Godavery District.

Notices to Mariners issued during the year 1879. *Price, one anna each :—*

No. 1. Permanent moorings for Eastern Channel Light-vessel, entrance to Hooghly River.
" 2. Sunken danger in Mergui Archipelago.
" 3. Revolving Light at Vakalapudi, in the Godavery District.
" 4. Intended alteration in False Point Light.
" 5. Shifting of the entrances to Honore (Honwar) and Mangalore, on the Malabar Coast.
" 6. Fixed Light at Roji (Nowa Nugga) in the Gulf of Cutch.
" 7. Fixed Light at the entrance to Toona Creek in the Gulf of Cutch.
" 8. Fixed Light at Goapnath Point in the Gulf of Cambay.
" 9. Wreck marking vessels.
" 10. The alteration in the position and improvement of Pooree Port Light.
" 11. Shoal Coral Ground in Strait of Banka.
" 12. Delagoa Bay. Removal of Cockburn Light-vessel in bad weather.
" 13. (1) Alteration in position of Beacons and Leading Lights—Burnett River Entrance, Australia.
(2) Fixed Light on Flap-Top Islet—Pioneer River—Rocky-Islets.
(3) Revolving Light on Low Isles—Trinity Bay.
(4) Leading Lights at Cook Town—Endeavour River Entrance—Cook Harbour.
" 14. Sunken dangers between Alguada Reef and Diamond Island—Bay of Bengal.
" 15. Flashing white Light on Puysegur Point—Zealand.
" 16. Dangerous Rocks, N. N. W. and S. E. of the southernmost of the Brothers Islands—Andaman Islands.
" 17. Australia—South Coast—Gulf of St. Vincent,
(1) Prohibited Anchorage near Telegraph Cable, Port Phillip.
(2) Buoys marking Battery Practice Range at Williams Town.
(3) Fixed and Flashing Light on North Reef.
" 18. Longitude of the Time Ball, Calcutta, and of Saugor Light-house, River Hooghly.
" 19. (1) Discontinuance of additional Light at Fourth Point—Sunda Strait—Java.
(2) Shoal in the Fairway to Batavia Road.
(3) Fixed Light on Meinder's Reef—Madura Strait
" 20. (1) Shoal ground westward of Durnford Point—South Coast of Africa.
(2) Distinguishing features marking the entrance to Tugela River.
(3) Ditto Entrance to Umhloti River.
" 21. Buoys of Carwar Harbour (Sedashigar).
" 22. (1) Alterations in Lights at St. Paul and St. Denis, Reunion Island.
(2) Harbour Light at St. Pierre.
" 23. Buoys off Carwar Harbour (Sedashigar).
" 24. Buoys and Beacons, Zanzibar Harbour.
" 25. Alteration of False Point Light—Coast of Orissa.
" 26. Red Buoy marking smooth-water anchorage off Porcaud, Alleppey.
" 27. Change in the Anchorage limits of the Port of Madras.
" 28. Intended discontinuance of light at El-weg (Sherm Wej-h), Red Sea.
" 29. Interval of intended exhibition of blue Lights and Rockets at False Point Light-house.
" 30. Replacing of the buoys at the entrance to Cochin Harbour, and extinguishing of Narrakel Light.
" 31. Range of visibility of the Light exhibited from Krishna Shoal Light-vessel.
" 32. Light at Batticaloa.
" 33. Black buoys laid down in Calicut Roadstead to mark the limits of foul ground.
" 34. Light at Batticaloa.
" 35. Replacing of the buoys off Carwar Harbour (Sedashigar).
" 36. Telegraph buoy, south of Aden.
" 37. Black buoy off Point Gordeware (Godavery).
" 38. Light at Batticaloa.
" 39. Exhibition of a leading Light in Suez Bay.
" 40. Madras Semaphore.
" 41. Black buoy off Point Gordeware (Godavery.)
" 42. Madras Semaphore.
" 43. Buoys at Calicut.

Notices to Mariners issued during the year 1880. *Price, one anna each:—*

No. 1. Prohibited anchorage near the telegraph cables in Zanzibar Harbour.
" 2. Discontinuance of Maroon Lights at Krishna Shoal Light-vessel.
" 3. Exhibition of the new fixed Light at False Point.
" 4. Extension of the period of exhibition of the "Intermediate" Light at the entrance to the Hooghly River.
" 5. Alterations in the position and visibility of the Light exhibited from Fort Canning, Singapore.
" 6. Alteration of position and elevation of the red Light at Cannanore.
" 7. Discontinuance of the exhibition of maroons from the Light-vessels of the Hooghly River.

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RAJENDRA NATH MITRA,
Asst. Secy. to the Govt. of Bengal.

The 19th February 1878.

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PUBLIC WORKS DEPARTMENT.

DISTRICT ROAD FUND.

NOTIFICATION No. 164.

The 13th September 1880.

UNDER section 89 of Act X (B.C.) of 1871, the following annual accounts and reports of the District Road Committees of Cuttack, Pooree, and Balasore, on works carried out and in progress during the past cess-year 1878-79, together with the remarks of the Commissioner of the Orissa Division, are published for general information.

T. H. WICKES,
Asst. Secy. to the Govt. of Bengal,
Public Works Department.

No. 269, dated Cuttack, the 20th November 1879.

From—F. F. HANDLEY, Esq., Offg., Collector and Chairman, District Road Committee, Cuttack,

To—The Commissioner of the Orissa Division.

I HAVE the honor to forward the annual report of the Road Cess Department, for the year ending 30th September 1879, and also the professional report of the District Engineer in original

2. I have acted as Vice-Chairman during the whole year, and as Chairman since 18th August last.

3. The yearly accounts of receipts and expenditure have been examined and passed by a Sub-Committee consisting of Baboos Badya Nath Pandit and Lakhminarain Roy Chowdhury, and myself as Vice-Chairman or Chairman, who expressed themselves satisfied of the correctness of the accounts, and desire to bring to the notice of the Committee the careful manner in which the accounts are kept and supervised by the Road Cess head clerk (Baboo Gunesh Prashad Singh) and the rest of the collection staff. The Sub-Committee remark an irregularity of the Jajpore Branch Committee in entertaining a sub-overseer without sanction. I have to thank the abovementioned gentlemen for their attendance and patience in so thoroughly examining every detail of the accounts and verifying every voucher.

4. The cess for the year was fixed at the maximum rate at a full meeting held on the 29th August 1879, and approved by Government. The estimated amount was Rs. 54,142 and the actual assessment Rs. 54,449 The collections amounted to Rs. 55,761-0-2. The outstanding balance on 1st October 1878 was Rs. 6,000-3-5. The sum of Rs. 3,773 was carried forward as unrealized on 1st October 1879. The percentage of collection to demand is Rs. 93·6.

5. The above paragraph only accounts for actual Road Cess on lands. The income of the Cuttack Road Cess Committee for the year under review amounted to Rs. 59,841-10-8 the difference being derived from miscellaneous receipts. Details are given in statement No. 6, part II. During the current year an increase in income from rent of lands on sides of roads may be expected; the District Engineer is preparing a statement with accurate measurments of Road Cess lands thus cultivated.

6. No difficulty is encountered in collecting the cess as far as the feelings of the people are concerned, and every consideration is given to their applications for village roads, but the minute sub-division of revenue-free estates gives a certain amount of trouble which will be all removed as soon as the land registration is completed. At present it is difficult to ascertain the names of present holders of the divisions of these estates.

7. Mr. Beadon, the former Collector, in his No. 216, dated 14th October 1878, submitted a proposition for the employment of four tehsildars to help the canoongoes in the collection of Road Cess and to secure a more speedy realization of arrears. The scheme was sanctioned by the Board's No. 214A., dated 26th February 1879, and accordingly four tehsildars were appointed on the 18th June 1879 to realize arrears of cess only, two to the Sudder Sub-Division (of whom one is for Cuttack and the other for the Jagatsinghpore Sub-Division now abolished), one to Jajpore, and one to Kendrapara Sub-Division.

8. The canoongoes shall receive payment of current cess on lakhiraj holdings of less than Rs. 5; but as soon as the time for payment expires, they submit list of defaulters and process is issued from the head-quarters and the arrears collected by these tehsildars. The system has been in operation such a short time that it is impossible to give a decided opinion as to its advantage or disadvantage; but it relieves the canoongoes of much irksome labour and enables those officers to devote their time to their more legitimate duties.

9. Some irregularity was found in the mode of collection by some of the canoongoes, so I thought it advisable to have an inspection of all the canoongoes' books: up to the present the books of eight canoongoes have been inspected, and irregularities and mistakes have been detected and corrected, and orders have been issued to inspect the canoongoes' books half-yearly.

10. A statement (A) is appended showing amount realized by issue of warrant. It is large, but does not prove any objection to the tax or that it is a hardship. The Uriyas are, as a rule, unwilling to pay unless, and until, pressed.

11. The cost of collection establishment for 1878-79 amounts to Rs. 3,517-3, being Rs. 6-3 per cent. on the total collections, but the actual cost is only Rs. 4-6 per cent., as in the Rs. 3,517-3 cost of serving processes is included, Rs. 927-12-7. The amount realized from these was Rs. 1,506-11-5, and the Government circular, No. 2, dated 31st January 1879, contributes Rs. 1,700 as its share of the cost of collection, so that we should deduct Rs. 3,206-11-5 from the Rs. 3,517-3 leaving only Rs. 310-7-7 as the cost of collecting Rs. 55,761-0-2, or ·55 per cent.

12. This percentage is very low but cannot be expected to remain the same during 1879-80; it will probably be 5 per cent. as the budget shows. The amount expected to be realized from process fees is lower, and the cost of establishment rather greater.

13. To pass the budget at a full meeting of the Committee, on 17th July 1878, the attention of the members was called to the large permanent staff of collecting peons; 20 on a salary of Rs. 5 each per mensem, or Rs. 1,200 per annum, and it was resolved that it would be sufficient to keep 12 permanent peons and to employ temporary peons at the time of the half-yearly collections. The system came into operation on the 1st October. It was found that, even when the staff consisted of 20 permanent peons it was necessary to employ temporary hands at the time of the latbandi. Under the new tehsildari system the establishment has been increased from 12 permanent peons, by adding four tehsildars and four peons under them; so that the collection staff is now the same number on higher pay than the original 20 peons whom the Committee reduced It is true that if this system is properly worked it saves the canoongoes some trouble in collecting, and so far leaves them free to perform other duties; but at the same time the necessity for re-appointment of this large collecting staff is not clear, and the matter will be looked into.

14. Having only taken charge near the close of the year, I have personally had few opportunities of seeing the district roads during the year under review. The District Engineer's report herewith forwarded will give all information regarding expenditure on and the state of the roads.

15. The expenditure on works has amounted only to Rs. 34,759-1-5, and the cost of the Engineer's establishment to Rs. 8,782-6-11: the reason of this is explained in the Engineer's report

16. Branch Committees at Jajpore and Kendrapara under the presidency of the Civil Sub-Divisional Officers have had the distribution and expenditure of the grants for village roads for the different thanas in their Sub-Divisions.

17. The Jajpore Branch Committee had Rs. 3,000 placed at their disposal, and expended Rs. 2,795-12-8 in making 36 miles of new roads and keeping the existing village roads in order. The Branch Committee with the names of 18 members on the list only succeeded in once meeting in sufficient number to form a quorum. Five meetings were altogether convened, but four had to be adjourned. The Assistant Collector in his report remarks that "this has been chiefly due to the original appointment of a large number of members who were unable from distance or other causes to attend; those that were able to attend did so and show interest in the progress of works in the Sub-Division. A revised list of members, consisting entirely of gentlemen both able and willing to attend, has been submitted for the approval of Government, and I hope by their appointment all further difficulty on this account will be removed."

18. The Covenanted Deputy Collector of Kendrapara reports the expenditure of the whole of the money put at the disposal of his Branch Committee, viz. Rs. 1,862, except Rs. 28-14-11, which amount was allowed to lapse because one of the members who had undertaken the construction of two village roads did not sufficiently exert himself. Four meetings of this Branch Committee were held with an average attendance of 8·25, more than half the number of members on the list. The names of four members who were either dead or had left the place for good have been removed. The Covenanted Deputy Collector remarks that "the majority of the members evince very lively interest in our proceedings, and zealously put forward the wants and claims of the different quarters which they represent." This Branch Committee divides the year's expenditure into Rs. 1,675-1-3 for original and Rs. 157-15-10 for repair works. The length of roads constructed is not given.

19. The Branch Committees both require a subordinate to carry out their works, as the system, that formerly prevailed but has gradually been discontinued in this district, of granting sums to different members of the Committee and others for the construction of village roads has not been found to work satisfactorily.

20. A scheme revising the present distribution of the engineering establishment is at present under consideration; this will afford each Branch Committee the services of a trained subordinate, who, in addition to attending to the district roads under the District Engineer, will be able to superintend the construction of, and repairs to, village roads. It is somewhat difficult to arrange this without apparent hardship, as some of the subordinates who have been for some time in the Road Cess Department have nothing beyond the merest rule-of-thumb knowledge of their work. Immediate action must, however, be taken.

21. The redistribution of establishment above spoken of is not only necessary for the efficient supervision of the Branch Committees' works, but also to enable the District Engineer to do justice to himself; he has now one man only who can level and survey. The surveying class in the Cuttack College sends out pupils for whom it is my desire to provide employment, to the exclusion of the old style of Public Works darogahs. The Cuttack College students have not sufficient experience to be at once placed in charge of Sub-Divisions, but if willing to work on small pay as mohurirs, should in time prove efficient subordinates.

22. For the current year the District Engineer was directed to prepare detailed estimates for all works that he considered necessary; he did so and laid before the Committee on the 31st July 1879, estimates for original works, amounting to Rs. 43,904-8, and for repairs to Rs. 35,668-11, the total being Rs. 79,568-3 which far exceeded our probable income. This was done to enable the Committee to choose between alternative plans.

23. It was decided to grant Rs. 36,038 8 for repairs, Rs. 25,367-8 for original works, Rs. 8,907 for District Engineer's establishment, Rs. 350 for purchase of tools and drawing materials, Rs. 359-12 only being kept in reserve, and Rs. 71,022-12 being the amount estimated as being at the Committee's disposal for works. Copy of budget estimate for 1879-80 is annexed.

24. Repair works have been undertaken in preference to original, although some of the original works estimated for and not sanctioned were of undoubted importance, notably the reconstruction of the part of the Chandbali road between Aul and Gunja.

25. Of the four really important original works, namely—

(1) the reconstruction of part of Chandbali road between Aul and Gunja;
(2) the reconstruction of the road between Jajpore and Kuakhia;
(3) the road from Ersama to Taldanda;
(4) the expenditure on deepening the Hansua and other creeks, the grant for which was handed over to the Irrigation Department.

This last No. 4 grant was never expended. It has lapsed to this year's budget and has been utilized to deepen and open out the Toyla jore between Chandbali and Gunja which will shorten and improve the navigation between Chandbali and Cuttack. No explanation has been received from the Irrigation Department of their failure to avail themselves of this grant.

As regards No. 1, the Chandbali road, the cause of the failure to carry out that project was the lateness in the submission of detailed estimates. I am not aware of the reason why this road was not included in this year's budget as I was not in charge of the district; but this is a most important project as the District Engineer points out, and an endeavour will be made to reconsider the matter.

As regards the Jajpore and Kuakhia road, it is a most difficult matter to settle satisfactorily. It is quite clear the present line is bad; it runs across the drainage of the country, and nothing that can be done will ever render this road even tolerably secure from breach by floods. This year it was badly flooded and communications altogether obstructed for about four days. It is useless wasting money on the present line of road. A new point of departure higher up the Calcutta road must be sought, and a line running parallel between the Byturni and Boda rivers must be taken. Plans and estimates for the reconstruction of the old road were submitted last year but rejected by the Superintending Engineer on professional grounds that the line of road was irretrievably bad. An endeavour will be made this year to settle upon the proper line for the road, and the District Engineer will be directed in consultation with the Superintending Engineer to arrange the matter and prepare plans and estimates.

As regards No. 3, plans and estimates were prepared last year and submitted to the Executive Engineer of the Mahanuddy Division who disapproved of the line; and since then nothing further has been done. The District Engineer will be directed to take the matter up in earnest and to ascertain from the Executive Engineer of the Mahanuddy Division what line of country does meet with his approval.

26. The rest of the work done in the original works is of an ordinary nature, and the usual repairs are fully described in the District Engineer's report.

27. The District Engineer having himself prepared these estimates, understands wha he has to do, and is confident of being able to expend the whole amount allotted to advantage.

28. The following works have been proposed for the ensuing year:—

1. Pilgrim road extension Jobra to Chauliagunge road. } Completing 2,500 feet in length of metalling to No. 2 bridge, Taldandah canal.
2. Landing place at Chandbali ghât.
3. Laterite metalling 6¼th to 9th miles of the Cuttack and Taldandah road.
4. Filling up a breach on 2nd mile of Jajpore to Kuakhia road.
5. Causeways on 16th, 14th, 9th, 8th, 6th, 4th, and 2nd miles of Bernan to Judpore road.
6. Bridges on 15th, 10th, 6th, 3rd, and 2nd miles of Bernan to Judpore road.
7. Constructing 7th to 11th miles of Pattamundi to Judpore road.
8. Ordinary repair to and construction of the village roads.
9. Ordinary maintenance and repairs of district roads, including bridges and causeways.

29. The District Engineer, Mr. DesGratoulet, was apointed at the commencement of road cess year under review; he had previously served in Orissa, in the Irrigation Branch Public Works Department, as Assistant Engineer, 1st grade. Mr. DesGratoulet has always worked most willingly and zealously. During the year under report, he was obliged to work upon plans and estimates left by his predecessor The Committee have, in a recent meeting, recommended the confirmation of his appointment. This current year the District Engineer has had the preparation of his own estimates, and has, under the instructions of the Chairman, prepared a redistribution scheme of the establishment which will give more efficient supervision of the works at the Sub-Divisions.

3. A statement showing the attendance of the members at the Committees is appended. The Committee at the Sudder Sub-Division are most willing to attend when present in Cuttack, and the members afford valuable aid in auditing the accounts, and offering friendly criticism.

31. A duplicate copy of the annual accounts has been sent to the Examiner of Public Works Accounts.

32. In conclusion, the year under review is not marked by any work of any great importance. It is thought that it will be better for the public and trade and the interests of the district to make a few large important roads each year rather than to fritter away the money in petty concerns, and this is the system on which the Committee intend to conduct future operations.

STATEMENT A.

YEAR.	Demand.	Payment made at once without issue of warrant.	Percentage of collections without issue of warrant.	Balance which was collected after issue of warrant.	Percentage of collections after issue of warrant.	Balance to be collected for which warrant has been issued.	REMARKS.
	Rs.	Rs.		Rs.		Rs.	
1878-79	54,449	46,493	85·2	3,243	5·9	4,773	The balance is attributable to heavy flood and rains since August last. During this time the peons could not travel so quickly as they ought to do, nor could the defaulters pay the arrears without running the risk of attachment of property. However, speedy measures have already been taken for its early recovery.

JOGGO MOHUN ROY,
Deputy Collector, for Chairman.

APPENDIX A.

Abstract of particulars regarding meetings of District Road Committees for the year 1878-79.

COMMISSIONERSHIP.	DISTRICT.	NUMBER OF MEMBERS FORMING COMMITTEE.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	NUMBER OF MEMBERS WHO ATTENDED ONLY—						Percentage of average attendance to whole committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Orissa	Cuttack ...	6	12	6	10	3	7	1	6	11	5	9	4	6	38·8

CUTTACK ROAD CESS OFFICE,
The 20th November 1879.

JOGGO MOHUN ROY,
Dy. Collr., For Chairman.

APPENDIX A.

Abstract of particulars regarding Meetings of the District Road Cess Branch Committees for the year 1878-79.

COMMISSIONERSHIP.	DISTRICT.	NUMBER OF MEMBERS FORMING COMMITTEE.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	NUMBER OF MEMBERS WHO ATTENDED ONLY						Percentage of average attendance to whole committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
	Cuttack.														
Orissa ...	Sub-divn., Jajpore	2	18	7	4	3	6	10	2	10	1	7	1	3	30
	Sub-divn., Kendrapara ...	3	12	5	4	...	8·25	2	1	8	1	6	1	7	55

CUTTACK ROAD CESS OFFICE,
The 20th November 1879.

JOGGO MOHUN ROY,
Deputy Collr., For Chairman.

No. 29, dated Cuttack, the 5th November 1879.

From—L. E DESGRATOULET, Esq., District Engineer,
To—The Collector and Chairman, Road Cess Committee, Cuttack.

I HAVE the honor to submit this annual report of the operations of the Engineering department of the Road Cess Department for the year 1878-79.

2. I reported my arrival on the forenoon of the 2nd October to take up the appointment of District Engineer. The greater part of the month was occupied in taking charge from my predecessor, Mr Serres, who afforded me every assistance. The Doorga Pooja holiday also interrupted work.

3. The budget allotments had already been made, and some of the estimates submitted and sanctioned at the meeting at the close of 1877-78.

4. For repairs Rs. 26,644 were allotted; for original works Rs. 23,300, a total of Rs 49,944 for works But in the course of the year under review, the total amounts allotted were for repairs Rs. 26487-15-11, for original works Rs. 28,401-9-3.

5. The total expenditure has been for repairs Rs. 24,289-1; for original works Rs. 10,470-0-5. I will take each work separately in the order shown in the original budget, and give reasons for exceeding, or not expending the allotted amounts.

6. Although I had previously served in Orissa in the Irrigation Branch, Public Works Department, the greater part of the district was new to me, and it took me some little time to go over the works and frame the required estimates I was unacquainted with the procedure of the Road Cess Department, and, from my predecessor's reports, had very little confidence in the engineering subordinate establishment, so that there was unavoidable delay in starting many of the works.

7. I have now made myself acquainted with all the district and many of the village roads, and understand the requirements of the district.

8. Some changes in the subordinate establishment are desirable; the three Chairmen who have presided over the Committee during the past year have all held this same opinion. I have submitted two reports and a project for the re-distribution of establishment which is under consideration

9. Commencing with original works in the order they are entered in the original budget for the year.

10 The first grant is for village roads, Rs. 4,550. Although a separate grant is made for repairs, in practice it is found impossible to keep them apart: thus to the Rs. 4,550 for original village roads, the grant of Rs. 3,500 for repairs has to be added and accounted for.

11. Of the above amount the Cuttack Committee undertakes the expenditure of the grants for thanas Cuttack, Sulehpore, Tirtote, and Juggutsingpore Rs. 3,250. The Kendrapara Branch Committee administers the grant for thanas Kendrapara, Pattamundi, Rs. 1,800. At the disposal of the Jajpore Branch Committee Rs. 3,000 were placed for thanas Jajpore and Dhurmsalla and Aul.

12. I do not show the amounts granted for each thana, as in the course of the year it was found necessary to add to or take from these as occasion required. This cannot be avoided.

13 Of the amount at the disposal of the Cuttack Sudder Committee for village roads Rs 2,822-9-1, were expended by departmental agency, Rs. 255 were granted to applicants who carried out the works themselves as far as possible. I would recommend that the construction of village roads be entrusted to the District Engineer and his establishment. Amounts handed over to zemindars and other respectable applicants for this purpose are frequently wastefully spent, the persons employed by them taking advantage of their ignorance of measurements. The Civil Sub-Divisional Officer at Jajpore is of the same opinion, but he has had a very intelligent subordinate to carry out these works. At Kendrapara, the money appears to have been made over to the applicants, the town clerk being occasionally employed to check measurements. Mr. Gupta, the Civil Sub-Divisional Officer is not satisfied with this way of working, as he has applied for the services of a trained subordinate. The scheme now under consideration for the re-distribution of the subordinate establishments will give him such a man for occasional employment.

14. The roads made during the year are as follow:—

Thana Cuttack.

	Feet in length.
Chondwar to Trunk Road (with one culvert)	5,570
Tanghy to Bhuggutpore (with three culverts)	9,330
Naraj to Gorecsall	12,000

Thana Sulehpore.

Bowrah to Cheda Hurripore (with three culverts)	3,900
Shumsherpore	900
Dobinda to Ghesoon (with three erartheu shoots)	3,800
Ramkapore to Sooklesur	5,200
Sowree	1,600
Ghurree Jung	4,100

Thana Juggutsingpore.

	Feet in length.
Balia to Gopinathpore (with one concrete shoot)	4,480
Koolsye	600

and the following have been repaired :—

Thana Sulehpore.

Kolia to Kendupatuna	5,100
Poobans to Sookerpara	11,110

Thana Juggutsingpore.

Tahipore with 1-10 feet span timber bridges	... 2,100
Soojunj road, with 4 timber bridges and 1 concrete shoot	... 8 miles in length.

The total amount expended in the above has been Rs. 2,423-0-7.

15. The Tajpore Sub-Committee has expended Rs. 2,795-11-8 of the original allotment of Rs. 3,000, and the roads constructed are as follow :—

	Length in miles.
Katia Hât road	9
Mungulpore ,, ...	2
Namtikri ,, ...	2
Hathsai to Khummon	5
Loop from Khummon road	1
Khummonlo Ponga ,, ...	2
Durpun ,, ...	6
Byri to Kanhpore ,, ...	5½
Chutteea to Byri ,, ...	2½
Markunapore to Swar ,, ...	1

The existing roads were also repaired.

16. The grant to the Kendrapara Sub-Committee of Rs. 1,800 was supplemented by a grant from reserve of Rs. 62, but Rs. 28-14-11 were allowed to lapse. The works constructed are—

	Length in miles.
Gobrahat to Chundole (part of)	4

Arajari to Chundunnuggur and other petty village roads; also repairs to roads from Gogoa to Tombala ; Malbussant to Arua.

17. The allotment of Rs. 500 for planting trees on sides of roads was increased to Rs. 785-13-10 and divided among the different roads. The importance of this branch of the Road Cess work is undoubted, but it will be many years before the whole length of the roads in the district can be planted with trees, and the cost of doing so is in my opinion excessive. The establishment which does not effectually protect the young trees from cattle, or keep the bamboo gabions from white-ants or from being broken and used as fuel by passers-by, notwithstanding frequent fines and dismissals, is very expensive considering the results. I think it would be better to undertake the planting of trees only on parts of the road close to the bungalows and residences of the mohurirs, and in very barren places where shade is badly wanted and it is difficult to persuade trees to grow. For the other parts I would suggest that the villagers be allowed and encouraged to plant trees themselves, the trees to be their own property ; they would of their own accord follow the suggestion of Government that common fruit-bearing shade-affording trees be planted. The only restriction that appears necessary to impose is that the trees be not planted within a certain distance of the toe of slopes. The Chairman and Mr. Gupta recommend the planting of date palms as requiring no care while growing and soon becoming a source of income. During the current year they will be tried.

Since the receipt of the abovementioned Government order regarding the descriptions of trees to be planted on sides of roads, none but those recommended have been planted out, except in the immediate neighbourhood of the Chowliagunge nursery where no expense had to be incurred for carriage, and where we have a very large number of trees that are becoming too large for removal.

No allotment for original works in the Chowliagunge nursery was made, but it appears to me the proper place to notice here that this garden is maintained to supply trees for the roads. It will be noticed under the head of repairs. A report recently called for by the Bengal Government also gave full information regarding it.

18. The next grant on the list is for Rs. 8,000 for *reconstructing the last 9 miles of the Chandbali road.* No estimate was left for this by my predecessor, but having surveyed and levelled this line of road, I submitted an estimate with detailed quantities, survey, and section for Rs. 8,687 which shows that, although Mr. Serres had not actually prepared the estimate, he had fully considered the project and accurately estimated its cost. The papers referring to this work were completed by me on the 14th July 1879, but delays occurred which prevented the work being sanctioned. I much regret this, also that the Committee has not sanctioned this work for the current year. The Chandbali road between Aul and Gunja is in a most disgraceful state ; it cannot be permanently improved ; the only thing is to remove it to the left bank of the Khutsua river, as was, I think, originally intended, and repeatedly recommended. My project provided for this.

I have taken every opportunity of urging the importance of this work and hope yet to see it undertaken.

19. *For reconstructing the road and broken bridges on Kuakhia to Tajpore road.*—Rs. 4,000 granted, Rs. 1,103-11-6 expended; and this leaves the road in the same state. Rs. 1,055 of the above amount is for bricks, which it is well to have in readiness, and Rs. 48-11-6 for survey expenses. A reference to former reports will show the difficulty that exists in preparing a report and estimate that will stand professional scrutiny. The present line of road which has been in existence since 1856 is condemned by all Engineers, but a very large amount has been spent on it, and a line of communication between Tajpore and the Trunk Road must be kept up. The Byturni embankment increased in width to fit it for wheeled traffic from the Kyah nullah at Tajpore to Acquapuda has been suggested as a better line of road, but the question has not been fully considered. As I could not prepare any estimate for this work, I took steps to procure data for doing so during the current year. I examined the line of embankments and found a considerable breach in the Byturni embankment at Kummnaghur, which has since been closed by the Public Works Department, and has stood this year's heavy floods. If this embankment is maintained, I can make my calculations for the waterway required. I have a survey and levels of the whole triangle, viz. the Kuakhia-Tajpore road from the Kyah to the Buda nullah; the left bank of the Buda from where it leaves the Byturni to the road; and the right bank of the Byturni from the Buda to the Kyah. Gauges were put up at the breaches and levels of flood recorded. The plotting of the surveys is not yet completed, the services of Mr. D'Souza, the overseer having been placed at the disposal of the Chairman, Kendrapara Branch Committee, on an urgent requisition.

20. *For a road from Ersemah to Tuldandah road*—Near the Monijunga inspection bungalow and about a mile from the Tirtole outpost. Rs 2,000 were allotted, and Rs. 30-11-6 only expended in surveys. As Mr. MacMillan, the Executive Engineer, Mahanuddy Irrigation Division, to whom the plans and estimates were submitted for professional opinion, did not approve of the line chosen, having gone over part of it with me, other works of greater importance having since been brought forward, it has been left out.

21. *Rs. 250 were sanctioned for the construction of a masonry culvert on the 10th mile of the Taldandah road.*—This was built at a cost of Rs. 330, Rs. 80 having been granted from reserve. It is a brickwork six-feet arch, designed by me. It was barely completed when it was very severely tried and stood well.

22. *Rs. 4,850 for Creeks and Khals.*—This work is undertaken by the officers of the Public Works Department, and, according to Superintending Engineer's No. 2463 of the 15th September last, none of this has been expended.

23. The above are all the works sanctioned at the meeting when the income for the year was apportioned. Other works were sanctioned and carried out.

24. *Jobra to Chowliagunj*—(Pilgrim road). Was made direct from the Doctor's bagh to the corner of the Road Cess garden, a length of 4,350 feet. The surface only required levelling and draining; this is metalled; a double row of trees from the nursery planted, and the sides and drains turfed: it cost Rs. 1,414-0-8. The sanctioned estimate was for Rs. 425. The metalling of this road will be continued during the current year to No. 2 bridge on the Taldandah canal.

25. *Rs. 400 was given for the purchase of tools and plant*—Rs. 399-11-1 expended. On taking charge I found many worn-out tools in the godown, which I was allowed to dispose of by auction and replace by new. With the Nokur Cooly system the Department had to provide tools for the men; this is another disadvantage of that way of working, as petty contractors always provide their men with tools. This amount also covered cost of an office table and 12 chairs for meetings, and paid for some drawing and levelling instruments that were badly wanted.

26. *Rs. 213-12-6*—for completing the road cess and municipal office were granted and expended. The work was done before I took charge.

27. My estimate for a verandah on the west side of the Road Cess office was sanctioned for Rs. 153, of which Rs. 126-10-6 was paid; this was very necessary for the comfort and convenience of the public.

28. The approach to the Road Cess office has been made up and metalled at a cost of Rs. 180-8-6. My estimate, which was passed, was for Rs. 192. We have now a very commodious building with accommodation for the Road Cess and Municipal establishments, and a convenient room for meetings. Trifling annual repairs will in future only be required.

29. The actual survey expenses (Rs. 63-4) incurred in prospecting for a new line of road from Tajpore to Duttpore on the Byturni river have been passed. The work has been plotted and is ready for reference, should funds become available for the construction of this road.

30. A survey for a village road from Tikhri to Burrimool was ordered and executed at a cost of Rs. 65-2. This work has also been plotted and is ready when wanted.

31. The last item under the head of original works is for constructing a timber bridge over the Buri nullah on the Juggutsingpore-Joypore road. The amount sanctioned was Rs. 832-3-3, and paid Rs. 832-3-3. This work was all but completed before I took charge. Although not provided for in the original budget, I had some difficulty in getting the contractor to finish satisfactorily, and my estimate was submitted after the final measurement.

32. *For repairs.*—The first allotment is for the Taldandah road, metalled portion, Rs. 1,000, which was expended except Rs. 2-2-9. I found in taking charge that the road was

in such good order that the sum granted was unnecessarily large, and with the sanction of the Chairman I applied part of the money to extending the metalling by three-fourths of a mile. There have been no complaints of the state of this road until just at the close of the year, although part of it is the highway through the important suburb of Cuttack.

Chauliagunge.—For the unmetalled portion of this road Rs. 2,685 was allotted, and Rs. 2,698-15-2 expended, the greater part of this amount being wages of coolies kept on monthly pay in small gangs to repair the earthwork.

I at first agreed with any predecessor, by whom this system was introduced, that it would work better than the usual petty contract system where the men are paid according to the measurement of their barrow-pits, but have had to change my opinion as so many instances of skulking have come under my immediate notice; and the subordinates are themselves opposed to it as they say that they cannot undertake to get a fair amount of work out of the men.

I have fined very heavily; one gang of nine men in one case submitting to a fine of Rs. 60 and dismissal. With a very zealous subordinate, with a very small charge, the monthly pay system would no doubt succeed; but it is out of the question in a district where the subordinates have such great lengths of road to look after. In the current year's estimates I have reverted to the old system for all roads but two.

A large quantity of sand metalling paid by measurement has also been executed on this road, some parts of which are so heavy after rain that it is almost impossible for a laden cart to travel. But it will take years—sand being spread year by year 6 inches deep—to bring the soil to a proper consistency.

This road is the best in the district, and I think the most important. (Opinion is divided between it and the Chandbali roads). The traffic on it is very great, especially when the Kendrapara canal is closed for annual repairs. It is also the only road that leaves Cuttack without first crossing some river.

For repairs to inspection bungalows (4), Rs. 500 was granted and Rs. 500 expended. This includes the pay of chowkidars—a heavy item. Bungalows are all in excellent repair. For *causeways and bridges* Rs. 500 was the original allotment, but during the year estimates amounting to Rs. 1,103 were sanctioned, and Rs. 1,107-13-8 expended. Most of the bridges being of timber with masonry abutments, constant repairs are necessary. They have all been put in good order. I have used coal-tar very freely, which is the only preventive against damp and white ants. The metalling of the causeways has been thoroughly repaired. Their maintenance would cost much less if they all had masonry drop-walls, which we cannot at present afford. For *maintaining trees* Rs. 150 was the first allotment, subsequently increased to Rs. 250, the whole of which was expended except Rs. 3-8. I have, in the first part of my report, drawn attention to what appears to me the excessive cost of maintaining trees.

33. The second road in the budget is the *Kuakhia-Jajpore* road. Rs. 700 were granted for repairs, which were carried out by Nokur coolies very satisfactorily. This is the only road on which I propose to continue this system for earthwork repairs during the current year. In the first part of this report I draw attention to the difficulty of maintaining this road as an uninterrupted line of communication, although the different parts of it are kept in very fair order. Of the grant of Rs. 700, Rs. 586-12-3 only were expended for repairs to bridges. Rs. 300 were allotted, and Rs. 239-13-11 expended. This includes cost of breaking up some fallen bridges and stacking materials for use when required for causeways. Rs. 1,000 were allotted and Rs. 887-13-5 expended. The whole of the causeways on this road are now in good order, having mortar laid. Drop-walls should not require any but very trifling repairs for some time. For planting trees a sum of Rs. 171-1-6 was granted from reserve late in the season to pay for trees planted by my predecessor's orders, but which were not to be paid for until they had got safely through the hot weather. This amount represents 350 trees of sorts planted on the first mile from Jajpore.

34. *Cuttack to Chandbali road.*—The largest, and perhaps the most important road in the district, although I am inclined to give the first place to the Taldandah road. For ordinary repairs Rs. 4,577 were granted, and increased by Rs. 208 to Rs. 4,785, and nearly the whole expended, Rs. 4,784-0-11. This represents pay of Nokur coolies (they gave more trouble on this than on any of the other roads); a certain quantity of earthwork that it was found expedient to execute on the piece-work system; repairs to laterite metalling on the first three miles, and sand-metalling some of the worst of the clayey parts. For repairing causeways Rs. 700 was granted and Rs. 390-0-7 only expended, the reason being that the petty contractors combined not to do the work at the rates offered, and which, in my opinion, were sufficient. The subordinate in charge is not quite clear of blame for this. For this and other matters I have recommended that he be placed in a less responsible position. For repairs to bridges the grant was Rs. 360 and expenditure Rs. 461-5-6, the whole being on timber bridges, nothing being required on the masonry bridges and culverts on this line of road. Repairing bungalows cost Rs. 68-1-8 in excess of the budget grant of Rs. 600. This includes pay of chowkidars. The bungalows are in very good repair. A mud hut built at Oostea near Chandbali, although only built one year, was in such a rotten state from white ants that it was dismantled and the materials sold by auction. This hut was not necessary, as the Chandbali bungalow is little over a mile distant. For maintaining trees Rs. 70 was the original allotment; the total sanctioned during the year Rs. 370, and expended, Rs. 365. The trees planted on the third, fourth, and fifth miles have been kept in good order and are now looking very well. Eight hundred common trees—mango, jack, and jamun—have been planted on different parts of the road and protected with gabions.

Kendrapara dâk bungalow.—Rupees 116 was granted. It was then a dâk bungalow but is now only an ordinary inspection bungalow, and Rs. 48-8 were disbursed. The allowance for contingencies, Rs. 20, was not required.

35. *Fukirpara to Machgaon road.*—Is in very fair order for 23 miles, viz. from 11th mile, Taldandah road to 34th mile from Cuttack. For repairs Rs. 840 were granted and Rs. 1,005-10-1 spent, the greater part being pay of Nokur coolies, who did not work well, and part for replanking the roadway of the masonry bridge on the 12th mile. Rs. 160 were granted for the Public Works Department inspection bungalow at Juggatsingpore, but the Chairman and Committee did not approve of the arrangement, and the Road Cess furniture was removed,

A supplementary estimate for causeways was sanctioned late in the season for Rs. 455, but only Rs. 339-10 could be spent, the very heavy rain stopping all work.

36. For road from *Sulshpore to Muhanga* Rs. 180 was granted and Rs 179-0-6 expended on earthwork and turfing executed by piece-work.

37. *Kendrapara to Judpore.*—(This is part of the road from Kendrapara to Jajpore, numbered 5 in the last list, but previously estimated for in three parts and numbered 9, 16, 29.) Rs. 400 was given for maintenance and Rs. 349-13-5 expended. It is the best of the secondary roads and in very good order.

38. *Bernan to Judpore road.*—Rs. 400 was granted and Rs. 399-12-9 expended. The importance of this road has, I think, hitherto been overlooked in the current year's budget. I have been granted a much larger sum, and I hope to make it a really good road from Kulamuttea on the Brahmini opposite Judpore to Bernan on the Kuakhia-Jajpore road. It is now a good fair-weather road only.

39. *Jajpore to Syudpore or Bingharpore.*—(Part of roads in last list, see paragragh 37.) The maintenance of this exceeded by Rs. 10-12-7 the grant of Rs. 400. It must be kept up. The present Civil Sub-Divisional Officer at Jajpore considers it of more importance than the Bernan-Judpore road, but it cannot be made really good. It crosses the drainage of the country. It can only be patched up after each year's floods. A second grant of Rs. 100 was made for repairs to timber brldges, of which Rs. 71-4-6 was spent. The road is in anything but good order.

40. *Pattamundi to Judpore.*—The original grant was Rs. 300 only, but Rs. 637 was the amount allowed during the course of the year, of which Rs. 635-13-9 was paid away. This road is now nearly completed throughout, and the present year will, I hope, see it quite finished and passable for carts in all seasons.

41. *Juggutsingpore to Joypore road.*—For this Rs. 180 only were given; further estimates submitted and sanctioned brought the total to Rs. 699; of this Rs. 616-7-8 has been expended. This is one of the roads that will be placed in a higher class during the current year. It is a really good road of great importance, and passable for carts at all seasons. Nine concrete shoots, or syphons, of my own design, have been put in to pass the irrigation and drainage water where required. They must in the long run prove more economical than either earthen pipes or timber shoots, and their first cost is only Rs. 20 for a length of 12 feet. A timber bridge over the Buri nullah on this road was commenced and nearly completed by my predecessor; the approaches to this have been metalled with broken brick and protected by spurs. The Nokur coolie system on this road was a perfect failure, and was early in the season discontinued, the work being done by piece-work.

42. *Binjharpore to Judpore road.*—I am following the order of the original budget, but this road is now included in No. 5 in the last list. Rs. 200 was given and Rs 202-3-10 expended. This is the most unsatisfactory piece of road in the whole district, but it must be maintained, money being every year spent on it without improving it.

43. *Jobra and Chauliagunge road.*—Rs. 200 granted; Rs. 199-3-10 expended in repairing the metalling and maintaining the trees along the sides. The traffic is very heavy, and the road is not in as good order as I could wish. Rs. 20 was given for a concrete shoot on this road to replace a broken brick culvert. Rs. 19 8-9 were expended. The design is the same that I wish to introduce all over the district where shoots or syphons are required.

44. *Sonepore road, first 20 miles of.*—Rs. 2,575 granted. Expended Rs 2,575-3-7. This road has been considerably improved, but until the Bhegua on the 13th mile is bridged, it will remain a broken line of communication. During the year the undergrowth, which on this road is very luxuriant during the rains, was removed; earthwork repaired; laterite metalling spread on the 9th and 10th miles, which, from the stiffness of the soil, became impassable after heavy rain. The whole of the culverts repaired, some being almost entirely renewed. One of 10 feet on the 21st mile is not yet quite finished, but the money is kept in deposit to pay for it. The bungalows were repaired. The Ramchundi bungalow is in good order; the out-offices require further repairs, but the hut at Patpore suffered from the heavy floods. The walls have fallen.

45. *Repairing store godown at Rani Hât.*—Rs. 60 granted. Expended Rs. 59-15-6 for ordinary annual repairs. This is the head-quarters store-house for all tools and plant belonging to the Road Cess Department.

46. *Chauliagunge nursery.*—Rs. 566 granted. Expended Rs. 549 13, principally for pay of malees, the remainder being for repairing mallees' huts, painting gates, purchasing manure, &c. A report showing number of trees now in the nursery, and issued since its establishment was recently submitted by order of the Government of Bengal.

47. *For repairing dâk huts*—Rs. 20 was granted and Rs. 9 only expended.

48. *Annual repairs of jolly and accommodation-boats.*—Original grant Rs. 265; expenditure Rs. 269-14-3. These boats have to be kept up in a district like Cuttack which is

intersected by rivers. Of the above amount Rs. 129-4 is pay of two manjees. The boats are in very good order.

49. *Madhub Phulnakra road*—was retransferred to this district from Pooree by the Commissioner's orders. I reported having taken over charge on the 29th May 1879, and submitted estimates for repairing the first 10 miles which were sanctioned on the 31st July 1879. The full amount granted, Rs. 1,221, has been expended, and the road is passable in all seasons for carts up to Kemtapara.

We claim from the Pooree committee Rs. 1,132-5-10 for the maintenance in former years of the portions of the road that pass through their districts; this claim has not been adjusted, although much correspondence on the subject has been exchanged. The Pooree Committee's last decision as to the future maintenance of this road is that they will repair their own portion. As this road passes across the boundary of each district—it alternates between Cuttack and Pooree—and if the repairs are not carried on simultaneously the public will suffer.

50. The amount sanctioned for the District Engineer's establishment during 1878-79 was Rs. 8,793-14, and Rs. 8,762-6-11 of this were expended. I have employed Mr. D'Souza, the overseer, on surveys and levelling which he has done fairly well. He is the only subordinate who can do this work. From the former reports I have been reluctant to employ him in actual charge of work. My new project of redistribution of establishment will give him an opportunity of showing if he can be depended on. Behari Mahanti, sub-overseer, has had considerable experience on works, but his qualifications do not come up to the professional standard that might be insisted on; he has been in the Department since its establishment, and is hard-working and intelligent.

(* * *) sub-overseer, is quite unfit for his post, is deplorably ignorant, and has to depend on others for working out his quantities. He is, however, hard-working, and, I believe, honest. As a mohurir, with pay more in accordance with his qualifications, I propose to employ him in future.

(* * *) permanent mohurir, in charge of the Chandbali road Sub-Division, is hard-working and fairly intelligent when it suits him; but I have found him obstinate and obstructive, and propose to employ him in future as a mohurir under some better qualified subordinate.

Baboo Guggoobundoo Dass, head clerk and draftsman, has given me every satisfaction; he is willing and understands the routine of the office, besides being a tolerable draftsman.

Baboo Mohendro Nath Palit, accountant-clerk, writes a neat hand, but is somewhat careless and dilatory in the submission of the accounts. I expect an improvement in this man's work during the current year, as I have given him to understand that I am not satisfied with him.

51. Of the men on the temporary establishment none deserve mention.

52. Baboo Gunesh Pershad Sing, head clerk of the Collection Establishment, although not under any orders, has afforded me intelligent assistance willingly.

53. I have to thank the Chairman and Committee for their recommending that my probationary appointment to the District Engineership be made permanent, and I will exert myself to merit a continuance of their confidence.

No. 6—Part I.

CUTTACK DISTRICT ROAD FUND.

Annual account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Balance on 1st October 1878	.....	13,634 1 3	General management ... Clerks	2,445 6 5	
RECEIPTS OF THE YEAR.			Servants	1,071 12 7	
Taxes, Rates, and Cesses.			Contingencies	473 11 8	
Cesses .. .. On lands	55,761 0 2		Printing at private presses ...	466 6 6	4,457 5 2
„ houses (arrears)	176 8 0		Toll collections ... Establishment and contingencies of road tolls.	.....	
„ mines, railways, &c.	.....		Establishment and contingencies of canal tolls.	.....	.....
One per cent. road cess	.....		Staging bungalows and serais. Establishment and contingencies	563 15 1	
	55,937 8 2		Petty construction and repairs ...	866 1 7	1,430 0 8
Miscellaneous Taxes.					
Moturpha	.....	55,937 8 2	Public Works ... Original works	10,470 0 5	
Miscellaneous Receipts.			Repairs	22,859 0 4	
Tolls ... ... Road tolls	.....		Establishment	8,782 6 11	
Canal or river tolls	.....		Tools and plant	399 11 1	42,511 2 9
Rents of serais and staging bungalows	.....		Contribution to provincial services	.. ...	.....
Fees and forfeitures	1,555 11 5		Total outlay to be passed ...	.. ..	48,398 8 7
Grants-in-aid from provincial services	.....		Suspense accounts ... Advances	8,650 15 3	
Miscellaneous	2,348 7 1	3,904 2 6	Deposits	668 2 1	9,319 1 4
Suspense Accounts.			Total of the year ...	.....	57,717 9 11
Advances	9,469 9 11				
Deposits	2,162 3 4	11,631 13 3			
Total receipts of the year ...		71,473 7 11	Balance on 30th September 1879		27,389 15 3
GRAND TOTAL ...		85,107 9 2	GRAND TOTAL ...		85,107 9 2

Passed for Rs. (48,398-8-7) forty-eight thousand three hundred and ninety-eight, annas eight, and pies seven only.

NOTE.—The difference of Rs 20 between the closing balance of the cess-year 1877-78, and the opening balance of this year, is on account of imprest in the hands of the head clerk used to be shown as advance, but now it has been treated as an imprest and included into the cash balance on 30th September 1879.

F. F. HANDLEY,
ROY BADYA NATH PANDIT, BAHADOOR
LAKSHMINARAYAN ROY CHOWDHURY } *Members of the Committee.*

For Vice-Chairman.

R. H. PAWSEY,
Chairman.

No. 6.—Part II.

CUTTACK DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the annual account for that year.*

Sub-head of estimate.	Amount sanctioned as per budget estimate.	Particulars.	Amount.	Total.
	Rs. A. P.	**INCOME.**	Rs. A. P.	Rs. A. P.
		Cesses.		
Taxes, rates, and cesses.	c54,142 0 0	On lands	555,761 0 2	
		,, houses (arrears)	176 8 0	
		,, mines, railways, &c.	.....	
		One per cent. road cess	.....	
		Moturpha	.....	55,937 8 2
		Tolls.		
Miscellaneous receipts.	.....	Road tolls	.....	
		Canal or river tolls	.....	
	c100 0 0	Rents of serais	.....	
	c85 0 0	Staging bungalows	.....	.....
		Fees and Forfeitures.		
	c500 0 0	Process fee and demurrage	c1,506 11 5	
		Searching fees	15 0 0	
		Agreement stamp fee	21 8 0	
	c20 0 0	Surplus fees of dák bearers' service	12 8 0	1,555 11 5
	.....	Grants-in-aid from Provincial Services	.....	.....
		Miscellaneous.		
	c63 0 0	Sale proceeds of trees and fruits on the sides of district roads	41 7 9	
	c50 0 0	Do. of unserviceable furniture of the office of the District Engineer ...	66 12 7	
		Sale of an old ferry boat	308 12 0	
		Contribution paid by Government for the joint-establishments for the collection of road and public works cesses as per Government order No. 2, dated 31st January 1879	c1,700 0 0	
		Miscellaneous	67 2 6	
		Rent of Pattamundi inspection bungalow on Chandbali road	11 13 0	
		Do. of Sukarpara ditto ditto on ditto	7 12 0	
		Do. of Kendrapara ditto ditto on ditto	46 8 0	
		Do. of land on the side of roads	103 3 3	2,348 7 1
Suspense accounts.	..	Advances (details not furnished)	9,469 9 11	
		Deposits—		
		District Engineer on account of Madhub road	533 1 4	
		Taldandah road culvert	20 8 8	
		Taldandah road	158 9 3	
		Sonepore ,, ...	131 13 11	
		Kuakhia ,, ...	1,055 0 0	
		Village road in thana Sulehpore	135 12 0	
		Accommodation and jolly-boats	13 8 8	
		Kendrapara to Indpore road	66 0 0	
	51,990 0 0		2,163 3 4	11,631 13 8
		Total Income ...	.. ...	71,473 7 11
		EXPENDITURE.		
		Clerks.		
General management	4,490 10 1	Head clerk for 12 months, at Rs 80 a month	960 0 0	
		2nd clerk for 12 ,, ,, 35 ,, ...	420 0 0	
		3rd do. for 2 ,, and 13 days, at Rs. 30 a month	73 0 0	
		4th do. for 11 ,, and 16 ,, ,, 20 ,, ...	230 8 1	
		Head mohurir for 12 months, at Rs. 20 a month	240 0 0	
		2nd ditto for 2 ,, and 13 days, at Rs. 20 a month	46 10 8	
		3 tehsildars for 3 ,, and 13 ,, ,, 15 each a month ...	109 8 0	
		1 tehsildar for 1 month and 24 ,, ,, 15 a month ...	28 9 9	
		2 extra mohurirs for writing the notices for 1878-79 for 2 months and 30 days, at Rs. 15 each a month	89 7 8	
		3 extra clerks for writing the half-yearly registers for 1878-79, for 2 months and 23 days, i.e., from 11th February to 10th May 1879, at Rs. 20 each a month	177 14 6	
		2 extra clerks employed in the treasury for registering the road and public works cess chalans for 7 days, at Rs. 30 each a month	14 0 0	
		1 extra clerk employed in the treasury for registering the road cess and public works cess chalans for 5 days, at Rs. 30 a month ...	5 0 0	
		3 extra clerks employed in the treasury for registering the road cess and public works cess chalans for 7 days, at Rs. 30 each a month ...	30 12 9	
		Percentage of local fund establishment in the offices of Accountant-General, Bengal, and Commissioners of division as per Accountant-General's letter No. 704B., dated 23rd September 1878	30 3 0	
			2,445 6 5	
		Servants.		
		1 Duftry for 12 months, at Rs. 7 a month	84 0 0	
		1 Office peon for 12 months, at Rs. 5 a month	60 0 0	
		Paid to extra peons for serving cess notices, &c.	927 12 7	
			1,071 13 7	
		Contingencies.		
		Country stationery	68 13 10	
		English stationery	20 1 0	
		Binding charges of registers, &c.	66 13 0	
		Purchase of service postage stamps	51 5 0	
		Ditto of receipt stamps for affixing on cheques over Rs 20	16 0 0	
		Paid postage on service bearing covers	49 6 2	
		Do. to mehter for sweeping the Road Cess office	11 8 4	
		Do. to punkha-pullers	21 13 8	
		Repairing Road Cess tent	71 6 0	
		Purchase of an agreement stamp book	25 0 0	
		Rent of land on which the store godown is situated	3 7 4	
		Other miscellaneous charges	68 5 9	
			473 11 8	
		Carried over ...	3,990 14 8	

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs. A. P.					Rs. A. P.	Rs. A. P.
			Brought forward ...			3,990 14 9	
			EXPENDITURE—*continued.*				
			Printing at private presses.				
General management.—*contd.*	.....		Printing charges of forms			466 6 6	4,457 5 2
Total collection	.....		Establishment and contingencies of road tolls			.....	.....
	.....		Ditto ditto ditto of canal tolls			.....	.....
			Establishment and Contingencies.				
Staging Bungalows and Serais.	250 0 0		Pay of 5 chowkidars of Inspection bungalows on Chandbali road for 12 months, at Rs. 20 a month			240 0 0	
			Contingencies of ditto			9 2 3	
	198 4 10		Pay of 4 chowkidars of Inspection bungalows on Taldandah road for 11 months and 28 days, at Rs. 16 a month			191 0 0	
			Contingencies			7 4 10	
	84 0 0		Pay of 2 chowkidars of Inspection Bungalows on Sonepore road for 12 months, at Rs. 7 a month			84 0 0	
	32 8 0		Pay of 2 chowkidars of Inspection bungalows on Madhab road for 5 months, at Rs. 6 a month			30 0 0	
			Contingencies			2 8 0	
						563 15 1	
			Petty construction and repairs.				
	466 0 0		Repairing 5 Inspection Bungalows on Chandbali road			418 15 5	
	301 11 2		Ditto 4 ditto on Taldandah road			301 11 2	
	145 7 0		Ditto 2 ditto on Sonepore road			145 7 0	
	1,477 15 0					866 1 7	1,430 0 8
Miscellaneous ...	.....		Miscellaneous			.....	
			Original Works.				
Public Works ...	1,170 11 7	20	Constructing village roads in thana Cuttack	Cannot be ascertained.	4,183 2 0	1,179 11 7	
	918 12 9	21	Ditto ditto Sulehpore		2,839 4 9	918 12 9	
	1,166 1 3	22	Ditto ditto Kendrapara		3,971 9 11	1,150 1 3	
	525 0 0	23	Ditto ditto Pattamundi		1,468 15 11	525 0 0	
	64 0 0	24	Ditto ditto Tirtol		864 0 0	64 0 0	
	295 8 9	25	Ditto ditto Jaggutsingpore ...		1,612 12 11	290 8 3	
	1,134 9 0	26	Ditto ditto Jajpore		3,708 1 11	1,134 9 0	
	1,127 8 2	27	Ditto ditto Dharamsalla		2,841 1 2	1,127 8 2	
(*a*)	300 0 0	28	Ditto ditto Aul		456 6 9	200 0 0	
(*a*)	566 0 0	...	Nursery garden	.....	10,825 9 10	549 13 0	
(*a*)	8,000 0 0	5	Reconstructing the last 9 miles of Cuttack and Chandbali road ...	8,000 0 0	.....	.....	
(*a*)	4,400 0 0	35	Reconstructing the roads and broken bridge on Kuakhia road—				
			Survey expenses	4,000 0 0	.....	48 11 6	
			Collecting materials for roads and bridges		1,876 1 2	1,055 0 0	
						1,103 11 6	
(*a*)	2,000 0 0	43	Constructing a road from Ersama to Taldandah—				
			Survey expenses	6,000 0 0	30 11 6	30 11 6	
	330 0 0	1	Constructing a masonry culvert on 10 miles of Cuttack and Taldandah road—				
			Earthwork in foundation 4,000 feet at Rs. 2-8		10 0 0	10 0 0	
			Mortar and brick-work 1,612 feet		229 14 0	229 14 0	
			Arch masonry 168 feet	330 0 0	30 3 7	30 3 7	
			Concrete 229 feet		29 12 3	29 12 3	
			Fine concrete 100 feet		14 0 0	14 0 0	
			Contingencies		16 2 2	16 2 2	
					330 0 0	330 0 0	
	832 3 3	18	Constructing a timber bridge across the Barimala bridge on Jaggutsingpore to Jajpore road—				
			Iron nails 180 lb. at Rs. 14 ...		45 0 0	45 0 0	
			Brick 50,000 at Re. 1 per thousand		50 0 0	50 0 0	
			Post 120 cubic feet at As. 12 ...		90 0 0	90 0 0	
			Timberwork 20 feet		20 0 0	20 0 0	
			Beams 204 cubic feet at Re. 1 ...		204 0 0	204 0 0	
			Planks 127 feet at Re. 1-4		158 12 0	158 12 0	
			Rails 58 feet at Re. 1-2		65 4 0	65 4 0	
			Wing walls—				
			Wages of coolies, 80, at 2 annas 3 pie		11 4 0	11 4 0	
			Wages of carpenters, 14, at annas 5		4 6 0	4 6 0	
			Iron nails 4 lbs.	832 3 3	1 0 0	1 0 0	
			Bamboo rail on both sides—				
			Bamboos 40		5 0 0	5 0 0	
			Cutting 40		1 0 0	1 0 0	
			Coolies for cutting bamboos ...		1 8 9	1 8 9	
			Boat hire		0 8 0	0 8 0	
			Coal-tar 1,500 feet		25 14 0	25 14 0	
			Earthwork in foundation 18,000 cubic feet at Rs. 2 per 1,000 ...		36 0 0	36 0 0	
			Baling water, 20 coolies		3 2 0	3 2 0	
			Survey expenses		109 8 6	109 8 6	
					832 3 3	832 3 3	
			Carried over ...	.....	.....	9,406 10 3	5,887 5 10

Sub-head of estimate.	Amount sanctioned as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs. A. P.					Rs. A. P.	Rs. A. P.
			Brought forward ...			9,406	5,887 5 10
			EXPENDITURE—*continued.*				
			***Original works*—continued.**				
Public Works—*contd.*	65 2 0	...	Tikhri to Barimul road— Survey expenses	Rs. A. P. 65 2 0	Rs. A. P. 65 2 0	65 2 0	
	558 12 6	...	Constructing Road Cess and Municipal office—				
			Earthwork			6 4 8	
			Concrete			2 9 7	
			Masonry in foundation			31 3 2	
			Timber for beams, &c.			50 0 0	
			Lime, soorkee and sand for plastering and other masonry work ...			5 8 10	
			Terrace roofing			18 9 0	
			Work executed by departmental labor	4,688 0 0	4,640 14 8	266 3 0	
			White and green painting, linseed oil, and turpentine used in painting doors and windows, &c. ...			38 2 0	
			Venetian doors and ventilators ...			88 6 9	
			Varnishing, 572 supl. feet at Rs. 2-8			14 4 9	
						520-15 6	
	63 4 0		Jajpore to Dattapore road— Survey expenses	63 4 0	63 4 0	63 4 0	
	425 0 0	...	Jabra, and Chauliagunge and Pilgrim road—				
		41	Metalling, 6,960 cubic feet at Rs. 5		348 0 0	348 0 0	
			Earthwork, 16,765 cubic feet at Rs. 2		33 8 1	33 8 1	
			Turfing, 18,975 feet at Re. 1 ...	425 0 0	18 15 7	18 15 7	
			Jungle-cutting 21,000 feet at annas 4		5 4 0	5 4 0	
			Digging pits, 133 at 1 anna ...		8 5 0	8 5 0	
					414 0 8	414 0 8	
			River and Canal Works.				
	4,850 0 0		Construction for improvement of Tidal creeks as per Commissioner's				
	28,401 9 8	42	No. 185, dated the 12th March 1878	12,000 0 0	2,300 0 0	.....	
			Total original works ...	.....	.....	.....	10,470 0 5
			Repairs.				
	5,049 6 5	1	Repairing Cuttack to Taldandah road, metalled portion		907 13 3		
			Repairing Cuttack to Taldandah road, unmetalled portion		2,603 15 2		
			Repairing causeways on ditto		1,107 13 8		
			Maintaining trees on ditto		249 12 4		
						5,049 6 5	
	(a) 279 0 0	2	Repairing Taldandah loop road		... ...	274 15 0	
	1,188 8 0	3	Ditto Phulnakhra to Madhab road		... ...	1,188 8 0	
	2,171 1 6	4	Ditto Kuskhia to Jajpore road		586 13 3		
			Ditto Bridges on ditto		239 13 11		
			Ditto Causeways on ditto		887 13 5		
			Maintaining trees on ditto		171 1 6		
						1,885 9 1	
	6,215 0 0	5	Repairing Cuttack to Chandbali road		4,784 0 11		
			Ditto causeways on ditto		390 0 7		
			Ditto bridges on ditto		461 5 6		
			Maintaining trees on ditto		365 0 0		
						6,000 7 0	
	1,455 0 0	6	Repairing Fakirpara to Machhgan road		1,005 10 1		
			Ditto causeways on ditto		339 10 0		
						1,345 4 1	
	(a) 180 0 0	7	Ditto Sulahpore to Mahanga road		... ...	179 0 6	
	200 0 0	8	Ditto Kendrapara loop road		... ...	200 0 0	
	(a)1,100 0 0	9,16,29	Ditto Kendrapara to Jajpore road		962 13 10		
			Ditto Bridges on ditto		71 4 6		
						1,034 2 4	
	(a) 400 0 0	15	Ditto Bernan to Indpore road		... ...	399 12 9	
	637 0 0	17	Ditto Pattamundi to Indpore road		... ...	635 13 9	
	699 0 0	18	Ditto Jaggutsingpore to Joypore road ...		... ...	616 7 8	
	220 0 0	41	Ditto Jabra and Chauliagunge road		... ...	218 12 7	
	2,345 12 7	46	Ditto Cuttack to Sonepore road		... ...	2,345 12 7	
	(a) 60 0 0	...	Ditto Store godown at Rani Hât		... ...	59 15 6	
	.....	20	Petty repairs to village roads in thana Cuttack ...		.....		
	221 10 6	21	Ditto ditto ditto Sulahpore		221 10 6		
	18 0 0	22	Ditto ditto ditto Kendrapara		18 0 0		
	(a) 150 0 0	23	Ditto ditto ditto Pattamundi		139 15 10		
	170 4 5	24	Ditto ditto ditto Tirtol ...		32 15 9		
	(a) 400 0 0	25	Ditto ditto ditto Juggutsingpore		399 14 3		
	34 0 0	26	Ditto ditto ditto Jajpore ...		34 0 0		
	(a) 300 0 0	27	Ditto ditto ditto Dhuramsalla		299 10 6		
	44 13 7	28	Ditto ditto ditto Aul		.....		
						1,140 2 10	
	1,181 9 8	...	Reserve			.....	
	(a) 20 0 0	...	Repairing dâk huts on Jagarnath road			9 0 0	
	269 14 8	...	Ditto jolly and accommodation-boats and salary of manjees			269 14 8	
	25,010 0 11						(a)22,859 0 4
			Establishment.				
	8,793 14 0		Salary of a District Engineer for 2 months, at Rs. 250 a month ...			500 0 0	
			Do. of a ditto for 10 months and 30 days, at Rs. 400 a month			4,387 1 6	
			Do. of an Overseer for 12 months, at Rs. 60 a month			720 0 0	
			Do. of a Sub-Overseer for 12 months, at Rs. 30 a month			360 0 0	
			Do. of a ditto for 2 months, at Rs. 20			40 0 0	
			Do. of a ditto for 9 months and 28 days, at Rs. 30 a month			298 0 0	
			Do. of a Mohurir for 12 months, at Rs. 15 a month			180 0 0	
			Do. of a Clerk for 12 months, at Rs. 35 a month			420 0 0	
			Do. of an Account clerk for 12 months, at Rs. 35 a month			420 0 0	
			Carried over ...			7,325 1 6	30,216 6 7

(a) The outstanding advances of last year having been adjusted during the last year, the expenditure has exceeded the amount as per budget estimate.

Sub-head of estimate.	Amount sanctioned as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs. A. P.		Rs. A. P.	Rs. A. P.
		Brought forward ...	7,825 1 6	39,216 6 7
		EXPENDITURE—*concluded.*		
		Establishment—continued.		
Public Works—*contd.*	.....	Horse allowance of the District Engineer for 2 months, at Rs. 75 a month	150 0 0	
		Travelling allowance of the District Engineer	895 5 3	
		Horse allowance of the Overseer for 12 months and 10 days, at Rs. 15 a month	185 0 0	
		Salary of a chaprasi for 10 months and 18 days at Rs. 5 a month ...	52 15 3	
		Do. of a ditto for 12 months at Rs. 5 a month	60 0 0	
		Do. of a chowkidar of store godown at Rani Hât for 11 months and 29 days, at Rs. 5 a month	59 12 0	
		Salary of a punkha-puller for 7 months, at Rs. 3 a month	21 0 0	
		Purchase of stationery	33 4 11	8,782 6 11
		Tools and Plant.		
	A 400 0 0	Purchase of 160 kodalies	143 6 2	
		Ditto of 25 iron rammers	39 13 6	
		Ditto of 76 katiks	66 4 0	
		Ditto of 25 hammers and 2 crowbars	22 14 4	
		Ditto of 12 sickles	4 8 0	
		Charges for conveying tools	5 8 0	
		Purchase of one black wood drawing-table	20 0 0	
		Ditto of 12 chairs	36 0 0	
		Ditto of one wooden frame for concrete shoot	15 6 0	
		Ditto of drawing instruments	45 15 1	399 11 1
		Advances.		
Suspense account.	.....	Advanced to District Engineer for petty construction and repairs of the village and district roads	914 6 1	
		Advanced to District Engineer for construction of road cess office verandah	100 0 0	
		Advanced to sub-divisional officer of Jajpore for construction and repairs of the village roads in his sub-division	5,647 1 2	
		Advanced to sub-divisional officer of Kendrapara for construction and repairs of the village roads in his sub-division	1,862 0 0	
		Advanced to canoongoe Brojokishore Das, zemindar, for construction of a village road from Ranikapore to Garijang in pergunnah Baluhisi	127 8 0	8,650 15 3
		Deposit.		
	.....	Refunded to Kally Podo Banerjee for Chandnar village road in thana Cuttack	113 14 0	
		Refunded to Mahhoi Ojha for a bridge on Chandali road ...	487 1 7	
		Unexpended balance of deposit forfeited and shown in the accounts under Miscellaneous receipts	67 2 6	668 2 1
		Total expenditure of the year ...	.....	57,717 9 11

Memorandum showing in detail the actual cash balance on the 30th September 1879.

PARTICULARS.	Amount.			Total.		
	Rs.	A.	P.	Rs.	A.	P.
Balance of cash as per treasury pass-book	27,410	7	3			
Less amount of cheques charged in accounts but not yet paid ...	40	8	0			
				*27,369	15	3
Imprest in hands of the Road Cess head clerk	.....			20	0	0
Net balance as per Road Cess cash-book				27,389	15	3

* Provision has been made in the current year's budget for the expenditure of this balance.

R. H. PAWSEY,

Chairman.

Explanatory Statement showing the transfers, &c., taken place during the year 1878-79.

Number of road.	Particulars.	Amount sanctioned as per budget estimate.	Added by transfer.			Total.	Deductions by transfers to other heads, if any.			Net amount shown in column 2, Part II of the Annual Statement No. 6.	Remarks.
			From what head.	Authority for transfer.	Amount transferred.		To what head.	Authority.	Amount deducted or transferred.		
		Rs.			Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	
...	General management...	3,904	Reserve	Commissioner's No. 326C, dated 8th November 1879...	.....	586 10 1	4,490 10 1	.....	.....	.....	4,490 10 1	* The repairs of bungalows and its establishment were shown in the budget under their respective roads to which they belong; but owing to the classification of headings as per Government orders No. 607A, dated 23rd May 1879, they were shown in the annual account separately under staging bungalows and serais.
1	Cuttack to Taldandah road	4,835	Ditto	Commissioner's No. 7C, dated 6th February 1879 ...	603 0 0						
			Ditto	Commissioner's No 326C, dated 8th November 1879 ..	11 6 5						
			Planting trees	Commissioner's No. 311CG, dated 19th November 1878, and this office No. 317, dated 21st December 1878	100 0 0	714 6 5	5,549 6 5	Staging-bungalows and serais*	.....	500 0 0	5,049 6 5	
3	Phulnakhra to Madhab road	.....	Reserve	Commissioner's No. 234C, dated 11th August 1879 ...	.....	1,221 0 0	1,221 0 0	Ditto* ...	.....	32 8 0	1,188 8 0	
4	Kuakhia to Jajpore road	2,000	Ditto	Ditto ditto ...	71 1 6							
			Planting trees	Commissioner's No. 311CG, dated 19th November 1878, and this office No. 317, dated 21st December 1878..	100 0 0	171 1 6	2,171 1 6	.....	.....	.....	2,171 1 6	
5	Cuttack to Chandbali road	6,423	Reserve	Commissioner's No. 124C, dated 17th May 1879 ...	208 0 0							
			Planting trees	Commissioner's No. 311CG, dated 19th November 1878, and this office No. 317, dated 21st December 1878	300 0 0	508 0 0	6,931 0 0	Staging-bungalows and serais*	... ...	716 0 0	6,215 0 0	
6	Fakirpara to Machgaon road	1,000	Reserve	Commissioner's No. 124C, dated 17th May 1879	455 6 0	1,455 0 0	1,455 0 0	.....	.....	.....	1,455 0 0	
8	Kendrapara loop road	.....	Ditto	Paragraph 3 of the Committee's proceedings, dated 15th August 1878	200 0 0	200 0 0	200 0 0	.....	.....	.....	200 0 0	The road has since been transferred to the municipality.
17	Pattamundi to Indpore road	300	Ditto	Commissioner's No. 7C, dated 6th February 1879	337 0 0	637 0 0	637 0 0	.....	.....	.....	637 0 0	
18	Juggutsingpore to Joypore road	180	Ditto	Ditto ditto	1,282 0 0	1,462 0 0	1,462 0 0	Buri Nala Bridge on that road (original work)	Commissioner's No. 7C, dated 6th February 1879 ...	763 0 0	699 0 0	
41	Jobra and Chauliagunge road	200	Ditto	Commissioner's No. 46C, dated 13th March 1879	20 0 0	220 0 0	220 0 0	.....	.....	.....	220 0 0	
42	Cuttack and Sonepore road	2,575	Ditto	Commissioner's No. 326C, dated 8th November 1879	0 3 7	2,575 3 7	2,575 3 7	Staging-bungalows and serais* ..	.....	229 7 0	2,345 12 7	
20	Repairs to village road, thana Cuttack ...	650	....	.....	.....	650 0 0	650 0 0	Original works thana Cuttack...	Commissioner's No. 326C, dated 8th November 1879 ...	650 0 0	.....	
21	Repairs to village road, thana Sulehpore	600	.....	.....	.....	600 0 0		Ditto Sulehpore	Ditto ...	378 5 6	221 10 6	
22	Repairs to village road thana Kendrapara ...	500	.....	.....	.....	500 0 0	Original works, thana Kendrapara ... Rs. A. P. 266 1 3 Original works, thana Pattamundi ... 215 14 9	Ditto ...	482 0 0	18 0 0		
24	Repairs to village road, thana Tirtole	300	.....	.....	.....	300 0 0	Original works, thana Tirtole	Ditto ...	129 11 7	170 4 5		

28	Repairs to village road, thana Jajpore ...	400	.....	.....	.....	400	0	0	Original works, thana Pattamundi ...	89	1	3				
									Original works thana Jajpore	134	9	6	Ditto ...	366	0	0	34	0	0
									Original works, thana Dharmsala	172	5	9							
29	Repairs to village road, thana Aul	200	.....	.....	.....	200	0	0	Original works, thana Dharmsala ...	.....			Ditto ...	155	2	5	46	13	7
...	Reserve	2,761	On account of excess cash balance	Commissioner's No. 7C, dated 6th February 1879	5,999	1	3	8,721	1	3	Taldandah road ...	603	0	0	Commissioner's No. 7C, dated 6th February 1879.					
									Joypore road Rs. 519 / Do. bridge „ 763	1,282	0	0	Ditto.					
									Kendrapara loop road	200	0	0	Paragraph 3 of the Committee's proceedings, dated 15th August 1878.					
									Pattamundi to Jüdpore	337	0	0	Commissioner's No. 7C, dated 6th February 1879.					
									Road Cess Office ...	213	12	6	Commissioner's No. 366CG, dated 19th January 1879.					
									Ditto verandah	153	0	0	Commissioner's No. 46C, dated 13th March 1879.					
									Road Cess Office road	192	0	0	Commissioner's No. 124C, dated 17th May 1879.					
									Survey expenses of Tikari to Borimul road	65	2	0	Commissioner's No. 46C, dated 13th March 1879.					
									Jobra road	26	0	0	Ditto ...	7,539	7	7	1,151	9	8
									Chandbali road ...	208	0	0	Commissioner's No. 124C, dated 17th May 1879.						
									Pilgrim road ...	425	0	0	Ditto.						
									Machgaon road ...	455	0	0	Ditto.						
									Taldandah road culvert (original work)	60	0	0	Ditto.						
									Madhab road ...	1,221	0	0	Commissioner's No. 234C, dated 11th August 1879.						
									Kunkhia road ...	71	1	6	Ditto.						
									Creeks	650	0	0	Reported in this office No. 168, dated 5th September 1879.						
									Survey expenses of Dattapur road ...	63	4	0	Commissioner's No. 326C, dated 8th November 1879.						
									Working establishment	437	14	0	Ditto.						
									General management	586	10	1	Ditto.						
									Taldandah road ...	11	6	5	Ditto.						
									Sonepore road ...	0	3	7	Ditto.						
									Accommodation boat	4	14	3	Ditto.						
									Buri Nala Bridge on Joypore road ...	69	3	3	Ditto.						
...	Jolly and accommodation-boats	366	Reserve	Commissioner's No. 326C, dated 8th November 1879	4	14	3	369	14	3	.....				.....	.....		369	14	3
30	Construction of village road, thana Cuttack...	400	Village road, thana Cuttack, repairs ... 650 0 0 / Village road, thana Tirtole, repairs ... 129 11 7	Ditto ditto ...	779	11	7	779	11	7	.....				.....	.....		1,179	11	7

Number of road.	Particulars.	Amount sanctioned as per budget estimate.	Added by transfer. From what head.	Added by transfer. Authority for transfer.	Added by transfer. Amount transferred.	Total.	Deductions by transfers to other head, if any. To what head.	Deductions by transfers to other head, if any. Authority.	Deductions by transfers to other head, if any. Amount deducted or transferred.	Net amount shown in column 3, Part II of the annual statement No. 6.	Remarks.
		Rs.			Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	
21	Construction of village road, thana Sulehpore	400	Village road, thana Sulehpore repairs 378 5 6 Village road, thana Tirtole original ... 136 0 0 Village road, thana Juggutsinghpore original 4 7 3	Commissioner's No. 326C, dated 8th November 1879	518 12 9	918 12 9	.....	.....	.....	918 12 9	
22	Construction of village road, thana Kendrapara	900	Village road, thana Kendrapara repairs	Ditto ditto ...	266 1 3	1,166 1 3	.....	.....	.....	1,166 1 3	
23	Construction of village road, thana Pattamundi	250	Village road, thana Kendrapara repairs ... ... 215 14 9 Village road, thana Jajpur repairs ... 59 1 3	Ditto ditto ...	275 0 0	525 0 0	.....	.....	.....	525 0 0	
24	Construction of village road, thana Tirtole ...	200	.....	.....	.....	200 0 0	Village road Sulehpore, original	Commissioner's No. 326C, dated 8th November 1879 ...	136 0 0	64 0 0	
25	Construction of village road, thana Juggutsinghpore	300	.....	.....	.....	300 0 0	Ditto ...	Ditto ...	4 7 3	295 8 9	
26	Construction of village road, thana Jajpur ...	1,000	Village road, thana Jajpur repairs	Commissioner's No. 326C, dated 8th November 1879	134 9 0	1,134 9 0	.....	.....	.....	1,134 9 0	
27	Construction of village road, thana Dharmsala	800	Village road, thana Jajpur repairs ... 172 5 9 Village road, thana Aul repairs ... 155 2 8	Ditto ditto ...	327 8 2	1,127 8 2	.....	.....	.....	1,127 8 2	
1	Constructing a masonry culvert on Taldandah road	250	Reserve	Commissioner's No. 124C, dated 17th May 1879	80 0 0	330 0 0	.....	.....	.....	330 0 0	
18	Constructing Buri Nala Bridge on Juggutsinghpore to Joypore road	.....	Ditto	Commissioner's No. 7C, dated 6th February 1879... Rs. 768 A. 0 P. 0 Commissioner's No. 326C, dated 8th November 1879 65 3 3	833 3 3	833 3 3	.....	.....	.....	833 3 3	
...	Survey expenses of Tikari to Barimul road	.....	Ditto	Commissioner's No. 46C, dated 13th March 1879	65 2 0	65 2 0	.....	.....	.....	65 2 0	
...	Road Cess Office ...	.....	Ditto	Commissioner's No. 3884CG, dated 19th January 1879 ... 213 13 6							
			Ditto	Commissioner's No. 46,C dated 13th March 1879 ... 153 0 0							
			Ditto	Commissioner's No. 124C, dated 17th May 1879 ... 122 0 0	568 12 6	568 12 6	.....	.....	.....	568 12 6	
...	Survey expenses of Jajpur to Daltapur road	.....	Ditto	Commissioner's No. 326C, dated 8th November 1879	63 4 0	63 4 0	.....	.....	.....	63 4 0	
41	Jobra Chaulialgunge Pilgrim road	.....	Ditto	Commissioner's No. 124C, dated 17th May 1879	425 0 0	425 0 0	.....	.....	.....	425 0 0	
42	Orissa creeks	4,000	Ditto	Reported in this office No. 168, dated 5th September 1878	850 0 0	4,850 0 0	.....	.....	.....	4,850 0 0	
...	Working establishment	8,366	Ditto	Commissioner's No. 326C, dated 8th November 1879	427 14 0	8,793 14 0	.....	.....	.....	8,793 14 0	

Special Note.

A.—The figures shown in this column have been taken from the budget estimate submitted with this office No. 166, dated 16th August 1879, and approved of by the Commissioner in his No. 326C, dated 25th August 1879.

B.—The excess is attributed to the recovery of the arrears of previous year.

C.—The Government share of cost of collection establishment (Rs. 1,700), received after submission of budget and the amount estimated for process-fees was less than the amount actually collected, hence the excess.

D.—Included in engineering establishment is a charge of Rs. 500 being two months' salary of Mr Serres, the former District Engineer. This was sanctioned by the Committee (*vide* paragraph 2 of the Committee's proceedings, dated 16th September 1878, sent to the Commissioner with this office No. 194, dated 19th September 1878, to compensate Mr. Serres for the time taken up in giving over charge and preparing the annual report for 1877-78.

R. H. Pawsey,
Vice-Chairman, for Chairman.

No. 143T., dated Camp Khorda, the 31st December 1879.

From—J. S. ARMSTRONG, Esq., Chairman, Road Cess Committee, Pooree,
To—The Commissioner of the Orissa Division.

I HAVE the honor to forward the report on the administration of the District Road Fund for the cess-year ending 30th September 1879, together with a detailed account in the forms required by the Examiner of the Public Works Accounts, in his No. 647, dated 19th November 1879, of the receipts and expenditure of that fund during the cess-year 1878-79.

2. *The Committee.*—The subjoined table shows the names of members, number of meetings held, and the number of meetings attended by each during the year under report:—

Number.	Names of members.	Number of meetings attended.	Number of meetings from which absented.	Total number of meetings held.	Remarks.
1	J. S. Armstrong, Esq., C.S., Chairman	8	1	9	
2	J. MacMillan, Esq., Executive Engineer, Mahanuddy Division	1	8	9	* Was Vice-Chairman, up to 14th November 1878, when Baboo Kumudnath Mookerjea succeeded.
‡3	Baboo Ram Chand Addy, Vice-Chairman ...	8	1	9	† Have completed their two years' tenure of office.
4	,, Kumudnath Mookerjee, Vice-Chairman ...	9	.....	9	‡ Was reappointed under Government No. 2046A, dated 25th March 1879, received with Commissioner's No. 76C., dated 3rd April 1879.
†5	,, Tarakanta Vidyasagar	9	.....	9	§ Superseded by (11) Keeab Ramanuj Das, and (13) Pundit Sadasib Misra, *vide* Government No. 2047, dated 25th March 1879.
‡6	,, Akhilnath Rai	5	4	9	A Collector will consider whether this gentleman's name will be retained on the list of members.
†7	,, Madhuryanand Rai	7	2	9	B Have left the district.
A8	,, Golaknand Datta	1	8	9	
†9	,, Sitakanta Mookerjea, Excise Deputy Collector	4	5	9	
†10	Mohant Narayan Das	5	4	9	
11	,, Keeab Ramanuj Das	1	8	9	
§12	Adhikari Rasbehari Das	4	5	9	
13	Pundit Sadasib Misra	4	5	9	
‡14	Zemindar Bhagwan Raot Singh	1	8	9	
‡15	Raja Gour Chandra Mansing Bhramabar Rai ...	.....	9	9	
†16	Panda Gopinath Khuntia	2	7	9	
§17	Ramkrista Patjosi	1	8	9	
§18	Baidhar Mahapatra	.....	9	9	
‡19	Shaikh Jamiudin Mahomed	1	8	9	
‡20	Adhikari Raghunandan Ramanuj Das	5	4	9	
‡21	Baboo Ramgopal Chatterjea	3	6	9	
B22	M. G. Norman, Esq., Assistant Engineer ...	.....	9	9	
B23	C. T. Barrow, Esq., Senior Assistant Magistrate ...	2	7	9	

Baboo Ram Chand Addy was Vice-Chairman from 1st October to 14th November 1878. He was reluctant to continue in office. Baboo Kumudnath Mookerjea was elected instead. Out of the members shown in the above table, Messrs. Norman and Barrow left the district. Mohant Keshab Ramanuj Das and Pundit Sadasib Misra were appointed in the places of Ramkristo Patjosi and Baidhar Mahapatra. Three members, Baboos Tarakanta Vidyasagar, Maduryananda Rai, and Panda Gopinash Khuntia, have completed their two years' tenure of office under section 49, and the Collector will be requested to consider the question of their reappointment. Nine members who completed their two years' tenure of office as noticed in the preceding year's report, were re-appointed under Government orders No. 2046A., dated 25th March last, received with your No. 76 of 3rd April 1879.

3*rd.*—Nine meetings were held during the year under report, at each of which there was a quorum. The Chairman presided over all but one. Raja Gour Chunder Man Sing, Bhramarbar Rai Baidhar Mahapatra, and M. G. Norman Esq., Assistant Engineer, did not attend any. The attendance of Baboos Tarakanta Bidyasagar and Kumudnath Mukerjea was most satisfactory, while that of Mr. MacMillan, Zemindar, Bhagban Ract Singha, and Shaikh Jamiudin Mahomed was insufficient.

5. The following members deserve special mention for having taken interest in conducting the business of the Committee:—

Baboo Sitakanta Mookerjea. | Baboo Tarakanta Vidyasagar.
,, Kumudnath Mookerjea. | ,, Ramchand Addy.
Mohant Narain Dass.

5. The statements of the attendance of members as required by Government order No. 1286, dated 13th March 1876, are annexed.

The working of the Committee was satisfactory.

6. *Branch Committee.*—Three meetings were held by the Khorda Branch Committee during the year under report, at each of which there was a quorum. A copy of the Branch Committee Chairman's report No. 60, dated 8th December 1879, is annexed.

7. *Income.*—The total gross receipts of the year under review, including the unexpended balance of the past year, amounted to Rs. 29,663-2-5 as shown below:—

	Rs.	A.	P.
Balance on 1st October 1878, including Rs. 248-8 (the balance at credit of deposit)	2,773	8	4½
Carried over ...	2,773	8	4½

				Rs.	A.	P.
			Brought forward ...	2,773	8	4½
			Receipts.			
			Rs. A. P.			
Cess on land	...	...	23,048 8 9½			
Rent of inspection bungalow		...	5 0 0			
Fees and forfeiture	...	...	235 7 6			
Miscellaneous	...	...	1,287 13 6			
	Total	...	24,576 13 9½			
			Suspense Accounts:			
			Rs. A. P.			
Advances	...		2,027 12 3			
Deposit	...		285 0 0			
			2,312 12 3	26,889	10	0½
			Total ...	29,663	2	5

Thus it will be seen that the net income of the year under report was Rs. 27,101-14-2 after deducting the suspense accounts of Rs. 2,312-12-3 × Rs. 248-8 (balance at credit of deposit on 1st October 1878).

8. *Expenditure.*—There was a total expenditure of Rs. 24,759-9-2 under the following heads:

				Rs.	A.	P.	Rs.	A.	P.
			Establishment on collection of revenue, &c.						
Clerks	...	...	...	1,712	6	5			
Servants	...	...	...	245	7	0			
Contingencies		...	...	498	15	9			
Printing at private presses			...	89	8	2			
							2,546	5	4
			Staging Bungalows.						
Establishment and contingencies			...	192	12	11			
Petty construction and repairs			...	460	6	9			
							653	3	8
			Public Works.						
Original work		...	...	10,649	6	4			
Repairs		...	...	4,597	11	2			
Establishment		...	...	3,857	6	8			
							19,104	8	2
			Suspense Accounts.						
Advances	...	...	...	2,132	0	0			
Deposit	...	...	...	323	8	0			
							2,455	8	0
			Total		...		24,759	9	2

Thus the net expenditure from the fund at the disposal of the Committee, after deducting the disbursement of Rs. 2,455-8 under the head of suspense accounts, is Rs. 22,304-1-2. It is evident that the total expenditure of the year was within the limit.

9. *Repairs.*—The amount spent on repair works is as follows:—

				Rs.	A.	P.
Repairing the	Armstrong road		...	2,271	13	10
Ditto	Balighai to Madhab		...	350	1	6
Ditto	road from Baghmari to Bolegarh		...	381	10	0
Ditto	ditto	Khorda to Kalapathar	...	422	15	7
Ditto	ditto	Pipli to Khorda ...	...	337	6	0
Cost of planting fruit-trees on the sides of the above road				50	0	0
Repairing bridge situated on Khorda road ...			...	5	0	0
Ditto	bridge on Satyabade road		...	1	0	0
		Village Roads.				
Thana Pooree	...	...	...	44	12	0
Do. Gop	...	...	...	90	0	0
Do Khorda	...	...	...	643	0	8
		Total	...	4,597	11	2

The roads and culverts of this district are not yet in a fair state of repair especially the road from Pipli to Khorda, which has been breached by the late flood. The transfer of Rs. 3,000 has been asked for in this office No. 607., dated 6th December 1879, from the allotment for the Khorda and Patnaikia bazar road for the repair of this road.

10 *Original.*—The details of the amount spent on original works during the year under report are as follows:—

	Rs.	A.	P.
Constructing the causeway in Pipli and Khorda road ...	3,446	0	0
Remodelling the Delang bridge, and demarcating lines of the road from Khorda to Patnaikia bazar ..	4,604	5	0
Constructing the road from Barabkudi to Pooree ...	1,599	1	4
Contribution to clearing coast canal	1,000	0	0
Total ...	10,649	6	4

Of the original works undertaken in the year under report, I may mention that the following are the important ones:—

Delang bridge.—A sum of Rs. 7,860, was allotted for the Delang bridge, situated on the road from Khorda to Patnaikia bazar for the year 1878-79, and a further sum of Rs. 240 was transferred from the heads reserve and repairs for demarcation purposes of the road. Hence the total amount sanctioned for the road, and the bridge situated on it, was Rs. 8,100, out of which Rs. 5,938-2-1 was spent on the bridge, and Rs 240 in demarcation of the road. In the course of the year the masonry fell, owing to the contractor not having completed the arches before the flood came.—*vide* this office report No. 301, dated 28th June 1879. A sum of Rs. 1,573-13-1 was refunded by him as damages. This refund has been deducted from the expenditure made on the bridge work. Hence a sum of Rs. 4,364-5 × Rs. 240 (for demarcation purposes) has been shown in the accounts.

11. *Causeway at Antapore, in Pipli and Khorda road.*—A sum of Rs 3,546 was allotted in the budget estimate of 1878-79, for constructing a causeway at Antapore, on Pipli and Khorda road; but Rs. 100 having been subsequently transferred to Khorda and Paitnaikia bazar road, only Rs. 3,446 was left to be spent on it during the year under report. The contractor did more work than is covered by the amount actually paid during the year. The cost of this excess work has been paid since the close of the cess-year.

12. *Village roads.*—The amount spent on village roads was Rs. 783-12-3, of which Rs 643-0-3 was spent by the Branch Committee at Khorda. A sum of Rs. 500 was allotted for the village roads, and a further sum of Rs. 500 was received from the Estates Improvement Fund as contribution. Hence Rs. 1,000 was available for the village roads. The sum of Rs 500, received from the Estates Improvement Fund, was spent solely in the Government estate of Khorda. A liberal grant of Rs. 2,500 has been allotted for village roads for the current year. In some places work has begun.

13. *Plantation of trees.*—The amount spent on planting fruit-trees was Rs. 50 during the year under report. One hundred and twenty-one fruit-trees were planted on the sides of the road from Pipli to Khorda, and on the station road of Khorda. Rs. 354 has been allotted in the current year's budget for the establishment of a nursery garden.

14. The following works have been proposed to be taken up during the ensuing year 1879-80:—

Repairs.

	Rs.
Repairs to Pipli and Khorda road	319
,, Bhagmari and Bolegarh ,, ...	214
,, Balighai to Madhab ,, ...	267
,, Khorda to Kalapathar ,, ...	340
,, Armstrong ,, ...	700
Petty construction and repair to inspection bungalows, &c. ...	521

Village roads.

In thana Pooree	500
,, Pipli	500
,, Gop	500
,, Khorda	500
,, Banpore	500
Total ...	4,861

Original works.

Construction of four causeways on Balighai and Madhab road	1,569
Construction of a bridge on Bhagmari to Bolegarh road ...	5,269
Carried over ..	.....

	Rs.
Brought forward ...	.....
Construction of a flood escape at Antapore and metalling Pipli and Khorda road	1,796
Construction of the road from Khorda to Patnaikia bazar, including the cost of the Delang bridge	4,934
Constructing road from Barabkudi to Pooree	223
Nursery garden	354
Clearing coast canal	1,000
Total ...	15,145

15. *Annual accounts*.—The annual accounts of the year under report were prepared in a manuscript form as required in the Examiner of Public Works Accounts, No. 647, dated 19th November 1879. The accounts of the year were examined and audited by the following members who formed the Sub-Committee. A copy of their report is hereto appended:—

Baboo Kumudnath Mukerjea, Vice-Chairman.
" Sitakanta Mukerjia, member.
" Tarakanta Bidyasar, ditto.
" Madhuryanand Rai, ditto.

16. *Annual inspection*.—The office of the District Road Fund Committee was inspected during the year under report by Mr. A. Wilson, Deputy Examiner of Public Work Accounts, Bengal, on 3rd March 1879.

17. *Minute book*.—The minute book kept under section 61 of Act X of 1871 is inspected only by members of the Committee No certified copy was granted.

18. *Road Cess Act*.—The punctuality with which the cesses under the Road Cess Act are paid in, evidently shows that the system has worked satisfactorily, and the Committee hope that no change may be made in the Road Cess Act.

19. Road cess was realized during the year under report at the maximum rate. The percentage of collection on demand during the past year was 100.

20. My opinion on the working of the several officers of the District Road Fund Committee during the cess year 1878-79.

Name of officer.	Rank.	Remarks by the Chairman of the Committee.
H. Beck, Esq.	District Engineer ...	Satisfactory.
Baboo Nadia Chand Datta	Head Clerk ...	Ditto
" Anand Chandra Mukerjea	Offg. do. ...	Ditto.
" Satyabadi Mahanti	Ditto ...	Ditto.
" Sadasib Das	Accountant ...	Ditto.
" Satyabadi Mahanti	Clerk ..	Ditto.
" Narahari Mahanti	Mohurir ...	Ditto.

The District Engineer reports unfavourably of Sub-Overseer, T. Mulligaspurum.

The duplicate copy of the annual accounts for 1878-79 has been submitted direct to the Examiner of Public Works Accounts, Bengal.

No. 60, dated Khorda, the 8th December 1879.

From—H. A. D. PHILLIPS, ESQ., Sub-divisional Officer,
To—The Collector of Pooree.

IN reply to your No. 522, dated 5th December 1879, I have the honor to state that a road was made from Khorda to Nial, and from Nial to Mooktapore (partially). Rs 500 was expended on this road, of which details have been submitted. This road passes Gurujang, Bowrisye, Tanghispara, Nial, and Bhimkuria

2. A sum of Rs 200 was spent on roads and culverts in and about Jajharsing. A road from the Baruni road to the Mani road was constructed. It passes over the Patterkata bund, and a culvert has been made at one end This enables the villagers to go to the Bhaliabari Hât in all seasons. A small road was also made to the road cess bungalow. The remainder of the money was spent on new culverts and on the repair of roads and old culverts in Jajharsing.

No. A., dated Pooree, the 18th November 1879.

From—BABOO KUMODNATH MOOKERJEA, Vice-Chairman of the Audit Committee, and three Members,
To—The Chairman, District Road Cess Committee, Pooree.

WE, the Committee appointed under section 88 of the Road Cess Act, have the honor to submit the accounts of the District Road Fund for the year ending 30th September 1879, together with our report thereon.

2. We examined the vouchers and compared them with details of cash-book. The vouchers are all properly receipted and marked with a paid stamp. They are consecutively filed for each month and all complete.

3. The balance shown in the treasury pass-book at the end of September 1879 was Rs. 5,062-9-3, whereas Rs. 4,848-9-3, including Rs. 55 on account of imprest in hand, was shown in the Road Cess cash-book. The difference of Rs. 214 is due to the fact that a cheque for Rs. 214, issued in September 1879, was not paid from the treasury during that month.

The accounts seem to have been carefully kept by the clerk.

APPENDIX A.

Abstract of particulars regarding Meetings of the District Road Cess Committee for the cess-year 1878-79.

Commissionership.	District.	Number of members forming the committee.		Number required to form quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	Number of members who attended only						Percentage of average attendance to whole committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Orissa ...	Pooree ...	6	17	7	9	...	9·0	3	1	5	1	1	...	1	39·1

APPENDIX B.

Abstract of particulars regarding Meetings of the Branch Road Cess Committee at Khorda, in the district of Pooree, for the cess-year 1878-79 *from* 31*st October* 1878 *to* 30*th September* 1879.

Commissionership.	District.	Number of members forming the committee.		Number required to form quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meetings.	Number of members who attended only—						Percentage of average attendance to whole committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Orissa ...	Sub-division Khorda district, Pooree...	4	8	4	8	.....	5·0	5	1	...	...	2	3	1	41·6

J. S. ARMSTRONG,
Chairman.

No. 6.—Part I

POOREE DISTRICT ROAD FUND.

Annual account of Receipts and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.
Balance on 1st October 1878 *	...	2,773 8 4
Taxes, rates, and cesses.		
Cesses — On lands	23,048 8 10	
Cesses — " mines and railways	.....	
One per cent. road cess	...	
	23,048 8 10	
Miscellaneous taxes ... Moturpha	.....	23,048 8 10
Miscellaneous receipts — Tolls	...	
Miscellaneous receipts — Road tolls	.....	...
Rent of serais and staging bungalows	5 0 0	
Fees and forfeitures	235 7 6	
Grants-in-aid from Provincial services	...	
Miscellaneous	1,287 13 6	1,528 5 0
Total income of the year		24,576 13 10
Suspense accounts — Advances	2,027 12 3	
Suspense accounts — Deposit	285 0 0	2,312 12 3
Total	..	26,889 10 1
GRAND TOTAL	...	29,663 2 5

	Rs. A. P.	Rs. A. P.
General management — Clerks	1,734 14 5	
General management — Servants	245 7 0	
General management — Contingencies	476 7 9	
General management — Printing at private presses	89 8 2	2,546 5 4
Toll collections — Establishment and contingencies of road tolls		
Toll collections — Establishment and contingencies of canal tolls	....	.....
Staging bungalows and serais — Establishment and contingencies	192 12 11	
Staging bungalows and serais — Petty construction and repairs	460 6 9	653 3 8
Miscellaneous	....	.....
Public Works — Original works	10,649 6 4	
Public Works — Repairs	4,597 11 2	
Public Works — Establishment	3,857 6 8	
Public Works — Tools and Plant	..	19,104 8 2
Contribution to Provincial services	.	.....
Total outlay	...	22,304 1 2
Suspense accounts — Advances	2,132 0 0	
Suspense accounts — Deposit	323 8 0	2,455 8 0
Total	...	24,759 9 2
Balance on 30th September 1879 (as detailed in the memorandum of balances enclosed)	...	4,903 9 3
GRAND TOTAL	.....	29,663 2 5

SITA NATH MITTRA ..
শ্রীতারাকান্ত বিদ্যানাগর .. ... } *Members*
...

ROAD CESS OFFICE;
POOREE,
The 18th November 1879.

KUMADNATH MOOKERJEA,
Vice-Chairman.

No. 6.—Part II.

POOREE DISTRICT ROAD FUND.

Details of Receipts and Expenditure for the cess-year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the annual account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs.	**RECEIPTS.**	Rs. A. P.	Rs. A. P.
		Cesses.		
Taxes, rates, and cesses.	25,628	On lands	23,046 8 10	
		,, mines and railways	.....	
		One per cent. road cess	.....	
			23,046 8 10	
		Miscellaneous taxes.		
		Moturpha	.....	23,046 8 10
		Tolls.		
		Road tolls	.....	
		Canal or river tolls...	.....	.....
		Rents of serais and staging bungalows.		
		Rent of staging bungalow at Khorda	5 0 0	
			5 0 0	
		Fees and forfeitures.		
		Record searching fee for copies of road cess returns	13 8 0	
Miscellaneous receipts.	1,100	Road cess process fees	221 4 9	
		Miscellaneous	0 11 6	
			235 7 6	
		Grant-in-aid from Provincial services	.....	
		Assignment from the Estates Improvement Fund	500 0 0	
		Government contribution for the joint establishments for the collection of road and public works cesses, as per Government order No. 2 of 31st January 1879	700 0 0	
		Sale proceeds of unserviceable kodalies and pickaxes	80 2 6	
		Ditto of trees on the side of district road	6 6 0	
		Cash recovered in a civil suit	1 5 0	
	26,728A		1,327 13 6	1,839 5 0
		Advances.		
Suspense accounts.	.....	Adjustment of advance made for the flood escape at Anantpore ...	970 0 0	
		Adjustment of advance made for demarcating line of road from Khorda to Patnaiks bazar	240 0 0	
		Adjustment of advances made for the village roads in thana Gope ...	90 0 0	
		Ditto ditto ditto Pooree ...	44 12 0	
		Ditto ditto ditto Khorda ...	643 0 3	
		Ditto ditto for planting trees on the Pipli and Khorda road	50 0 0	
			2,037 12 3	
		Deposit.		
		Security received from Satyabadi Mahanty for re-constructing the Dalang bridge	200 0 0	
		Security received from Surjomoni Das for the repair work at Gope ...	10 0 0	
		Ditto from Satyabadi Mahanti for the repair works at Khorda and Bolegurh	75 0 0	
			285 0 0	
				2,312 12 3
		Total Receipts ...	.....	26,889 10 1
		EXPENDITURE.		
		Clerks.	Rs. A. P.	
		Head clerk, officiating head clerk, for 3 months and 20 days at Rs. 70	255 2 7	
		Head clerk, permanent clerk, for 5 months and 29 days at Rs. 70	418 7 11	
		Leave allowance of ditto for 1 month and 12 days at Rs. 43-8	59 13 11	
		Acting allowance of 2nd clerk and mohurir, officiating acting allowance for 2nd clerk for 1 month and 12 days at Rs. 26-8	36 7 7	
			770 0 0	
		2nd Clerk, permanent 2nd clerk, for 9 months and 4 days at Rs. 25	237 14 1	
General management.	1,848 398	2nd Clerk, officiating permanent 2nd clerk, for 1 month and 26 days at Rs. 25	37 1 11	
			275 0 0	
		1 Accountant, permanent accountant, for 10 months and 20 days at Rs. 30	320 0 0	
		1 Accountant, officiating accountant, for 10 days at Rs. 30	10 0 0	
			330 0 0	
		1 Mohurir for 11 months at Rs. 15	165 0 0	
		1 Extra mohurir for 2 months and 25 days at Rs. 13	33 13 0	
		1 Ditto for 2 months and 26 days at Rs. 13	34 4 1	
		2 Ditto for 2 months and 26 days at Rs. 13 each	57 1 0	
		2 Ditto from 15th February 1879 to 9th March 1879 at Rs 15 each	23 11 10	
		Carried over ..	1,697 15 1	

Sub-head of estimate.	Amount as per budget estimate.	Particulars.			Amount.	Total.
	Rs.				Rs. A. P.	Rs. A. P.
				Brought forward ...	1,687 15 1	
		EXPENDITURE—*continued.*				
		***Clerks*—contd.**				
		1 Extra mohurir from 26th April 1879 to 10th May 1879, at Rs. 15 ...			7 5 5	
		1 Ditto for assisting treasurer in kist time, from 28th October 1878 to 11th November 1878, at Rs. 10			4 15 3	
		1 Extra mohurir for assisting treasurer, from 16th April 1879 to 30th April 1879 at Rs. 15			7 8 0	
		1 Clerk for assisting collectorate accountant in kist time, from 22nd April 1879 at Rs. 20			4 10 8	
		Travelling allowance of a canoongoe			22 8 0	
General management—*contd.*	1,848 228				1,734 14 5	
		Servants.				
		2 Chaprassees for 11 months, at Rs. 6 each			132 0 0	
		1 Duftry for 11 months, at Rs. 2			22 0 0	
		1 Poddar employed in the treasury in kist time, from 28th October 1878 to 11th November 1878, at Rs. 5			2 7 8	
		1 Poddar employed in the treasury in kist time, from 16th April 1879 to 30th April 1879, at Rs. 7			3 8 0	
		1 Peon for assisting canoongoe of Rahang for collecting arrears of road cess, for one month, at Rs. 6			6 0 0	
		5 Peons for 3 days of June 1879, at Rs. 6 each			3 0 0	
		Extra peons for serving notices			76 7 4	
	2,136				245 7 0	
		Contingencies.				
	750	Postage stamps			70 0 0	
		Rent of offices			135 0 0	
		Cost of stationery			79 10 10	
		Cost of forms received from the Superintendent of Stationery			89 14 7	
		Office expenses, petty			101 9 6	
		Fees, &c., paid to Government pleader in a civil suit			0 4 10	
	2,886				476 7 9	
		Printing at Private Presses.				
		Cost of forms			89 8 3	2,546 5 4
		Establishment and contingencies.				
Staging bungalows and serais.	.	Pay of one chowkidar at Gope for 11 months at Rs. 2 ...			22 0 0	
	300	Do. of one ditto at Kantapada for 8 ditto at ,, 3 ...			24 0 0	
		Do. of one ditto at Nial for 8 ditto 29 days at ,, 3 ...			26 12 11	
	174	Do. of one ditto at Khorda for 12 ditto at ,, 4 ...			48 0 0	
		Do. of one ditto at Sonakhola for 12 ditto at ,, 2 ...			24 0 0	
	190	Do. of one ditto at Bagmari for 12 ditto at ,, 2 ...			24 0 0	
		Do. of one ditto at Kalapather for 12 ditto at ,, 2 ...			24 0 0	
	664				193 12 11	
		Petty Construction and Repairs.				
	*	Repairing inspection bungalows at Gope, Kantapada, and Nial ...			204 0 0	
	†	Ditto ditto at Khorda			128 1 0	
	‡	Ditto ditto at Sonakhola			43 13 9	
		Ditto ditto at Bagmari and Kalapather			86 8 0	
					460 6 9	653 3 8
	*	Distinguishing number.		Total estimated cost.	Total outlay to end of the year.	
		Original Works.		Rs.	Rs. A. P.	
Public Works...	3,546	1	Construction of a flood escape or causeway in the 4th mile of the road from Pipli to Khorda near the village of Anuntpore—			
			Earthwork		403 15 2	403 15 2
			Masonry		1,846 14 0	1,846 14 0
			Cut stone packing... ...		1,547 13 5	1,547 13 5
			Rubble pitching	(a)5,399	1,004 0 0	1,004 0 0
			Metalling		210 5 11	210 5 11
			Three timber shoots ...		150 0 0	150 0 0
			Centerings		11 14 8	11 14 8
			Contingencies		23 2 0	23 2 0
					5,196 1 2	5,196 1 2
			Deduct amount not paid during 1878-79	.....	1,752 1 2	1,752 1 2
					3,446 0 0	3,446 0 0
	7,860	13	Re-modelling Delang bridge—			
			Dismantling old bridge ...		100 0 0	100 0 0
			Earthwork		739 14 10	190 7 4
			Concrete		151 14 5	151 14 5
			Masonry		2,552 8 2	2,552 8 2
			Arching		419 10 9	419 10 9
			Metalling		5 6 5	5 6 5
			Dry rubble work		14 6 5	14 6 5
			Materials at site, stones, lime and soorki	(a)9,447	326 1 1	226 1 1
			Centerings for the arches		320 0 0	320 0 0
			Contingencies		421 0 8	383 14 5
			Demarcating line of the road leading from Barunai Hills to Patnaikia Bazar		240 0 0	240 0 0
					6,189 14 9	4,604 5 0
			Carried over ...	.....	.....	3,050 5 0 3,199 9 0

* *Vide* the sum shown against the pay of chowkidar at Gope, &c., in which this is included.
† *Vide* Rs. 174 shown against the pay of chowkidar at Khorda, &c., in which this is included.
‡ *Vide* Rs. 190 against the pay of chowkidar at Khorda, &c., in which this is included.
(a) *Vide* Government No. 758C., dated 9th September 1879.

Sub-head of estimate.	Amount as per budget estimate	Particulars.			Amount.	Total.
					Rs A. P.	Rs A. P.
				Brought forward ...	8,050 5 0	8,199 9 0
		EXPENDITURE—*continued*				
		Distinguishing number.		Total estimated cost. / Total outlay to end of the year.		
			Original Works—contd.	Rs. / Rs. A. P.		
Public Works—*contd*	1,600	25	Constructing the road from Barahcoody to Pooree—			
			Earthwork	5,697 12 3	435 0 0	
			Turfing	401 15 1	403 8 0	
			Culverts .	9,900 717 0 6	355 4 0	
			Regulating drainage sluice	366 5 1	369 5 1	
			Contingencies	137 0 3	137 0 3	
				7,218 1 4	1,699 1 4	
	1,000	.	Contribution towards coast canal work	2,000 2,000 0 0	1,000 0 0	
	14,006		Total Original Works ...	..... .	10,649 6 4	
			Repairs.			
	1,973	11	Repairing the road from Atharnala to sea-beach		1,971 15 6	
	A	11	Ditto the Armstrong road		290 14 4	
	376	4	Ditto the road Balighai to Madhab		380 1 6	
	392	2	Ditto the road from Dagmari to Bolegarh		381 10 0	
	472	10	Ditto the road from Khorda to Kalapather		422 15 7	
	367	1	Ditto the road from Pipli to Khorda		397 6 0	
	B	1	Cost of planting trees on the sides of Pipli and Khorda road ..		50 0 0	
			Village roads.			
	100	6	Repairing village roads in thana Pipli		..	
	100	5	Ditto ditto in thana Pooree		44 12 0	
	100	7	Ditto ditto in thana Gope		90 0 0	
	100	8	Ditto ditto in thana Khorda		643 0 3	
	50	*	Ditto ditto in thana Tangi		.....	} D
	50	9	Ditto ditto in thana Banpore		..	
	†	5	Ditto bridge at Satyabadi		1 0 0	
	C	8	Ditto at Khorda		5 0 0	
	4,010				4,597 11 3	
			Establishment.			
	4,560			Rs A P.		
			1 District Engineer for 6 months at Rs. 300 per month	1,800 0 0		
			Ditto ditto for 5 ,, ,, 264 ,,	1,320 8 0	3,120 8 0	
			1 Sub-Overseer for 6 ,, ,, 40 ,,	240 0 0		
			Ditto for 5 ,, ,, 30 ,,	150 0 0	390 0 0	
			1 Draftsman for 7 ,, ,, 20 ,,	...	140 0 0	
			1 Clerk for 10 months 7 days ,, 20 ,,	204 3 1	E	
			Officiating ditto for 5 days ,, 20 ,,	3 3 7	207 6 8	
					3,857 6 8	
						19,104 8 2
				Total outlay ...	.....	23,304 1 2
Suspense accounts.			Advances—			
			Advance made for the flood escape at Anuntpore on the Pipli and Khorda road		970 0 0	
			Advance made for demarcating line of road from Khorda to Patnaikia Bazar		240 0 0	
			Ditto for planting trees on the Pipli and Khorda road		50 0 0	
			Ditto made for village roads in thana Pooree		44 12 0	
			Ditto ditto in thana Pipli		47 4 0	
			Ditto ditto in thana Gope		80 0 0	
			Ditto made to the Branch Committee for village roads .		700 0 0	
					2,133 0 0	
			Deposit—			
			Refunded to Satyabadi Mahanti on account of security deposited for due compliance with his contract for repairing inspection bungalows		10 0 0	
			Ditto to ditto on account of earnest money for taking contract of Delang bridge		5 0 0	
			Ditto to Narsing Mahanti on account of his security deposited for due execution of earthwork, &c., with the protective bund near the Delang bridge		27 8 0	
			Ditto to Satyabadi Mahanti on account of his security for repair work of Khorda and Bolegarh		75 0 0	
			Ditto to Bahan Addy on account of earnest money for taking contract of the construction of office building		5 0 0	
			Ditto to ditto as security for ditto		301 0 0	
					323 8 0	
						2,455 8 0
				Grand Total Disbursement ...	.....	24,759 9 2

(A) *Vide* the Commissioner's No. 360., dated 27th February 1879, Rs 307.
(B) *Vide* the Commissioner's No. 410, dated 5th March 1879, Rs 50.
(C) *Vide* the Commissioner's No 392, dated 23rd January 1879, Rs 5
(D) Rs. 500 received from the Estate Improvement Fund
(E) Rs 12-9-4 was saving
* No longer a thana and has been excluded from the revised list of roads It was in the old list under No 48.
(†) *Vide* the budget grant against thana Pooree.

KOOMODNATH MOOKERJEE,
Vice-Chairman.

Memorandum showing in detail the actual Cash Balance on 30th September 1879.

PARTICULARS.	Amount.	Total.	REMARKS.
	Rs. A. P.	Rs. A. P.	
Balance at credit of Pooree District Road Fund in the treasury as per pass-book	5,062 9 3		* Of which Rs. 210 is the balance at credit of deposit on 30th September 1879.
Less the amount of cheque charged but not paid from treasury ...	214 0 0	4,848 9 3	
Imprest cash with the District Engineer	50 0 0		
Imprest cash with the head clerk ..	5 0 0	55 0 0	
Total ...	.....	4,903 9 3*	

ROAD CESS OFFICE;
POOREE,
The 18th November 1879.

KOOMUD NATH MOOKERJEE,
Vice-Chairman.

Explanatory notes to accompany the Annual Accounts.

PARTICULARS.	Total as per four quarterly returns.	Total as per annual return	DIFFERENCE. More.	DIFFERENCE. Less.	REMARKS.
Staging Bungalows and Serais.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Establishment and contingencies	193 13 11	193 13 11	1 0 0	.....	The difference of Re. 1 between columns 2 and 3 of this statement, is due to the fact that Rs 13 and Re. 41 were shown under column June 1879 against the headings "Establishment and Contingencies" and "Repairs" respectively in the return for the third quarter of the cess-year 1878-79, instead of Rs 12 and Re 42 being shown as the actual payments under those heads respectively during that month.
Public Works.					
Repairs	4,596 11 2	4,597 11 2	.....	1 0 0	

ROAD CESS OFFICE;
POOREE,
The 18th November 1879.

KOOMUD NATH MOOKERJEE,
Vice-Chairman.

Memorandum showing the adjustment from the actual Credit to and Debit from the treasury during the cess-year 1878-79.

RECEIPTS. Month	RECEIPTS. Particulars.	RECEIPTS. Amount.	CHARGES. Month.	CHARGES. Particulars.	Rs. A. P.
			January 1879 ...	Refunded to treasury for credit to road fund, being the undisbursed pay of the establishment, drawn under cheque No. 767	2 11 5
			Ditto ,, ..	Refunded to treasury to credit to road fund, being the pay of a kanoongoe to give evidence in a civil suit, drawn under cheque No. 759	3 5 4
			Ditto ,, ...	Refunded to treasury for credit to road fund, being the cost of the civil suit, drawn under cheque No 758 ..	3 15 0
			July ,, ...	Refunded to treasury for credit to road fund, being the part of the advance made for removing stones which had fallen in the bed of the Noon river at Dolang bridge, drawn under cheque No 786	4 13 0
	Nil ...	.....	September ,, ..	Refunded to treasury for credit to road fund, being the damage sustained by the fall of the Dolang bridge, drawn under cheque No 661	1,573 13 1
			Ditto ,, ...	Refunded to treasury for credit to road fund, being the advance made for removing stones which had fallen in the bed of Noon river, drawn under cheque No 786	295 4 0
			Ditto ,,	Refunded to treasury for credit to road fund, being the part of the advance made for the village at Harekistapur, drawn under cheque No. 778 ...	5 4 0
			Ditto ,,	Refunded to treasury for credit to road fund, being the pay of servant of inspection buggalow at Niali, drawn under cheque No. 787	3 3 1
				Total ...	1,893 4 5

ROAD CESS OFFICE;
POOREE,
The 18th November 1879.

KOOMUD NATH MOOKERJEE,
Vice-Chairman.

Explanatory notes to accompany the Annual Accounts of 1878-79.

RECEIPTS.

(*a*)—The difference of Rs. 66 between the aggregate estimated figure shown in the Bengal Government Resolutions and the total of figures put down in the column headed "Amount as per budget estimate" under this head represents the estimated figure for house-cess, the collection of which has been suspended under Government orders.

EXPENDITURE.

(*b*)—The difference of Rs. 668 between the figures shown in the Bengal Government Resolutions and those shown in the column "Amount as per budget estimate" represents the figure independently estimated under the head "Reserve for unforeseen charges" in the budget estimates, but evidently included by Government under "Repairs."

KOOMUD NATH MOOKERJEE,
Vice-Chairman.

Statement showing the subsequent charges made in the sanctioned budget estimates of the District Road Fund, Pooree, for the ces-syear 1878-79 *by the Committee with the Commissioner's approval.*

PARTICULARS.	Amount sanctioned as per budget estimate.	Addition made during the year.	Total.	Reduction made during the year.	Net amount sanctioned at the end of the year.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment on collection of revenue and committees' control (fixed) ...	1,848	...	1,848	...	1,848	(a) As per Commissioner's No. 801C, dated 25th September 1879 ... Rs. 500 As per Commissioner's No. 3924, dated 23rd January 1879 ... 5 As per Commissioner's No. 36C, dated 27th February 1879 ... 307 As per Commissioner's No. 41C, dated 5th March 1879 ... 50 ... 862
Temporary establishment ...	288	...	288	...	288	
Contingencies ...	750	...	750	...	750	
Repairs	4,174	862 (a)	5,036	664 (b)	4,372	
Staging bungalows and serais ...	...	664 (b)	664	...	664	(b) Transferred to the head of staging bungalows and serais.
Original works ...	14,406	140 (c)	14,546	500 (d)	14,146	(c) Commissioner's No. 118C, dated 9th May 1879 ... Rs. 140 (d) Commissioner's No. 801C, dated 25th September 1879 ... 500
Work establishment ...	4,560	...	4,560	...	4,560	(e) Commissioner's No. 3924, dated 23rd January 1879 ... 5 Commissioner's No. 36C, dated 27th February 1879 ... 307 Commissioner's No. 41C, dated 5th March 1879 ... 50 Commissioner's No. 118C, dated 9th May 1879 140
Reserve for unforeseen charges	668	...	668	502 (e)	166	... 502
Total ...	26,794	1,666	28,460	1,666	26,794	

KOOMUD NATH MOOKERJEE.
Vice-Chairman.

No. 765, dated Balasore, the 1st November 1879.

From—T. NORMAN, Esq., Collector of Balasore,
To—The Commissioner of the Orissa Division.

I HAVE the honor, on behalf of the Road Cess Committee of this district, to submit a copy of the accounts of the receipts and expenditure of the District Road Fund during the Road Cess year 1878-79 in accordance with the requirements of the District Road Cess Act, 1871.

2. In compliance with the provisions of section 88 of the same Act, the accounts have been examined by a Sub-Committee consisting of the Vice-Chairman and three members of the Committee appointed in its behalf by the Committee. The names of the members of the Sub-Committee were—

J. P. Sneyd, Esq., Vice-Chairman.
Babu Akhy Kumar Chattarji,
Kumar Baikunthanath De.
Babu Bhagaban Chandra Das.

3. The accounts, after being examined and passed by the above Sub-Committee were submitted to, and passed by, a meeting of the general Committee held this day.

4. The year's receipts amounted to the sum of Rs. 25,299-1-6 and the year's outlay to the sum of Rs. 27,938-6. It has been the practice of the Committee, since its establishment, to work up to the extreme limit of its funds compatible with solvency. On the 30th September 1878, the cash balance at the Committee's credit in the treasury amounted

to Rs. 1,778-4-0 (or, deducting the amount of unpaid cheques, to Rs. 1,758-4), while on the 30th September 1879, that is, at the close of the year under report, the Committee's treasury balance only amounted to Rs. 658-0-11, as shown in the memorandum attached to the accounts submitted with this report. The year's expenditure on original works amounted to Rs. 4,760-7-7, on maintenance, and repairs, to Rs. 16,015-2-7.

5. The following new road was constructed during the year under report, namely—

Shergar to Nilgiri road.—This road leads in a westerly direction from a point seven and a half miles south of Balasore, on the Orissa Trunk Road, to the boundary of the Nilgiri tributary estate, and is three miles in length. It is connected with the Raja's capital by a short road, 1¾ mile in length, constructed by the Raja at his own expense. The completion of this road, which it is proposed to furnish with bridges and causeways during the year 1879-80, will afford the Nilgiri territory the means of communication with the outer world, so essential to improvement and progress which have already, during the last four years, been supplied to the two other tributary estates which are conterminous with this district, viz. Mayurbhanj and Keunjhar. Nilgiri, though not many miles from Balasore, has hitherto been almost unapproachable in wet weather, and much advantage is expected from the construction of the road which began to attract traffic even before its completion.

6. The budget allotment of Rs. 1,000 for the improvement of tidal creeks in connection with the proposed coast canal was paid to the Executive Engineer, but the Committee having ascertained that, instead of improving the Matai river in this district, the Public Works Department contemplated the expenditure of the money upon the removal of a shoal at Patamundi, in the Chota Brahmini river, within the Cuttack district, a work forming no part of the opening out of the tidal creeks between the Matai and Deb rivers in connection with the projected coast canal, pointed out to the Superintending Engineer that the application of the Committee's funds in the manner proposed would be contrary to the provisions of section 70 of the District Road Cess Act, and obtained a refund of the amount

7. Three nursery gardens were established during the year, for the purpose of rearing young trees intended for planting out along the roads under the Committee's management.

One was opened at Balasore in April 1879 and enclosed with a mound, protected by a live fence consisting of a triple row of cactus, American aloe, and screw pine. This nursery furnishes young trees for the north of the district; the cost up to the close of the year was Rs. 254-13-6.

Another was opened in June 1879 at Soro, in the centre of the district, to supply the needs of the central division, and cost up to the end of the year Rs. 29-15-6.

A third was established at Bhadrak in May 1879, on account of the roads in the south of the district. The sum of Rs. 164 was expended on this nursery during the year.

The trees in stock are of the following kinds :—

Ficus Indica,	Ægle Marmelos,
Ficus Religiosa,	Terminalia Alata Glabra,
Magnifera Indica,	Eugenia Jambos,
Tamarindus Indicus,	Artocarpus Integrifolia,
Terminalia Chebula,	Dillenia Indica, and
Bassia Latifolia,	Melia Azadirachta.
Galedupa Arborea,	

A considerable number of young trees have already been planted out on the roads, and arboriculture will progress still more vigorously in 1879-80.

8. The remaining original works constructed during the year consist of masonry drains, bridges, and causeways, built on the existing roads at the places which required them most urgently.

9. The works of maintenance and repair consisted of the keeping in proper order throughout the year, so far as funds permitted, the roads on the Committee's list, which cover a mileage of not less than 282 miles. The funds at the disposal of the Committee are so limited as to render this a task of considerable difficulty. The work done includes rometalling and repairs to metalling, repairs to masonry bridges, mending and preserving woodlen bridges, repairing causeways, earthwork, turfing, dressing, the provision of mile posts, &c.

10. Very little damage has been done by inundation during the year under report. The two roads principally exposed to injury by floods were the newly-constructed Phulwar to Kalma road and the newly-remodelled Basta to Baliapal road. Both these roads stood the test admirably, and passed the floodspill of the Burabalung and Subarnarekha rivers over their causeways without sustaining any damage worth mention.

11. Village roads have, as usual, received much attention. The system of carrying out village works is becoming more efficient and better understood each year. The overseers are now much more freely employed than formerly in the inspection of these works, and in obtaining simple accounts of the expenditure from the persons in charge, which experience shows to be the most effective checks in preventing misapplication of the Road Cess funds. The real expenditure of the year upon village roads has been much in excess of that shown in the books, and reproduced in the annual accounts, the cause being the impracticability of

getting in punctually the accounts of expenditure upon village roads. The expenditure is not admitted until the accounts and vouchers are received, but is held in suspense in an advance account. A list of such advances will be found annexed to the accounts. To prevent the infliction of annoyance upon persons who execute village works, care is taken to insist that the accounts demanded from them shall be of an easy and untechnical kind.

12. The following table* contains full details of the nature, quantity, cost, and average rates of all work executed on the district roads throughout the year. It also comprises such information on the subject of village works as has been received in the office.

* Not published.

13. A meeting of the Committee was held in every month in the year, besides an extra meeting, making 13 in all. At four meetings there was no quorum, two of these having been held during the absence of the district officer in camp.

14. On the subject of the working of the Committee, I have nothing to add to what was said last year. Business is disposed of without friction or trouble, and the members of the Committee render what assistance they can, as a consultative body. They form a useful medium of communication between the administration and the people. They are of course not fitted to constitute an executive agency.

15. The following statement contains the names of the members of the Committee and the number of meetings attended by each :—

No.	Names of members.	Number of meetings attended by each.
1.	The Chairman	13
2.	Senior Covenanted Assistant under the Magistrate and Collector	...
3.	The District Superintendent of Police	2
4.	Kumar Baikunthanath De	9
5.	Raja Syamananda De	2
6.	Babu Madan Mohan Das...	1
7.	,, Purusottam Das	...
8.	,, Radharaman Das	4
9.	,, Umesh Chandra Mandal	1
10.	,, Bhagaban Chandra Das	6
11.	,, Akhoy Kumar Chattarji	7
12.	,, Harikrishna Bhanj	5

16. The following abstract shows the number of members forming the Committee and their average attendance :—

Commissionership.	District.	Number of members forming Committee		Number required to form a quorum.	Number of meetings held.	Number of meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	Number of members who attended only						Percentage of average attendance to whole committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Orissa ...	Balasore ...	4	8	4	13	4	3·84	2	...	2	1	1	...	...	48·23

17. What it is proposed to do during the road-cess year 1879-80 is as follows :—

Three important original works are to be executed, viz. the metalling of five miles of the Balasore to Mitrapore road; the building of culverts on the Uttareshwar to Gopinathpore road; and the construction of bridges and causeways on the Shergar to Nilgiri road. A considerable number of new village roads are to be made, the principal of which is a proposed road connecting Muklusi, on the Basta to Baliapal road, with Irda, the residence of the zamindars of pergunnah Darara, a distance of about two miles. The road will cost the Road Fund Rs. 496, and so much of the land required as is the property of the zemindars in question will be given gratis. An allotment has been made for the maintenance and repair of each of the roads on the Committee's list.

18. The following table shows the sums allotted to each proposed work during the cess-year 1879-80:—

Class of work.	Number of work.	Name of work.	Allotment for 1879-80.
			Rs.
Original works.	2	Metalling five miles of the Balasore to Mitrapore road	4,920
	26	Constructing village roads in Bhadrak sub-division	500
	27	Ditto ditto in Balasore ditto	1,500
	36	Ditto culverts on the Uttareshwar to Gopinathpore road ...	600
	39	Ditto bridges and causeways on the Shergar to Nilgiri road ...	2,080
		Arboriculture.	
		Balasore nursery garden	150
		Soro ditto	150
		Bhadrak ditto	150
Maintenance and repair.	1	Port road	160
	2	Balasore to Mitrapore road	750
	3	Balasore to Balaramgari road	500
	4	Soro to Charakmara (Soro loop road)	239
	5	Bhaskarganj road (short round)	105
	6	Distillery road	200
	7	Sobharampore road (long round)	265
	8	Jellasore to Santipore road	125
	9	Basta to Baliapal road	750
	10	Berhampore to Garpada road	100
	11	Balasore to Basudebpore road	510
	12	Soro to Ananantapore road	210
	13	Soro to Kupari *vid* Tarigaria road	580
	14	Ranitalao to Kupari *vid* Ararupeya road	270
	15	Agarpara to Bhadrak road	400
	16	Bhadrak Station road	479
	17	Barikpore to Dhamnagar road	826
	18	Bhadrak to Chandbali road	642
		Repairing Chandbali staging bungalow	200
	19	Barang to Basudebpore road	550
	20	Turkia to Kamarda *vid* Solpatta and Napo road	400
	21	Baliapal to Kamarda road	100
	22	Singla to Nangleshwar road	22
	23	Kupari to Agarpara road	75
	24	San Aranji to Kanpore road	40
	25	Banaga to Talpada	100
	26	Village roads in Bhadrak sub-division	200
	27	Ditto in Balasore ditto	400
	33	Barpada to Maraigan road	500
	34	Phulwar to Kalma road	300
	35	Singla branch road	22
	36	Uttareshwar to Gopinathpore road	275
	37	Jamjhari to Basudebpore road	380
	38	Mobarakpur to Kedarpore	25
	39	Shergar to Nilgiri road	250

19. On the subject of the important proposed road to connect the port of Chandbali with the Orissa Trunk Road, and thus to afford means of communication between the port of Chandbali and the province of Orissa, a Government letter, forwarding for the opinion of the Committee the plans and estimates received from the Superintending Engineer, Orissa Circle, was considered by the Committee at a meeting held on the 3rd October 1879, who resolved that they "fully recognize the urgent necessity for, and the immense benefit that would be yielded by, the re-construction of the road between Bhadrak and Chandbali, and are willing to aid in the work to the utmost of their power. At the same time they are distinctly of opinion that, connecting as it does the Orissa Trunk Road, a provincial work, with the principal port in the province, and calculated to act as a direct feeder to the proposed coast canal, the road is a communication of provincial, and not merely of district, importance. The Committee have not been informed whether sufficient care and judgment have been exercised in the realignment of this important and difficult road; they think that it is absolutely essential that an experienced officer not below an Executive Engineer in rank should be deputed to carry out this work personally; otherwise, owing to a faulty alignment, a great deal of money may be wasted. Though the Committee wish to keep the cost as low as possible, yet they cannot but recognize the fact that an unmetalled road would be of little use owing to the peculiar nature of the soil which a little rain converts into a sticky mud. A great part of the road if unmetalled, would be quite impassable from June to November, and for some time after rains at other seasons. The Committee also think that wooden bridges should be avoided as much as possible, as they are eventually the most expensive owing to the high cost of their maintenance. Still it is hoped that some reduction might be made in the estimated cost, which is Rs 1,85, 849. In consideration of the great importance of this road, the Committee are willing to contribute towards its construction half a year's income (so far as the Committee's income is available for works), and to allot for this

purpose the sum of Rs. 10,500. The Committee do not think that, in justice to the wants of the district generally, they should make a larger allotment than this. The maintenance of the road would be obviously beyond their power, and should be undertaken from provincial funds as a part of the Orissa Trunk Road." It is hoped that the construction of the Chandbali road will go a long way towards removing the want of adequate communication which is still the greatest drawback to the prosperity of Orissa.

20. *Balasore.*—I consider that the general working of the Act is very satisfactory. The cess is probably less unpopular than any other direct tax which is levied, while the benefits resulting from it become more conspicuous every year.

21. The following servants of the Committee have discharged their duties creditably during the year:—

Baboo Krishna Chandra Mohanti, head clerk.
" Pitambar Ghose, acting Head clerk.
" Jadunath Banerje, overseer.
" Dinanath Mitra, ditto.

(* * *), sub-overseer at Bhadrak, was dismissed for misconduct. The Committee have not yet filled up the post permanently.

No. 6—Part I.

BALASORE DISTRICT ROAD FUND.

Annual account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Balance on 1st October 1878	.....	3,253 4 0			
RECEIPTS OF THE YEAR.					
Taxes, rates, and cesses.					
Cesses ... ... { On lands	23,192 5 7				
„ mines and railways	.....				
One per cent. road cess	.....				
Miscellaneous taxes ... Moturpha	.....				
		23,192 5 7			
Miscellaneous receipts.					
Tolls ... ... { Road tolls	.....				
Canal or river tolls	.....				
Rents of serais and staging bungalows	213 3 0				
Fees and forfeitures	872 3 5				
Grants-in-aid from Provincial services	.....				
Miscellaneous	1,021 5 6				
		2,106 11 11			
Suspense Accounts ... { Advances	5,598 9 5				
Deposit	.....				
		5,598 9 5			
Total Receipts of the year ...	.. ...	30,897 10 11			
GRAND TOTAL ...	.. ...	34,150 14 11			
			General management ... { Clerks	1,668 3 7	
			Servants	1,061 1 5	
			Contingencies	393 1 3	
			Printing at private presses ...	355 4 0	
					3,477 10 3
			Toll collection ... ... { Establishment and contingencies of road tolls	.....	
			Establishment and contingencies of canal tolls	.....	
					.....
			Staging bungalows and serais ... ... { Establishment and contingencies...	197 12 0	
			Petty construction and repairs ...	746 8 0	
					944 4 0
			Miscellaneous	.....	.....
			Public Works ... ... { Original works	4,760 7 7	
			Repairs	16,015 2 7	
			Establishment	2,291 9 7	
			Tools and plant	449 4 0	
					23,516 7 9
			Contribution to Provincial services	.....	.....
			Total Outlay to be passed ...	.....	27,938 6 0
			Suspense Accounts ... { Advances	3,854 8 0	
			Deposit	.....	
					3,854 8 0
			Total of the year ...	.....	31,792 14 0
			Balance on 30th September 1879	.....	2,358 0 11
			GRAND TOTAL ...	.....	34,150 14 11

Passed for Rs. (27,938-6-0) twenty-seven thousand nine hundred and thirty-eight and annas six only.

BAIKUNTHANATH DE ...
A. C. CHATTERJEA ... } *Members.*
B. C. DAS ... ...

J. P. SNEYD,

Vice-Chairman.

No. 6—Part II.

BALASORE DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess-year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the annual account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs. A. P.		Rs. A. P.	Rs. A. P.
		INCOME.		
Taxes, rates, and cesses.	26,130 0 0	On lands	23,193 5 7	
		,, mines and railways	.....	
		One per cent. road cess	.....	
		Moturpha	.....	
		Tolls.		23,193 5 7
Miscellaneous receipts.	.....	Road tolls	.....	
		Canal or river tolls	.....	
		Rents of staging bungalows and serais.		.....
	500 0 0	Rent of the Chandbali staging bungalow	213 3 0	213 3 0
		Fees and forfeitures.		
	50 0 0	Searching fees for copies	16 4 0	
		Process fee and demurrage	856 15 5	
		Grant-in-aid from provincial services	.....	872 3 5
		Miscellaneous.		
		Contribution to roads and communications under Board's circular No. 1 of May 1876	310 0 0	
		Amount received from Government on account of joint establishment employed during 1878-79 on collection of Road and Public Works Cesses under Board's No. 214A, dated the 26th February 1879 ...	700 0 0	
	20 0 0	Sale proceeds of Karanja fruits	0 2 0	
		Ditto of stationery boxes	6 4 6	
		Ditto of old materials of a bridge	10 15 0	
				1,031 5 6
Suspense accounts.	.....	Advances	5,606 9 5	
		Deposit	.....	
				5,606 9 5
		Total Income ...	.....	30,897 10 11
		EXPENDITURE.		
		Clerks.		
General management.	840 0 0	1 Head clerk and accountant for 11 months at Rs. 70 a month ...	770 0 0	
	360 0 0	1 Second clerk ,, ditto ,, 30 ,, ...	329 15 10	
	264 0 0	1 Head mohurir ,, ditto ,, 22 ,, ...	242 0 0	
	180 0 0	1 Second mohurir ,, ditto ,, 15 ,, ...	165 0 0	
		2 Extra clerks for writing out notices under section 22 of the Road Cess Act	90 4 0	
		2 Extra clerks for writing out parwanas for realisation of arrears of cess	20 0 0	
	150 0 0	1 Extra clerk employed for assisting the towji-navis in preparing the lists of defaulting estates	10 0 0	
		2 Extra clerks for writing out lists of revenue-free estates	20 0 0	
		Contribution for establishment employed for local funds in the office of the Accountant-General, Bengal	11 3 9	
		Total Clerks ...	1,658 3 7	
		Servants.		
	72 0 6	1 Duftry for 11 months at Rs. 6	66 0 0	
	250 0 0	25 Temporary peons for serving notices under section 22, for 2 months, at Rs. 5 each per month	250 0 0	
		Extra peons for serving fee-paying processes	745 1 5	
		Total Servants ...	1,061 1 5	
		Contingencies		
	104 0 0	Rent of the Road Cess office	104 0 0	
	21 0 0	Municipal Tax office	21 0 0	
	6 0 0	Purchase of receipt stamps for affixing on cheques over Rs. 20 ...	5 8 0	
	150 0 0	Purchase of service postage stamps	50 0 0	
		Postage on bearing covers	28 7 6	
	21 0 0	Pay of a punkha-puller for 5 months and 17 days, at Rs. 3 per month...	16 10 3	
		Binding charges of office registers and books	35 14 0	
	30 0 0	Stationery	13 7 11	
		Value of a stamped paper and registration fee for registering the agreement of security executed by Babu Jada Nath Banerjea, overseer	7 8 0	
	94 0 0	Wages of coolies for carrying lists of revenue-free estates to the Cuncongoes	6 8 0	
		Purchase of daftarbandh	1 11 6	
		Purchase of twine, thread, paste, &c.	16 2 9	
		Value of forms received from the Superintendent of Stationery, Calcutta	4 11 6	
		Charges for printing annual accounts and reports in the *Calcutta Gazette*	81 15 10	
		Total Contingencies ...	393 1 3	
		Carried over	3,113 6 8	

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to the end of the year.	Amount	Total.
						Rs. A. P.	Rs. A. P.
			Brought forward ...			3,122 6 3	
			EXPENDITURE—*continued.*				
			Printing at private presses.				
General management—*continued.*	500 0 0		1,500 copies of notice forms under section 22			3 0 0	
			2,000 „ of receipt forms under ditto			20 0 0	
			33,000 „ of receipt forms for collecting arrears of cess			218 0 0	
			1,200 „ of the form No 8			21 4 0	
			1,000 „ of Parwana forms			12 12 0	
			Value of paper for the above forms			71 13 6	
			Packing and conveyance of forms			0 6 4	
						335 4 0	3,477 10 6
Toll collection	.....		Establishment and contingencies of road tolls			.....	
			Establishment and contingencies of canal tolls			.....	.....
			Establishment and contingencies.				
Staging bungalows and serais.	168 0 0		1 Khansama for 12 months at Rs. 6 for Chandbali staging bungalow ...			72 0 0	
			1 Sweeper for ditto at „ 3 for ditto ditto ...			36 0	
			Purchase of cutlery for ditto ditto ...			89 12 0	197 12 0
			Petty construction and repairs.				
	200 0 0		Constructing a kitchen for Chandbali staging bungalow			617 5 0	
			Ditto a dwelling-house for khansama			59 15 0	
			Repairing the staging bungalow at Chandbali			48 12 0	
			Cost of setting two windows in the staging bungalow			6 8 0	
			Thatching khansama's dwelling			14 0 0	(c) 746 8 0
Miscellaneous ..	.....		Miscellaneous			.....	.....
			Original works.	Rs. A. P.	Rs. A. P.		
Public Works	109 0 0	1	Constructing drain on the Port road—				
			Digging foundation ...	293 0 0	107 15 3	6 14 3	
			Masonry			90 14 8	
			Plastering			9 9 7	
			Contingencies			0 8 9	
						197 15 3	
	338 0 0	14	Bridging Ranitalon to Kupari *vid* Ararupeya road—				
			Masonry	338 0 0	292 5 11	252 8 5	
			Digging foundation and contingencies			39 13 6	
						292 5 11	
	267 0 0	15	Bridging Agarparah to Bhadrak road—				
			Masonry			92 0 0	
			Plastering			5 10 0	
			Woodwork			83 15 11	
			Iron nails	267 0 0	193 4 2	6 0 0	
			Earthwork			3 7 0	
			Turfing			1 7 3	
			Contingencies			2 13 0	
						193 4 2	
	622 10 0	16	Bridging Bhadrak station roads—				
			Masonry			286 0 0	
			Woodwork	622 10 0	419 15 0	135 15 0	
			Iron nails			3 0 0	
			Contingencies			5 0 0	
						419 15 0	
	162 12 0	17	Bridging Barikpur to Dhamnagar road—				
			Woodwork			44 0 0	
			Iron nails and coal tar ...	162 12 0	51 4 0	5 4 0	
			Contingencies			2 0 0	
						51 4 0	
	465 0 0	18	Bridging Bhadrak to Chandbali road—				
			Woodwork			245 0 0	
			Contingencies	465 0 0	248 13 0	3 13 0	
						248 13 0	
			Carried over ...	.....	.....	1,519 8 4	4,421 14 5

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to the end of the year.	Amount.	Total.
	Rs. A. P.					Rs. A. P.	Rs. A. P.
			Brought forward ...			1,313 8 4	4,421 14 8
			EXPENDITURE—*continued.*				
			Original works—continued.	Rs. A. P.	Rs. A. P.		
Public Works—*contd.*	903 8 0	19	Bridging Barang to Basudebpore road—				
			Masonry			396 13 7	
			Plastering	903 8 0	571 8 7	2 12 0	
			Woodwork			150 0 0	
			Ironwork			20 0 0	
						571 8 7	
	75 4 0	24	Bridging Sanaranji to Konopore road—				
			Woodwork	125 4 0	55 0 0	55 0 0	
	555 0 0	35	Bridging Barpada to Maraigan road—				
			Woodwork			517 0 2	
			Ironwork	555 0 0	543 5 6	19 0 0	
			Coal-tarring			7 5 4	
						543 5 6	
	433 0 0	36	Providing the Uttareswar to Gopinathpore road with culverts—				
			Masonry			340 5 6	
			Digging foundation and contingencies	1,033 0 0	368 3 8	27 14 0	
						368 3 6	
	69 0 0	38	Constructing culverts on the road from Mobareakpore to Kadarpore—				
			Masonry			55 10 1	
			Digging foundation ...	69 0 0	58 14 1	3 4 0	
						58 14 1	
	1,410 0 0	39	Constructing Shergar to Hilgiri road—				
			Compensation for land ...			404 6 4	
			Demarcating the road ...			25 7 0	
			Clearing jungle			39 5 3	
			Earthwork	2,490 0 0	1,401 3 7	797 1 0	
			Turfing			57 12 0	
			Dressing			56 3 0	
			Extra establishment for supervision			30 0 0	
						1,401 3 7	
	1,000 0 0	40	Improvement of tidal creeks...	3,000 0 0	1,000 0 0	.....	
			Arboriculture.				
	255 0 0	...	Balasore Nursery garden—				
			Levelling ground			11 4 0	
			Earthwork for filling and mud walls...			44 6 9	
			Brick masonry			3 15 0	
			Fencing compound ...	.....	254 13 6	23 3 9	
			Earthen-ware pots for rearing plants			123 6 0	
			Stocking plants			30 0 9	
			Contingencies			11 0 0	
						254 13 6	
	40 0 0	...	Soro Nursery garden—				
			Levelling ground			11 0 0	
			Fencing the garden and planting trees	.....	20 15 6	15 12 0	
			Contingencies			0 3 6	
						20 15 6	
	250 0 0	...	Bhadrack Nursery garden—				
			Pay of mali...			40 0 0	
			Earthen pots for plants ...			98 8 9	
			Purchase of plants ...	.....	164 0 0	3 0 0	
			Contingencies			13 0 0	
			Manure			4 8 0	
						164 0 0	
	A 6,855 2 0	...	Total Original works ...	.....	.....	.....	4,760 7 7
			Carried over ...	.....	.....	.....	9,182 6 10

Sub-head of Estimate.	Amount as per Budget-Estimate.	Distinguishing number.	PARTICULARS.	Amount	Total.
				Rs. A. P.	Rs. A. P.
			Brought forward ...	.....	9,162 5 10
			EXPENDITURE—*continued.*		
			Repairs.		
Public Works—*continued.*	292 0 0	1	Repairing Port road	279 12 9	
	1,500 0 0	2	,, Balasore to Mitrapur (Remuna road)	1,450 5 1	
			Arboriculture on road	49 8 0	
	860 0 0	3	,, Balasore to Balramgari road	859 14 6	
	295 0 0	4	,, Soro to Charakmara road	294 14 8	
	150 0 0	5	,, Bhaskarganj road (short round)	149 15 11	
	200 0 0	6	,, Distillery road	199 8 0	
	250 0 0	7	,, Bobharampur Road (long round)	249 15 11	
	180 0 0	8	,, Jellasore to Santipur road	78 12 6	
	1,000 0 0	9	,, Basta to Baliapal road	997 5 6	
	200 0 0	10	,, Berhampur to Garpada road	115 4 9	
	650 0 0	11	,, Balasore to Basudebpur (Salt road)	649 8 5	
	445 0 0	12	,, Soro to Anantapur road	494 15 7	
			Arboriculture on road	7 2 9	
	1,272 0 0	13	,, Soro to Kupari *viâ* Turigaria road	1,196 5 6	
	362 0 0	14	,, Ranitalou to Kupari *viâ* Ararupeya road	361 11 5	
	183 0 0	15	,, Agarpara to Bhadrak road	159 0 0	
			Arboriculture on road	10 0 0	
	237 6 0	16	,, Bhadrak Station roads	169 5 6	
	37 4 0	17	,, Barikpur to Dhamnagar road	106 12 0	
	435 0 0	18	,, Bhadrak to Chandbali road	315 13 0	
	198 8 0	19	,, Barang to Basdebpur road	243 2 9	
	675 0 0	20	,, Turkia to Kamarda *viâ* Solpatta and Napo road ...	598 5 0	
	175 0 0	21	,, Baliapal to Kamarda road	110 3 0	
	25 0 0	22	,, Singla to Nungleswar road	.....	
	50 0 0	23	,, Kupari to Agarpara road	29 4 0	
	24 13 0	24	,, Sanaranji to Kowpur road...	25 0 0	
	170 0 0	25	,, Bazaga to Talpada road	131 0 10	
	650 0 0	26	,, Village roads in Bhadrak sub-division	413 2 6	
	1,345 0 0	27	,, ,, in Balasore ,, ...	1,692 9 9	
	195 0 0	33	,, Barpada to Maraigan road	205 4 2	
	475 0 0	34	,, Phulwar to Kulma road	474 12 8	
	25 0 0	35	,, Singla Branch road	15 15 6	
	553 0 0	36	,, Uttareswar to Gopinathpur road	532 14 1	
	950 0 0	37	,, Jamjhari to Basudebpur road	3,389 10 10	
	31 0 0	38	,, Mobarakpur to Kedarpur road	29 0 2	
	B14,078 14 0				C16,015 2 7
			Establishment.		
	900 0 0		1 Overseer for 11 months, at Rs. 75	825 0 0	
	180 0 0		Ditto horse allowance for 11 months, at Rs. 15	165 0 0	
	900 0 0		1 Overseer for 12 months, at Rs. 75	900 0 0	
	300 0 0		1 Sub-Overseer, for 11 months and 12 days, at Rs. 25	284 10 9	
	120 0 0		1 Peon for 12 months, at Rs. 5	60 0 0	
			1 Do. for 11 months and 12 days, at Rs. 5	56 14 10	2,291 9 7
			Tools and Plant.		
	530 0 0		Purchase of 30 dozen kodalies	360 0 0	
			Ditto 3 dozen pickaxes	45 0 0	
			Ditto 2 crowbars	3 0 0	
			Ditto 4 tapes of 50 feet each	18 0 0	
			Ditto 2 wood rules	1 0 0	
	20 0 0		Freight, packing, &c., of kodalies, pickaxes, &c.	18 8 0	
	60 0 0		Purchase of 2 altraps for almirah	0 9 6	
			Ditto of 1 lock for do.	0 9 6	
			Painting an almirah	2 9 0	
					449 4 0
Contribution to provincial services.	.....		Contribution to Provincial services	.....	.....
			Advances.		
Suspense accounts.	.....		Sub-divisional Officer of Bhadrak for village roads...	650 0 0	
			Ditto ditto for other road works	267 3 9	
			Babu Dinanath Mitra for village roads	230 0 0	
			,, Balaram Prosad Roy of Soro for roads	102 8 0	
			Kanungoi of Jellasore for village roads	35 8 0	
			Sub-Deputy Collector of Chandbali for repairing the staging bungalow at Chandbali	48 12 0	
			Land Acquisition Deputy Collector	496 0 3	
			Dullavananda Rout for village roads	100 0 0	
			Ditto Das Mohapatra for village roads	80 0 0	
			Rai Kailash Chandra Mahashoy, zemindar, for village roads	200 0 0	
			Gadadhar Naik of Singla for village roads	15 0 0	
			Banamali Mohanti of Anantpur for village roads	50 0 0	
			Baidyanath Mohanti of Pallegania for village roads	160 0 0	
			Babu Brajanath Pal of Napo for village roads	80 0 0	
			Bhajahari Mahanti of Jotjangam for village roads	30 0 0	
			Siba Charan Patnaik of Manderani for village roads	60 0 0	
			Sub-Inspector, Baliapal station, for village roads	60 0 0	
			Babu Gobinda Prosad Das for village roads	100 0 0	
			Executive Engineer, Brahmini-Byturni Division, for improvement of tidal creeks	1,000 0 0	
					3,854 8 0
			Deposit	.....	.....
			Total Expenditure for the year ...	.....	31,793 14 0

Memorandum showing in detail the balance of cash on the 30th September 1879.

Particulars.	Amount.			Total.		
	Rs.	A.	P.	Rs.	A.	P.
Balance of cash in treasury as per pass-book	858	0	11			
Less amount of cheques charged in accounts, but not yet paid...	.....			858	0	11
Imprest in the hand of the sub-divisional officer	500	0	0			
Imprest in the hand of the Jadunath Banerjea, Overseer	500	0	0			
Imprest in the hand of the Dinonath Mitra, Overseer	500	0	0	1,500	0	0
Net Balance ...	.....			2,358	0	11

J. P. SNEYED,
Vice-Chairman.

Explanatory memorandum to accompany the annual accounts of Income and Expenditure of the cess-year 1878-79.

A.—The original budget estimate sanctioned under the head "Original Works" was Rs. 6,858-2, but a sum of Rs. 495 was afterwards transferred to this head with the Commissioner's sanction, conveyed in his No. 53C., dated 17th March 1879, and in accordance with Government, Public Works Department's No. 711A., dated the 19th June 1879, from the head "Repairs" in order to meet the expenditure on nursery gardens.

	Rs.	A.	P.	Rs.	A.	P.
B.—The original budget estimate under the head "Repairs"				14,881	14	0
Deduct—						
The amount as per budget estimate against Chandbali staging bungalow shown separately	808	0	0			
Amount transferred to "Original Works" as explained against (*A*)	495	0	0	803	0	0
Net budget estimate ...	.....			14,078	14	0

C.—The outstanding advances of last year having been adjusted during the year the expenditure has exceeded the amount as per budget estimate.

No. 33C, dated Cuttack, the 21st February, 1880.

From—A. SMITH, Esq., Officiating Commissioner of the Orissa Division,
To—The Secretary to the Government of Bengal, Public Works Department.

I HAVE the honor to submit the report on the working of the Road Cess Department for the cess-year 1878-79, together with the annual accounts of the several districts, in original, prepared in accordance with the classification laid down in the proceedings of Government, No. 607A, of the 23rd May last.

2. The audit of the accounts prescribed in section 88 of the Road Cess Act has been duly observed in all the districts.

3. As laid down in Government order No. 121A, of the 28th January 1878, the Chairmen of the several Committees have forwarded copies of the accounts direct to the Examiner of Public Works Accounts.

4. The total receipts of the cess for the Division during the year, including the unexpended balance at the close of the preceding year, placed a sum of Rs. 1,48,921-10-6 at the disposal of the several Committees for expenditure during the year under review. Out of this amount, Rs. 1,14,270-1-1 were actually expended during the year, leaving a balance of Rs. 34,651-9-5 at its close.

5. The large amount of the unexpended balance is principally due to very little having been done under the heading of "Original works" in Cuttack. In my report (paragraph 8 of No. 382½ of the 11th January 1879) I noticed the heavy balances that remained unexpended at the close of that year, and drew the attention of the Chairmen to the necessity of utilizing the collections as they are made. The changes both of the Chairman and District Engineer during the year, may, to a certain extent, account for the result. I hope, however, that during the current year the expenditure may more nearly equal the income. There is no object in having the balance of a public fund larger than

will suffice for expenditure till the next instalment will come in, and obviate all risks of bills being presented without funds to meet them. The Cuttack balance appears to be greater than these conditions require.

6. Subjoined is a comparative statement of the receipts and expenditure of the cess during the year under review, as compared with the previous year—

District.	Total receipts, including opening balance of last year.		Total expenditure.		Balance.	
	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Cuttack	59,674 11 9	85,107 9 2	45,889 1 11	57,717 9 11	13,784 9 10	27,389 15 3
Pooree	25,950 10 3	29,063 3 5	23,425 9 11	24,759 9 2	2,525 0 4	4,903 9 3
Balasore	30,092 6 2	34,150 14 11	23,203 15 0	31,792 14 0	6,888 7 2	2,358 0 11
Total ...	1,15,717 13 2	1,48,321 10 6	92,519 10 10	1,14,270 1 1	23,198 1 4	34,651 9 5

7. It will be seen that the receipts during the year in all the districts contrasts favourably with those of the past year. Several causes contributed to this result, the principal of which were (*a*) the contribution of Rs. 3,100 by Government as noted on the margin on account of the collection of the provincial cess; (*b*) the inclusion in the accounts of the amount representing the suspense accounts of 1877-78, which was adjusted in the course of the year and which, under orders of the Examiner of Public Works Accounts, contained in his No. 647D, of the 19th November last, to the Collector of Balasore, is eliminated from the opening balance brought forward. This last cause has been adopted to preserve equilibrium between income and expenditure which would otherwise exceed the receipts of the year.

	Rs.
For Cuttack	1,700
,, Poorse	700
,, Balasore	700

CUTTACK.

8. The following are some of the principal works carried out during the year :—

Repairs.

(*I*).—*Taldandah Road.*—The works connected with this road and the inspection bungalows on it were thoroughly repaired, and trees were planted in convenient places. The original allotment was Rs. 4,835, which was supplemented by a grant of Rs. 214-6-5 from other heads under orders from this office, which raised the total amount to Rs. 5,049-6-5, the whole of which was expended during the year. This road, according to the local authorities, is the best of the fair-weather roads in the district; the traffic on it is great, especially when the Kendrapara canal is closed for the annual repairs. Another recommendation is that it stretches from Cuttack to a considerable distance without crossing any river or nullah.

(*II*).—*Kuakhia to Jajpore.*—The repairs were effected through paid coolies, who were also employed in breaking up some fallen bridges and stacking materials for use when required for causeway. It is difficult to maintain this road as an uninterrupted line of communication as it is subject to floods every year; 350 trees were also planted on the 1st mile from Jajpore. A sum of Rs. 2,171-1-6 was allotted for this road, and Rs. 1,885-9-1 were utilized during the year.

(*III*).—*Cuttack to Chandballi.*—This is one of the most important roads in the district; of the sums allotted, Rs. 4,784-0-11 were spent on earthwork, including repairs to laterite metalling on the 1st three miles; Rs. 390-0-7 in repairing causeways; Rs. 461-5-6 in repairing bridges; Rs. 668-1-8 in repairing bungalows, and Rs. 365 in maintaining trees; 800 mango, jack, and jamun trees have been planted out on different parts of the road and protected by gabions.

(*IV*).—*Fakirpara to Machgaon.*—This road is in very fair order; out of the total allotment of Rs. 1,455, including transfers, and a supplementary grant for causeways, Rs. 1,345-4-1 only were spent, the heavy rain towards the close of the year stopping all work.

(*V*).—*Kendrapara to Jadpore.*—Rs. 400 were provided, and Rs. 349-13-5 expended. It is the best of the secondary roads in the district and is in fair order.

(*VI*).—*Jajpore to Binjharpore.*—This is an important fair-weather road, but crossing as it does the drainage of the country, it can only be patched up after each year's flood. Rs. 482-1-1 were spent on this road, though in the opinion of the District Engineer it is in anything but good order.

(*VII*).—*Juggutsingpore to Joypore.*—It is proposed to place this road in a higher class during the year. It is a really good road of great importance and practicable for carts at all seasons. Several petty constructions in connection with this road have been carried out during the year under report at a total outlay of Rs. 616-7-8.

(*VIII*).—*Sonepore road, first 20 miles.*—Rs. 2,575 granted and the whole money expended. This road has been considerably improved, but until the Bhagna nullah on the 13th mile is bridged, it will remain a broken line of communication. Other works appertaining to the road and the bungalows situated on it were repaired as far as funds permitted. The latter are in good order, with the exception of the out-offices of the Ramchandi bungalow which require further repairs.

(*IX*).—*Madhub to Sulnakhia.*—This road lies for the most part in Pooree, and was, by an arrangement between the two Committees, under the charge of the Pooree Committee. This arrangement, however mitilated against the provision of section 4 of the Road Cess Act, and this being pointed out by this office, as reported in paragraph 11 of my last year's report, the Cuttack Committee has taken charge of its portion of the road, the first ten miles of which were repaired during the year at a cost of Rs. 1,221. The portion repaired is passable in all seasons for carts up to Kuntapara

Original works—village roads.

9. Of the amount of Rs. 2,458-1 1 placed at the disposal of the Cuttack Sudder Committee, Rs. 2,423-0-7 were expended.

The following roads were constructed during the year :—

Thana Cuttack.

	Feet in length.
Choudwar to Trunk road (with one culvert)	5,570
Tangy to Bhuggutpore (with three culverts)	9,330
Naraj to Goreesahee	12,000

Thana Selehpore.

Bowra to Cheda Huripore (with three culverts)	3,900
Shumsherpore	900
Dobunda to Ghesoon (with three earthen shoots)	3,800
Ramkapore to Sooklesur	5,200
Sowree	1,600
Goureejung	4,100

Thana Juggutsinghpore.

Balia to Gopinathpore (with one concrete shoot)	4,480
Koolsye	600

The existing roads were also repaired at a cost of Rs. 654-8-6.

10 The Jajpore Committee expended Rs. 2,795-11-8 out of a total allotment of Rs. 2,940-14-9, both for repairs and original works.

The following were the new roads made:—

	Length in miles.
Katia Hât road	9
Mungulpore Hât road	2
Nuntikiri Hât road	2
Hatsahi to Khumma	5
Loop from Khumma road	1
Khumma to Panga...	2
Durpan road	6
Byri to Kauhpore	5½
Chutteea to Byri	2½
Markundpore to Awar	1

11. The allotment to the Kendrapara Committee, Rs. 1,800, was supplemented by a grant of Rs. 62, but Rs. 28-4-11 could not be utilized and lapsed. The works constructed are Gobrahat to Chaudole, part of a road from Arajuri to Chundunnugger, and other petty village roads. Also repairs to roads from Gogoon to Tombalo, and Mulbussunt to Arna.

12. *Arboriculture.*—The allotment of Rs. 500 for planting trees on the sides of roads was increased to Rs. 785-13-10, and divided between the different roads as already noticed. The District Engineer in writing of the importance of this branch of the Road Cess work, in paragraph 17 of his professional report annexed to this, writes as follows :—

"The importance of this branch of the Road Cess work is undoubted, but it will be many years before the whole length of the roads in the district can be planted with trees, and the cost of doing so is, in my opinion, excessive. The establishment, which does not effectively protect the young trees from cattle or keep the bamboo gabions from white ants, or from being broken and used as fuel by passers-by, notwithstanding frequent fines and dismissals, is very expensive. Considering the results, I think it would be better to undertake the planting of trees only on parts of the road close to the bungalows and residences of the mohurirs, and in very barren places where shade is badly wanted and it is difficult to persuade trees to grow. For the other parts I would suggest that the villagers be allowed and encouraged to plant trees themselves, the trees to be their own property. They would of their own accord follow the suggestion of Government that common fruit-bearing, shade-affording trees be planted. The only restriction that appears necessary to impose is that the trees be not planted within a certain distance of the toe of slopes." The proposal to allow the villagers to plant trees and retain the proprietary right in them seems to me to be open to several objections. The trees, to be of use to the wayfaring public, must be planted sufficiently close to the toe of the slope to give shade on the road, and if allowed to be the property of individuals they may be removed at any time for fuel. Besides this if tree-planting were left to private individuals, the order and symmetry which

sets off their appearance and enhances their usefulness will scarcely be secured. Date-palms, though they may yield some income, hardly afford enough shade to be useful road-side trees.

13. Of the important original works proposed, none were carried out during the year under report, with the exception of deepening and opening out the Toila Jore between Chandbali and Gunga. This will shorten the distance between Chandbali and Cuttack. The other works that were carried out under this head are too insignificant to require any special notice. A sum of Rs. 4,850 was made over to the Irrigation Department during the year under review for the improvement of the creeks and khals on the seaboard.

14. Paragraph 28 of the Committee's report gives a detail of works proposed to be undertaken during the current year.

15. Particulars regarding the meetings of the Sudder and Branch Committees are appended as usual.

16. The Sudder Committee at Cuttack held ten meetings, in three of which there was no quorum. The average attendance was 38·8. The Chairman thus speaks of the manner in which the Committee did its work :—

"The Committee at the Sudder sub-division was most willing to attend when present in Cuttack, and the members offer valuable aid in auditing the accounts, and offer friendly criticism."

17. The Branch Committee at Jajpore held five meetings, but for want of a quorum four had to be adjourned. The Chairman thus explains why there was no quorum in adjourned meetings :—

"This has been chiefly due to the original appointment of a large number of members who were unable from distance and other causes to attend. Those that were able to attend did so, and show interest in the progress of work in the sub-division A revised list of members, consisting entirely of gentlemen both able and willing to attend, has been submitted for the approval of Government, and I hope by their appointment further difficulty on this account will be removed."

The revised list has been submitted to Government.

18. The Branch Committee at Kendrapara held four meetings, with an average attendance of 8·25. The Covenanted Deputy Collector thus remarks :—

"The majority of the members evince very lively interest in our proceedings, and zealously put forward the wants and claims of the different quarters which they represent."

19 Due notice of every meeting was given by the Sudder Committee to the Executive Engineer. The Executive Engineer of the Mahanuddy Irrigation Division attended three, and that of the Brahminee Division two meetings.

20. The District Engineer, Mr. Desgratoulet, has worked willingly and zealously. The Committee, on his completion of his probationary period of service, has recommended the confirmation of his appointment, and the recommendation is now before the Government. The opinion of the District Engineer as to his subordinate staff will be found in paragraph 50 of his report. The Committee will be advised to see that properly qualified persons are selected for employment in future.

21. The establishment on the collection of revenue has worked well. The Committee expresses its satisfaction at the manner in which the accounts were kept and supervised by the collecting staff.

POOREE.

22. *Repairs.*—The works executed during the year and the amount expended on them, are given below :—

	Rs.	A.	P.
Repairing the Armstrong road ...	2,271	13	10
,, Balighai to Madhab	350	1	6
,, road from Bagmari to Bolgur	381	10	0
,, Khorda to Kalapather	422	15	7
,, Pipli to Khorda	337	6	0
Cost of planting fruit-trees on the sides of the above road	50	0	0
Repairing bridges situated on Khorda road . .	5	0	0
Bridge on Satyabadi road	1	0	0
Total ...	3,819	14	11

23. The Chairman states that the roads and culverts of the district are not yet in a fair state of repair, one of the important roads of the district, viz. that from Pipli to Khorda having been breached in several places by the late flood.

24. The following are the details of the amount spent on original works :—

	Rs.	A.	P.
(*a*) Constructing a causeway in Pipli and Khorda road	3,446	0	0
(*b*) Remodelling the Delang bridge, and demarcating the lines of the road from Khorda toPatnaika bazar ...	4,604	5	0
(*c*) Constructing the road from Barabkudi to Pooree ...	1,599	1	4
(*d*) Contribution to clearing coast canal	1,000	0	0
Total ...	10,649	6	4

25. Of the original works undertaken during the year the following two are the most important:—

(1) *The Delang Bridge situated on the Khorda and Patnaika road.*—The total amount allotted for both the road and the bridge was Rs. 8,100. Of this sum Rs. 5,938-2-1 were spent on the bridge, and Rs. 240 on the demarcation of the road. In the flood of June last the masonry work was carried away, owing to the failure of the contractor to complete the works in time. He was made to refund Rs. 1,573-13-1, the estimated amount of the damages. This refund has been deducted from the expenditure, and only Rs. 4,604-5 have been shown in the accounts against this work.

(2) *Causeway at Antapore on the Pipli to Khorda road.*—The amount allotted was Rs. 3,546. A sum of Rs. 100 was subsequently transferred therefrom to the Khorda and Patnaika road under sanction from this office. The contractor is said to have done more work than he was bound to do for the money paid. The cost of excess work done has been paid to him since the close of the year. This practice is irregular, and should not have been allowed to recur after the attention of the Committee was drawn to it as noticed in paragraph 29 of my last year's report. The subject will again be prominently brought to the notice of the Committee, and I hope I shall not have to comment on it a third time.

26. *Village roads.*—A sum of Rs. 500 was allotted for village roads, and a further sum of Rs. 500 was received as contribution from the Estates Improvement Fund. The total amount available was therefore Rs. 1,000. The amount actually spent during the year was Rs. 783-12-3, of which Rs. 643-0-3 represent the expenditure of the Branch Committee at Khorda, leaving a balance of Rs. 140-12 as the outlay by the Sudder Committee for the requirements of the Sudder sub-division. The amount received from the Estates Improvement Fund was spent solely in the Government estate of Khorda.

27. It is to be regretted that almost nothing was done in respect of village roads in the Sudder sub-division, though the necessity for this was pointed out to the Committee both by this office and the Government. The Committee will be asked to submit a special explanation.

28. The undermentioned village roads and culverts were constructed during the year in the Khorda sub-division—

(*a*) A road from Khorda to Nial, and from Nial to Mooktapore (partially).
(*b*) A road from Barunai to the main road.
(*c*) A culvert on the above road.
(*d*) A small road to the road cess bungalow, and several culverts.

29. *Tree-planting.*—The total amount spent on this head was Rs. 50 only, 121 trees were planted on the sides of the road from Pipli to Khorda and in the station of Khorda.

30. The works proposed to be undertaken during the current year, with a forecast of their expenditure, are given in paragraph 14 of the Committee's report.

31. Annexed is a statement showing the average attendance of the Committee, and the number of meetings held by it. The Sudder Committee held nine meetings during the year, in all of which there was a quorum. The working of the Committee is said to have been satisfactory. The Chairman makes a favourable mention of Baboos Sitakant Mookherjee, Koomood Nath Mookherjee, Tarakant Bidyasagar, Ram Chand Addy, and Mahant Narayan Das, as being specially regular in their attendance.

32. The Branch Committee at Khorda held three meetings. The average attendance was 41·6. No mention is made as to the working of the Branch Committee. The attention of the Chairman will be drawn to the requirements of section 54 of the Road Cess Act, which lays down that there should not be less than four meetings during the year.

33. Press of work permitted the Executive Engineer of the Mahanuddy division to attend but one meeting of the Committee, although timely notice of the meetings was sent to him.

34. The Chairman states that both the engineering and collection staff have worked satisfactorily during the year under report, with the exception of Sub-Overseer T. Muligaspuram, who is unfavourably reported on by the District Engineer.

BALASORE.

35. *Repairs.*—A sum of Rs. 14,078-14 was expended in maintaining the district roads which cover 282 miles. The work done includes remetalling and repairs to metalling, repairs to masonry bridges, mending and preserving wooden bridges, repairing causeways, earthwork, turfing, dressing, the provision of mile-posts, &c., as given in the tabular statement annexed to the Committee's report. It is satisfactory to note that very little damage has been done to the Committee's works during the late flood; the two roads, principally exposed to injury, *viz.*, Phulwar to Kalma and Basta to Baliapal, having admirably withstood it.

36. *Original Works.*—The road from Shergur to Nilgiri was constructed during the year, and its importance is thus described by the Chairman :—

"This road leads in a westerly direction from a point 7¼ miles south of Balasore on the Orissa Trunk Road to the boundary of the Nilgiri tributary estate, and is three miles in length. It is connected with the Rajah's capital by a short road 1¾ miles in length, constructed by the Rajah at his own expense. The completion of this road, which it is proposed to furnish with

bridges and causeways during the year 1879-80, will afford the Nilgiri territory the means of communication with the outer world, so essential to improvement and progress which have already during the last four years been supplied to the two other tributary estates, which are conterminous with this district, viz. Mayurbhunje and Keonjhur. Nilgiri, though not many miles from Balasore, has hitherto been almost unapproachable in wet weather, and much advantage is expected from the construction of the road, which began to attract traffic even before its completion." I passed over this road in my last tour, and was much pleased with it.

37. A sum of Rs. 1,000, provided in the budget was paid to the Executive Engineer for the improvement of the tidal creeks; but the project being in abeyance for the present, the Committee obtained a refund of the amount.

38. Three nursery gardens were established during the year, viz.:—

		Rs.	A.	P.
One at Balasore (north) at a cost of	...	254	13	6
Another at Sora (centre) at a cost of	...	29	15	6
And a third at Bhudruck (south) at a cost of	...	164	0	0

for the purpose of rearing trees to be planted out along the roads under the Committee's management. Paragraph 7 of the Committee's report will show the species of trees reared and planted out on the different roads.

39. The remaining original works were of an insignificant nature, consisting of masonry drains, bridges, and causeways on the existing roads where required.

40. *Village roads.*—On village roads Rs. 413-2-6 have been spent in the Bhudrak, and Rs. 1,692-9-9 in the Sudder sub-division. The detail will be found in the statement given at paragraph 12 of the report.

41. Paragraph 18 of the Committee's report will show the programme of works proposed to be carried out during the current year, and the amount likely to be incurred on them.

42. A statement showing the average attendance of the members, and the number of meetings held, is annexed.

43. On the subject of the working of the Committee, the Chairman writes as follows:—

"I have nothing to add to what was said last year. Business is disposed of without friction or trouble, and the members of the Committee render what assistance they can as a consulting body. They form a useful medium of communication between the administration and the people. They are of course not fitted to constitute an executive agency."

44. It does not appear that the Executive Engineer attended any meeting of the Committee, though it appears from a further communication from the Chairman that due intimation of every meeting was given to him. The Chairman will be told in future to give previous and timely notice to the Executive Engineer of his Division, whenever any important matters are likely to be considered, so that he may make the necessary arrangements for his office work during his absence.

45. With the exception of (* * *), a work sircar, dismissed during the year for misconduct, the Chairman makes favourable mention of all the other servants of the Committee.

46. *General.*—The cess is popular, and the Act is said to have worked smoothly in all the detailed districts. Some difficulty is felt in Cuttack and Balasore in the matter of realizing the cess from the numerous petty lakhrajdars, who have to incur trouble and expense out of proportion to the amount assessed on them. In Pooree, as I observed in my last year's report, the difficulty is met by a more extensive use of the agency of the canoongoes, and the Chairman thinks that the present Act needs no amendment, and should be allowed to stand as it is, as a tentative measure and an establishment of 4 tehsildars and 16 peons has been employed in Cuttack under sanction of the Board since June last for realizing petty dues from the lakhrajdars more speedily. The cess dues on holdings valued at less than Rs. 5 will be ordinarily paid to the canoongoes, who will submit a list of the defaulters as soon as the time for payment expires for the issue of process, which will be executed through the tehsildars. The system has been worked only for a short time, and no opinion can yet be pronounced as to its success or otherwise.

[REGISTERED No. 29.]

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☞ Part IA is not sent to officers receiving the *Gazette of India*.

PART I.

Orders and Notifications by the Lieut.-Governor of Bengal, the High Court, Government Treasury, &c.

ORDERS BY THE LIEUT.-GOVERNOR OF BENGAL.

No. 4272A.

GENERAL.—*The 15th September* 1880.—Baboo Kali Sunker Sen, Officiating Deputy Magistrate and Deputy Collector, on special duty as Manager of the Courjon estate in the district of Noakholly, is vested with the powers of a Collector under Act VII (B.C.) of 1880.

Baboo Juggut Chunder Shome, Officiating Deputy Magistrate and Deputy Collector, Baraset, 24-Pergunnahs, is transferred to Chittagong.

The 16th September 1880.—Baboo Ananta Lal Chatterjee, temporary Sub-Deputy Collector, Bongong, in the district of Nuddea, was on leave under section 4, rule 1, Supplement F of the Civil Leave Code, from the 15th to the 31st ultimo, both days inclusive.

The 17th September 1880.—Mr. J. O'Kinealy, Superintendent and Remembrancer of Legal Affairs, is allowed furlough for six months under section 21, Chapter IV of the Civil Leave Code, with effect from the 11th proximo.

Mr. T. T. Allen, District and Sessions Judge, Rajshahye, is appointed to act as Superintendent and Remembrancer of Legal Affairs, during the absence, on leave, of Mr. J. O'Kinealy, or until further orders.

Baboo Sheo Nundun Lal Roy, Officiating Deputy Magistrate and Deputy Collector, is posted to the Sudder Station of the district of Shahabad, on being relieved of his present special duty as Manager of the escheated estates in Gya.

Mr. A. H. Haggard, B.C.S., has been granted an extension of sick leave for three months by Her Majesty's Secretary of State for India.

The 18th September 1880.—Moonshee Burmeshwar Proshad is appointed temporarily to be a Sub-Deputy Collector of the Second Grade, and is posted to the Pachamba Division of the district of Hazareebagh, *vice* Baboo Kali Prosonno Dey, resigned. This appointment will have effect from the date on which Moonshee Burmeshwar Proshad joined his appointment.

Mr. E. N. Baker, Assistant Magistrate and Collector, Lohardugga, is appointed to have temporary charge of the Gobindpore Division of the Manbhoom district, during the absence, on deputation, of Mr. H. H. Risley, or until further orders.

Mr. H. W. Barber, Deputy Magistrate and Deputy Collector, in charge of the Cox's Bazar Division of the Chittagong district, is allowed leave for three months, under the rules in Chapter VII of the Civil Leave Code.

Mr. C. H. Swinden, Officiating Deputy Magistrate and Deputy Collector, Sungoo, Chittagong Hill Tracts, is appointed to have charge of the Cox's Bazar Division of the Chittagong district.

Mr. J. T. Jarbo, Officiating Deputy Magistrate and Deputy Collector, Chittagong Hill Tracts, is appointed to have charge of the Sungoo division of that district, until further orders.

The 20th September 1880.—Mr. A. Burooah, Officiating Joint-Magistrate and Deputy Collector, Dinagepore, acted as Magistrate and Collector of that district from the afternoon of the 28th ultimo to the forenoon of the 16th instant.

Mr. Burooah is re-appointed to act, until further orders, as a Joint-Magistrate and Deputy Collector of the First Grade, with effect from the 16th instant.

Major W. L. Samuells, Officiating Deputy Commissioner, Hazaribagh, is allowed leave for three months, under Chapter I, Rule XI of the Military Furlough Rules of 1868, with effect from the 25th instant, or any subsequent date on which he may avail himself of it

Mr. H. H. Risley, Assistant Commissioner, in charge of the Gobindpore Division of the Manbhoom district, is appointed to act temporarily as Deputy Commissioner of Hazaribagh, during the absence, on leave, of Major W. L. Samuells, or until further orders.

The 21st September 1880.—Mr L. B. B. King, District and Sessions Judge, Dinagepore, is promoted to the First Grade of District and Sessions Judges, with effect from the 23rd July last, *vice* the Hon'ble A. T. Maclean.

Mr. R. F. Rampini, Officiating District and Sessions Judge, Dacca, is appointed to be a District and Sessions Judge of the Second Grade, with effect from the 23rd July last, *vice* Mr. L. B. B. King.

Mr. J. E. B. Jeffery, Officiating Magistrate and Collector, Furreedpore, on leave, is appointed to be a Joint-Magistrate and Deputy Collector of the First Grade, with effect from the 23rd July last, *vice* Mr. R. F. Rampini.

Mr. Jeffery will continue to act, until further orders, as Magistrate and Collector of Furreedpore in the Second Grade.

Mr. W. Fiddian, Assistant Magistrate and Collector, on furlough is appointed to be a Joint-Magistrate and Deputy Collector of the Second Grade, with effect from the 23rd July last, *vice* Mr. J. E. B. Jeffery.

LEGISLATIVE.—*The 21st September* 1880.—The Lieutenant-Governor accepts the resignation tendered by the Hon'ble J. O'Kinealy of his seat in the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations.

POLICE.—*The 17th September* 1880.—Mr. T. G. Charles, District Superintendent of Police, Mymensingh, is appointed to act, until further orders, in the Fourth Grade of District Superintendents of Police, with effect from the 26th ultimo, *vice* Mr. A. H. James, on leave.

In modification of the orders of the 18th ultimo, Mr. G. D. Graham, Assistant Superintendent of Police, in charge of the District Police, Sonthal Pergunnahs, is allowed leave for fourteen days, under the rules in Chapter VII of the Civil Leave Code, with effect from the 1st instant.

EDUCATION.—*The 18th September* 1880.—The undermentioned gentlemen are appointed to be members of the District School Committee of Midnapore:—

Mr. G. Cotton, Executive Engineer, *vice* Baboo Gopal Chunder Basu, transferred.

Revd. Dr. Phillips.

Baboo Peary Mohun Banerjee, Deputy Magistrate and Deputy Collector, *vice* Baboo Kali Prosonno Rai Chowdhry, deceased.

Baboo Raghu Nath Das, M.A., B.L., Pleader, *vice* Baboo Ram Akhoy Chatterjee, transferred.

Baboo Hem Chunder Bose, M.A., B.L., Pleader, *vice* Baboo Gopi Nath Banerjee, transferred.

Baboo Apurna Charun Dutta, B.A., B.L., Pleader, *vice* Baboo Jagut Chunder Gangooly, transferred.

Baboo Kedar Nath Chatterjee, First Moonsif, *vice* Baboo Devendra Lal Shome, transferred.

Baboo Jugobundhu Bhattacharjee, M.A., Officiating Deputy Magistrate and Deputy Collector, *vice* Baboo Koilash Chunder Ghose, transferred

Baboo Shyama Podo Chowdhry, Deputy Magistrate and Deputy Collector, *vice* Mr. A. D. Larymore, transferred.

The 21st September 1880.—Mr. A. E. Gough, Professor, Presidency College, and Principal of the Calcutta Madrassa, is allowed leave for one month, under the rules in Chapter VII of the Civil Leave Code, with effect from the 30th instant.

was pleased to direct that there should be substituted for the Regulations contained in the Schedule to the said Act certain Regulations appended to the said Order, and that the said appended Regulations should, on and after the first day of June one thousand eight hundred and sixty-three, apply to French ships, whether within British jurisdiction or not:

And whereas by several Orders in Council subsequently made, Her Majesty was pleased to direct that the Regulations appended to the said recited Order should apply to ships of the countries specified in the said Orders, whether within British jurisdiction or not:

And whereas by Order in Council dated the thirtieth day of July one thousand eight hundred and sixty-eight, Her Majesty was pleased to make certain additions to the Regulations appended to the said first-recited Order in Council:

And whereas by Order in Council dated the fourteenth day of August one thousand eight hundred and seventy-nine, Her Majesty, on the joint recommendation of the Admiralty and the Board of Trade, was pleased to direct that on and after the first day of September one thousand eight hundred and eighty, the said Regulations and the additions thereto should be annulled, and that there should be substituted therefor the new Regulations contained in the First Schedule thereto, and that the same should, from and after the first day of September one thousand eight hundred and eighty, apply to ships of the countries mentioned in the said Second Schedule thereto, whether within British jurisdiction or not:

And whereas Article numbered 9 of the Regulations appended to the said recited Order in Council of the ninth day of January one thousand eight hundred and sixty-three is as follows; that is to say,—

Art. 9.—Open fishing boats and other open boats shall not be required to carry the side lights required for other vessels; but shall, if they do not carry such lights, carry a lantern having a green slide on the one side and a red slide on the other side; and on the approach of, or to, other vessels, such lantern shall be exhibited in sufficient time to prevent collision, so that the green light shall not be seen on the port side, nor the red light on the starboard side.

Fishing vessels and open boats when at anchor, or attached to their nets and stationary, shall exhibit a bright white light.

Fishing vessels and open boats shall, however, not be prevented from using a flare-up in addition, if considered expedient.

And whereas the Article numbered 10 of the said new Regulations, contained in the First Schedule of the said recited Order in Council of the fourteenth day of August one thousand eight hundred and seventy-nine, which said Article is to be in substitution for the said recited Article numbered 9, is as follows; that is to say,—

Art. 10.—(*a*) Open fishing boats and other open boats when under way shall not be obliged to carry the side lights required for other vessels; but every such boat shall in lieu thereof have ready at hand a lantern with a green glass on the one side and a red glass on the other side; and on the approach of, or to, other vessels, such lantern shall be exhibited in sufficient time to prevent collision, so that the green light shall not be seen on the port side, nor the red light on the starboard side.

(*b*) A fishing vessel, and an open boat, when at anchor, shall exhibit a bright white light.

(*c*) A fishing vessel, when employed in drift net fishing, shall carry on one of her masts two red lights in a vertical line one over the other, not less than three feet apart.

(*d*) A trawler at work shall carry on one of her masts two lights in a vertical line one over the other, not less than three feet apart, the upper light red, and the lower green, and shall also either carry the side lights required for other vessels, or, if the side lights cannot be carried, have ready at hand the coloured lights as provided in Article 7, or a lantern with a red and a green glass, as described in paragraph (*a*) of this Article.

(*e*) Fishing vessels and open boats shall not be prevented from using a flare-up in addition, if they desire to do so.

(*f*) The lights mentioned in this Article are substituted for those mentioned in the 12th, 13th, and 14th Articles of the Convention between France and England scheduled to the British Sea Fisheries Act, 1868.

(*g*) All lights required by this Article, except side lights, shall be in globular lanterns so constructed as to show all round the horizon.

And whereas the Admiralty and the Board of Trade have jointly recommended to Her Majesty that the operation of the said recited Article numbered 10 of the New Regulations contained in the First Schedule of the said Order in Council of the fourteenth day of August one thousand eight hundred and seventy-nine shall be suspended until the first day of September one thousand eight hundred and eighty-one, and that, in lieu thereof and in substitution therefor, the recited Article numbered 9 of the Regulations appended to the said Order in Council of the ninth day of January one thousand eight hundred and sixty-three shall continue and remain in force until the said first day of September one thousand eight hundred and eighty-one.

NOW THEREFORE, Her Majesty, by virtue of the powers vested in Her by the said recited Act, and by and with the advice of Her Privy Council, is pleased to direct that the operation

of the said recited Article numbered 10 of the New Regulations contained in the First Schedule of the said Order in Council of the fourteenth day of August one thousand eight hundred and seventy-nine shall be suspended until the first day of September one thousand eight hundred and eighty-one, and that in lieu thereof and in substitution therefor, the said recited Article numbered 9 of the Regulations appended to the said Order in Council of the ninth day of January one thousand eight hundred and sixty-three shall continue and remain in force until the said first day of September one thousand eight hundred and eighty-one.

C. L. PEEL.

[Second Publication.]

NOTIFICATION.

The 12th September 1880.—The Lieutenant-Governor is pleased to order that, on and after the 1st October 1880, the following shall be the rates for forest produce in the Sunderbuns Protected Forests in supersession of those published in Rule 1 of the Rules of the 17th August 1880:—

(1)	On every maund of sundri, pussur, or amoor timber	...	one anna.
(2)	„ „ keora timber	...	one-half anna.
(3)	„ „ any other forest produce	...	one-quarter anna.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 12th September 1880.—The Lieutenant-Governor is pleased to notify, under section 75 of the Indian Forest Act (VII of 1878), that on and after the 1st October next, any persons trading in timber or forest produce, or desirous of purchasing and removing forest produce from the reserved and protected forests of the Sunderbuns, may, if they so desire, and in place of having their boats as heretofore measured on every occasion that they enter or leave those forests or pass any of the forest toll-stations, have their boats measured once for all, and such measurement registered by the Deputy Conservator of Forests, or his subordinates, at any of those toll-stations, viz.—

1. Lower Bhola.	9. Isreepore (Eshamuttee).
2. Upper Bhola.	10. Bussuntpore.
3. Pussur.	11. Roymangal.
4. Khulna.	12. Mutlah.
5. Bhudder.	13. Bogee.
6. Shupsah.	14. Saterbog.
7. Koyrah.	15. Tangarakhal.
8. Cobaduk.	16. Samukpatha.

Such registration will hold good for the period of one year, and may be renewed after the expiry of that period.

Any boat the measurement of which is so registered will not be liable to further remeasurement or detention, either within the forests or at the forest toll-stations, provided—

(1) That the boat does not contain any forest produce other than that entered in the permit; and

(2) That the load does not exceed the registered burden, as shewn by the mark on the water-line.

All boats registered will have the maundage and date of measurement painted in letters not less than 4 inches long on both sides of the bow; and amid-ships on either side will be painted the water-line, or line showing the loaded draft. This last will be indicated by a circle painted in white, intersected by a red line marking the depth to which the boat may be loaded. This line will be fixed at the pleasure of the manjee before measurement is made, and the measurement will be made accordingly.

The fees payable when a boat is registered for the first time shall be according to the following scale:—

						Rs.	A.	P.
Boats not exceeding				50	maunds ...	0	4	0
Above	50	and not exceeding		100	„ ...	0	8	0
„	100	„	„	500	„ ...	0	12	0
„	500	„	„	1,000	„ ...	1	8	0
„	1,000	„	„	2,000	„ ...	2	0	0
„	2,000	„	„	3,000	„ ...	3	0	0
„	3,000	...		...	...	4	0	0

On renewal of the registration after the expiry of twelve months, fees shall be payable at half the rates given in the above scale, provided that application is made for such renewal of registration within two months of the expiry of the said twelve months. After that period the full fees will be payable as for fresh registration.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 3rd September 1880.—Doubts having arisen as to the precise position of the boundary line, described in the Schedule of Act IV (B.C.) of 1868, between the Tracts to which the provisions of Act XXII of 1860 are applicable (known as the Hill Tracts District of Chittagong) and the Regulation District of Chittagong, the officer in charge of Land Settlement Operations in Chittagong was, by Government orders No. 3198T., of the 8th October 1875, empowered to lay down and demarcate the said boundary upon the ground so as to be easily identifiable. The Settlement Officer having, in accordance with those orders, completed the demarcation of the said boundary, has submitted a detailed description thereof, which the Lieutenant-Governor has been pleased to approve and confirm, and directs be notified as follows for general information:—

Detailed description of the boundary line between the districts of Chittagong and the Chittagong Hill Tracts.

FROM the starting point on the south bank of the *Fenny river*, marked by a masonry pillar, forming the north-eastern limit of the village of Ramghur, up the Shonai nulla to a point marked by a masonry pillar. Thence southward by a line cut through jungle and marsh (1 mile 3 furlongs and 185 yards) to a second masonry pillar on the bank of the Lalmoi stream. Thence down the stream in a south-easterly direction for 226 yards. Thence by a line across jungle (298 yards) to a third masonry pillar at the foot of a hill.

Thence by a straight line (1¼ mile and 10 yards long) drawn across a wide impassable swamp southward to a fourth masonary pillar. Thence southward by a line (3 miles 1 furlong 118 yards) across hills and jungle, crossing the Mara Roopai cherra thrice to a very small stream called the Chota Shonai to the east of the village of Shonai khil. Then by a line (2 miles 3 furlongs 67 yards long) across low hills and jungle, south and south-eastward, crossing three jhiris to the Baromashia cherra. Along the Baromashia cherra to its junction with its tcha-cherry, where an earthen mound has been erected up the Dhobacherry a short distance; across the hill (430 yards); across the Docherry Dhooliacherry; across another hill (786 yards); across the Kootoocherry.

Thence by a line drawn eastwards (124 yards) crossing a swamp midway to the Kalapania stream, and along this stream all the way to its junction with the *Haldah river*, and down the Haldah; to the Mosholla cherra; up the Mosholla cherra south-eastward to the foot of a hill where an earthen mound has been erected; across the hill southward (3 furlongs 70 yards) to the Shapmara khal. Then along the banks of the Shapmara, crossing it after 336 yards and again after 240½ yards, to its junction with the Shookhiacherry, where an earthen mound has been erected; thence up stream and across a hill to the Khanjan cherra and up its tcha, where also an earthen mound has been erected. Thence down the Khanjan cherra to the Bhatkhola cherra and along this to the *Doloo river*; up the Doloo to the Bhootycherry and along it a short way; then by a line through jungle crossing the Bhootycherry 19 times to the Chota Kumari; by a line (¼ mile and 306½ yards) across the hills to the Burra Kumari; along it south-eastward to an earthen mound, whence across hills (449 yards) to the Kalapania tcha-cherra and so south-eastward to the second Kalapania cherra; up this, and across to the source of the Chikoucherry; down that to the Manickcherry tcha, so to the Manickcherry. Thence along the Manickcherry to the *river Droang*, and up the Droong to the Doodiacherry; up the Doodiacherry east and south-eastward to its tcha-cherry; thence south-eastward, crossing hills (235 yards) to the Ruktocherry tcha and Ruktocherry, and along this north-westward, crossing hills. Thence the line follows the eastern boundary of the Fennoca lot No. 19 (called the Ruktocherry lot), crossing the Chota Lelang and Maig Lelang (crossing the latter at its junction with the Kutubcherry). Thence eastward by and along the Kutub cherra (747 yards) and a foot-path (54 yards) to the foot of a hill where a tree has been marked; then crossing by a line (446½ yards) to the stream again; thence by a line (295 yards); again to the stream; after which along the stream (217 yards) to a gurjon-tree marked. Thence by a straight line (25 yards), again to the stream; along it for 25 yards, thence across hills (295 yards to the Kutubcherry once more, along it (180 yards), across hills (861 yards); crossing the Bet cherra twice. Thence up the Betcherry (364 yards), and across hills (62 yards), to a stream without name, and down this (113 yards) eastward. Thence by a line 131 yards long across a hill, and so south-eastward by the left bank of the stream again to the Benajuri. Thence up the Benajuri and its Docherry, and thence across (396 yards) to the Docherry again, and up its tcha (72½ yards); thence across hill (223 yards) to the Bagcherry, and down it to the *Surta river*. Up the Surta to the Puttecherry, up that to the Kalicherry, up that to its source; thence, crossing (668½ yards) hills and a hill path, to the Burra Kanal cherra, and down this to the Futtickcherry tcha and Chota Futtickcherry; to the Shilcherry; thence up the Shilcherry and its tcha to its source; thence across (83 yards) to the source of the Ruktocherry tcha, and down it to the Ruktocherry; up the Ruktocherry to a second tcha, and up this to its source; crossing to the source of, and down, another tributary of the Rukto cherra, so southward along it. Then a line across hills (159 yards) to another stream; down this and up its tcha to its source, crossing hills (half mile 538 yards). Thence to the Thandacherry tcha, and along the Thandacherry to the Dabooacherry tcha, and down the Dabooa to the Shoobooncherry; up the Shoobooncherry to its tcha, and up it southward. Thence a line (627 yards) to the source of the Pootia cherra, down it southward to the Furreedkhally, and up that to the Hatdhara cherra. Thence up to the Shakhacherry, down it to the Balukhally tcha;—at their junction

an earthen mound has been erected,—so to the Balukhally and up it to the source of its second tcha; thence crossing down the Barootia cherra from its source, and up to the source of its second tcha. Across to the source of the Haitobi cherra tcha; to the Chikon cherra; to the Kaskhally. Up the Kaskhally to the Chikoncherry; and up that to its source in a swamp.

Crossing the swamp down the Ooter Paonacherry to the Dhooliacherry *alias Mara Paonacherry*; down this to the Dakhin Paonacherry tcha, and Dakhin Paonacherry, and up to the Khondiacherry; so to the Shookna Dhepacherry. Up this last stream southward, leaving a great swamp to the right, to the Chota Hullodia, and down to the Burra Hullodia cherra. Up that eastward, and thence across the hills southward (72¾ yards) to the Balukhally cherra, and down it to the Raozan stream. Up the Chikoncherry to the Roniacherry, down that southward, crossing the Government road to Rangamattea, to the Bagmara cherra. Thence across hills (228 yards), and, after crossing the Moracherry, to the Chikoncherry; down that to the Shooknacherry; up this some way, then by a line across hills (370 yards), crossing the Moorcherry, to the source of the Jhiri cherra, then across (250¼ yards) hills southward to a swamp, which crossing, along the second Shooknacherry to the Bibi Dhala cherra, and along that eastward to the Kaskhally. Up the main Kaskhally cherra, and across a hill (68 yards), down the Pitlibonia cherra to the Shaharkhola cherra, and up this to the source of the Shookna cherra, crossing (43 yards) to the Hitoorolia cherra, and down it to the Bhomorsdhala cherra; to the Hatoolea *alias* Kokania cherra; and up the Kokania cherra to a steep hill. Crossing this steep hill, strike the Satikata cherra, follow to the Kiskichera cherra, and up to the source of its tcha; thence crossing the ridge to the Kanal cherra; to the Bhanga cherra, down it to the Futtickcherry; and along this to its source. Crossing the ridge to a jhiri cherra of the Buramye cherra, down the latter eastward to the Hatoeatoli cherra. Up the Hatooatoli northward; by a line (253 yards) across flat culturable jungle to a jhiri cherra, where an earthen mound has been erected. Down the jhiri cherra to the Doloo. Down the Doloo eastward to the Songy cherra; up the Songy cherra and along the measured western boundary of mouzah Pomra to the Shilcherry; up the Shilcherry to its source; crossing, down a tcha-cherra to the Chupperpara cherra; up it to a jhiri cherra, and up that, then crossing to tcha-cherra, so to a jhiri cherra, so to another tcha-cherra and along this to its source. Crossing the ridge (47 yards), down the Doloolonia cherra to the Ichakhally, and down it southward to the Pahy cherra. Up the Pahy cherra to the Thandacherry and its tcha; crossing (80 yards); then northward by a tcha-cherra a short distance, then by a line through hills (144¾ yards) north-westward; then down the Bharai Bhiti jhiri to the Shonaicherry; down the Shonaicherry to the Boarlub jhiri, and up that, crossing a road twice, to the Dheongyo cherra.

Up the Dheongyo cherra to its source. Thence, after crossing a ridge 66¼ (yards), by the Hemyle cherra to the Natcherry; down it to the Thandacherry and up the Thandacherry to its source. Thence by a line (268 yards) northward to the Boiragee Dhepacherry, down it to the Docherry. Up that a short distance, thence by a line (190½ yards) across hills westward to the Aralea-ghona Footeacherry, down it and up to the source of its jhiri. Then crossing the ridge north-westward (134½ yards) to the Longchoo cherra, and along it northward to a jhiri cherra, leaving this, across hills north-westerly for 288 yards to a tcha-jhiri, and down it to the Hemonto cherra. Northward, by the Hemonto cherra to the Chikon cherra. Up this and across hills (241 yards) to the Arjoin cherra; along it to the Shonaicherry; up the Shonaicherry to the Shilbooka dâk hut; northward, along the western boundary of the village of Thandacherry, to the source of the Margoma cherra. Across hills (201¾ yards) to the Burra Meghacherry; so to the Meghacherry. Thence across hills (389 yards) northwards to the Nanyacherry, down it to the Bhoramcherry; to the Boraitoli cherra, where an earthen mound has been erected. Up the Boraitoli cherra for about half mile. Thence by a line (260 yards) across hills to the stream; then again along the stream to its source. Northward by the Painkharonga *alias* Chikoncherry; eastward down the Chota Doloo to the Burra Doloo; down it south-eastward to the site of an earthen mound; thence northward across hills (about one and a half mile) to the Ichamutty, where a masonry pillar has been erected; then up to the Ichamutty to its junction with the Kawkhally, where another masonry pillar has been erected; thence south-eastward across hills (a little over one and a half mile) to the Ongjye Longkharongur stream, and down it due southward to the Betcherry; then along the Betcherry eastward, to the Burra Doloo, and its tcha up to its source. Thence by the Rajakhally tcha to the Rajakhally; by a line (262 yards) across hills due eastward; then again along the Rajakhally to its second tcha, along it southward to the Meghacherry tcha and the Meghacherry. Along the Meghacherry southward to Shooknacherry; along it a short distance to the *Rangamatea road*, where a masonry pillar has been erected. Along the road north-eastward to another masonry pillar, thence by a line over hills (384 yards), to the source of the Gagracherry tcha, so to the Gagracherry; up this to the Miringacherry; then up it and the Modonacherry to its source, crossing the ridge down the Molkarmar cherra to the Koormai cherra tcha. Along it, leaving the Koroikhally to the right, and its tcha to the left, to the Birbiria cherra; up it southward to the Mridinga cherra; up that to the Koormaicherry; thence up the Koormaicherry southward to the Sootacherry; up that to a Sonkhola. Thence across the hills (260 yards) to the Chikoncherry; along it eastward a short distance. Leaving the Chikoncherry to the left, down the Deotacherry to the Lemobonia cherra, down the Lemobonia to the Kengracherry; up that southward to the source of the Burra Marari tcha, and so to the Burra Marari. Down this to the second Kengracherry, and up to its source. Down the Kalicherry tcha to the Kalicherry, and up it to the Hanoomanya

cherra (also called the Kalicherry tcha); up this to the source of the Docherry tcha and the Docherry. Then along the Docherry, following the boundary of the Agoneah tea garden to the old Government road, where a masonry pillar has been erected.

Following the Government road southward to the Agoneacherry, then down stream. Leaving the cherra to the right, by a line across hills in a southward direction to the source of the Kookhyacherry; down it southward to the Peknacherry. Along the Peknacherry eastward to the source of its Docherry. Thence down the Charamonicherry to the Bynecherry; down the Bynecherry and up the jhiri cherra to its source; down the tcha-cherry to the Baroghonia cherra; down the Baroghonia to the Depultolicherry, and to its source, where a masonry pillar has been erected. Thence down stream to the Tripoorasoondery, and along it to its mouth, on the north bank of the Kurnafooly, where also a masonry pillar has been erected. From the mouth of the Tripoorasoondery, falling into the *Kurnafooly* a little below Chunderghona police-station; crossing the river south-westward, to the mouth of the Raikhally on the south bank; up the Raikhally southward to a stream draining Karomoollah's khola, up this stream; across the Government road to Bunderban; thence by a line through hills and jungles south-westward (one mile and 553 yards) to meet the Bunderban road. Then by a line cut across hills southward (559 yards); again meeting the Government road, and following it south-eastward to the edge of a swamp; crossing the swamp, follow the Kontamara cherra westward to the Kechookhola jhiri; up the jhiri and across a hill (114 yards) to the Kodala cherra; southward to its Docherry, and up along this. Thence by a line (one mile and 383 yards) across hills west and southward to the Chikon cherra, so to the Day cherra, then again by a line half a mile and seven yards south-westward, across hills, swamps, and low jungle, to meet and follow a foot-path forming, for about three miles, the eastern boundary of the village of Puddua (Kismuts Hurry Hur and Sharashia), so to the Dholiacherry. Down the stream draining Bakerali's khola, southward to the Foy Dhepa cherra; down which to the Jhumka; up the Jhumka eastward, to the source of the Gojalia; crossing to the Dhepacherry, so to the Shilok, and along it south-eastward to the "Magher gurjon khola jhiri;" up this west and southward to the Jogkhally cherra, then crossing the Government road, up the Kay cherra south and south-westward; across; down the Momfroo cherra tcha to the Momfroo cherra, and along it southward to the *Chemy* or *Seermye*, a large tributary of the Sangoo; thence along the course of the Chemy southward to the *Sangoo river;* thence by the left bank of the Sangoo south-eastward and across to the mouth of the Raicha. From the south bank of the Sangoo, up the Raicha to the Shonaicherry; up the Shonaicherry to the foot of a hill; thence by a line (one-fourth of a mile) south-westward across hills to the Shooblong Shonaicherry, and along it to the Shooblong; following the Shooblong to the Keta Chioni cherra; thence up the Keta Chioni cherra southward a short distance; thence by a line across hills (181½ yards); down the Docherry to the Roodrakhio cherra, and down it to the Namonda cherra; thence along the Namonda cherra south-eastward to the Lal jhiri, and up it southward; across a hill by a line (72½ yards) south-westward; down the Kalachia jhiri to the Ookhia cherra, and down that to the Ooloobania cherra, along this to its source; then by a line across hills (297 yards) eastward; down the Bara jhiri to the Chama Boorul, and along it south-westward to the Chingcherry; up stream to the foot of a hill, crossing by a line 78½ yards long; down the Mittabonea jhiri due southward to the Lona cherra. Up the Lona cherra and its tcha eastward; crossing hills (94½ yards) down the Mittacherry tcha to the Mittacherry; and down it to the Northern Hangar.

Down the Northern Hangar about one mile to a small jhiri across hills, down the Chadder cherra to the *Charomba,* and down it again to the Northern Hangar, which is followed to its junction with the Dukhin Hangar. Up this to follow the north and eastern boundary of mouzah Charomba, and leaving the Chingcherra jhiri and Ichapur jhiri to the left, after about three miles to reach and follow a jhiri for a short distance eastward; across hills (44½ yards) to another jhiri; down the jhiri to the Bagmara, up this and its tcha jhiri; and eastward across hills (196½ yards to a third jhiri; down this to the Dholiacherry.

Up the Dholiacherry a short distance eastward; then by a jhiri to the foot of a hill thence by a line (112 yards) across hills southward to another jhiri. Down it to the Jungcherry. Up the Jungcherry to the Khida cherra; crossing by a line (202 yards) to the Shilcherry. Down the Shilcherry to the Kamaha cherra, and down it southward to the *Tak stream.* Then up the Tak or Tonkbotty to the Foolgazy cherra, and up to its source; crossing (208 yards); by the Chota Dholiacherry south-westward to the Dholiacherry; up the Dholiacherry about one and a half miles to a jhiri; crossing (112 yards); to another jhiri eastward; thence southward across hills (271 yards), down another Dholiacherry; to a jhiri; crossing a hill (52 yards); down a jhiri to the Sharoi khall. Up the Sharoi khall eastward to another jhiri, then up it; across a hill; along the Kallaqa cherra; up stream to a jhiri and up to its source; then across hills (90 yards), along the Goda Joomia cherra; across a hill; down the Sharoi khall westward, to the Nyccha jhiri and up it; across hills due southward; down the Abdoolla Pyar jhiri to the Poolong cherra; and up it and its Docherry to a jhiri. Up this jhiri and then by a line (140 yards) across hills, then down the Chingcherry to a jhiri, and up it to its source; crossing hills (210 yards); down a jhiri to the Polcherra, and down it and up the Garania Nashi jhiri to its source, where an earthen mound has been erected. Then down a jhiri to the Himcherry, along the Himcherry eastward to another jhiri, and up it to the foot of a hill. Crossing the hill (106 yards); down a tcha-cherra to the Chikon cherra, and down it to the Andari cherra, down the Andari cherra westward to the Doloo cherra, and up it to the Saliong cherra, and up this and a jhiri; crossing

hills (118 yards); down the Bodona jhiri to the Feranga, and up the Feranga about three miles; then northward by a jhiri, and across hills (428 yards) to the Dholiacherry, down it to the Ramcherry, down it to the Chemicherry, and down it about two miles; then up the Sadaroshacherry to its source; crossing westward (153 yards); down the Nakata cherra to the Chanda cherra, down it and up a jhiri to its source; across hills (236 yards), and down a jhiri to the Satgur. Down the Satgur to the Docherry, up it to its source; crossing the ridge (168 yards); down the Himcherry Docherry to the Himcherry, and up the Himcherry; crossing hills, follow the Government road through Choonatee dhala for a little over half a mile; then eastward by a jhiri to the Harbang khall. Along the opposite jhiri a very short distance, then up the Futtickcherry and its tcha to its source; across hills southward (152 yards); down the Doliacherry and up a jhiri; crossing hills (117 yards); down the Loha jhiri to the Katoli cherra; along the Katoli cherra; southward, and a short way; thence up the Jarooltoli jhiri to its source.

Crossing hills eastward (153 yards), to the Harin Mara jhiri, and down it to the Burra Chikon cherra, up to the Amratoli cherra, to its source. Crossing the ridge (124 yards), due southward; down the Shapmara jhiri to the Chota Chikoncherry; and down it, and up the Chalitatoli cherra to its source; crossing a small hill here (70 yards); up the Jarooltoli jhiri to its source; then by a line across hills 288 yards long to the Footia jhiri cherra. Then along the Footia jhiri cherra south-south-west; thence up a jhiri to the foot of a hill; crossing the hill, a little down the Bhoota Bancha cherra to the Hejakha cherra. Thence down it a short distance, then up a jhiri to the foot of another hill; crossing this hill also, down the Dholiacherry to a jhiri and up it to its source; then by a line over hills (64 yards); then down a jhiri to the Domnakata cherra *alias* Toblacherry; then up a tcha southward to the foot of a small hill. After crossing the hill, up the Dholiacherry southward to another hill. Crossing this hill also (81 yards), down the Kana Pokkhar jhiri to the Pokkhaya jhiri; down it southward to the Shonaicherry; down it to the Hatra jhiri; up the Hatra jhiri to the Mogiar bapar jhiri, to its source. Crossing here (67 yards), down a small jhiri to the Harinakoca cherra; down it to the Ramcherry; up the Ramcherry southward to a jhiri, and up it to the foot of a hill. Crossing this hill, by a jhiri down stream to the Tahir cherra, and down it south-westward to the Himcherry; then up the Himcherry westward about half a mile; then up a jhiri; crossing the ridge; down a jhiri to the Ramkristokata cherra, and down it to another jhiri, up a jhiri eastward; crossing hills (168 yards); down a jhiri to the Dholiacherry and up an opposite jhiri. Again crossing hills (67 yards), down a jhiri to the Bania cherra, down it to the Pecha cherra, and down it to the Rangy cherra. Along the Rangy cherra eastward, and up a jhiri crossing hills (160 yards); to a jhiri, to the Mash Kobiar cherra, and up a jhiri to another hill; crossing this hill (86 yards), along the Ghillatoli cherra up stream, crossing again hill (153½ yards); down a stream called Boorar Polar Khalar cherra to a Docherry, and up it; crossing again (191 yards), down another Docherry southward to the Hatiar cherra, and up it northward; again crossing hills (222 yards); eastward by a jhiri to the Mittacherry, and down it to the Fyetong cherra; then down the Fyetong to the Fadoo cherra. Thence up the Fadoo cherra to a jhiri, down the jhiri to Kharikhyar cherra, up it northward, crossing the hills eastward, down the Dolooscherry south-eastward to the Jialcherry; up it southward to the Docherry, and up the Docherry by a jhiri, then by a line across hills (152 yards) and southward by a stream (called Akber's father's Doary); again crossing hills; down the Nuzzer Khola cherra to the Takser cherra, and down it southward to the Pagly cherra. Up the Pagly cherra to the Himcherry and its jhiri, southward crossing hill (46 yards); up the Chhatacheng cherra; crossing a small hill; down a stream westward to "Bompahar" hill; crossing this hill; along the Mongoocherry jhiri, to another hill; crossing this; along the second Mongoocherra jhiri to another hill; crossing this hill also, down the Chak cherra to the *river Matamori*. The line then follows the course of the Matamori up stream, till it reaches the Bomoo; then up the Bomoo a short distance; then up the Keogong cherra eastward to some hills; crossing southward to the Burra Bomoo, along it to the Bomoocherry, following this a short distance, then up the Shapmara jhiri to the source of the Docherry. Crossing (237 yards) down the Kalabonea cherra southward to the Shil jhiri, and down it to the Chitta Halea cherra; up this to hills again. A line across hills south-south-eastward (177 yards); then down the Thayngo cherra to the Chota Feranga; and down that to the Noona cherra; down the Noona cherra to the Burra Feranga; up that to its source, then crossing the ridge to the source of the Burra Bomoo, and along it down stream to the Fadoo. Thence along the Fadoo and up the Khanda, across to the Chioni cherra (north-east of the village of Bomoo); and up the Chioni cherra to Pamsha cherra, at its junction with the Lemoo jhiri tcha, where an earthen mound has been thrown up. Along the Lemoo jhiri tcha southward to the Lemoo jhiri; so to the Chota Bomoo; at the junction of the Lemoo jhiri with the Chota Bomoo, a masonry pillar has been erected. Following the Chota Bomoo a short distance southward, the line reaches the *river Matamori* at the north-east corner of the village of Bilcherry. The line from the Chioni cherra to the Matamori forms the eastern boundary of the village of Bomoo.

From the river Matamori along its east and south bank; thence by a line cut through jungle and hills (1,080 yards) south of the village of Bilcherry, cutting the Jalnikashi cherra and a small tank about half way, reaches the tcha jhiri. Thence along it to the Goda nulla, and down this to meet the *river Matamori* again. Thence follows the course of the Matamori westward to the mouth of the Yangtcha Kheoung, which is followed up stream; then across to the Himcherry, and thence to the Chota Himcherry. The line from the Yangtcha to the Himcherry forms the western boundary of the village of Soorujpore. From the Chota Himcherry up stream to the source of the Chota Himcherry tcha, and across to the

Burra Boalia; along this to its Docherry, and thence across to the Garamcherry, and up to its source; thence along the Goomaicherry up to the source of the Goomaicherry tcha. Thence along the Doloocherry westward to meet the Matamori again. Here a masonry pillar has been erected. The line from the Chota Himcherry to the mouth of the Doloocherry forms the southern boundary of the village of Soorujpore. From the masonry pillar at the mouth of the Doloocherry, along the south bank of the Matamori, to the mouth of the Ghooniacherry. This portion forms the southern boundary of the village of Kakra. Thence up the Ghooniacherry (to the south-east of the village of Ghoonia) to the source of the Bara jhiri. Then, crossing a foot-path leading to hill villages, the line follows the Bichania cherra from its source to the Kumari. Then along the Kumari eastward; thence southward by a line cut through jungles and hills (51 yards) to the Docherry, along it westward to the Pania jhiri; and from the Pania jhiri to the Fashiakhally. (The line from the Kumari to the Fashiakhally forms the northern, eastern, and southern boundary of the village of Oochitar beel.) Thence along the Fashiakhally south and south-eastward to the Hoai Hoary cherra. Thence westward by the boundary of Mr. Neish's land, (a line cut through the jungle and along the foot of the hills for about a mile to the Gooia cherra). Down this stream to a marked tree, then southward by a line cut across hills for half a mile to the Doolahazara stream, and down this to the Ahonsha jhiri. The line from the Fashiakhally to the Ahonsha jhiri forms the eastern and southern boundary of mouzah Ringbhang. Thence along the Ahonsha jhiri bounding the village Boga Chutter on the north to the tcha jhiri; thence to the source of Ahonsha jhiri tcha, and across to the Joommoni cherra tcha, and so to the Joommoni cherra, where an earthen mound has been erected. Along the cherra eastward to its next tcha, and up this to its source. Thence, crossing a hill due southward, by the Burra Chirotia cherra to the Bagacherry, along it to the Burra Bagacherry. Thence across to the Chondontoli jhiri tcha, and so south and south-westward to the Chondontoli cherra; along this south-westwards to the Pagli cherra, and by it to the Magkata jhiri. (The line from the Ahonsha jhiri to Magkata jhiri forms the north and eastern boundary of the village of Bagachutter.) From the Magkata jhiri up stream east and south-eastward to its source; thence by a line cut across hills (214 yards); and thence southward by the Koorooppata cherra, and along it south-westward to the Hargizacherry. Down this westward to the *old Eedgong road* (known as *White's road*). The line from the Magkata jhiri to the Hargoza forms the east and southern boundary of the village of Paglar beel. Where this road meets the Hargoza, an earthen mound has been erected. Thence along White's road eastward and south-eastward, bounding the village of Khoomtakhally on the north, then after crossing the Kamia jhiri thrice, the Ghoomti cherra once, the Khoomtakhally stream once, the Khoomtakhally jhiri once, the Pania jhiri once, the Gurjonkhola jhiri once, the Koomirmara jhiri once, and the Koomirmara *alias* Jiolcherry once, the line is carried southward to the Bottolia cherra, and up this east and north-eastward to form the northern boundary of the village of Eedghur; thence following the Bottolia cherra tcha to its source; thence crossing to the source of the Karoitolia cherra, down it southward to the Eedgong stream. (The line from the Bottolia cherra to the Eedgong river forms the eastern boundary of Eedghur.) The line then follows the course of the Eedgong, south and south-westward to its tcha; then eastward up this to its source; then crossing to the Dooliacherry and so to the Dooliacherry tcha; thence across to the Koomarchak jhiri, up to its source, across to the Alli Khiong jhiri tcha, and so to the Alli Khiong. Thence by it up stream, east and south-eastward to the Bhedhrmar jhiri, turning southward by the Docherry to its source; then, across, to the Renour jhiri tcha; and so to the Renour jhiri up to its source, again crossing southward to the Shakar jhiri; thence south-westward to the Chota Gurjonea, and by it south-west, south and south-eastward to its tcha, by which, north-eastward, to the Faree khall. Due southward by the Faree khall to the Burra Gurjonea cherra, and by it north and north-eastward to the Harinkhyea cherra; along it eastward to its tcha; thence south and south-eastward to the source of the Thimcherry jhiri tcha and so to the Thimcherry, turning thence east and north-eastward to the Ramir jhiri, and along it eastward to its source; then crossing southward to the Footea jhiri, and along it south-south-eastward to the Chagolkhyea cherra; thence down stream to the *Bagkhally river*, along the Bagkhally east and south-eastward, to form the southern boundary of the village of Gurjonea, to the Chikoncherry; then by it southward to the Krindomcherry up to its source; then crossing southward to the Cheputcherry, so to the Jarool Totia cherra, and down it to the Bagkhally Docherry; along this south and south-westward to the Moonur Mariherra or Mama Bhaginar cherra, to its source; thence by a line cut across hills (52 yards) southward to the Burra Jungcherry tcha; down this to the Burra Jungcherry; and along this south and eastward to its tcha; thence crossing to the Sangsi Mourong cherra, so southward to the Chota Jungcherry Docherry, and thence south and south-westward to the Chota Jungcherry; and up it south and south-eastward to Thy Mourong cherra to its source. Then crossing westward by the Jaroolia cherra to the Jungcherry; southward by a line 213½ yards meets the *Gurjonia road* (*White's road*), and follows it south-east and south-westward to the Hyeth Mara cherra; along this south and westward to the foot of a hill. Thence by a line cut across jungles and hills north and north-westward (4 miles 167 yards) to the Golachirra cherra, and along it westward to Nhykoungcherry. Then along it up stream, north and north-westward to its tcha, and up this westward to its source; then crossing to the Shoshang cherra tcha and so to Shoshang cherra, and down this northward to the Jaliacherry, along which southward to the Noonydoong cherra, to close the eastern boundary of mouzah Monir Jhiel, down the Noonydoong (24 yards) and to its tcha, up this to its source; thence crossing to the Keokea cherra tcha, and so to the Keokea cherra; thence southward to its second tcha; then crossing

southward by the Naplye cherra tcha to Naplye cherra, and along it westward and a little north-westward to the Shonaicherry.

Then by the Shonaicherry north-westward to its junction with the Noonakata cherra, where an earthen mound has been erected. Thence up the Noonakata cherra south-westward to a swamp (dhepa), and by a line cut across this westward and north-eastward to a hill, thence across hills and jungles west and southward (4 miles 7 furlongs 184½ yards) to the Hny cherra cherry and along it down stream to meet the *Rejoo river* to the south of the village of Dariadiggy.

Along the Rejoo river down stream to the Mugmara jhiri; thence up it by its tcha jhiri. Then by a line cut across hills southward (3 furlongs 133 yards) to the Tarabonea cherra tcha, so to the Tarabonea cherra; here an earthen mound has been erected. Thence southward by the Tarabonea cherra to the Paglicherry; here another earthen mound has been erected. Thence along the Paglicherry down stream south-westward to the Jamirtolea cherra, and by it up north and south-eastward to the foot of a hill. Thence southward by a line cut across the hill (2 furlongs 97 yards) to the Keokia cherra, southern Docherry; down that to the northern Docherry. Thence to the Keokia cherra, and along it east and south-eastward, forming northern boundary of the village of Bhalukea Palong, to its southern Docherry, and up that to its source. Then crossing by the Shooknacherry to the Haldia or Thimcherry, up which to its tcha, and up that to a swamp; across which (1 furlong 208 yards) to the foot of the hills. Thence by a line across the hills (79¾ yards) to another dhepa (swamp). Thence southward (after ¼th of a mile) to the Hatratoli cherra. Then by the Hatratoli cherra up stream south to the source of its tcha; then crossing by the Hijlea cherra tcha southward to the Hijlea cherra, and along it upward to the source of another tcha opposite.

The line then runs eastward across hills (60 yards) to a tcha, and so to the Chota Rejoo Docherry, and south-eastward to the southern bank of the *Rejoo river;* here an earthen mound has been erected; south-eastward down stream to the Gamaikhally *alias* Goondomcherra tcha. Thence along the boundary of mouzah Dorgabil to the Goondom cherra, and down it southward to the Matandi cherra, and by this to meet the *Ookhia Ghât Road,* where a jâm-tree has been marked and an earthen mound erected. The line thence follows the road southwards, crossing the Ookhia cherra tcha twice, to another marked tree, where also an earthen mound has been erected. Thence by a line cut across jungle and low hills south-eastward (2 furlongs 106 yards) past the corner of Ookhia ghât tank, to the Januracherry, crossing it southward; again re-crossing it (2 furlongs 14½ yards) further on; thence further south and south-westward (2 furlongs and 89 yards) to meet the Ookhia cherra at the mouth of the Januracherry. Thence down the Ookhia cherra to the mouth of the Ookhia Goon Doong, on the frontier of Arracan.

Explanatory glossary –

"Cherra"	...	...	A hill stream.
"Do cherra"	...	...	One of two branches combining to form a "cherra.
"Tcha	...	...	A streamlet tributary to a "cherra."
"Jhiri"	...	...	A swampy streamlet.
"Dhala"	...	...	A pass through hills.

Note—The word "crossing" used above, means "crossing" the ridge or watershed between two streams.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 3rd September 1880.—It is hereby notified for general information that the Lieutenant-Governor is pleased to transfer thana Gopibullubpore from the jurisdiction of the Midnapore Moonsiffee, to that of the Dantoon Moonsiffee from the 1st October 1880.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

The 4th September 1880.—The following notification is published for general information.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

GOVERNMENT OF INDIA.—MARINE BRANCH—MILITARY DEPARTMENT.

NOTICE TO MARINERS.—(No. 10.)

BAY OF BENGAL—COROMANDEL COAST—MADRAS.

Changes in the Buoyage of the Port.

WITH reference to Notice to Mariners, No. 27, issued from this Department on the 21st August 1879, it is further notified that, owing to the continual extension of the harbour piers into deep water, and in order to permit of a greater space being available for steamers inside the harbour piers, it has become necessary to remove the large red buoy which hitherto marked the western limit of the anchorage for steamers.

Commanders of steamers are warned by the Marine Authorities at Madras not to anchor between the piers in less than 5½ fathoms at low-water; and that when anchoring in this depth, they will do so on their own responsibility, and with the exercise of care and judgment.

All sailing vessels, excepting dhonies, should anchor in or beyond the 8½-fathom line of soundings, and outside the northern and southern port buoys.

The port buoys are painted red and white vertically, and are anchored in 8 fathoms. These buoys are *danger* buoys, and Commanders of vessels, making or leaving the anchorage are hereby warned *not to pass inshore* of either of them, nor come under 9 fathoms by night.

The northern buoy marks the position which will form the extreme end of the north pier.

Vessels are on no account to venture between the northern buoy and the north pier, nor between the southern buoy and the south pier, as the rubble bases of both piers extend much further seaward than the piers themselves.

By direction of the Government of India,

A. DUNDAS TAYLOR, *Comdr. (late I. N.),*
Superintendent, Marine Survey of India.

MARINE SURVEY DEPARTMENT, CALCUTTA, *the* 31*st August* 1880.

This Notice affects the following:—

BRITISH ADMIRALTY Charts Nos. 71*c* & *d*, 828, 70*a*, and 748*b*.
INDIAN MARINE SURVEY Charts, Nos. 105, 15*b*, and 103*a*.
Taylor's Sailing Directory, Vol. I, page 458.

If this Notice is received on board ship, the substance of it should be inserted on the Charts affected by it, and introduced into the Sailing Directions to which it relates.

[Second Publication.]

DECLARATION.

The 13*th September* 1880.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz., for the construction of a Post Office house at Atrai, in the village of Tetoolia, pergunnah Khatta, district Rajshahye, it is hereby declared that for the above purpose a piece of land measuring, more or less, seven cottahs two chittacks of standard measurement, bounded on the south by a village road and the Atrai river; on the east by a village road; on the north by the house of Pabitra Bewa and Ramdhon Manjee; and on the west by the land of Krisno Moyee Debya, held by Ram Dhon Manjee, is required within the aforesaid village of Tetoolia.

This declaration is made, under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

JUDICIAL DEPARTMENT.

No. 4273A.

The 9*th September* 1880.—Mr. W. N. Reid, Indigo-planter at Chainpur, is appointed to be an Honorary Magistrate for the Bhubooah Bench of Magistrates in the district of Shahabad, and is vested with the powers of a Magistrate of the Third Class.

The 17*th September* 1880.—Baboo Doorga Churn Ghose, Sub-Deputy Collector, Kutubdia, Chittagong, is vested with the powers of a Magistrate of the Third Class.

Baboo Sheo Nundun Lal Roy, Officiating Deputy Magistrate and Deputy Collector, Shahabad, is vested with the powers of a Magistrate of the Third Class.

The 21*st September* 1880.—Baboo Kapali Prosunno Mookerjee, M.A. and B.L., is appointed to officiate as a Moonsif in the district of Noakholly during the absence, on leave, of Baboo Hur Kumar Dass, or until further orders.

Baboo Kapali Prosunno Mookerjee will be ordinarily stationed at Sundeep.

Baboo Ramdhun Mookerjee is appointed to officiate as a Moonsif in the district of Sarun, during the absence, on leave, of Baboo Denesh Chundra Roy, or until further orders.

Baboo Ramdhun Mookerjee will be ordinarily stationed at Chupra.

Baboo Jogendro Nath Mookerjee, B.L., is appointed to officiate as a Moonsif in the district of Noakholly during the absence, on leave, of Baboo Hurris Chundor Sen, or until further orders

Baboo Jogendro Nath Mookerjee will be ordinarily stationed at Dewangunge.

LEAVE OF ABSENCE TO MOONSIFS.—*The 14th September* 1880.—Baboo Harkumar Dass, Moonsif of Sundeep, in the district of Noakholly, has been allowed privilege leave of absence for two months, under the rules in Chapter VII of the Civil Leave Code, with effect from the 3rd October next, or from any subsequent date on which he may avail himself of it.

Baboo Dinesh Chunder Roy, a Moonsif of Chuprah, in the district of Saran, has been allowed leave of absence for two months, under section 4, Supplement F of the Civil Leave Code, with effect from the 5th of November next.

The 15th September 1880.—Mahomed Amir Ali Khan, Moonsif of Banka, in the district of Bhagulpore, has been allowed privilege leave of absence from 5th to 21st November 1880, both days inclusive, under section 44A of the Civil Leave Code. The Moonsif's Serishtadar will be in charge of the current duties of his office during his absence on leave.

The 17th September 1880.—Baboo Sheosurn Lall, Moonsif of Behar, in the district of Patna, has been allowed leave of absence for six months, under section 4, Supplement F of the Civil Leave Code, with effect from the 1st of September 1880.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Second Publication.]

DECLARATION.

The 14th September 1880.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz., for the erection of a dwelling-house for the Native Doctor attached to the Noakholly Jail, it is hereby declared that, for the above purpose, a piece of land situated in the village of Solla, Pergunnah Bhullooah, Zillah Noakholly, measuring more or less 10 cottahs of standard measurement, and bounded on the north and east by the public road, on the south by the house of Native Doctor Baboo Braja Mohun and the pond belonging thereto, and on the west by the ditch on the north-east of the police lines, is required within the aforesaid village of Solla.

This declaration is made under the provisions of Section 6 of Act X of 1870, to all whom it may concern.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

PUBLIC WORKS DEPARTMENT,—BENGAL.

ESTABLISHMENT.

The 15th September 1880.

No. 165.—*Transfer.*—The civil buildings at Arrah, Buxar, and Mozufferpore will be transferred to the charge of the Irrigation Branch of the Public Works Department from the 1st October 1880.

The 20th September 1880.

No. 166.—*Notifications.*—Mr. L. R. Roberts, Executive Engineer, First Grade, made over charge of the Burdwan Division to Mr. A. G. Bremner on the afternoon of the 8th September 1880, and availed himself of the privilege leave granted* to him from the same date.

* Bengal Government (Public Works Department) Notification No. 149 of the 24th August 1880.

No. 167.—Baboo Aughore Nath Mookerjee, Assistant Engineer, First Grade, joined the Chittagong Division on the forenoon of the 7th September 1880.

T. H. WICKES,
Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

IRRIGATION.

NOTIFICATION.—ESTABLISHMENT.

Dated 14th September 1880.

No. 120.—*Leave.*—Mr. A. N. Stewart, Supervisor and Collector of Tolls, Circular and Eastern Canals, is granted privilege leave for three months, under section 13, Supplement F of the Civil Leave Code.

Dated 20th September 1880.

No. 121.—*Posting.*—With reference to this Department General Branch Notification No. 158 of the 30th ultimo, Mr. A. T. Goodfellow, Assistant Engineer, First Grade, is posted to the South-Western Circle.

No. 122.—*Notifications.*—The following Notification, issued by the Agent Governor-General for Central India, Public Works Department, is republished for information :—

"*No.* 22, *dated the 7th September* 1880.—Mr. A. T. Goodfellow, Assistant Engineer, First Grade, Neemuch Division, has been granted one month's privilege leave from the afternoon of the 16th August 1880."

No. 123.—With reference to the orders marginally noted, Lieutenant R. H. Brown, R.E., Officiating Executive Engineer, Fourth Grade, returned from field service and reported himself to the Superintending Engineer, Sone Circle, on the forenoon of the 2nd instant.

Notifications Nos. 202 and 203, dated the 7th October 1879.
Notification No. 207, dated the 15th October 1879.

No. 124.—*Leave.*—Lieutenant R. H. Brown, R.E., Officiating Executive Engineer Fourth Grade, attached to the office of the Superintending Engineer, Sone Circle, is granted privilege leave for 2 months and 16 days, under Chapter VII, section 44 of the Civil Leave Code, with effect from the afternoon of the 15th instant.

No. 125.—*Posting.*—With reference to this Department General Branch Notification No. 153 of the 30th ultimo, Mr. A. H. Mason, Assistant Engineer, Second Grade, is posted to the Sone Circle.

C. TAYLOR,
Offg. Assistant Secretary,
for Joint-Secy. to the Govt. of Bengal,
P. W. D., Irrigation Branch.

RAILWAY.

[Second Publication.]

DECLARATION.

The 8th September 1880.—The declaration dated 19th December 1878, for the acquisition of certain land required by the Eastern Bengal Railway in the village of Chur Pallund, pergunnah Shazapore, zillah Furreedpore, published at page 1341 of the *Calcutta Gazette* of the 25th idem, is hereby cancelled.

G. F. WILSON, *Lieut.*, R.E.,
Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

[Third Publication.]

DECLARATION.

Darjeeling, the 3rd September 1880.—The declaration dated 8th October 1879, for the acquisition of certain land required by the Patna and Gya State Railway for quarrying purposes in the village of Pahsi Morarpore, pergunnah Gya, published in the *Calcutta Gazette* of the 15th idem, is hereby cancelled.

G. F. WILSON, *Lieut.*, R.E.,
Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

JAIL DEPARTMENT.

No. 8304, *dated the 16th September* 1880.—Surgeon-Major Robert Harvey made over medical charge of the Alipore and Russa Jails to Surgeon-Major C. J. Jackson in the afternoon of the 10th September 1880.

No 8308, *dated the 16th September* 1880.—Surgeon F. C. Nicholson made over charge of the Presidency Jail to Surgeon C. H. Joubert in the afternoon of the 13th September 1880.

No. 8374, *dated the 20th September* 1880.—Surgeon Gordon Price made over charge of the Jessore Jail to Mr. C. M. W. Brett in the forenoon of the 13th September 1880.

R. BRADON, *Lieut.-Col.*,
Deputy Inspector-General of Jails, Bengal.

HIGH COURT NOTICES.

NOTIFICATION.

The following rules, made by the High Court of Judicature at Fort William in Bengal under section 37 of the Letters Patent and under section 652 of the Code of Civil Procedure (Act X of 1877), are published for general information.

FORT WILLIAM, the 16*th September* 1880. J. CRAWFURD, *Registrar.*

RULES.

I. The following words shall be added as a note to Form No. 173. Schedule IV of the Code of Civil Procedure, being the form of the notice required by section 553 to be served on the respondent or his pleader :—

"Take notice also that if you intend, under section 561, to take any objection to the decree in this case which you could have taken by way of appeal, notice of such objection must be filed in the Appellate Court not later than seven days before the date fixed for the hearing of this appeal."

II. In the case of appeals in the High Court, the date to be fixed for the hearing of an appeal shall be the 28th day after that on which the time allowed for the service of the notice expires, provided that such a day be not a Sunday or holiday, in which case the first business day afterwards will be the day of hearing.

III. In the subordinate Appellate Courts, the date for hearing an appeal shall be fixed so as to allow sufficient time to every respondent to give the notice of any objection he may intend to take to the decree required by section 561 of the Code.

RICHARD GARTH.	A. WILSON.
G. G. MORRIS.	L. R. TOTTENHAM.
J. SEWELL WHITE.	L. BROUGHTON.
R. C. MITTER.	ALEX. T. MACLEAN.
H. T. PRINSEP.	CHAS. D. FIELD.

TREASURY NOTICES.

DEPUTY COLLECTOR BABOO RADHASYAM SINGH has been placed in charge of the Durbhunga treasury, and is authorized to draw bills on other treasuries.

DURGAGATI BANERJEA, *Perl. Asst. to Commr., for Offg. Commr.*

PATNA COMMISSIONER'S OFFICE, BANKIPORE, *the 15th September* 1880.

DEPUTY COLLECTOR BABOO RAM ANUGRAH NARAYAN SING has been placed in charge of the Gya Treasury, and is authorised to draw bills on other treasuries.

J. WARE EDGAR, *Officiating Commissioner.*

PATNA COMMISSIONER'S OFFICE, BANKIPORE, *the 3rd September* 1880.

EDUCATIONAL NOTICES.

Calcutta University.

NOTICE.

The Senate will proceed in the month of March 1881 to the election of a Tagore Professor for the term of one year to commence on the 1st of September 1881.

The salary of the Professorship is Rs. 10,000 per annum, and the Professor will be expected to deliver a course of not less than twelve lectures upon *one* of the following subjects :—

(1) Undivided Hindu family,—Status, rights, liabilities, and privileges of its members under the different schools of Hindu Law.
(2) The Law relating to the Disposition of Property among the Mahomedans.
(3) The Law of Limitation and Prescription in British India, including Easements.
(4) The Law of Testamentary Devise as administered in British India.

Candidates for the Professorship are requested to forward their applications to the Registrar on or before the 1st of January 1881, and at the same time to state on which of the above-mentioned four subjects they are prepared to lecture.

CHARLES H. TAWNEY, *Registrar.*

SENATE HOUSE, *the 18th September* 1880.

Notice is hereby given that in the ensuing half-yearly examination of Assistants, Deputy Magistrates, and others, there will be one seat of examination for the officers employed in all the districts of the Bhagulpore Division, viz. at Bhagulpore. The examination will be held in the Commissioner's Office.

K. B. MUKERJI, *for Commissioner.*

BHAGULPORE, *the 17th September* 1880.

NOTIFICATIONS OF THE BOARD OF REVENUE.

No. 996B.

NOTICE is hereby given that the Tenth Sale of Opium, the provision of 1877-78 and 1878-79, will be held at the Government Opium Sale-room, No. 2, Bankshall-street, on Wednesday, the 29th* September 1880, at 11 A.M., and will comprise 4,700 chests, viz.—

		Chests.
Behar Opium	... ...	2,350
Benares ,,	... ...	2,350
	Total ...	4,700

Of the 2,350 chests of Benares Opium 271 are of a consistence of 75°. The usual consistence of Benares Opium is 70°. These 271 chests are numbered 17176 to 17446, and are marked with a red × on each end.

2. The general conditions of the sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 2nd December 1879, and published in the *Government* and *Exchange Gazettes*, or on personal application at the Office of the Board of Revenue.

3. The latest date for deposit will be the 5th October 1880, and the latest date for clearance will, owing to the intervention of the Doorga Pooja holidays, be the 21st October 1880—that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other public securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the Sale-room will be received after 3-30 P.M. of Tuesday, the 5th October 1880, and no Bank of Bengal Receipts in full payment of lots will be accepted after 3-30 P.M. of Thursday, the 21st October 1880.

4. The following table shows the quantity of Opium that will be brought to sale in the next twelve months. The Board of Revenue, however, reserve to themselves the right of altering dates should circumstances render it expedient to do so :—

DATES.	Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about Thursday, 4th November 1880 ...	2,350	2,350	4,700
Ditto Wednesday, 1st December ,, ...	2,350	2,350	4,700
Early in January 1881 ...	2,350	2,350	4,700
,, February ,, ...	2,350	2,350	4,700
,, March ,, ...	2,350	2,350	4,700
,, April ,, ...	2,350	2,350	4,700
,, May ,, ...	The number of chests of each kind to be sold each month will be advertized hereafter.		4,700
,, June ,, ...			4,700
,, July ,, ...			4,700
,, August ,, ...			4,700
,, September ,, ...			4,700
,, October ,, ...			4,700
Total ...	.....	.....	56,400

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L.P., FORT WILLIAM, *the 24th August* 1880.

* This date has been changed from the 4th October 1880, as fixed in the general notification dated 2nd December 1879, on a presentation from the merchants.

No. 859B.

IT is hereby notified that out of the 3,000 chests of Benares opium of 1878-79 of 75° consistence, referred to in Clause 18 of the Board's general notification No. 1581B, dated 2nd December 1879, 271 chests will be sold at the sale on the 4th October next, together with 2,079 chests of Benares opium of 1877-78.

The remaining quantity of the 3,000 chests of Benares opium at 75° of 1878-79 will be sold as follows as a part of the fixed monthly number of 2,350 Benares chests :—

4th November 1880	500 chests.
1st December ,, ...	500 ,,
January 1881	500 ,,
February ,, ...	500 ,,
March ,, ...	500 ,,
April ,, ...	229 ,,

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 20th July* 1880.

NOTICE.

THE Custom House will be closed on account of the Doorgah Poojah holidays from the 10th to the 13th October, both days inclusive, and from the 16th to the 18th October, both days inclusive.

The office will be open *as usual* for the transaction of business on the 8th, 9th, 14th, 15th and 19th October.

Cash payments will not be received after 3 P.M. on Thursday, 7th October, until Wednesday, 20th October.

Consignees and others desirous of passing goods, and entering or clearing ships during the above periods, will have to make the usual deposits not later than noon on the 7th October.

J. SCOBELL ARMSTRONG,
Officiating Collector of Customs.

CALCUTTA CUSTOM HOUSE, *the 4th September* 1880.

NOTIFICATION.

NOTICE is hereby given that in the case of vessels proceeding to the ports or places specified below—

One of the following documents will be required by the Collector of Customs from the Master, under section 63, clause (*b*), Act VIII of 1878, before port-clearance is granted.

In the case of vessels carrying native passengers—

(1) A certificate from the Protector of Emigrants in the form prescribed under Government order No. 1730, dated 8th July 1846.

In the case of vessels carrying no native passengers—

(2) A certificate from the Master of the vessel that he neither has nor will take on board any such passengers.

British Colonies.

Mauritius.	Grenada.
Natal.	St. Vincent.
Jamaica.	St. Kilts.
British Guiana.	Scychelles.
Trinidad.	Fiji Island.
St. Lucia.	Nevis.

French Colonies.

Réunion.	Martinique.
Cayenne.	Guadeloupe and its dependencies.

St. Croix,	Danish Colony.
Surinam,	Dutch Colony.

Places to which native emigrants are likely to proceed:—

Melbourne.	New Zealand.
Australia.	New South Wales.

J. SCOBELL ARMSTRONG,
Offg. Collector of Customs.

CUSTOM HOUSE, CALCUTTA, *the 2nd September* 1880.

The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 22, 1880.

PART IA.

Orders and Notifications by the Government of India, &c.

[*Reprinted from the Gazette of India.*]

The following orders, issued by the Government of India in the Home, Revenue, and Agricultural Department, are republished for general information :—

NOTIFICATIONS.—ESTABLISHMENTS.

Simla, the 10th September 1880.

No. 361.—In modification of Notification No. 248, dated the 11th June 1880, it is hereby notified that Mr. Henry Mortimer Durand, Under-Secretary to the Government of India in the Foreign Department, held the office of Private Secretary to His Excellency the Viceroy and Governor-General *sub pro tempore* from the 9th June 1880 to the 16th July 1880.

No. 363.—*Appointments.*—The following officers in the Assam Commission are confirmed in the appointments which they at present hold substantively *pro tempore*, with effect from the 1st May 1880 :—

* * * * *

Mr. G. Stevenson, C.S., as Assistant Commissioner, First Grade.

* * * * *

JUDICIAL.

The 10th September 1880.

No. 981.—Her Majesty has been pleased to appoint Mr. Alexander Thomas Maclean, of the Bengal Civil Service, to be a Judge of the High Court of Judicature at Fort William in Bengal, with effect from the 23rd July last.

ECCLESIASTICAL.

The 10th September 1880.

No. 199 —The services of the Reverend J. H. Taylor, B.A., Chaplain of Port Blair, are placed at the disposal of the Government of Bengal.

The following orders, issued by the Government of India in the Foreign Department, are republished for general information :—

NOTIFICATIONS.—POLITICAL.

Simla, the 6th September 1880.

No. 252*G.-P.*—His Excellency the Viceroy and Governor-General in Council has been pleased to recognize the appointment of Monsieur Pierre Charriol as Honorary Vice-Consul for Spain at Calcutta.

The 10th September 1880.

No. 260*G.-P.*—With reference to Notification No. 197G.-P., dated 9th July 1880, the recognition by the Government of India of the appointment of Mr. A. B. Cobb as Vice-Consul General for the United States of America at Calcutta has been confirmed by Her Majesty's Government.

The following Extraordinary, issued by the Government of India in the Home, Revenue, and Agricultural Department, is republished for general information :—

NOTIFICATION.—PUBLIC.

Simla, the 13th September 1880.

No. 1400.—A vacancy having occurred in the office of an Ordinary Member of the Council of the Governor-General of India by the resignation of General the Hon'ble Sir Edwin Beaumont Johnson, Royal Artillery, K.C.B., C.I.E., Her Majesty the Queen, Empress of India, has been graciously pleased to appoint Lieutenant-General Sir Donald Martin Stewart, K.C.B., to be an Ordinary Member of the said Council.

2. Lieutenant-General Sir D. M. Stewart has this day, under the usual salute, taken his seat as an Ordinary Member of the Governor-General's Council.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 22, 1880.

PART II.

Advertisements.

[N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

LAND SALE NOTICES.

NOTICE is hereby given that the proprietary right of Government to the undermentioned plots of relinquished railway C class lands situate in the district of Beerbhoom will be put up to sale at the Beerbhoom Collectorate on Tuesday, the 28th September 1880, corresponding with 13th Assin 1287 B.S.

The purchasers will be subject to the following conditions of sale:—

1*st*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

2*nd*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up for sale at the risk of the defaulting purchaser, after issue of advertisement as in the case of original sale.

3*rd*.—The estate will be sold revenue free to the highest bidder above the upset price.

4*th*.—The purchaser shall not make any excavation on the land within 15 feet from the railway fencing.

Number in statement of Government estate.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Upset price.
			A. R. P.	Rs. A. P.
...	23	Pergunnah Sabek, Mouzesur lot Cynthea, village Amoosh, zillah Beerbhoom .	4 0 33	450 0 0

Beerbhoom Collectorate, the 10th July 1880. E. F. AINSLIE, Offg. Deputy Collector, for Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estate situate in the district of Burdwan will be put up to sale at Burdwan Collectorate on Tuesday, the 18th Assin 1287 (B S.) corresponding with 28th September 1880.

1*st*.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
			Acres. Poles.	Rs. A. P.	Rs. A. P.
77	5686	Bunhorakhan, Havilee	3 3	2 2 0	22 0 0

Burdwan Collectorate, the 30th June 1880. F. WYER, Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estates situated in the district of Furreedpore will be put up to sale at Furreedpore Collectorate on the 27th September 1880, corresponding with 12th Asheen 1287, B.S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidders above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estates to be again put up to sale at the risk of the defaulting purchasers after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number in the district roll	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price	REMARKS.
			A. R. P.	Rs. A. P.	Rs. A. P.	
342	3772	Kismut Kha Marpara pergunnah Zangeerabad.	1 1 36	3 0 0	6 0 0	The sale will take effect from 1st April 1879.
343	3773	Ditto	0 1 12	1 0 0	2 0 0	Ditto.

Furreedpore Collectorate, the 24th June 1880. J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situated in the district of Furreedpore will be put up to sale at the Furreedpore Collectorate on the 28th December 1880, corresponding with 14th Pous 1287, B.S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidders above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or, if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchasers, after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Names of Estates and Pergunnahs.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			Rs. A. P.	Rs. A. P	Rs. A. P.	
335	2415	Kismat Kamalapur, pergunnah Tellihati	11 1 2	40 0 0	80 0 0	The sale will take effect from 1st April 1879.
336	2416	Ditto ditto ditto	11 0 8	28 0 0	56 0 0	Ditto ditto.

KRISHNA CHUNDER DUTT, Depy. Collector in charge, for Collector.

Furreedpore Collectorate, the 26th July 1880.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below, to the undermentioned estates situate in the district of Dacca will be put up to sale at the Dacca Collectorate on Wednesday, the 12th January 1881, corresponding with the 29th Pous 1287 B. S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him subject to the revenue fixed in perpetuity

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed	Upset price.
			A. R. P	Rs A P.	Rs. A. P.
285	8542	Howla Ramdev Poddar	2 0 7	4 0 0	8 0 0

Dacca Collector's Office, the 17th August 1880. T. E COCHRAN, Offg Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Noakholly will be put up to sale at the Noakholly Collectorate on 28th September 1880, Tuesday, corresponding with 13th Assin 1287, B S. The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidder above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceeds Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estates to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price at twice the revenue.
			B. C. CW. A. R. P.	Rs. A. P.	Rs. A. P.
1	1561	4a. 18g. 2c. 10kt. share of Government in char Haqdi, pergunnah Dandra	254 9 9=77 2 2	203 6 2	406 12 4
2	1562	4a. 18g. 2c. 10kt. share of Government in char Hoozoori, pergunnah Dandra	193 14 1=46 0 30	103 6 5	206 12 10
3	1563	4a. 18g. 2c. 10kt. share of Government in char Madhuai, pergunnah Dandra	203 8 3=67 0 38	134 3 7	268 7 2
4	1564	4a. 18g. 2c. 10kt. share of Government in char Badarpoor, pergunnah Dandra	193 11 8=03 3 36	124 13 6	249 11 0

E. V. WESTMACOTT, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Nuddea will be put up to public and unreserved sale at the Collector's office of that district on the 23rd day of September 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of June 1880.

Permanently-settled Estate.

No. 22.—Mehal Belgong, pergunnah Belgong; recorded proprietor Mandakini Dasi, Chandra Mohan Ghose, Shashadhar Ghose, Dijabar Ghose, Tara Chand Ghose himself and executor of Arunoday Ghose, Srinath Dwarka Nath, Bunwari Lal, and Nobin Chundra Ghose, Nistarini Dassya, mother and guardian of Kali Das Ghosh, Kali Bhushan, Kali Prasanna Ghose, minor Kistadhan Ghosh, Surendra Nath Roy, Atal Behari Pal, Madan Mohan Pal, Bunoari Lal Pal, guardian of Umesh Chunder Pal, Mohes Chunder Pal, Umes Chunder Pal, Shan Mani Dassya, guardian Braja Gopal Pal, minor, Madhu Mani Dassya, and Mathura Nath Pal, Sri Nath Pal, Shib Chunder Pal, themselves and guardian of Goona Mani Dassya, Serish Chunder Pal, Dhan Krishna Pal, Nalit Mohan Pal, and Hira Lal Pal and Kristna Behari Ghose; sudder jumma of the entire estate Rs. 6,054-3-8 and police Rs. 73-11-11, will be sold for recovery of Rs. 2-1-11 as arrears of revenue.

No. 403.—Dihi Woolasi, pergunnah Mulghur; recorded proprietor Annada Mayi Debya, mother and guardian of Hari Das Bandyopadhyay, minor Mongul Chunder Aush, Ramkuloa Aush, Sriman Chandra Mukerji, executor of Saudamini Debya and Sriman Chundra Mukerji himself and Dhanesh Chunder Mukerji, executors on behalf of Jugul Chunder Mukerji and Katyayani Debya, guardian of Hem Chunder Gangopadhyay, Monindra Chandra Ghose; bearing sudder jumma Rs. 19,467-13-4 and police Rs. 248-6-11. The share of Annada Mayi Debya, guardian and mother of Hari Das Bandyopadhya minor, Mongal Chandra and Ram Kalpa Aush and Sriman Chandra Mukerji, executor of Saudamini Debya and Sriman Chundra Mukerji himself and Dhanesh Chandra Mukerji executors of Jagat Chandra Mukerji and Katyayani Debya, guardian and mother of Hem Chundra Gangopadhyay, bearing a sudder jumma of Rs. 9,733-14-8 and police Rs. 124-3-6, will be sold for recovery of Rs. 213-11-1 as arrears of revenue. The share of Monindra Chandra Ghose, for which a separate account has been opened, will be exempted from sale.

No. 3231.—Mehal Santa, pergunnah Mahammadolja, registered proprietor Hamidan Nesa and Syedan Nesa, Khatun Meer Masudam Ali and Chandra Shikhar Chaudhuri, Boynaddin Mahammad and Khonkar Rahaman and Septamnesa Bibi and Fulsan Nesa Bibi, guardian and mother of Ebi Madish, bearing sudder jumma Rs. 553-2-10 will be sold for recovery of Rs. 1 1-1.

Nuddea Collectorate, the August 1880. W. G. TAYLER, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Pubna will be put up to public and unreserved sale at the Collector's office of that district on the 22nd day of September 1880, corresponding with 7th day of Asvin 1287, B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 30th June 1880.

Number on touji.	Name of the mehal and pergunnah.	Names of Proprietors.	Sudder jumma.	Arrears for which the estate is to be sold.	REMARKS
			Rs. A. P.	Rs. A. P.	
101	Kismut Alukdia, pergunnah Shakhini.	Official Trustee of Bengal on behalf of Mr. N. P Pogose.	859 11 0 Road Fund 8 9 0	0 10 0	Entire mehal will be sold.
163	Newly accreted chur to kismut Taruf Soojanagar pergunnah Mahamedshahee including road fund, and which is in arrear, will be sold first. The other shares which are not in arrear, will be exempted from sale.	Bijoy Gobind Choudhury and others.	1,688 5 0 Road Fund 16 14 0	5 8 0	Separate accounts of this estate have been opened under Act XI of 1859. The share of Bijoy Gobind Choudhury, which bears a revenue of Rs. 748-15,
164	Kismut Dantia Jahangirpur, pergunnah Dantia Jahangirpur.	Kali Pran Bhuttacherjea and others.	650 9 0	1 7 0	Separate accounts of this estate have been opened under Act XI of 1859. The share of Kali Pran Bhuttacherjea, guardian on behalf of Umesh Chunder Bhaduri, which bears a revenue of Rs. 24-8, and which is in arrear, will be sold first. The other shares, which are not in arrear, will be exempted from sale.

Pubna Collectorate, the 11th August 1880. W. CLAY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Midnapore will be put up to public and unreserved sale, and will be sold to the highest bidder on the 27th September 1880, corresponding with Bengali 12th Ashin 1287, and Amli 13th Ashin 1288, Monday, at the office of the Collector of that district, for arrears of revenue and other demands for kist, June, held in 1880, which, by the Acts and Regulations in force, are to be realized as arrears of revenue due on 28th June 1880.

Consecutive No	No. of A register.	Toujee No	Names of mehals and pergunnahs.	Names of proprietors.	Sudder jumma.	Arrears for which the estate is to be sold.
					Rs. A. P.	Rs. A. P.
1	74	45	Mourah Amalpur, pergunnah Khandar	Ramdhan Roy, Ram Gopal Roy, Kalidas Roy, Ramcomar Naskar, Manager under the Court of Wards of the estate of Baboo Radhagobinda Pal minor, Sreematya Nittomoni Dasi, Giri Dhari and Romanath Mohapatra, Sreemotee Sarnomoni Dasi, wife of Mohendra Narain Ghose, and Prem Chand Masanta	1,356 2 10	
				Exclusive of the joint share of Ramdhan Roy, Ram Gopal Roy, Kalidas Roy, Ram Coomar Naskar, manager of the minor under the court of wards of Baboo Radha Gobind Pal, Sreemotya Nittomoni Dasi, Giridhari and Romanath Mohapatra, and Sreemotee Sarnomoni Dasi, wife of Mohendra Narain Ghose, which has separate account, and which will not be sold	1,017 2 2	
				The remaining share of Prem Chand Masanta, which has separate account, and will be sold for arrears of Government revenue	339 0 8	36 8 2
2	230	1557	Kantapal, pergunnah Kharagpur	Kunjabehari Roy, Srinath Charan Pal Ramkristo De, Darikanath Pal, Khetra Mohan Pal, Prangobinda Nag, Ganendra Coomar, Jotendro Coomar, Rolendra Coomar, Nagendra Coomar, Jagendra Coomar, and Goonendra Coomar Nag, minors under the Court of Wards, manager Baboo Darikanath Mal	1 030 0 0 Inclusive of Road Fund	1 5 9
3	353	141	Mouzah Dali Batee, pergunnah Kharagpur	Najiban Nesa Bibi Bhaktaram Bhus, Amizooddin Ahmed, Rooknorooddin Ahmed, Sreepati Bhattacharjee, Romapati Bhattacharjee, Mokhoda Debi, Bindoobhasini Debi, herself and mother and guardian of the minor Manmathanath Bhattacharjee and Karali Charan Bhus	834 13 0	0 7 0
4	412	271	Barbasi, pergunnah Khandar	Lakhi Charan Satpati, Golok Chander Dutta, Manikram Pal, Brojomohan Mohapatra, Gangaram and Ghasiram De, Sreemotya Adarmoni Debya, Raghunath Mohapatra, Lochman Prosad, and Sitalprosad Das Mohapatra, Naraharimarik, Sreemotya Peary Moni Dasi, wife of Guruprosad Mosumdar, Bhuban Chunder Banerjee, Gangaram Mytee, Saroopnarain Imtee, Matangini Dasi, mother and guardian of Taraknath and Bholanath Mytee, Khoyratally, Sham Routo, Akhoynarain Jana, Sreemotya Sarnomoni, Nohan Chupder Nag, Akhoram Bera, Ramkristo Chakraburty, Ram Mohan Mytee, Becharam Acharjya, Madhu Sudan Mana, Sreemotee Jogodamoni, Ramdhamoni Tilottomamoni, Lal Mohan, Indronarain and Bhuban Mohan Maikaph, Radha Charan Saw, Radhamohan and Indranarain Pal	19,156 13 1	44 15 1
5	896	506	Chhuakchhara, pergunnah Kedarkindu	Mohendra Nath Masanta, Indro Nath Masanta, Upendra Nath and Gopendra Nath Masanta, Peary Mohan Masanta and Prem Chand Masanta	961 12 0	
				Exclusive of the joint share of Mohendra Nath Masanta, Indranath Masanta, Upendra Nath Masanta, Gopendranath Masanta and Peary Mohan, Masanta, which has separate accounts, and which will not be sold.	641 2 1	
				The remaining share of Premchand Masanta, which has separate account, and which will be sold for arrears of Government revenue.	320 9 4	32 9 8
6	1268	691	Harijahma, pergunnah Kasijorah	Hiraram Das, Sreemotee Haripria Dei, wife of Jaggarnath Das; Sreemotya Gopinee Dei, mother and guardian of Ramnarain Mytee and Sreenarain Mytee, minors; Saroopnarain Das, father and guardian of Takurdas Das, minor, Mothur Mohan Mytee, Ramtanu Mytee, Rajnarain Das, Adolta Chander De, Saroop Mohun Masanta, Mohendranath, Debendranath, Jogendranath, and Upendranath De.	3,137 7 4 Inclusive of police charges	
				Exclusive of the share of Mohendranath, Debendranath, Jogendranath and Upendranath De, which has separate account, and which will not be sold.	834 3 5 Inclusive of police charges	
				The remaining joint share of Hiraram Das, Sreemotee Haripria Dei, wife of Jaggonnath Das; Sreemotya, Gopini Dei, mother and guardian of Ramnarain Mytee and Sreenarain Mytee, minors, Saroopnarain Das, father and guardian of Takoordas Das minor; Mathurmohan Mytee, Ramtanoo Mytee, Rajnarain Das, Adolta Chandra De, and Saroopmohan Masanta, which has separate account, and which will be sold for arrears of Government revenue	2,303 3 11 Inclusive of police charges	1,333 1 0
7	1782	973	Lutnya, pergunnah Julkapur	Brajodas Panja, Radhagobinda Panja, Jagobandhu Panja, Shasishikhar Panja, Bolstab Das Panja, Boikunta Nath Jana, Prem Chand Masanto, Akhoy Narain Das	859 11 8	22 10 9
8	2047	1124	Nankarbajarpti, pergunnah Majnamoota	Brojanath Roymohasoy, manager of Purna Chander Mitter minor, Sreemotee Haripria Debi, widow of late Kuarnarain Roy, Sreemotee Anandomoi Debi, widow of late Gojendra Narain Roy; Sreemotee Digambari Debi, mother of Lakhinarain Bundopadhya, Sreemotee Adarmoni Debya, Raghoo Nath Das, Proharaj Mohapatra, Seetanath Das Mohapatra, Sreemotya Issarimoni Debya, Poromanando Bardhan, Nando Gopal Bordhan, Seetal Prosad Roy Mohasaya, Soodhakristo Roy Mohasaya, Sreemotya Prassanomoi Dasi, mother of Jotish Chander Basu, Ramnidhi Kundu, Ramanando Kundu, Mohendra Nath Kundu and Sreemotee Digambari Dasi, wife of Pitamber De	2,183 5 4	
				Exclusive of the share of Ramnidhi Kundu, Ramanando Kundu and Mohendra Nath Kundu, which has separate account, and which will not be sold.	708 12 5	
				Ditto ditto of Sreemotee Digambari Dasi, wife of Pitambar De, ditto ditto	344 8 1	
				The remaining joint share of Brojo Nath Roy Mohasaya, manager of Purna Chander Mitter, minor, Sreemotee Haripria Debi, widow of late Kuarnarain Roy, Sreemotee Anandomoi Debi, widow of late Gojendra Narain Roy, Sreemotee Digambari Debi, mother of Lakhi Narain Bandopadhya, Sreemotya Adarmoni Debya, Raghunath Das, Proharaj Mohapatra, Seetanath Das Mohapatra, Sreemotya Issarimoni Debya, Paromanando Bardhan, Nando Gopal Bardhan, Seetal Prosad Roy Mohasaya, Soodhakristo Roy Mohasaya and Prassannomoi Dasi, mother of Jotish Chandra Basu, which has separate account, and will be sold for arrears of Government revenue	1,085 0 10	81 12 2
9	2485	1368	Sahanda, pergunnah Sabong	Gadadhar Dhara, Prankristo Roy, Lall Mohun Roy, Jogomohan Roy, Durgaprosad Roy, Ananda Lal Roy, Sreemoty Sashi Dasia, and Sreemotya Haromoni Dasi	1,917 7 3	6 9 0
10	2513	1393	Sumulya, pergunnah Bhuamoota	Sreemotee Brohmamoi, guardian of her adopted son Upendra Lall Roy minor, Sreemotya Sattolehoma and Ananda Lall Roy	700 9 5	0 4 0
11	2736	1508	Bhosroi, pergunnah Datunbhore.	Ramanando Kundu, Soondar Narain Sarangi, Panchanan Sarangi, Sreemotya Motramoni Debya, Mohendranath Kundu and Ramnidhi Kundu	1,961 1 9	0 6 2
12	2863	1600	Agar, pergunnah Chundorkona.	Nobokristo Mukhopadhya, Poreshnath Sukal, manager of Manmath Nath, Girijanath and Jotendro Nath Roy Chowdry, minors.	10,984 10 4 Including police charges.	
				Exclusive of the share of Poreshnath Sukal, manager of Manmathanath, Girijanath, and Satendra Nath Roy Chowdry, minors, which has separate account, and will not be sold.	732 8 8 Including police charges.	
				The remaining share of Nobokristo Mukhopadhya, which has separate account, and will be sold for arrears of Government revenue	10,252 5 8 Including police charges.	93 8 11

The 19th August 1880.

F. W. BADCOCK, for Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Backergunge will be put up to public and unreserved sale at the Collector's office of that district on Saturday, the 25th September 1880, corresponding with 10th Assin 1287, B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realised in the same manner as arrears of revenue due on the 28th June 1880.

Class.	Number on touji.	Name of mehals.	Name of proprietors.	Government revenue.	Arrears due.	Remarks.
					Rs. A. P.	
1st class	1983	Pergunnah Jahapur ...	Ismali share 12as. 1gd. 2kr. 2kt. 9grds. 6ch.; proprietors Dwarika Nath Datta and others.	Total jumma Rs. A. P. 853 11 10 Deduct jumma of 8as. 13grds. 1kr. 10grds. 10ch. share for which a separate account has been opened, 208 14 6	4 3 2½	This ismali, 12as. 1gd. 2kr. 2kts. 9grds. 6ch. share, will be sold.
				644 13 4		
Ditto ...	3432	Pergunnah Shaista Nagar Rudra Narayan Das Taluq.	Kali Prasad Das Chowdhuri and others.	603 3 2½	37 0 1½	The entire mehal will be sold.
Ditto ...	3846	Pergunnah Sillimabad, share 12½grds.	Ismali share 9grds. 60tils; proprietors Pratap Chandra Roy Chowdhuri and others.	Total jumma 3,683 3 5 Deduct jumma of 3grds. 20 tils share for which a separate account has been opened, 929 6 10½	79 10 10	This ismali, 9grds. 60 tils share, will be sold.
				2,751 10 6½		
Ditto ...	4546	Pergunnah Kashmpur Sheikhapati Char Padda, *alias* Ramjanpur.	Mir Mawassam Hossen Chowdhuri and others.	4,914 0 0	1,314 0 0	The proprietary right of the settlement-holders in this mehal will be sold.
Ditto ...	4872	Pergunnah Buzengomedpur, Taluq Rancha Ram Basu, share 8as.	Jamilunnessa Khatun and others.	1,550 5 3	23 1 0	The entire mehal will be sold.
Ditto ...	1914	Tapp'h Haveli Selimabad, share ½ anna.	Share 11grds. 3krs. 2kts. 5 tils under separate account; proprietors Chandra Kanta Mukhopadhya and others.	1,269 3 11 Deduct the jumma of the other ismali share under separate account amounting to 1,197 4 6	Total jumma up to kist March 1880, 14 1 6 Ditto ditto June 1880, 8 8 6	This 11grds. 3krs. 2kts. 5 til share was sold on the 26th June 1880, and the purchaser, after paying the earnest money, did not pay the remainder, therefore the mehal will be again sold.
				71 15 5	22 10 0	
Ditto ...	1907	Pergunnah Khanjahabadurnagar, Taluq Fateh Mahomed.	Mahamed Rashed *alias* Kalumeah and others.	738 3 9	126 13 0½	The entire mehal will be sold.

Backergunge Collectorate, the 30th July 1880. J. C. VRASEY, Officiating Collector.

NOTICE is hereby given, under section 6 of Act XI of 1859, that the following mehals will be sold for arrears of revenue due on the 28th June 1880, at public auction at the Noakholly Collector's Office on Tuesday, the 28th September 1880, corresponding with 13th Aswin 1287, B.S., to the highest bidder.

Permanently-settled Estate.

No. 203.—Three annas share of pergunnah Dandra; recorded proprietors Aboo Eusoof, Mahamed Israil, Aboo Mahamed Obedoollah, Chandra Nath Gupta Chaudhory, Shorfunnessa Chaudrine, self and guardian of Aboo Nosolo Mahamed Ishaq minor, Kazi Lutful Haq, self and guardian of Mahmooda Khatoon minor, Ram Kumar Sen, Radha Mohan Ray and Mohim Chandra Bandopadhya. Government revenue Rs. 2,444-4-10, inclusive of Rs. 24 on account of Improvement Fund. Of this one anna share, of which a separate account has been opened in the name of Mohim Chundra Bandopadhya, Government revenue Rs. 152-12-4, inclusive of Rs. 1-8 on account of Improvement Fund, will be sold for arrears of revenue Rs. 4-3, inclusive of one anna on account of Improvement Fund.

Noakholly Collector's Office, the 7th August 1880. E. V. WESTMACOTT, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estate in the district of Jessore will be put up to public and unreserved sale at the Collector's office of that district on the 22nd day of September 1880 for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on 28th June 1880.

CLASS I.—*Permanently-settled Estates.*

Towjee No. 263, mehal mouzah Surafpore, pergunnah Shabosh; recorded proprietors Punchanand Bose and Gobind Chundra Roy and others; bearing a sudder jumma of Rs. 2,124-13-8. The two shares of Punchanand Bose and others, bearing a sudder jumma of Rs. 796-13-1½, of which separate accounts have been opened, as there are no arrears due, will be exempted from sale. One share belonging to Gobind Chandra Roy and others, bearing a sudder jumma of Rs. 1,328-0-6½, will be sold for recovery of arrears, Rs. 5-4-11.

Jessore Collectorate, the 9th August 1880. E. H. RUDDOCK, Offg. Collector.

NOTICE is hereby given that Prasanna Kumar Rakhit, purchaser of the undermentioned estate situated within Chittagong Hill Tracts, having failed to pay the revenue thereof, Rs. 2,491-2-0, for the following kists :—

	Rs.	A.	P.
Kist 1877-78	830	6	0
,, 1878-79	830	6	0
,, 1879-80	830	6	0

The said estate will be put up to public sale on Monday, the 8th November 1880, corresponding with 24th Kartick 1287 B.E., in the office of the *ex-officio* Assistant Commissioner at Cox's Bazar, under the provisions of Act XI of 1859, section 6, for the recovery of the arrears and other demands, which, by the Regulation and Act in force, are directed to be realized.

Noabad Taluq, Baboo Magun Das Roy, mouzah Haladia Palong, sub-division Cox's Bazar, bearing sudder jumma of Rs. 830-6-0.

BOUNDARY.

North.—Chirg Surry and Pata Baree.
South.—Boundary line of Bhalukya Palang and Thin Surry Khal.
East.—Nala Palong and Maintang.
West.—Settled land of the regulation district.

R. H. RENNY, Offg. Deputy Commr., Chittagong Hill Tracts.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Furreedpore will be put up to public and unreserved sale at the Collector's office of that district on the 28th day of December 1880, answering to 14th Poush 1287, B S., for arrears of revenue which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th June 1880.

CLASS I.—*Permanently-settled Estates.*

Number in touji.	Name of pergunnah and mehal.	Name of proprietor.	Government revenue.	Amount of arrears for which the estate is to be sold.
			Rs. A. P.	Rs. A. P.
6304	Two pieces of new chur Khagotia in chur Moduasunkur.	Shoshenundun Pal, Rashbehari Roy, and Taranathkundoo of Loojung.	1,243 11 7	268 1 11

Furreedpore Collectorate, the 3rd September 1880. J. E. B. JEFFERY, Offg. Collector.

Statement of the Affairs of the Bank of Bengal for the week ending 14th September 1880.

LIABILITIES.		Rs.	A.	P.
Capital paid up		2,00,00,000	0	0
Reserve Fund		22,89,515	0	0
Public Deposits at Head Office ... ... Rs. 95,67,706 8 8				
Ditto at Branches ... „ 2,47,53,403 12 11		3,43,21,110	5	2
Other Deposits at Head Office and Branches ...		2,77,16,901	10	0
Bank Post Bills, &c.		4,50,937	12	1
Sundries		11,49,102	8	1
Rupees ...		8,59,26,967	3	4

ASSETS.	Rs.	A.	P.
Government Securities	1,25,07,379	8	0
Loans on Government Securities, &c., at Head Office and Branches	62,77,673	10	1
Accounts of credit on Government Securities, &c., at Head Office and Branches ..	47,42,082	15	9
Bills discounted and purchased at Head Office and Branches	1,28,81,007	15	1
Balances with other Banks	5,01,046	3	1
Bullion	86,043	8	8
Dead Stock	10,61,328	5	7
Stamps	8,512	8	0
Sundries	3,69,499	9	6
	3,84,35,129	3	4
Cash and Currency Notes at Head Office ...Rs. 1,88,21,397 13 9			
Cash and Currency Notes at Branches ... „ 2,86,70,440 2 3	4,74,91,838	0	0
Rupees ...	8,59,26,967	3	4

By order of the Directors.

BANK OF BENGAL, CALCUTTA, the 16th September 1880. J. GORDON, Chief Accts. & Dy. Secy. (353—1) R. HARDIE, Secretary and Treasurer.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V (B.C.) OF 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to import warehouse.	Number, mark, and description.	Consignees.	Ships.
1880.			
Sep. 9	30 Bundles rod iron, X X X X red or no mark ...	Order ...	S. S. Duke of Buccleuch.
„ 10	1 Case, M 98 in a diamond	Ditto ...	S. S. Eldorado.
„ 10	1 Rundlet, X in circle	Ditto ...	Ditto.
„ 8	2 Cases, C C C in cross, bottom H S K & Co. ...	Ditto ...	S. S. Counsellor.
„ 8	1 Case, 65 in a diamond	Ditto ...	Ditto.
„ 8	2 Packages, 159 in a diamond	Ditto ...	Ditto.
„ 8	2 Cases, 111 in a diamond, outside D D R D L ..	Ditto ...	Ditto.
„ 8	3 Cases, G L D D in a diamond, outside W C S K	Ditto ...	Ditto.
„ 8	1 Case, G S G C in a diamond, outside W C S K ...	Ditto ...	Ditto.
„ 8	7 Packages, H B & Co. in a diamond	Ditto ...	Ditto.
„ 8	1 Case, H K S in a diamond	Ditto ...	Ditto.
„ 8	4 Packages, H M N L in a cross, bottom H S K & Co.	Ditto ...	Ditto.
„ 8	1 Case, K L in a diamond, outside W C S K ...	Ditto ...	Ditto.
„ 8	3 Cases, 117 in a diamond, top K M, bottom P	Ditto ...	Ditto.
„ 8	13 Packages, L M S L in a diamond, outside W C S K	Ditto ...	Ditto.
„ 8	2 Bales, M B in a diamond, outside W C S K ...	Ditto ...	Ditto.
„ 8	8 Packages, M C D in a diamond, bottom H S K & Co.	Ditto ...	Ditto.
„ 8	4 Cases, P C P D in a diamond, outside W C S K...	Ditto ...	Ditto.
„ 8	10 Cases, R K T P in cross	Ditto ...	Ditto.
„ 8	5 Packages, S N B D in a diamond, outside W C S K	Ditto ...	Ditto.
„ 8	2 Cases, S L B D in a diamond, outside W C S K...	Ditto ...	Ditto.
„ 8	3 Packages, 93 in a diamond, top S B, bottom D ...	Ditto ...	Ditto.
„ 8	1 Case, S & S in a diamond	Ditto ...	Ditto.
„ 8	1 Case, addressed	The Secretary, Calcutta School Book Society.	Ditto.
„ 8	1 Truss, 508 in a diamond, top W L	Order ...	Ditto.
„ 8	1 Parcel, D within a bell	Ditto ...	Ditto.
„ 8	1 Parcel, L in a diamond	Ditto ...	Ditto.
„ 8	1 Case, H B & Co., top C	Ditto ..	Ditto.
„ 8	1 Truss, S & Co.	Ditto ...	Ditto.
„ 9	6 Packages, G in a circle, or G in a diamond, or G in a triangle	Ditto ...	Ditto.

CALCUTTA, the 18th September 1880. (356—1) G. H. SIMMONS, for Vice-Chairman.

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
185	O 69—03486	100	Rojoni Kant Das.
186	L 84—12639	100	Messrs. Williamson Magor & Co.
187	O 81—08494	10	Ramgoti Adhicary.
188	„ 31—84484	50	Jadu Mondle.
189	„ 24—51492	20	Prosanno Kumar Bose.
	„ 55—74223	20	
	„ 56—56748	20	
	„ 58—93295	20	
	„ 59—44565	20	
	„ —14308	20	
	„ —00664	20	
	„ —29491	20	
190	O 54—03020	10	Joy Gobind Shome.
	„ —08296	10	
192	O 69—02527	100	Prosanno Chundra Roy.
193	„ 68—27940	100	Tarapodo Mukerjee.
194	„ 31—10665	50	Muti Lal Khettree.
197	O 67—97248	100	Shaik Abdul Wahab.
198	„ 68—93791	100	Moorareo Lal Misser.
199	O 68—37785	100	Srimuti Shurnolota Dabee.
	„ —37786	100	
	„ —37787	100	
	„ —37788	100	
	„ —37789	100	
200	O 37—37344	5	Durga Churn Chakravarti.
201	O 59—45446	20	Prosanno Kumar Bose.
202	O 38—02493	5	The Deputy Post Master, Dilkosha, Oudh.

Notes partially lost or destroyed.

204	O 31—60424	50	E. Saupin.
205	„ 59—49266	20	Mohendra Lal Dutt.
206	L 30—33139	5	Annada Kumar Dhole.
207	O 30—55648	50	A. R. S. V. Palaneappa Chetty.
208	„ 80—63108	10	Obhoy Churn Mitter.
	„ 87—48790	5	
209	„ 68—44234	100	Rev. T. S. Wynkoop.
	„ 59—88909	20	
210	O 77—72916	10	Mrs. R. Hainworth.
211	„ 53—29131	10	J. Williamson.
	„ —29132	10	
	„ —29151	10	
	„ —29152	10	
	„ —29154	10	
212	„ 68—04101	100	Jogendra Nath Chowdhuri.
213	„ 59—92373	20	Srimuti Muktakasee Dabi.
214	„ 14—11454	10	Radha Kant Talukdar.
215	„ 67—29597	100	Sambhoo Chunder Lahuri.
216	„ 59—99037	20	Prosanno Kumar Bosu.
217	L 97—26059	10	Sheik Alla Bux.
218	O 50—52428	10	Dr. W. A. Gilligan.
219	L 31—11769	5	The Chief Pay Master, East Indian Railway, Calcutta.
220	„ 28—31354	5	Ram Kissen Mondle.
221	„ 91—09872	20	Isan Chandra Maulik.
222	O 26—82639	20	Soorut Nath Maulik.
223	„ 14—59182	10	Hem Chunder Mitter.
224	L 14—78656	20	Kali Das Dutt.
124	L 56—32572	5	G. H. Simmons.
	„ —32573		
125	O 68—05810	100	Major D. Chatterton.
	„ —05848		
126	L 55—95225	5	Premjee Dharamsey.
	„ —95222		
127	L 55—95691	5	The Chief Paymaster, E. I. Railway, Calcutta.
	„ —95692		

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
128	A 8—15453	10	Gopal Chunder Bromho.
	„ 7—12650		
	L 98—38861	10	
	O 5—15642		
	„ 25—86007	20	
	„ —86006		
129	L 17—17773	5	Juggobundu Shaw.
	„ 15—57247		
130	„ 21—28003	5	Gobind Kumar Pyne.
	„ 22—30019		
131	L 1—98645	10	Isan Chunder Dey.
	„ 4—98644		
132	O 76—85387	10	Jewah Mamoojee.
	„ —85390		
133	O 52—40944	10	Messrs. Chin Hong & Co.
	„ —40943		
	L 28 93563	5	
	„ —93562		
134	L 37—87696	20	Prosanno Chunder Paul.
	„ —87695		
135	L 31—89918	5	Radha Nath Mukerjee.
	„ —89917		

R. A. STERNDALE,
Assistant Commissioner of Paper Currency.
PAPER CURRENCY DEPARTMENT, the 20th Sept. 1880.

Notice.

List of Unclaimed Packages on the Custom House Wharf.

No.	Mark		Ship.
1	Cask, [S N M & C M Oudh]	...	Gannet.
1	Cask, no mark	...	Castore.
1	Case, [F & S]	...	Manilla.
2	Casks, [B & K] 8947-48	...	Merkara.
85	Bars flat iron, no mark or 111 white	...	Do.
1	Bar round iron, no mark	...	Inventor.
4	Bars square and flat iron, J or no mark		Do.
1	Parcel, Dwarkanath Dutt & Nephew D [D] F 530-549	...	City of Venice.
2	Bars flat and round iron, no mark	...	Do.
2	Cases, F & S	...	Navarino.
1	Bundle sheet iron, J or no mark	...	Mira.
1	Case, H N D or [K M D] C	...	Star of Bengal.
1	Package, Messrs. Kettlewell Bullen & Co.	...	City of Khios.
1	Bag, C H	...	Chinsurah.
1	Bag, no mark [B N] F B R	...	Do.
3	Bags, P R M P	...	Do.
1	Tin box, no mark or [H C] A L	...	Cathay.
1	Barrel, P C M & Co.	...	Duke of Devonshire.
1	Piece iron work, I S R or no mark	...	Duke of Sutherland.
1	Box, Dwarkanath Dutt and Nephew	...	Discoverer.
1	Bundle, no mark	...	Aglaja.
1	Pipe, C W	...	City of Canterbury.
1	Cake spelter, G	...	Do.
1	Bar round iron, no mark	...	Do.
1	Bar half round iron, no mark	...	Do.
1	Bar flat iron, K I or no mark	...	Aphrodita.
3	Cases, Delhi [F] P 1-3	...	Bokhara.
1	Parcel, Mr. F. Matthissen, Mission House, Calcutta	...	Do.
1	Pair wheels and axles, no mark	...	City of Cambridge.
229	Bars round iron, X V X red or no mark	...	Look Eck.
3	Bundles square iron, X I X white or no mark	...	Do.
4	Bars flat iron, X I X white or no mark	...	Do.
3	Cases, D B & Co.	...	Do.
2	Bars flat iron, no mark or 1111 red		Do.
1	Package, L [X] G	...	Poonah.
1	Parcel, L M F 3	...	Duke of Buccleuch.
100	Bars square iron, 11 white or no mark	...	Do.
2	Bundles round iron, no mark	...	Do.
3	Bundles square iron, no mark	...	Do.

No.	Mark.	Ship.
2	Iron rails, no mark ...	Duke of Buccleuch.
19	Bars Square Iron, no mark or C [B & Co.] E ...	Do.
1	Sleeper, S or no mark ...	Do.
1	Iron pipe, C S D or no mark ...	Do.
1	Bundle hoop iron, J L A or no mark ...	Duke of Argyle
170	Bars round iron, R B or no mark ...	Do.
8	Bars flat iron, 11 white or no mark	Do.
1	Bar square iron, R B or no mark ...	Do.
1	Piece Spelter, F & G ...	Eldorado.
4	Bars round iron, no mark ...	Do.
18	Bars square iron, do. ...	Do.
1	Bar flat iron, do. ...	Do.
1	Bundle round iron, do. ...	Do.
1	Case, [C P & Co.] 2 ...	Vega.
1	Bar angle iron, [B] C ...	Do.
1	Bar round iron, do. ...	Do.
1	Bar square iron, X X red ...	Do.
2	Bars angle iron, J or no mark ...	Counsellor.
1	Parcel, Mr. J. Whimster, I G S N Co.'s Office, 4, Fairlie Place ...	City of Carthage.
2	Bars round iron, no mark ...	Indus.
4	Bags, no mark ...	Ganges.
1	Box, Mr. Fitzwarren ...	Almora.
1	Chest, Dr. Warrall ...	Orion.
1	Parcel, I F Shortt, Tirhoot ...	Manora.
4	Parcels, no mark ...	Merkara.
1	Rattan chair, L B, Chandernagore ...	Meinam.
1	Bag, C C H & Co. ...	Mecca.
1	Parcel, Siana Norsar, Calcutta ...	Arratoon Apcar.
1	Cask, Dr. Jordanus, Calcutta ...	Rajpootana.
3	Bales, no mark ...	St. Kilda.
1	Revolver, do. ...	Hindostan.
1	Cask, P C ...	Meinam.
16	Muskets, no mark ...	Ann.
1	Case, no mark or [M M] ...	Khandalla.
1	Case, Emmett and Chambers, Clive Street, Calcutta ...	Do.
10	Pictures, &c., no mark ...	Japan.
2	Cages, do. ...	Suez.

N.B.—The above will be sold if not cleared within the 25th of September 1880.

1	Crate, [J A M] 247 ...	Poonah.

N B.—The above, landed under the Act, will be sold if not cleared within the 25th of September 1880.

J. SCOBELL ARMSTRONG,
Offg. Collector of Customs.

Calcutta Customs, the 18th September 1880.

Notice.

WANTED a Cashier for the Calcutta Collectorate. Required security in Government Promissory Notes Rs. 50,000, and a Bond for Rs. 50,000. Salary Rs. 200.

Applications, with copies of testimonials, will be received by the undersigned up to 25th instant.

G. M. GOODRICKE, Collector.

Calcutta Collectorate, the 6th September 1880.

Notice.

WANTED a Serishtadar for the Court of the First Subordinate Judge of Patna on a salary of Rs. 50 per mensem. The candidate must possess thorough knowledge of English, Urdu, and Nagri, and experience in the business of the Civil Courts. Applications, with copies of testimonials, will be received by the undersigned till the 30th September 1880.

P. N. BANERJEE, 1st Subordinate Judge, Patna.

Dated Patna, the 24th August 1880.

Required.

REQUIRED immediately an Overseer and a Conservancy Overseer for the Beauleah Municipality on a salary of Rs. 50 or Rs. 55 each per mensem. A security of Rs. 500 is required for the post of Overseer. Passed Overseers need only apply.

A. H. COLLINS, Vice-Chairman.

Rajshahye Magistracy, the 15th September 1880.

(354—2)

Notice.

WANTED a Naib Nazir for the Court of the First Subordinate Judge of Patna on a salary of Rs. 35 (thirty-five) only per mensem. The candidate must possess a fair knowledge of English, Urdu and Nagri and accounts. He must also furnish security to the extent of Rs. 5,000.

Applications, with copies of testimonials, will be received by the undersigned till the 30th instant.

PORESH NATH BANERJEA, 1st Sub. Judge, Patna.

Patna, 1st Subordinate Judge's Court, the 4th September 1880.

WANTED an Overseer for the Julpigoree District Road Cess Committee on a consolidated pay of Rs. 72, including allowances, per mensem.

None need apply who has not passed the Public Works Department Overseer's examination and has not at least one year's practical experience in the Department.

Applications, together with copies of testimonials which shall not be returned, will be received by the undersigned up to the 13th October 1880.

PRONATH BANERJEE,
(357—2) Vice-Chairman, District Road Cess Comtee.

Notice.

WANTED a Clerk Accountant for the Terai Branch Road Cess Committee in the district of Darjeeling on a salary of Rs. 25 per mensem. The candidate must possess a fair knowledge of English, Bengali, and some experience in Accounts. A good handwriting is also essential.

Applications, with copies of testimonials, will be received by the undersigned till the 30th instant.

This place is near the Siliguri terminus.

C. B. CHAKRAVARTY, Vice-Chairman.

Phansidwa, the 11th September 1880. (350—1)

Bhopal State Railway.

EXTENSION OF TIME FOR TENDERS.

TENDERS for the construction of this line will be received up to the 30TH SEPTEMBER.

H. T. GEOGHEGAN, Engineer-in-Chief.

Pachmarhi, the 4th September 1880.

Government Cinchona Febrifuge.

THIS preparation is an efficient substitute for Quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates:—per four ounce tin, *Rs.* 4 *ans.* 8; per eight ounce tin, *Rs.* 8 *ans.* 8; per pound tin, *Rs.* 16 *As.* 8. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates:—per four ounce tin, *Rs.* 5 *ans.* 8; per eight ounce tin, *Rs.* 10 *ans.* 8; per pound tin, *Rs.* 20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage eight annas per 4 and 8 oz. tins, and twelve annas per pound tin, in addition to the foregoing rates.

For Sale.

At Narora, near Rajghat, Bull's Dredgers for well-sinking, &c., of the following kinds.

Description.	Number.	Size.	Price.	Remarks.
			Rs.	
Bull's dredger ...	39	1½ cubic feet	40	These have been used, but are in good condition.
Ditto ...	124	2½ ditto	65	
Ditto ...	9	6 ditto	120	
Ditto ...	50	1½ ditto	75	Quite new.
Ditto ...	24	2½ ditto	105	

Apply to Mr. Edward J. Jones, Executive Engineer Narora Division, L. G. Canal, Narora, *vid* Rajghat, Oudh & Rohilkhund Railway Station.

W. JEFFREYS, *Lieut.-Col.*, R.E.,
Supdg. Engr., 4th Circle, I. W., N. W. P.

Aligarh, the 24th September 1879.

Notice.

OWNERS, holders of lands or their agents, are hereby informed that the land revenue of Calcutta for the year 1880-81, which has been due since the 1st of April last, must be paid before the 30th November next, otherwise warrants of distress will be issued to recover the same with costs.

G. M. GOODRICKE, Deputy Collector.

Calcutta Collectorate, 5, Church Lane, the 15th September 1880.

Notice.

THE public are hereby informed that the well-known Kartick Barun Mela, which is held on the banks of the Dhaleshwari, near Munshigunge, in the Dacca district, will commence on the 16th November 1880 A D., corresponding with the 2nd Ugrahayan 1287 B.S., and continue up to the 27th December 1880 Tradesmen dealers, and others may buy and sell there during these six weeks.

T. E. COXHEAD, Magistrate of Dacca.

Notification.

UNDER the provisions of the notification of 16th August 1880, in which persons desirous of transporting any forest produce through the Sunderbuns forests are required to take out a pass at one of the forest toll stations, paying such fees as may be fixed by the Conservator of Forests; it is hereby notified that the fees payable for such passes will, from the 1st September 1880, be the following:—

For Sundri timber, 2 pie per maund.
For all other forest produce, half pie per maund.

J. S. GAMBLE,
Offg Conservator of Forests, Bengal.

Darjeeling, the 30th August 1880.

Forest Department, Bengal.
Sunderbuns Division.
NOTICE.

ONE piece of teak timber is now lying at the Government Timber Depôt of Bhudder Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt or at the office of the undersigned, and after paying salvage, &c., upon the log, to remove the timber

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government

G. W STRETTELL, Deputy Conservator of Forests, Sunderbuns Division.

No. 3, Hungerford Street, Calcutta, the 23rd August 1880. (385—8)

Notice.
Oudh Forest Department
BYRAMGHAT DEPOT
ON THE OUDH AND ROHILKHUND RAILWAY

FROM this date the prices of sál beams and scantlings supplied from this depôt will be as follows:—

BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot
22 „ „ 2-12 „
23 „ „ 2-14 „
24 „ „ 3 „

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot.

SCANTLINGS.—From 12 to 20 feet, at Rs. 2-8 per c ft.
Under 12 and over 7, at „ 2-4 „
Under 7 feet, at „ 2 „

The above prices are for ordinary building purposes.

For *Planking Sleepers*, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over at Rs. 2-4 per cubic foot, provided the scantlings are taken in fair proportion

Second and Third Class Timber will be sold and price fixed by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator of Forests, Oudh Circle,
KANHIA LAL, in charge Byramghat Depôt.

The 22nd May 1879.

In the Goods of Nobo Kissore Dutt, deceased, of Berhampore.

ALL persons claiming against the estate are requested to send in their claims to Mr. K. N. Mittra, Barrister-at-Law, at No. 5, Hastings Street, Calcutta, on or before the 13th October 1880. In default thereof their claims will not be recognised, and the Estate distributed amongst the next of kin. (358—2)

Jokai (Assam) Tea Company, "Limited."

NOTICE is hereby given that the Sixteenth Ordinary General Meeting of Shareholders will be held at the Office of the Company, No. 108, Clive Street, on Monday, the 27th day of September instant, at noon, to consider the Director's Report, which will then be submitted, pass the accounts to 30th June 1880, and transact such other business as may be brought before the meeting.

BALMER, LAWRIE & Co., Managing Agents.

Calcutta, the 10th September 1880. (332—2)

Borsillah Tea Company, Limited.

NOTICE is hereby given that the Sixteenth Ordinary General Meeting of Shareholders will be held at the Office of the Company, No. 103, Clive Street, on Monday, the 27th day of September instant, at 12-30 P M., to consider the Managing Directors' Report, which will then be submitted; pass the accounts to 30th June 1880, and transact such other business as may be brought before the meeting

BALMER, LAWRIE & Co.,
Managing Directors and Secretaries.

Calcutta, the 10th September 1880 (333—2)

Bishnauth Tea Company, Limited.

NOTICE is hereby given that the Thirty-fourth Half-yearly Ordinary General Meeting of Shareholders of the above Company will be held at the registered Office of the Company, No. 3, Mangoe Lane, Calcutta, on Thursday, the 30th instant, at 12-30 P M., for the purpose of receiving the Directors' report, passing the accounts for the half-year ending 30th June 1880, and transacting such other business as may be brought before the meeting.

By order of the Board.

WILLIAMSON, MAGOR & Co., Secretaries.

Calcutta, the 14th September 1880. (351—2)

I HAVE this day, under the provisions of Section 31 of Act II of 1874, appointed Frederick Clarke, Esq., Officiating Administrator-General of Bengal, and his successors in office, to be administrator and administrators of the estate of the late William Henry Smith, deceased, in my stead and place, and have assigned and transferred to him all the estate, effects, and interest vested in me by virtue of the letters of administration with copy exemplification of will annexed granted to me.

H. A. ADKIN,
Administrator to the estate of
William Henry Smith, deceased.

Calcutta, the 16th September 1880. (352—1)

WE have authorised Mr. Alfred Ritz to sign our firm by procuration.

REINHOLD & Co.

Calcutta, the 6th September 1880 (324—3)

AUBINASH CHUNDER GHOSE, B.L, intends to be admitted as a Vakeel of the High Court. (330—4)

INSOLVENT NOTICES.

Court for the Relief of Insolvent Debtors at Calcutta.

IN the matter of MOSES EPHRAIM COHEN, an Insolvent.

On Monday, the 6th day of September instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 16th day of November next, and that the said Insolvent do then attend to be examined before the said Court.

C. A. Smith, Attorney. (342—2)

IN the matter of AGA MAHOMED BAKER, an Insolvent.

On Monday, the 6th day of September instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 16th day of Nov-

ember next, and that the said Insolvent do then attend to be examined before the said Court.

C. A. Smith, Attorney. (343—2)

IN the matter of ALBERT BOSTON MITCHELL, an Insolvent.

On Monday, the 6th day of September instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 16th day of November next, and that the said Insolvent do then attend to be examined before the said Court.

T. B. Chatterjee, Attorney. (344—2)

IN the matter of EDWARD LANG IVES, an Insolvent.

On Saturday, the 4th day of September instant it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 16th day of November next, and that the said Insolvent do then attend to be examined before the said Court.

Dignam and Robinson, Attorneys. (345—2)

IN the matter of GOLAM SURBUR, an Insolvent.

On Saturday, the 4th day of September instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 16th day of November next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person. (346—2)

Chief Clerk's Office, the 14th day of September 1880.

IN the matter of HENRY HORATIO ARDWISE, an Insolvent.

On Tuesday, the 14th day of September instant, it was ordered that the hearing of this matter do stand adjourned until the first Court day of January next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said first Court day in January next, and that the said Insolvent do then attend to be examined before the said Court.

M. M. Zorab, Attorney. (359—1)

IN the matter of HENRY TWISDEN FORBES, an Insolvent.

On Tuesday, the 14th day of September instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 7th day of December next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 7th day of December next, and that the said Insolvent do then attend to be examined before the said Court.

Dignam and Robinson, Attorneys. (360—1)

IN the matter of FERDINAND ALBERT KLEYN, an Insolvent.

On Tuesday, the 6th day of July last, by an order of this Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic, Chap. XXI, as to all persons named in his schedule as creditors or claiming to be creditors respectively.

H. R. Fink, Attorney. (361—1)

IN the matter of ARTHUR TEMPLETON, an Insolvent.

On Tuesday, the 24th day of August last, it was ordered that the hearing of this matter do stand adjourned until the first Court day in March next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said first Court day in March next, provided the said Insolvent shall in the interim pay the Official Assignee of this Court monthly for the benefit of the estate of the said Insolvent one-fourth a month out of his salary; the first of such payment to be made on the 6th day of September next and thereafter on the 6th day of each succeeding month, and that the said Insolvent do then attend to obtain his personal discharge before the said Court.

Wilson and Chatterjee, Attorneys. (362—1)

IN the matter of NOBIN CHUNDER ROY, of No. 262, Upper Chitpore Road, Baug Bazar, in the town of Calcutta, ironmonger, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Monday, the 13th day of September instant, and by an order of the same date the whole and effects of the said Insolvent were vested in the Official Assignee.

Bissonauth Dutt, Attorney. (363—1)

Chief Clerk's Office, the 21st day of September 1880.

POSTAL NOTICES.

MEMORANDUM showing the hours at which the Mails are closed for despatch at the General Post Office, Calcutta, and the despatches made from the Branch Post Offices to General Post Office; also the hours of deliveries of Mails from the General Post Office and Branch Post Offices.

Hours at which Mails are closed at the General Post Office.

For	Letters at	Registered letters at	Hours up to which late letters are taken if fully prepaid with an additional fee of 1 anna.
All stations on the East Indian Railway between Howrah and Burdwan, and on the Loop Line between Kanu junction and Ramporehât	5-30 A.M.(a.)	5 P.M.	
	6 ,, (a.)	5 ,,	
Howrah	8 ,,	5 ,,	
	2 P.M.(a.)	1-30 ,,	
All stations on the Eastern Bengal Railway, between Barrackpore and Goalundo	6-30 A.M.(a.)	5 ,,	
Sonapore, Barrupore, and Canning Town	8 ,,	5 ,,	
Dum-Dum and Barasat ...	7-45 ,,	5 ,,	
Ditto ditto Basirhat and Satkhera	6-30 P.M.	5 ,,	7 P.M.
All stations on the Northern Bengal State Railway, and offices in the Rajshahye, Bogra, Dinagepore, Rungpore, Julpigoree, and Darjeeling districts, and the Assam Province	12 NOON.	12 NOON.	
All stations on the East Indian Railway Loop Line and places situated in the Birbhum, Murshidabad, Santhal Pergunnahs, Maldah, Purneah, Bhagulpur, and Monghyr districts	4 P.M.	3-30 P.M.	
All stations on the Eastern Bengal Railway, and places in the Kishnaghar, Jessore, Furreedpore, Pabna, Burrisal, Dacca, Tipperah, Mymensing, Chittagong, Sylhet, and Cachar districts	6-30 ,,	5 ,,	7 P.M.
Diamond Harbour and Behala ...	6-30 ,,	5 ,,	7 ,,
All stations on the East Indian Railway Main and Obord Lines, and places in the districts of Bankura, Manbhoom, Hazaribagh, Ranchi, Singbhum, also in Behar, North-Western Provinces, Punjab, Sindh, Rajputana, Central Provinces, Bombay and Madras Presidencies ...	6-30 ,,	5 ,,	7 ,,
Ulubariah, and places in the districts of Midnapore, Balasore, Cuttack, Pooree, and in the Madras Presidency as far as Vizagapatam ...	6-30 ,,	5 ,,	7 ,,
Registered letters and parcels are received only on week days during the hours of ...	.....	11 A.M. to 5 P.M.	

(a.) No despatches are made on Sundays.

Note.—On Saturdays an extra despatch is made for Howrah, which is closed at 6-30 P.M.

Hours at which Mails are closed at the Sub-Offices of Calcutta.

Name of Sub-Office with its initial letters.	1st despatch.	2nd despatch.	3rd despatch.	4th despatch.	REMARKS.
	A. M.	A. M.	P. M.	P. M.	
Baug Bazar N.	7-30	10-10	2-30	6-25	On Sundays there are only two despatches from the Branch Post Office, viz. 3rd and 4th.
Beadon Square N. C.	8-5	10-25	2-45	6-40	
Simla N. E.	8-10	10-30	2-50	6-45	
Bow Bazar C.	8-20	10-40	3	6-55	
Ballaghatta E.	7-40	10	2-5	6-10	
Napit Bazar E. C.	8-15	10-35	2-40	6-45	
Dhurrumtolla W. C.	8-20	10-40	2-45	6-50	
Bhowanipore S.	7-50	10-10	2-30	6-20	
Wellesley Street S. C.	8-15	10-35	2-55	6-45	
Park Street P.	8-20	10-40	3	6-50	
Garden Reach W.	7-20	9-50	2-10	5-50	
Alipore A.	7-55	10-25	2-45	6-25	
Kidderpore S. W.	8-10	10-40	3	6-40	

Hours of deliveries from General Post Office and its Sub-Offices.

Names of Offices and their initial letters.	First delivery.	Second delivery.	Third delivery.	Fourth delivery.	REMARKS.
	A. M.	A. M.	P. M.	P. M.	
General Post Office	7	9	1	4	On Sundays there will only be one delivery at the time given in this table for the 2nd delivery
How Bazar C	7-10	9-35	1-35	4	
Simla N. E.	7-20	9-45	1-45	4-10	
Beadon Square N. C.	7-30	10	2	4-20	
Baug Bazar N	7-40	10-10	2-10	4-30	
Dhurrumtolla W. C.	7-10	9 30	1-30	4	
Napier Bazar E C	7-15	9-35	1-35	4-5	
Ballaghatta E.	7-50	.	2-10	4-40	
Park Street P.	7-15	9-30	1-30	4-5	
Wellesley St. S C	7-20	9-35	1-35	4-10	
Bhowanipore S.	7-45	9-55	1-55	4-35	
Kidderpore S. W.	7-20	9 45	1-45	4-10	
Alipore A.	7-35	10	2	4-25	
Garden Reach W.	8	10-25	2-25	5-50	

N B—These hours of delivery depend on the timely arrival of the mail trains

E. C. GEORGE, Presidency Postmaster.

Notice.

IT is hereby notified, fo the information of the public, that bullock train packages under 14 seers for stations served by the Railway Stations of Jhelum, Umballa, and Saharanpore, will be received at the General Post Office, Calcutta, for transmission by the Bullock Train Department.

E. C. GEORGE, Presidency Post Master.

Calcutta, General Post Office, the 8th September 1880.

List of Unclaimed Letters lying in the Calcutta Post Office on the 22nd September 1880.

Albert, Mrs. E.
Anderson, Mrs.
Arson, W. P.
Buggins, Major J. W.
Baker, Mrs.
Barber, Mrs. J. O.
Birch, —
Brooks, Mrs. H.
Caundoo, M. C.
Chakerbutty, Mrs. A. B.
Colthurst, J.
Crutcher, Mrs. H.
Daly, Miss M.
Davis, Mrs. C. A.
Debendro Chundra Bose.
Decruze, F.
Durand, S.
D'Santos, Mrs. B.
D'Sylva. H A.
Ellise, Charles.
Eskell, Dr. (Surgeon Dentist).
Fan, J.
Farguharson, V. A.
Faulkner, P.
Foris, H.
Forbes, Colonel H. T.
Fitzgerald, Lieutenant-Colonel M. M.
Fitzgerald, J. F. F.
Fleming, G.
Frances, C.
Freeman, J.
Fulton, J.
Galloway, D.
Geary, F. W.
Grant, F. J. G.
Grene, Dr E. C
Hackerdon, A.
Hart, A. P.
Hay, J.
Henwood, B. D.
Hubbard, S. C.
Inglis, Miss F.
Jogesh Chunder Shore.
Johnston, A.
Johnston, F. W.
Jones, —
Jordon, Miss Anni.
Kellock, R.
Lall Behary Ghose.
Lancaster, F. G.
Lavalette, T. W.
Lee, T.
Macguire, H.
Mackay, J.
Marshall, J N.
Mitchell, H.
Monies, T.
Morris, Mrs
Norton, Washington (Manager, Merry Makers).
Oldham, Alfred C.
Patoner, H. G.
Patter, J. A.
Pearson, Buchanan & Co.
Pereira, R.
Peter, Geo.
Peylon, J.
Pyne, E. S.
Read, J. P. V. D
Robinson, Mrs. E.
Roberts, H. V. H.
Roopchand Sadhar.
Ryves, G. F C.
Saygo, H.
Shircore, A.
Simpson, W.
Smith, Alex.
Stevens, Mrs. E.
Stewart, T. A.
Sturrock, D. B.
Syed Ali Ullah Saheb (zemindar)
Wais, L.
Walker, W. J.
Warnett, W. J. F.
Watson, Captain J.
Watson, W. F.
Western, Captain J. H.
William, Mrs. G.

Letters marked "Care of Post-Office, to be kept till called for."

Allen, Miss A.
Andrews, S. J.
Anson, Capt.
Bailly, Harris.
Barker, T. W.
Bennett, J.
Berrell, C. D.
Bernheim, Mrs. S
Bhoot.
Blackton, T W.
Brixoe, Davis
Brown, Miss Mary.
Bryne, Joseph
Byford, H.
Caller, Monsieur L.
"Carlos."
C. G. C.
Christian, C.
Clayton, F. G.
Coombs, J. W.
Cooper, J.
Crowlie, E. T.
C. W. S.
Deseso Conte.
Disnysius, Haddens.
Evans, J.
Evans, Mrs. P. A.
Garrick, D.
Godlu, Francis.
Gomes, J.
Griffin, W. H.
Hancock, Mrs.
Hayes, W. H.
Hewett, Lt W. S.
Hopekirk, William.
Hudson, F.
Jackson, R. A.
Jackson, W.
Jopp, Major Keith.
Man, Alex.
Matson, E.
Michael G.
Miller, Mrs Annie.
Murdoch, Mrs. F.
Norman, Fred.
Ottley, Captain J. W.
Pearson, Lewie.
Perks, M. J
Prendergast, Mrs. C. L.
"Prescilla," R.
Phelps, Mrs. C. Harris.
Rae, William.
Reid, R.
Rishworth, J.
Robers, H.
Sanderson, G. P.
Sandeman, W. A.
Silvestri, Signore E.
Smith Douglas.
Stuart, F.
Strathmore, Miss W.
Sulton, Rev. G.
Temple, Miss E.
Thompson, W.
Turner, Mrs. M.
Usborne, W.
Warde, Mrs.
William, W.
Willie.
Wilson, A.

Newspapers.

Crowlie, E. T.
Innis, G. R.
Prendergast, Mrs.
Wilson, J. H.

Registered Letters.

Bell, M.
Beprodas Pal Chowdry.
Burch & Co.
Clare, R.
Dubus, E. E.

E. C. GEORGE, Presy. Postmaster, Calcutta.

SEA AND FOREIGN MAILS.

For	Box closes at	Date.	Per Steamer.
		1880.	
Persian Gulf	6-30 P.M	25th Sept.	From Bombay.
Madras, Ceylon, and the Intermediate Ports	6-30 „	27th „	*Chindwara.*
Foreign mails *viâ* Bombay ...	6-30 „	29th „	From Bombay.
Ditto book-post and pattern packets	6-30 „	28th „	From Bombay.
Rangoon, Moulmein, and Straits	6-30 „	23rd „	*Arabia.*
Chittagong, Akyab, Kyouk Phyoo and Rangoon ..	6-30 „	24th „	*Mahratta.*
Foreign mails *viâ* Bombay ...	6-30 „	22nd „	From Bombay *

* Also *viâ* Aden mails for Zanzibar, Mozambique, Natal, and the Cape of Good Hope can be forwarded.

N.B.—The letter-box will close at 6-30 P.M. precisely, after which hour foreign letters fully prepaid, and bearing an extra postage stamp of four annas on each cover will be received up to 7 P.M.

E. C. GEORGE, Presy. Postmaster, Calcutta.

General Post Office, Calcutta, the 20th September 1880.

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagiruttee, Matabangah, and Jellinghee Rivers for the week ending Friday, 17th September 1880.

Names of Rivers.	Least depth of water.		Remarks.
	Ft.	In.	
Bhagiruttee.			
Entrance below Joyrampore	6	0	
Thence to Noorpore Junction.	3	6	
Entrance below Narsinpore	17	0	
Thence to Noorpore Junction, 6 miles.	7	6	
Thence to Jungipore, 9 miles	13	6	Lalkhawdiar.
From Jungipore to Berhampore, 47 miles.	17	0	Kooteerampore.
From Berhampore to Cutwa, 50 miles.	13	0	Mojumpore.
From Cutwa to Nuddea, 46 miles.	17	0	Dewáligunge.
Matabangah.			
Entrance	14	0	
Thence to Tatárparah ...	14	3	Megna.
From Tatárparah to Hât Bolia.	14	0	Shampore.
From Hât Bolia to Boalmaree.	15	6	Mohespore.
From Boalmaree to Alickdeah.	15	0	Shelmaree.
From Alickdeah to Kissengunge.	15	0	Mothoorapore.
Jellinghee and Byrub.			
Entrance of Jellinghee from the Ganges.	8	3	
Thence to Junction with the Byrub.	7	3	Jellinghee.
Entrance of Byrub from the Ganges.	16	0	
Thence to junction with the Jellinghee.	14	0	Nowdah.
From junction of Byrub and Jellinghee to Teakatta.	16	6	Modcopore.
From Teakatta to Nuddea...	17	6	Radhanughur.

Height of water on gauge at Berhampore, the 20th September 1880, above zero, 17 feet 1¼ inches.

T. Beatty, C.E.,
Offg. Exe. Engr., Nuddea Rivers Divn.

Berhampore, the 20th September 1880.

Central Provinces' Gazetteer.

Edition of 1870 in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per vol. exclusive of postage charge. Apply to—

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Messrs. Thacker, Spink & Co., *Calcutta*, or
Superdt., Chief Comm.'s Office, *Nagpúr*.

Notes on Forestry.

By C. F. Amery.

Deputy Conservator, Forests, N.-W. Provinces.

THIS little work, published with the approval of the Government of India, treats of the general principles of forest management in all its branches, and is recommended not only to forest officers, but to all who are interested in the progress of forest management in this country.

May be obtained of Messrs. King, King & Co., Bombay, and of Messrs. Wyman & Co., Calcutta. Price, Rs. 3-8, or including postage, Rs. 4. Or of the publishers, Messrs. Trübner & Co., Ludgate Hill, London Price five shillings.

New Criminal Procedure Code.

OFFICERS under the Bengal Government, who wish to have copies of the New Criminal Procedure Code for *sale*, are requested to apply to the Superintendent of Government Printing, Calcutta.

☞ The following publications are for sale at the Office of the Superintendent, Government Printing, No. 8, Hastings Street. No orders can be attended to unless accompanied by a remittance. When postage stamps are forwarded, one anna additional should be sent for every rupee's worth of stamps for discount in exchanging them for cash. Service labels are not received.

Books required on the public service are only supplied when authorized by Local Governments and Administrations

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Index to the Enactments relating to India. Compiled under the orders of the Government of India, by Stephen Jacob, B.C.S., to which are prefixed Chronological Tables of the Acts and Regulations of the Indian Legislatures.

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7. Approaches to Point de Galle Harbour. By Commander A. D. Taylor, I.N., 1877.
8. Mergui Archipelago. Pages 7 to 10 of this Notice; superseded by Notice No. 18.
9. Indus Banks and Kurrachee. By Lieutenant A. W. Stiffe, I.N., and the Master Attendant of Kurrachee, 1877.
10. Pamban (Paumben) Pass. By Morris Chapman, I.N., 1878.
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19. Africa, East Coast, Pemba Island and adjacent coast. By Commander W. J. I. Wharton, R.N., H. M.'s Surveying Vessel *Fawn*, 1878.
20. India, West Coast, the coast from Kundari Island to Choul, and the harbours of Dabhol and Jaygad. By Navigating Lieutenant F. W. Jarrad, R.N., F.R.A.S., 1880.
21. Arabian Coast, Ras Matbakh. By Hydrographic Office, Admiralty, London, 1880.

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„ 2. Malwan Rock, Malwan.
„ 3. Fixed white light at Dwarka, Kattywar.
„ 4. Mooram Shulli Tivo Island, and Devil's Point, Gulf of Manaar.
„ 5. (1) Fixed light at Vizagapatam.
(2) Coral shoal off Caltura, Ceylon.
(3) Rock off Barberyn Island.
„ 6. Foundering of the Buoy Vessel *Mata Mata*, Rangoon.
„ 7. (1) Revolving Light near Acheen Head, Malacca Strait.
(2) Auxiliary Light to above.

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„ 2. Exhibition of Hope Island Light, Coromandel Coast.
„ 3. Prohibited anchorage near the British Indian Sub-marine Telegraph Cable, Madras.
„ 4. (1) Pulo Brasse auxiliary Light, Malacca Strait.
(2) Island between Pulo Nias and Sumatra.
„ 5. Vessels trading to Reunion, Indian Ocean.
„ 6. Replacement of the Buoy on the western edge of Dolphin Shoal, Chittagong Coast.
„ 7. China Bakeer Light, Martaban Gulf.
(2) Intended exhibition of Light on the Oyster Reef.
„ 8. Fixed white Light and Verawal.
„ 9. Buoyage of Kyouk Phyou, British Burma.
„ 10. Fixed white Light at Bet or Beyt (Gulf or Cutch), Kattywar.
„ 11. Fixed white Light at Porbandar, Kattywar.
„ 12. (1) Displacement of the Buoy in Narakel Roadstead, Cochin.
(2) Buoy marking the smooth-water anchorage to the southward of Alipee (Aulapolay), Travancore.
„ 13. (1) Intended Light on Pulo Pisang, Malacca Strait.
(2) Sunken reef in Sibercot Strait, Sumatra, West Coast.
„ 14. Deposit of stone mound at the end of the breakwater, Colombo, Ceylon.
„ 15. Period of exhibition of the *blue* Light during the South-west monsoon, from the Eastern Channel Light-vessel at the entrance to River Hooghly.
„ 16. Rock near west end of Pulo Brasse.
„ 17. (1) Beacon on two-fathom patch off Batticaloa Road, Ceylon.
(2) Suspension of Light at Vizagapatam.
„ 18. Direction for Kurrachee Harbour.
„ 19. Beacon on two fathom patch off Batticaloa Road, Ceylon.
„ 20. Fixed Light at Calingapatam Point, Coromandel Coast.

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„ 2. Dangers at Goa and Marmagao Roadsteads.
„ 3. Existence of rocky patches, Beypore.
„ 4. Pooree Port limits, Orissa Coast.
„ 5. Extension of the Hajamri Mouth of the River Indus.
„ 6. Red Lights at Port Victoria, Mahe, Seychelles.
„ 7. Light at Port Berberah, Gulf of Aden.
„ 8. Rock off Hingie Island, Bassein River.
„ 9. Rock off Pegu Coast.
„ 10. Coral Patch near Sultan Shoal, Singapore Strait.
„ 11. "Intermediate" Light-ship, entrance to River Hooghly.
„ 12. Position of Cochin Light-house.
„ 13. Position of Raleigh Rock, and additional beacons, Bombay.
„ 14. Buoy marking Gindurah Rock, Galle.
„ 15. Alteration in Manora Point Light, Kurrachee; and discovery of a bank near Towak Island, Red Sea.
„ 16. Dangerous rocks in Forrest Strait, Mergui Archipelago, and Richelieu Rock off Kopah Inlet.
„ 17. Alteration in position of "Intermediate" Light-ship, entrance to River Hooghly.
„ 18. Destruction of the Krishna Shoal Light-house.
„ 19. Correct position of Santipilly Light-house.
„ 20. Anchorage Buoys in Madras Roadstead.
„ 21. Light-vessel near Krishna Shoal, Burma.
„ 22. Additional information, Krishna Shoal Light-vessel and Light at Pooree.
„ 23. Alteration of position of Chittagong Lights.
„ 24. Night Signals shown by British Pilot Vessels in the English Channel.

Notices to Mariners issued during the year 1878. *Price, one anna each :—*

No. 1. Position of Middle Ground, Bombay.
„ 2. Error in position of Krishna Shoal Light-vessel.
„ 3. New Lights in Sunda Strait, &c.
„ 4. Corrected position of Krishna Shoal Light-vessel.
„ 5. Alteration of colour of Chittagong beacons, and intended alteration in Dolphin Rock Light, Bombay.
„ 6. Alteracion of Malwan Light.
„ 7. Kintoan Light-vessel. Yang-tse-Kiang.
„ 8. Burgess Rock off Hingie Island, Bassein River, Burma.
„ 9. Fairway Buoy at False Point, Orissa.
„ 10. (1) Intended Light and Fog Signal on Little Basses Rocks, Ceylon.
(2) Intended alteration in Great Basses Rocks Fog Signal.
„ 11. Corrected positions of Zebayir Islands, Jebel Zukur, and the Hanish Islands, Red Sea.
„ 12. Fog Signals and distinguishing marks for Light-vessels, River Hooghly.
„ 13. Exhibition of Light on Little Basses Rocks, Ceylon.
„ 14. Beacon on Choul Kadu Rock Bombay.
„ 15. Shoal near Tumb Island (Jazirat Tanb), Persian Gulf.
„ 16. Light at Batticaloa, Ceylon.
„ 17. Upper Gasper Light-vessel, entrance to river Hooghly.
„ 18. Red Lights on North Groin of Harbour Works, Madras.
„ 19. Reported Shoal, N. N. E. of Bahrein, Persian Gulf.
„ 20. Alteration of color of light at Klang Strait, Strait of Malacca—Selangore—Malay Coast.
„ 21. Additional information concerning the reported Shoal, N. N. E. of Bahrein.
„ 22. Deposit of stone, eastward of Harbour Works, Madras.
„ 23. Reported Shoal North-West of Cheduba Island.
„ 24. Exhibition of blue lights and Maroons at Krishna Shoal Light-vessel.
„ 25. Deposit of stone, eastward of Harbour Works, Madras (additional information).
„ 26. Vessels prohibited from anchoring near the Submarine Telegraph Cable between Diamond Island and the Mainland.
„ 27. Intended exhibition of a revolving Light a Vakalapudi, in the Godavery District.

Notices to Mariners issued during the year 1879. *Price, one anna each :—*

No. 1. Permanent moorings for Eastern Channel Light-vessel, entrance to Hooghly River.
„ 2. Sunken danger in Mergui Archipelago.
„ 3. Revolving Light at Vakalapudi, in the Godavery District.
„ 4. Intended alteration in False Point Light.
„ 5. Shifting of the entrances to Honore (Honwar) and Mangalore, on the Malabar Coast.
„ 6. Fixed Light at Roji (Nowa Nugga) in the Gulf of Cutch.
„ 7. Fixed Light at the entrance to Toona Creek in the Gulf of Cutch.
„ 8. Fixed Light at Goapnath Point in the Gulf of Cambay.
„ 9. Wreck marking vessels.
„ 10. The alteration in the position and improvement of Pooree Port Light.
„ 11. Shoal Coral Ground in Strait of Banka.
„ 12. Delagoa Bay. Removal of Cockburn Light-vessel in bad weather.
„ 13. (1) Alteration in position of Beacons and Leading Lights—Burnett River Entrance, Australia.
(2) Fixed Light on Flap Top Islet—Pioneer River—Rocky-Islets.
(3) Revolving Light on Low Isles—Trinity Bay.
(4) Leading Lights at Cook-Town—Endeavour River Entrance—Cook Harbour.
„ 14. Sunken dangers between Alguada Reef and Diamond Island—Bay of Bengal.
„ 15. Flashing white Light on Puysegur Point—Zealand.
„ 16. Dangerous Rocks, N. N. W. and S. E. of the southernmost of the Brothers Islands—Andaman Islands.
„ 17. Australia—South Coast—Gulf of St. Vincent.
(1) Prohibited Anchorage near Telegraph Cable, Port Phillip.
(2) Buoys marking Battery Practice Range at Williams Town.
(3) Fixed and Flashing Light on North Reef.
„ 18. Longitude of the Time Ball, Calcutta, and of Saugor Light-house, River Hooghly.
„ 19. (1) Discontinuance of additional Light at Fourth Point—Sunda Strait—Java.
(2) Shoal in the Fairway to Batavia Road.
(3) Fixed Light on Meinder's Reef—Madura Strait
„ 20. (1) Shoal ground westward of Durnford Point—South Coast of Africa.
(2) Distinguishing features marking the entrance to Tugela River.
(3) Ditto Entrance to Umhloti River.
„ 21. Buoys of Carwar Harbour (Sedashigar).
„ 22. (1) Alterations in Lights at St. Paul and St. Denis, Reunion Island.
(2) Harbour Light at St. Pierre.
„ 23. Buoys off Carwar Harbour (Sedashigar).
„ 24. Buoys and Beacons, Zanzibar Harbour.
„ 25. Alteration of False Point Light—Coast of Orissa.
„ 26. Red Buoy marking smooth-water anchorage off Porcaud, Alleppey.
„ 27. Change in the Anchorage limits of the Port of Madras.
„ 28. Intended discontinuance of light at El-weg (Shorm Wej-h), Red Sea.
„ 29. Interval of intended exhibition of blue Lights and Rockets at False Point Light-house.
„ 30. Replacing of the buoys at the entrance to Cochin Harbour, and extinguishing of Narrakel Light.
„ 31. Range of visibility of the Light exhibited from Krishna Shoal Light-vessel.
„ 32. Light at Batticaloa.
„ 33. Black buoys laid down in Calicut Roadstead to mark the limits of foul ground.
„ 34. Light at Batticaloa.
„ 35. Replacing of the buoys off Carwar Harbour (Sedashigar).
„ 36. Telegraph buoy, south of Aden.
„ 37. Black buoy off Point Gordeware (Godavery).
„ 38. Light at Batticaloa.
„ 39. Exhibition of a leading Light in Suez Bay.
„ 40. Madras Semaphore.
„ 41. Black buoy off Point Gordeware (Godavery.)
„ 42. Madras Semaphore.
„ 43. Buoys at Calicut.

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„ 2. Discontinuance of Maroon Lights at Krishna Shoal Light-vessel.

„ 3. Exhibition of the new fixed Light at False Point.

„ 4. Extension of the period of exhibition of the "Intermediate" Light at the entrance to the Hooghly River.

„ 5. Alterations in the position and visibility of the Light exhibited from Fort Canning, Singapore.

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RAJENDRA NATH MITRA,
Asst. Secy. to the Govt. of Bengal.

The 19th February 1878.

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No. 39 of 1880

The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 29, 1880.

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PART I.

Orders and Notifications by the Lieut.-Governor of Bengal, the High Court, Government Treasury, &c.

ORDERS BY THE LIEUT.-GOVERNOR OF BENGAL.

No. 4330A.

GENERAL.—*The 27th September* 1880.—Mr. F H. B. Skrine, c.s., has been granted extension of leave for two months, on medical certificate, by the Right Hon'ble the Secretary of State for India.

The 28th September 1880.—The undermentioned officers reported their return from furlough on the dates mentioned opposite their names:—

Mr. W. Kemble, c s,—30th August 1880.
„ C. J. O'Donnell, c.s,—20th September 1880.

POLICE.—*The 7th September* 1880.—The undermentioned Inspectors of Police are promoted from the Second to the First Grade, with effect from the 1st August 1880:—

Baboo Sriram Chunder Ghose, *vice* Baboo Surrup Chunder Dass.
Mr. G. Arrakiel, *vice* Baboo Nobo Kishto Ghose, promoted.

The undermentioned Inspectors of Police are promoted from the Third to the Second Grade, with effect from the 1st August 1880:—

Baboo Prosunno Coomar Ghose, *vice* Baboo Sriram Chunder Ghose
Baboo Bissessur Chuckerbutty, *vice* Mr. G Arrakiel.
Baboo Kali Prosunno Sen, *vice* Baboo Juggernath Chuckerbutty, retired.
Baboo Ishan Chunder Mookerjee, *vice* Moulvi Aulad Ali, promoted.

The 25th September 1880.—Mr. J. Lambert, Deputy Commissioner of Police, Calcutta, is allowed leave for one month, under the rules in Chapter VII of the Civil Leave Code, with effect from the 1st proximo.

Major A. E. Wilkinson, Personal Assistant to the Inspector-General of Police, is appointed to act as Deputy Commissioner of Police, Calcutta, during the absence, on leave, of Mr. J. Lambert, or until further orders.

ECCLESIASTICAL.—*The 25th September* 1880.—The Rev. G. G. Gillan, Officiating Senior Chaplain of St. Andrews' Church, Calcutta, is confirmed in that appointment with effect from the 29th March 1880, *vice* the Rev. J. M. Thomson, M.A., deceased.

REGISTRATION.—*The 7th September* 1880.—Munshi Anwar Ahmed, temporary Sub-Deputy Collector, is appointed temporarily to be *ex-officio* Sub-Registrar of Tajpore, in the district of Durbhunga, with effect from the 19th July 1880

OPIUM.—*The 27th September* 1880.—Mr. W. Masters, Sub-Deputy Opium Agent, Behar Agency, has been granted extension of leave for six months on medical certificate by the Right Hon'ble the Secretary of State for India.

MEDICAL.—*The 11th September* 1880.—Kazi Ferasat Ullah, Rural Sub-Registrar, is appointed to be a member of the Committee for the management of the Charitable Dispensary at Netrokonah, in the district of Mymensing.

The 15th September 1880.—The undermentioned gentlemen are appointed to be members of the Committee for the management of the Charitable Dispensary at Tajpore, in the district of Durbhunga :—

Shah Amjad Hossein, Pleader.
Baboo Dhanukdharee Prashad, Mokhtear.
Moonshi Mukhdum Ally, Pleader.

JAILS.—*The 28th September* 1880.—In the orders of the 14th instant, appointing Mr. Tayler, Assistant Superintendent of Jails, to act temporarily as Superintendent of Jail Manufactures, *for* "Mr. W. G. Tayler" *read* "Mr. H. G. Tayler."

MUNICIPAL.—*The 11th September* 1880.—The undermentioned gentlemen are appointed to be Commissioners of the station of Jamalpore, in the district of Monghyr :—

Mr. G. F. Beyts. | Baboo Durga Churn Bhuttacharjea.
Baboo Annada Prosad Chatterjea. | ,, Kally Poda Mozoomdar.
Baboo Nilmoney Bromocharjea.

Baboo Chunder Shekhur Kali, Medical Practitioner, is appointed to be a Commissioner of the Municipality of Pubna, *vice* Baboo Tarruk Govind Moitra.

The 14th September 1880.—Baboo Ashootosh Ghosh, Pleader, is appointed to be a Commissioner of the Municipality of Jungypore, in the district of Moorshedabad, *vice* Baboo Rakhal Das Burral.

Baboo Kristo Bullub Roy is re-appointed to be a Commissioner of the above Municipality.

The 17th September 1880.—The undermentioned gentlemen are appointed to be Commissioners of the Municipality of Chuttra, in the district of Hazaribagh :—

Baboo Bishen Chand Sahee. | Baboo Obhoy Charn Basu.
Baboo Sohun Bhagat, Merchant.

The following notifications are republished from the *Assam Gazette* :—

No. 232.—*The 13th September* 1880.—On the report of the Central Examination Committee, the Chief Commissioner directs the publication, for general information, of the result of the half yearly examination of Assistant Commissioners and Extra Assistant Commissioners held on the 19th July 1880 and the following days :—

Name.	Subject in which passed.		Subject in which still to pass.	
	Higher Standard.	Lower Standard.	Higher Standard	Lower Standard.
Mr. A. J. Primrose, C.S.	Assamese.	.....	Bengali.	
,, A. Porteous, C.S.	.....	.....		

No. 236.—*The 14th September* 1880.—Privilege leave of absence for two months and seven days, under section 13, Supplement F of the Civil Leave Code, is granted to Mr. G. H. P. Livesay, Officiating Assistant Superintendent of Police, with effect from the date on which he may avail himself of it.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

ROAD CESS NOTIFICATION.

DISTRICT OF NUDDEA.

The 24th September 1880.—It is notified, under section 75 of Act X (B.C.) of 1871 (the District Road Cess Act), that the Road Cess Committee of the district of Nuddea have, under section 74 of the Act, determined to levy the cess on lands under that Act for the cess year commencing from the 1st October 1880, at the following rate, being the maximum rate, and the said rate is published accordingly :—

Six pies, or two pice, on every rupee of the annual value of lands under Part II of the Act.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

ROAD CESS NOTIFICATION.

DISTRICT OF BHAGULPORE.

The 27th September 1880.—It is notified, under section 75 of Act X (B.C.) of 1871 (the District Road Cess Act), that the Road Cess Committee of the district of Bhagulpore have, under section 74 of the Act, determined to levy the cess on lands under that Act for the cess year commencing from the 1st October 1880, at the following rate, being the maximum rate, and the said rate is published accordingly :—

Six pies, or two pice, on every rupee of the annual value of lands under Part II of the Act.

COLMAN MACAULAY,
Offg Secy. to the Govt. of Bengal.

ROAD CESS NOTIFICATION.

DISTRICT OF NOAKHALLY.

The 27th September 1880.—It is notified, under section 75, Act X (B.C.) of 1871 (the District Road Cess Act), that the Road Cess Committee of the district of Noakhally have, under section 74 of the Act, determined to levy the cess on lands under that Act for the cess year commencing from 1st October 1880, at the following rate, being the maximum rate, and the said rate is published accordingly :—

Six pies, or two pice, on every rupee of the annual value of lands under Part II of the Act.

COLMAN MACAULAY,
Offg. Secy. to the Govt of Bengal.

ROAD CESS NOTIFICATION.

DISTRICT OF DINAGEPORE.

The 28th September 1880.—It is notified, under section 75 of Act X (B.C.) of 1871 (the District Road Cess Act), that the Road Cess Committee of the district of Dinagepore have, under section 74 of the Act, determined to levy the cess on lands under that Act for the cess year commencing from the 1st October 1880, at the following rate, being the maximum rate, and the said rate is published accordingly :—

Six pies, or two pice, on every rupee of the annual value of lands under Part II of the Act.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 27th September 1880.—It is hereby notified that Pygumber Bux, Mohurir, First Munsif's Court, Arrah, has been dismissed the service, and is hereby declared disqualified for future employment under Government in any capacity. The following descriptive roll of the man is published for general information :—

1	2	3	4	5	6
Name, with name of father.	Height, description, and other distinguishing mark.	Age.	Religion and caste.	Residence.	Occupation before dismissal.
Pygumber Bux, son of Fir Bux.	Moderately fair; joint eye-brows; height 5 feet 3 inches.	30	Mahomedan	Gunipur Buchia, pergunnah Saraiea, district Tirhoot.	Mohurir, First Munsif's Court, Arrah.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 27th September 1880.—It is hereby notified that Kanji Sahai, an unregistered apprentice in the record-room of the District Judge's Court, Shahabad, has been dismissed the service, and is hereby declared disqualified for future employment under Government in any capacity. The following descriptive roll of the man is published for general information :—

1	2	3	4	5	6
Name, with name of father.	Height, description, and other distinguishing mark.	Age.	Religion and caste.	Residence.	Occupation before dismissal.
Kanji Sahai, son of Devi Prasad.	Dark complexion; pock marks on the face; squinting left eye; height 4 feet 11½ inches.	35 years ...	Hindu, Kayasth, Sribastab.	Asodhar, pergunnah Buhea, district Shahabad.	Unauthorised apprentice, Shahabad District, Judge's record-room.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 25th September 1880.—It is hereby notified that, under the powers vested in him by section 32, Act V (B.C.) of 1876, the Lieutenant-Governor is pleased to exclude from the operation of the said Act the Bogchur, Canchra, and Jhenidah roads, lying within the limits of the Jessore Municipality, and to authorize the transfer of those roads to the charge of the Road Cess Committee of the district.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 27th September 1880.—In the exercise of the powers conferred on him by section 78, Act V (B.C.) of 1876, and in compliance with the recommendation of the Commissioners of the Municipality of Ranchi, in the district of Lohardugga, made at a meeting, the Lieutenant-Governor sanctions the imposition by the Commissioners, under section 122 of the Act, of a tax on horses and ponies, at rates not exceeding those specified in the third schedule annexed to the said Act, with effect from the 1st April 1881.

COLMAN MACAULAY,
Offg. Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 23rd September 1880.—It is hereby notified, under section 4 of Act VII of 1878, that it is proposed to constitute the areas in the Darjeeling district lying within the boundaries described below, reserved forests, under the provisions of the said Act VII of 1878.

It is further notified that under clause C of the said section, the Deputy Commissioner of Darjeeling is appointed to be the Forest Settlement Officer for the purpose of enquiring into, and determining the existence, nature, and extent of, any rights alleged to exist in favour of any person in or over any land within those boundaries, or in or over any forest produce, and for dealing with the same as provided in Chapter II of the said Act:—

District.	Pergunnahs or other sub-division.	Name of forest.	DESCRIPTION OF BOUNDARIES.
Darjeeling ...	Hill territory ...	An addition to the Rangirun, Tukdah, and Senchal Forest.	*North-west.*—The boundary of the Poomong forest block. *North-east.*—A line from that boundary across the Rangjo valley to the Rungbi Ridge at a point on the zigzag of the road to Rungbi. *South.*—The road from Jore Bungalow to Sureil, and the branch to Rungbi as far as the above-mentioned point.
		Ditto ...	*North.*—The Darjeeling and Sureil road from the Rungbi upper bridge to a point on a side spur of the Rishah Ridge. *East.*—A line starting from the above-mentioned point and running nearly south to the crest of the Rishah Ridge and across to the road from Sureil to Kurseong. Then that road to a point a short distance south of the Reyang river. Then a straight line across the Memrem valley to a survey point on the Mahalderam Sitong spur, which also forms the boundary corner of the Baboo Khola forest and Mahalderam tea plantation. *South.*—The Mahalderam Sitong Ridge. *West.*—The Forest Reserve.
Ditto ...	Ditto ...	An addition to the Sukna Teesta Forest.	*North and East.*—The present forest boundary. *South.*—A demarcated line from the Bereikh spur to the Reyang river. *West.*—The Reyang river.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Second Publication.]

NOTIFICATION.

The 9th September 1880.—The Lieutenant-Governor is pleased to publish, for general information, the following Order in Council in continuation of the Order in Council dated the 14th August 1879.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

AT THE COURT AT WINDSOR.

The 24th day of March 1880.

PRESENT:

THE QUEEN'S MOST EXCELLENT MAJESTY IN COUNCIL.

WHEREAS by "The Merchant Shipping Act Amendment Act, 1862," it was enacted that on and after the first day of June one thousand eight hundred and sixty-three, or such later day as might be fixed for the purpose by Order in Council, the Regulations contained in the Table marked C in the Schedule to the said Act should come into operation and be of the same force as if they were enacted in the body of the said Act; but that Her Majesty might from time to time, on the joint recommendation of the Admiralty and the Board of Trade, by Order in Council, annul or modify any of the said Regulations, or make new Regulations in addition thereto, or in substitution therefor; and that any alterations in or additions to, such Regulations made in manner aforesaid should be of the same force as the Regulations in the said Schedule:

And whereas by the same Act it was further provided, that whenever it should be made to appear to Her Majesty that the Government of any foreign country was willing that the Regulations for preventing collisions contained in Table C in the Schedule to the said Act, or such other Regulations for preventing collisions as are for the time being in force under the said Act, should apply to the ships of such country when beyond the limits of British jurisdiction, Her Majesty might, by Order in Council, direct that such Regulations should apply to the ships of the said foreign country whether within British jurisdiction or not; and it was further provided by the said Act, that whenever an Order in Council had been issued applying any Regulation made by or in pursuance of the said Act to the ships of any foreign country, such ships should, in all cases arising in any British court, be deemed to be subject to such Regulation, and should, for the purpose of such Regulation, be treated as if they were British ships:

And whereas, by an Order in Council made in pursuance of the said recited Act, and dated the ninth day of January one thousand eight hundred and sixty-three, Her Majesty was pleased to direct that there should be substituted for the Regulations contained in the Schedule to the said Act certain Regulations appended to the said Order, and that the said appended Regulations should, on and after the first day of June one thousand eight hundred and sixty-three, apply to French ships, whether within British jurisdiction or not:

And whereas by several Orders in Council subsequently made, Her Majesty was pleased to direct that the Regulations appended to the said recited Order should apply to ships of the countries specified in the said Orders, whether within British jurisdiction or not:

And whereas by Order in Council dated the thirtieth day of July one thousand eight hundred and sixty-eight, Her Majesty was pleased to make certain additions to the Regulations appended to the said first-recited Order in Council:

And whereas by Order in Council dated the fourteenth day of August one thousand eight hundred and seventy-nine, Her Majesty, on the joint recommendation of the Admiralty and the Board of Trade, was pleased to direct that on and after the first day of September one thousand eight hundred and eighty, the said Regulations and the additions thereto should be annulled, and that there should be substituted therefor the new Regulations contained in the First Schedule thereto, and that the same should, from and after the first day of September one thousand eight hundred and eighty, apply to ships of the countries mentioned in the said Second Schedule thereto, whether within British jurisdiction or not:

And whereas Article numbered 9 of the Regulations appended to the said recited Order in Council of the ninth day of January one thousand eight hundred and sixty-three is as follows; that is to say,—

Art. 9.—Open fishing boats and other open boats shall not be required to carry the side lights required for other vessels; but shall, if they do not carry such lights, carry a lantern having a green slide on the one side and a red slide on the other side; and on the approach of, or to, other vessels, such lantern shall be exhibited in sufficient time to prevent collision, so that the green light shall not be seen on the port side, nor the red light on the starboard side.

Fishing vessels and open boats when at anchor, or attached to their nets and stationary, shall exhibit a bright white light.

Fishing vessels and open boats shall, however, not be prevented from using a flare-up in addition, if considered expedient.

And whereas the Article numbered 10 of the said new Regulations, contained in the First Schedule of the said recited Order in Council of the fourteenth day of August one

thousand eight hundred and seventy-nine, which said Article is to be in substitution for the said recited Article numbered 9, is as follows; that is to say,—

Art. 10.—(*a*) Open fishing boats and other open boats when under way shall not be obliged to carry the side lights required for other vessels; but every such boat shall in lieu thereof have ready at hand a lantern with a green glass on the one side and a red glass on the other side; and on the approach of, or to, other vessels, such lantern shall be exhibited in sufficient time to prevent collision, so that the green light shall not be seen on the port side, nor the red light on the starboard side.

(*b*) A fishing vessel, and an open boat, when at anchor, shall exhibit a bright white light.

(*c*) A fishing vessel, when employed in drift net fishing, shall carry on one of her masts two red lights in a vertical line one over the other, not less than three feet apart.

(*d*) A trawler at work shall carry on one of her masts two lights in a vertical line one over the other, not less than three feet apart, the upper light red, and the lower green, and shall also either carry the side lights required for other vessels, or, if the side lights cannot be carried, have ready at hand the coloured lights as provided in Article 7, or a lantern with a red and a green glass, as described in paragraph (*a*) of this Article.

(*e*) Fishing vessels and open boats shall not be prevented from using a flare-up in addition, if they desire to do so.

(*f*) The lights mentioned in this Article are substituted for those mentioned in the 12th, 13th, and 14th Articles of the Convention between France and England scheduled to the British Sea Fisheries Act, 1868.

(*g*) All lights required by this Article, except side lights, shall be in globular lanterns so constructed as to show all round the horizon.

And whereas the Admiralty and the Board of Trade have jointly recommended to Her Majesty that the operation of the said recited Article numbered 10 of the New Regulations contained in the First Schedule of the said Order in Council of the fourteenth day of August one thousand eight hundred and seventy-nine shall be suspended until the first day of September one thousand eight hundred and eighty-one, and that, in lieu thereof and in substitution therefor, the recited Article numbered 9 of the Regulations appended to the said Order in Council of the ninth day of January one thousand eight hundred and sixty-three shall continue and remain in force until the said first day of September one thousand eight hundred and eighty-one.

NOW THEREFORE Her Majesty, by virtue of the powers vested in Her by the said recited Act, and by and with the advice of Her Privy Council, is pleased to direct that the operation of the said recited Article numbered 10 of the New Regulations contained in the First Schedule of the said Order in Council of the fourteenth day of August one thousand eight hundred and seventy-nine shall be suspended until the first day of September one thousand eight hundred and eighty-one, and that in lieu thereof and in substitution therefor, the said recited Article numbered 9 of the Regulations appended to the said Order in Council of the ninth day of January one thousand eight hundred and sixty-three shall continue and remain in force until the said first day of September one thousand eight hundred and eighty-one.

C. L. PEEL.

[Third Publication.]

NOTIFICATION.

The 12th September 1880.—The Lieutenant-Governor is pleased to order that, on and after the 1st October 1880, the following shall be the rates for forest produce in the Sunderbuns Protected Forests in supersession of those published in Rule 1 of the Rules of the 17th August 1880:—

(1)	On every maund of sundri, pussur, or amoor timber ...	one anna.
(2)	„ „ keora timber	one-half anna.
(3)	„ „ any other forest produce ...	one-quarter anna.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

NOTIFICATION.

The 12th September 1880.—The Lieutenant-Governor is pleased to notify, under section 75 of the Indian Forest Act (VII of 1878), that on and after the 1st October next, any persons trading in timber or forest produce, or desirous of purchasing and removing forest produce from the reserved and protected forests of the Sunderbuns, may, if they so desire, and in place of having their boats as heretofore measured on every occasion that they enter or leave those forests or pass any of the forest toll-stations, have their boats measured once

for all, and such measurement registered by the Deputy Conservator of Forests, or his subordinates, at any of those toll-stations, viz.—

1. Lower Bhola.	9. Isreepore (Eshamuttee).
2. Upper Bhola.	10. Bussuntpore.
3. Pussur.	11. Roymangal.
4. Khulna.	12. Mutlah.
5. Bhudder.	13. Bogee.
6. Shupsah.	14. Saterbog.
7. Koyrah.	15. Tangarakhal.
8. Cobaduk.	16. Samukpatha.

Such registration will hold good for the period of one year, and may be renewed after the expiry of that period.

Any boat the measurement of which is so registered will not be liable to further remeasurement or detention, either within the forests or at the forest toll-stations, provided—

(1) That the boat does not contain any forest produce other than that entered in the permit; and

(2) That the load does not exceed the registered burden, as shewn by the mark on the water-line.

All boats registered will have the maundage and date of measurement painted in letters not less than 4 inches long on both sides of the bow; and amid-ships on either side will be painted the water-line, or line showing the loaded draft. This last will be indicated by a circle painted in white, intersected by a red line marking the depth to which the boat may be loaded. This line will be fixed at the pleasure of the manjee before measurement is made, and the measurement will be made accordingly.

The fees payable when a boat is registered for the first time shall be according to the following scale :—

			Rs.	A.	P.
Boats not exceeding		50 maunds ...	0	4	0
Above	50 and not exceeding	100 „ ...	0	8	0
„	100 „ „	500 „ ...	0	12	0
„	500 „ „	1,000 „ ...	1	8	0
„	1,000 „ „	2,000 „ ...	2	0	0
„	2,000 „ „	3,000 „ ...	3	0	0
„	3,000 ...	... ...	4	0	0

On renewal of the registration after the expiry of twelve months, fees shall be payable at half the rates given in the above scale, provided that application is made for such renewal of registration within two months of the expiry of the said twelve months. After that period the full fees will be payable as for fresh registration.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

[Third Publication.]

DECLARATION.

The 13th September 1880.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for the construction of a Post Office house at Atrai, in the village of Tetoolia, pergunnah Khatta, district Rajshahye, it is hereby declared that, for the above purpose, a piece of land measuring, more or less, seven cottahs two chittacks of standard measurement, bounded on the south by a village road and the Atrai river; on the east by a village road; on the north by the house of Pabitra Bewa and Ramdhon Manjee; and on the west by the land of Krisno Moyee Debya, held by Ram Dhon Manjee, is required within the aforesaid village of Tetoolia.

This declaration is made, under the provisions of section 6 of Act X of 1870, to all whom it may concern.

A. MACKENZIE,
Secy. to the Govt. of Bengal.

JUDICIAL DEPARTMENT.

No. 4331A.

The 13th September 1880.—The undermentioned gentlemen are appointed to be Honorary Magistrates for the Bench of Magistrates at the Sudder Station of the district of Chittagong, and are vested with the powers of a Magistrate of the Third Class :—

Dr. J. ffrench-Mullen, Officiating Civil Surgeon.
Mr. H. Percival, Government Pensioner.
Baboo Jatra Mohun Sen, Pleader.
„ Kamala Kant Sen, Pleader.
„ Madhab Chandra Roy, Executive Engineer.
„ Nritya Gopal Sarkar, Pleader.
„ Purna Chandra Datta.

The Lieutenant-Governor accepts the resignation tendered by Baboo Moti Lall Mookerjee of his appointment as an Honorary Magistrate of the above Bench.

The 14th September 1880.—The Lieutenant-Governor accepts the resignation tendered by Baboo Gokool Chund of his appointment as an Honorary Magistrate in the district of Shahabad.

The 16th September 1880.—The undermentioned gentlemen are appointed to be Honorary Magistrates for the Meherpore Bench of Magistrates in the district of Nuddea, and are vested with the powers of a Magistrate of the Third Class:—

Baboo Mohendra Nath Mookerjee, Zemindar.
„ Rajendra Lall Rai, Head Clerk, Meherpore Small Cause Court.

Mr. Frederick Foster Shattock, Assistant District Traffic Superintendent, East Indian Railway, Dinapore, is appointed to be an Honorary Magistrate for the Khagoul Bench of Magistrates in the district of Patna, and is vested with the powers of a Magistrate of the Third Class.

LEAVE OF ABSENCE TO MOONSIFS.—*The 28th September* 1880.—Baboo Khetter Mohun Mookerjee, Second Moonsif of Bussirhat, in the district of the 24-Pergunnahs, is allowed leave for one month under section 4, Supplement F of the Civil Leave Code, with effect from the 30th ultimo.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[First Publication.]

NOTIFICATION.

The 21st September 1880.—Under section 6 of the Indian Registration Act III of 1877, the Lieutenant-Governor sanctions the appointment of a separate Rural Sub-Registrar for the charge of the Sub-Registry Office of Tajpur, in the district of Durbhunga, and appoints Moulvi Syed Nurul Hossain to be Rural Sub-Registrar of that office.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

[Third Publication.]

DECLARATION.

The 14th September 1880.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for the erection of a dwelling-house for the Native Doctor attached to the Noakholly Jail, it is hereby declared that, for the above purpose, a piece of land situated in the village of Solla, Pergunnah Bhullooah, Zillah Noakholly, measuring more or less 16 cottahs of standard measurement, and bounded on the north and east by the public road, on the south by the house of Native Doctor Baboo Braja Mohun and the pond belonging thereto, and on the west by the ditch on the north-east of the police lines, is required within the aforesaid village of Solla.

This declaration is made, under the provisions of section 6 of Act X of 1870, to all whom it may concern.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

PUBLIC WORKS DEPARTMENT,—BENGAL.

ESTABLISHMENT.

The 21st September 1880.

No. 170.—*Notifications.*—Mr. W. B. Christie, Executive Engineer, Third Grade, made over charge of the Darjeeling Division to Mr. J. A. Campbell on the afternoon of the 8th September 1880, and availed himself of the privilege leave granted* to him from the same date.

* Bengal Government (Public Works Department) Notification No. 157 of the 6th September 1880.

No. 171.—The following Notification of the Government of India in the Public Works Department is republished for information:—

"*No.* 301 *of the 14th September* 1880.—Mr. G. A. D. Anley, Executive Engineer, First Grade, Bengal, is appointed to officiate as Superintending Engineer of the Eastern Circle, *vice* Major Smyth, R.E., on furlough. While so officiating, Mr. Anley will have the temporary rank of a Superintending Engineer, Third Class.

"This cancels Public Works Notification No. 103, dated the 10th March 1880."

The 24th September 1880.

No. 172.—Mr. R. B. Buckley, Executive Engineer, Second Grade, is posted to the Calcutta Workshop Division to officiate as Superintendent of the Workshop during the absence of Mr. C. Fouracres, or until further orders.

LOCAL COMMUNICATIONS.

The 24th September 1880.

No. 173.—*Declaration under Section* 6, *Act X of* 1870 *of the Government of India.*—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for the construction of a road running southward from the Sodepore Bazaar to the Boalmari Bazaar, and passing through the villages of Sodepore, Sotasi, Amgram, Kamargram, and Boalmari, in pergunnahs Santair and Poktani, zillah Furreedpore, it is hereby declared that for the above purpose a piece of land about 2 miles and 1,340 feet in length, and about 120 feet in breadth, measuring more or less 18 acres 2 roods and 6,680 square feet, equivalent to more or less 56 beeghas 8 cottahs and 8 chittacks of standard measurement, is required in the aforesaid villages of Sodepore, Sotasi, Amgram, Kamargram, and Boalmari.

This declaration is made, under the provisions of section 6 of Act X of 1870, to all whom it may concern.

T. H. WICKES,
Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

IRRIGATION.

NOTIFICATION.—ESTABLISHMENT.

Dated 27th September 1880.

No. 126.—*Notifications.*—With reference to the orders marginally noted, Mr. A. T. Goodfellow, Assistant Engineer, First Grade, reported his arrival on the forenoon of the 24th instant.

Nos. 121 and 122, dated 20th September 1880.

No. 127—With reference to the orders marginally noted, Baboo Rajkissen Banerjee, Assistant Engineer, Second Grade, who reported himself to the Superintending Engineer, South-Western Circle, on the afternoon of the 22nd instant, has been posted to the Nuddea Rivers Division.

No. 111, dated 19th August 1880.
" 116, dated 3rd September 1880.

No. 128.—Mr. R. B. Buckley, Executive Engineer, Second Grade, reported his return, on the forenoon of the 24th instant, from the furlough granted to him in the orders marginally noted.

No. 61, dated 18th February 1879.
" 31, dated 16th March 1880.

C. TAYLOR,
Offg. Assistant Secretary,
for Joint-Secy. to the Govt. of Bengal,
P. W. D., Irrigation Branch.

RAILWAY.

Darjeeling, the 24th September 1880.

No. 164.—*Notification.*—Privilege leave for one month is granted to Baboo Ramgotty Mookerjee, Manager, Calcutta and South-Eastern and Nalhati State Railways, from the 9th October 1880.

F. S. STANTON, *Lieut.-Coll.*, R.E.,
Offg. Secy. to the Govt. of Bengal,
in the P. W. Dept.

[Third Publication.]

DECLARATION.

The 8th September 1880.—The declaration dated 19th December 1878, for the acquisition of certain land required by the Eastern Bengal Railway in the village of Chur Pallund, pergunnah Shazapore, zillah Furreedpore, published at page 1341 of the *Calcutta Gazette* of the 25th idem, is hereby cancelled.

G. F. WILSON, *Lieut.*, R.E.,
Asst. Secy. to the Govt. of Bengal,
P. W. Dept.

HIGH COURT NOTICES.

Circular Order issued by authority of the High Court of Judicature at Fort William in Bengal.

CIVIL AND CRIMINAL.

No. 28, dated the 29th July 1880.

IN continuation of Circular Order No. 22, dated 2nd June 1880, the Court are pleased to direct that when an applicant requires his copies to be furnished on the day of application, an extra fee of one rupee shall be charged on all copies so furnished, to be levied from him in the same manner as the charge for copying, viz. by court-fee stamps. Care, however, is to be taken that other applicants for copies do not materially suffer by the arrangement. If the granting of other copies be much delayed by this rule, an extra hand ought to be told off to furnish their copies.

2. Under ordinary circumstances the time for furnishing the copies required shall not be later than 1 P.M. of the third open day after the presentation of the application.

CIVIL.

No. 29, dated the 12th August 1880.

In modification of the instructions issued by the late Sudder Dewani Court on the 1st July 1861, the Judges are pleased to direct that the summons book and register of suits in all Small Cause Courts be kept in the English language.

2. The form of the register to be used has been slightly altered, with the sanction of the Governor-General in Council, and is now obtainable on indent on the Superintendent of Stationery.

3. The Rule in paragraph 1 above does not apply to officers vested with the powers of a Small Cause Court Judge, under Section 29, Act VI of 1871. Cases decided by these officers will appear in the General Register of Suits.

No. 30, dated the 26th August 1880.

By desire of the Government of Bengal, the Court are pleased, in continuation of Circular Order No. 19, dated 28th April last, to direct that, where (as in Small Cause Courts, under Circular Order No. 40, dated 2nd October 1866,) the rule requiring the regular transmission of the records of decided cases to the district record-room does not apply, all stamps on the records be punched a second time by some officer of the particular Court as soon as each case is decided.

2. The duty of thus re-punching stamps should in each Court be assigned to some specified officer by written order, which should also indicate the manner in which this duty of re-punching should be performed, *i.e.*, so as not to remove so much of the stamp as to render it impossible or difficult to ascertain its value or nature.

No. 32, dated the 10th September 1880.

The Court desires to impress upon the attention of all Subordinate Civil Courts that in all suits and appeals evidence should, as a general rule, "be taken orally in open Court in the presence, and under the personal direction and superintendence, of the Judge." (Section 181). The power to order that any particular fact or facts may be proved by affidavit, or that the affidavit of any witness may be read at the hearing, should be exercised only under special circumstances, or as Section 191 declares, "*for sufficient reason*," which should always be specified in the order. General orders cannot therefore be given for the admission of affidavits in suits or appeals; where any such orders have been given they should be withdrawn.

2. The Courts should not require any fact to be proved by affidavit which the law directs shall be made the subject of a verified petition; and they should also be careful to enforce Section 196, and, except in interlocutory applications, to confine the use of affidavits to such facts as the declarant is able to prove of his own knowledge, and to refuse statements founded on mere belief.

3. In determining how the costs of affidavits should be borne by the parties to the suit, a Court should have especial regard to the circumstances under which they were admitted. When an affidavit has been allowed for the convenience of one of the parties or of one of his witnesses, the costs so incurred should not form costs in the suit and be charged against the opposite party.

No. 33, dated the 10th September 1880.

As there is apparently some misapprehension on the subject, the High Court think it necessary to point out that on receipt of a commission under Section 386 of the Code of Civil Procedure for the examination of a witness, the Commissioner should determine how it should be executed,—whether (1) at the residence of the witness, or (2) at some convenient locality in the neighbourhood of the Court, or (3) supposing that the Commissioner be

a judicial officer, whether the witness should not attend in the Court, or in the premises of the Court of such officer, proper arrangements, if necessary, having been made for due privacy.

2. As a rule, a person to be examined by commission should attend the Commissioner at the particular time and place specified in the notice issued; but discretion should be exercised in the examination of those whose attendance is ordinarily excused, such as females, persons unable to be removed from their houses owing to old age, sickness, or other bodily infirmity, or persons of rank exempted by an order under Section 641 from personal attendance in Court. In such cases the Commissioner should endeavour to discharge his duty with due regard to the special circumstance and condition of the particular witness. Where the Commissioner is a judicial officer, however much he may desire to examine a witness at his or her residence, it may often be absolutely impossible for him to do so in preference to other and more important public duties; but when the Commissioner receives remuneration for his services, he should be prepared to meet the convenience of the witness so far as is possible and reasonable..

3. The High Court desire to point out to Subordinate Judges that no Commissioner can delegate the performance of his duties to another: thus, a commission addressed to a judicial officer cannot be made over by him to a Mohurir or Amla of his Court for examination.

No. 34, *dated the* 11*th September* 1880.

In continuation of circular order No. 18, date 4th May 1878, the Court are pleased to direct that, if witnesses to prove the identity of the person served do not appear when the serving peon makes his return and is examined in Court, or makes his affidavit, as the case may be, the Judge shall, instead of sending back the notice to the High Court as unserved, adjourn the enquiry as to proof of service, and afford to the parties a reasonable time, being not less than seven days, for the production of the proof of identification; and that a notice of such adjournment, and of the time within which the parties are allowed to produce such proof, shall be posted up in the Judge's Court.

CRIMINAL.

No. 5, *dated the* 21*st September* 1880.

At the instance of the Government of Bengal,* the Court are pleased to direct that Sessions Judges in the Lower Provinces do give every facility to Magistrates and District Superintendents of Police for inspecting the records of cases in their Courts, and for the preparation of copies by clerks sent by the District Magistrate,—care being taken that the records are not removed from the Judge's Office.

* *Vide* last clause of paragraph 4 of its Circular Order No. 44, dated 31st August last, published at page 915 of the Supplement to the *Calcutta Gazette* of the 1st September 1880.

2. Sessions Judges should, in order to assist the enquiries of the District Magistrates regarding the cause of an acquittal in the Sessions Court, set forth clearly in the judgment what, in their opinion, has led to that result.

GENERAL LETTER No. 13.

Dated Calcutta, the 30*th August* 1880.

From—J. CRAWFURD, Esq., Registrar, High Court,
To—The District Judge of

HIGH COURT.
ENGLISH DEPARTMENT.
Civil.

DOUBTS having been expressed as to whether the Rule VI made under clause 1, section 20 of the Court Fees Act, 1870, and issued with circular order No. 2, dated 6th January 1880, admits of charges on account of boat-hire being received from the public in cash, I am directed to inform you that the intention of the rule was that such charges should be levied in court-fee stamps in those districts only where an establishment of boats is maintained by the Government for the purpose of serving processes, and that they should be taken in cash elsewhere. As difficulty, however, is reported to have been caused by the provision of the rule requiring the rates charged for boat-hire in the civil and criminal courts to be the same, the question of revising the rule is now before the Court, and I am to request you to be so good as to submit a report on the following points at your early convenience.

2. The amount of service to be performed by boats in the matter of conveying processes in each district should be easily ascertainable from the experience of past years. It rests with District Judges to arrange for the performance of this service in the manner most convenient to parties and economical to the Government. In some districts the amount of work to be done may be so great as to justify the maintenance, during a part or the whole of the year, of a special boat establishment paid by Government. In others, persons may be found who are willing to arrange by contract for the performance of the service on favourable terms. In others, the cheapest plan may be to hire boats as occasion requires. It is impossible for the Court to lay down strict rules in the matter, to apply to all districts or to all parts of the same district: District Judges must therefore be left

to make proper arrangements in the matter on their own responsibility. It is necessary, however, that arrangements should be made to provide funds to meet the expenditure to be incurred in each court.

8. Where fees are levied in cash a fund exists to meet the charges. The Court, however, from matters which have come to its notice, is of opinion that, in the interests of the public, it is advisable that the charges should be levied from them at fixed rates, and collected in court-fee stamps in all cases. It is accordingly proposed to modify the rule as follows :—

"In those districts, or parts of districts, entered in the subjoined table, during such months as are mentioned against each, a fee amounting to 25 per cent. of the fees chargeable under the foregoing rules shall be levied by way of boat-hire in respect of all processes issued by the Courts, whether or not any charge is actually incurred in the particular case on this account; provided always that no such charge shall be made in respect of process served within the Court itself:—

District.	Part of district.	Period of the year during which boat-hire is to be levied.

4. I am now to enquire in what portions of your district, if any, and during what period of the year, you think that boat-hire should be charged; and what, in the event of the above rule being adopted, the probable receipts in your district on this account would be. Further, I am to ask what is the nature of the arrangements you propose to make in your district for boat service, and what the estimated annual cost will be. You should further state in what courts in your district it is necessary that a permanent advance should be allowed to the presiding officer in order to meet charges on account of boat-hire, and what the amount allowed should be.

5. Pending a final settlement of the question, I am to request that, in case the rates adopted by the criminal courts in your district be found unsuited to the civil courts, you will prescribe, for temporary use by the latter, such modified scale as may cover the necessary expenses to be incurred in your district.

SMALL CAUSE COURT NOTICES.

UNDER section 14, Act XI of 1865, notice is hereby given that subject to the orders of Government, the Judge of the Small Cause Courts of Dacca and Munshigunge will sit in the former Court on the 2nd October next.

NAFFER CHUNDER BHATTA, *Judge, Small Cause Court.*

DACCA SMALL CAUSE COURT, *the 20th September* 1880.

UNDER section 14 of Act XI of 1865, notice is hereby given that subject to the orders of the Government, the Judge of the Courts of Small Causes of Krishnaghur, Meherpur, and Ranaghat will, in the month of November 1880, hold his sittings on the dates mentioned below :—

From the opening after the Dusserah vacation and from 29th at Krishnaghur.
From 16th at Meherpur.
From 22nd at Ranaghat.

BROJO MOHUN DUTT, *Offg. Judge.*

TREASURY NOTICES.

MOULVI ABDOOL GUFFOR, Deputy Collector, has been placed in charge of Hooghly Treasury, and is authorized to draw bills on other treasuries.

T. E. RAVENSHAW, *Commissioner.*

COMMR.'S OFFICE, BURDWAN DIVISION, CHINSURAH, *the 25th September* 1880.

MR. THOMAS MOHENDRO LALL BOSE, Deputy Collector, has been placed in charge of the Darjeeling Treasury, and is authorized to draw bills on other treasuries.

H. ULICK BROWNE, *Commr. of the Rajshahye and Cooch Behar Divn.*

DARJEELING, *the 21st August* 1880.

DEPUTY COLLECTOR BABOO RADHASYAM SINGH has been placed in charge of the Durbhunga Treasury, and is authorized to draw bills on other treasuries.

DURGAGATI BANERJEA, *Perl. Asst. to Commr., for Offg. Commr.*

PATNA COMMISSIONER'S OFFICE, BANKIPORE, *the 15th September* 1880.

EDUCATIONAL NOTICE.

Calcutta University.

NOTICE.

The Senate will proceed in the month of March 1881 to the election of a Tagore Professor for the term of one year to commence on the 1st of September 1881.

The salary of the Professorship is Rs. 10,000 per annum, and the Professor will be expected to deliver a course of not less than twelve lectures upon *one* of the following subjects :—

(1) Undivided Hindu family,—Status, rights, liabilities, and privileges of its members under the different schools of Hindu Law.
(2) The Law relating to the Disposition of Property among the Mahomedans.
(3) The Law of Limitation and Prescription in British India, including Easements.
(4) The Law of Testamentary Devise as administered in British India.

Candidates for the Professorship are requested to forward their applications to the Registrar on or before the 1st of January 1881, and at the same time to state on which of the above-mentioned four subjects they are prepared to lecture.

CHARLES H. TAWNEY, *Registrar.*

SENATE HOUSE, *the 18th September* 1880.

NOTIFICATIONS OF THE BOARD OF REVENUE.

No. 996B.

NOTICE is hereby given that the Tenth Sale of Opium, the provision of 1877-78 and 1878-79, will be held at the Government Opium Sale-room, No. 2, Bankshall-street, on Wednesday, the 29th* September 1880, at 11 A.M., and will comprise 4,700 chests, viz.—

	Chests.
Behar Opium	2,350
Benares „	2,350
Total ...	4,700

Of the 2,350 chests of Benares Opium 271 are of a consistence of 75°. The usual consistence of Benares Opium is 70°. These 271 chests are numbered 17176 to 17446, and are marked with a red × on each end.

2. The general conditions of the sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 2nd December 1879, and published in the *Government* and *Exchange Gazettes*, or on personal application at the Office of the Board of Revenue.

3. The latest date for deposit will be the 5th October 1880, and the latest date for clearance will, owing to the intervention of the Doorga Pooja holidays, be the 21st October 1880—that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other public securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the Sale-room will be received after 3-30 P.M. of Tuesday, the 5th October 1880, and no Bank of Bengal Receipts in full payment of lots will be accepted after 3-30 P.M. of Thursday, the 21st October 1880.

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* This date has been changed from the 4th October 1880, as fixed in the general notification dated 2nd December 1879, on a representation from the merchants.

4. The following table shews the quantity of Opium that will be brought to sale in the next twelve months. The Board of Revenue, however, reserve to themselves the right of altering dates should circumstances render it expedient to do so:—

DATES.	Behar, about Chests.	Benares, about Chests.	Total, about Chests.
On or about Thursday, 4th November 1880 ...	2,350	2,350	4,700
Ditto Wednesday, 1st December ,, ...	2,350	2,350	4,700
Early in January 1881 ...	2,350	2,350	4,700
,, February ,, ...	2,350	2,350	4,700
,, March ,, ...	2,350	2,350	4,700
,, April ,, ...	2,350	2,350	4,700
,, May ,, ...	The number of chests of each kind to be sold each month will be advertized hereafter.		4,700
,, June ,, ...			4,700
,, July ,, ...			4,700
,, August ,, ...			4,700
,, September ,, ...			4,700
,, October ,, ...			4,700
Total ...	.....	.....	56,400

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary*

BOARD OF REVENUE, L.P., FORT WILLIAM, *the 24th August* 1880.

No. 859B.

IT is hereby notified that out of the 3,000 chests of Benares opium of 1878-79 of 75° consistence, referred to in Clause 18 of the Board's general notification No 1581B, dated 2nd December 1879, 271 chests will be sold at the sale on the 4th October next, together with 2,079 chests of Benares opium of 1877-78.

The remaining quantity of the 3,000 chests of Benares opium at 75° of 1878-79 will be sold as follows as a part of the fixed monthly number of 2,350 Benares chests:—

4th November 1880	500 chests.
1st December ,, ...	500 ,,
January 1881	500 ,,
February ,, ...	500 ,,
March ,, ...	500 ,,
April ,, ...	229 ,,

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 20th July* 1880.

No. 1148B.

NOTICE is hereby given that the Eleventh Sale of Opium, the provision of 1878-79, will be held at the Government Opium Sale-room, No. 2, Bankshall-street, on Thursday, the 4th November 1880, at 11 A.M., and will comprise 4,700 chests, viz.—

	Chests.
Behar Opium	2,350
Benares ,, ...	2,350
Total ..	4,700

1. Of the 2,350 chests of Benares Opium, 500 are of a consistence of 75°. The usual consistence of Benares opium is 70°. These 500 chests are numbered 17,447 to 17,946, and are marked with a red × on each end.

2. The general conditions of the sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 2nd December 1879, and published in the *Government* and *Exchange Gazettes*, or on personal application at the office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 9th and 19th November 1880, respectively, that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other public securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room will be received after 3-30 P.M. of Tuesday, the 9th November 1880, and no Bank of Bengal Receipts in full payment of lots will be accepted after 3-30 P.M. of Friday, the 19th November 1880.

4. The following table shows the quantity of opium that will be brought to sale in the next twelve months. The Board of Revenue, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so.

Dates.	Behar, about chests.	Benares, about chests.	Total, about chests.
On or about Wednesday, 1st December 1880 ...	2 350	2,350	4,700
Early in January 1881	2,350	2,350	4,700
,, February ,, ...	2,350	2,350	4,700
,, March ,, ...	2,350	2,350	4,700
,, April ,, ...	2,350	2,350	4,700
,, May ,, ...	2,350	2,350	4,700
,, June ,, ...	The number of chests of each kind to be sold each month will be advertized hereafter.		4,700
,, July ,, ...			4,700
,, August ,, ...			4,700
,, September ,, ...			4,700
,, October ,, ...			4,700
,, November ,, ...			4,700
Total ...	.....	.....	56,400

By order of the Board of Revenue, L. P.,

A. FORBES, *Offg. Secretary.*

BOARD OF REVENUE, L. P., FORT WILLIAM, *the 28th September* 1880.

NOTICE.

THE Custom House will be closed on account of the Doorgah Poojah holidays from the 10th to the 13th October, both days inclusive, and from the 16th to the 18th October, both days inclusive.

The office will be open *as usual* for the transaction of business on the 8th, 9th, 14th, 15th and 19th October.

Cash payments will not be received after 3 P.M. on Thursday, 7th October, until Wednesday, 20th October.

Consignees and others desirous of passing goods, and entering or clearing ships during the above periods, will have to make the usual deposits not later than noon on the 7th October.

J. SCOBELL ARMSTRONG,
Officiating Collector of Customs.

CALCUTTA CUSTOM HOUSE, *the 4th September* 1880.

Statement showing the Importation of Salt (private property) in bond and afloat on the River Hooghly subject to Customs Duty on the 15th September 1880.

	Government Golahs.	Private Golahs.	Afloat.	Total.
	Mds.	Mds.	Mds.	Mds.
Liverpool Punga	5,78,112	.....	5,69,406	11,47,518
French Kurkutch	19,528	.....	.....	19,528
Italian ditto	13,658	.....	.....	13,658
Bombay ditto	1,42,725	.....	78,989	2,21,714
Arabian and Persian Gulfs Kurkutch and Muscat Rock ...	3,69,559	.....	63,824	4,33,383
Cadiz Kurkutch	5,074	.....	.....	5,074
Total ...	11,28,656	.....	7,12,219	18,40,875

By order of the Board of Revenue, L. P.,

J. SCOBELL ARMSTRONG, *Offg. Collector of Customs.*

CUSTOM HOUSE, CALCUTTA, *the 23rd September* 1880.

The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 29, 1880.

PART IA.

Orders and Notifications by the Government of India, &c.

[*Reprinted from the Gazette of India.*]

The following orders, issued by the Government of India in the Home, Revenue, and Agricultural Department, are republished for general information :—

NOTIFICATIONS.—ECCLESIASTICAL.

Simla, the 17th September 1880.

No. 204.—Her Majesty's Secretary of State for India has permitted the Reverend J. R. Baldwin, a Senior Chaplain on the Bengal Ecclesiastical Establishment, to retire from the service, with effect from the 1st July 1880.

FORESTS.

The 14th September 1880

No. 573*F.*—The following officers, who are officiating as Assistant Conservators of Forests of the Third Grade, are confirmed in that grade, with effect from the dates specified opposite their names :—

* * * * *

Mr. W. M. Green, Sub-Assistant Conservator of Forests in Bengal,—12th June 1880.

* * * * *

The following orders, issued by the Government of India in the Military Department, are republished for general information :—

FURLOUGH AND LEAVE.

Simla, the 17th September 1880.

No. 527.—The undermentioned officers are granted furlough out of India, with the necessary subsidiary leave :—

* * * * *

Surgeon-Major T. E. Charles, M.D., Superintendent-General of Vaccination, and Professor of Midwifery, Medical College, Calcutta, (m. c.) for two years, under Rules IX and XV of the Regulations of 1868.

HORACE A. COCKERELL,
Secy. to the Govt. of Bengal.

The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 29, 1880.

PART II.

Advertisements.

N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

PUBLIC WORKS DEPARTMENT, BENGAL.

DISTRICT ROAD FUND.

NOTIFICATION No. 168.

The 20th September 1880.

UNDER section 89 of Act X (B.C.) of 1871, the following annual accounts and reports of he district road committees of Dinagepore, Rajshahye, Rungpore, Bogra, Pubna, Darjeeling, and Julpigoree, on works carried out and in progress during the past cess year 1878-79, together with the remarks of the Commissioner of the Rajshahye and Cooch Behar Division, are published for general information.

T. H. WICKES,

Asst. Secy. to the Govt. of Bengal,
in the P. W. Dept.

No. 1254, dated Dinagepore, the 1st December 1879.

From—E. G. GLAZIER, ESQ., Magistrate and Chairman of the District Road Cess Committee, Dinagepore,

To—The Commissioner of the Rajshahye and Cooch Behar Division.

I HAVE the honor to send the road report of this district for 1878-79. The preliminary report was sent on the 28th June last.

2. The principal event of the year has been a change of Engineer * * * * * * * * * * * *

6. Mr. Vanziulicom resigned his appointment, and made over charge on 16th April to Mr. Middleton, Assistant Engineer, Public Works Department, whose services the Government kindly allowed the Committee temporarily till they could get a new Engineer.

7. The Committee advertised for candidates, and at their meeting of 16th May 1879, appointed as Engineer on a salary of Rs. 400 a month, with a biennial increase of Rs. 50 up to the limit of Rs. 500, Baboo Ram Nath Bhuttacharjya, District Engineer of Manbhoom, who is an Overseer of the Public Works Department. The Government sanctioned the appointment on probation, granting him powers of an overseer. He joined his appointment on the 1st September 1879.

8. Thus for over eight months, * * * * during the busiest season of the year, the post of Engineer in the district was in abeyance.

9. In taking over charge from the late Engineer, the brick contracts for metalling the Rungpore road were found in a very disorganised state, and it is to be feared that the Committee will sustain great losses on this account. Two contractors had been paid for bricks in the kiln, and when the kilns were broken up there was found to be a great deficiency in the tale of bricks, and we have had to sue the men for the balances due.

10. One of these contractors was the man who had brought the charges against the Engineer. We sued him for Rs. 3,412-8-0, and on 19th June 1879 got a decree for the full sum, amounting, with costs, to Rs. 3,882-15-0. We realised Rs. 1,985-9-0 in execution, partly by the attachment of bills we owed the contractor for other works done, partly by the proceeds of a decree obtained by the contractor against Mr. Vanziulicom for money borrowed, and a small amount from the sale of property and rejected bricks. The debtor has left the district.

11. The claim against the second contractor is for the large sum of Rs. 6,791. The case is still *sub judice*. The contractor has some other kilns, from which we shall probably recover something, and has also some small property. Efforts will be directed to keep the decrees alive and to realise as much on them as possible, so as to reduce the loss to the Committee as far as practicable.

12. I have detailed somewhat fully these circumstances connected with the change of Engineers as it is a necessary part of the record of the year, and it serves to explain the backward state of metalling on the Rungpore road. * * *

13. The annual accounts were put before the Committee at the meeting of the 6th November, and three members were appointed to audit them together with the Vice-Chairman. This sub-committee passed the accounts as correct under date the 10th idem, and they were finally passed by the Committee at their meeting of this day.

14. The year commenced with a balance of Rs. 44,870. The receipts were Rs. 88,045 and the expenditure was Rs. 72,973, leaving a balance at the close of the year of Rs. 59,943. Of this sum Rs. 45,858 consists of cash in hand and Rs. 14,084 has been paid as advance for material at site, but not yet settled for.

15. The receipts consist of—

	Rs.
Cesses	76,994
Second moiety of Government grant for metalling the Rungpore road	10,000
Sundries	1,050

16. The road cess collections have been good, showing 96 per cent. of the total demand. We have got in Rs. 6,430 in excess of our current demand, of which amount Rs. 1,875 is advance payment and Rs. 4,555 is in reduction of the arrears. The district arrear stands now at Rs. 3,707 only.

17. The expenditure of Rs. 72,973 is thus divided—

		Rs.
General management		5,775
Working establishment		14,350
Tools and plant		2,196
Original works ... ... Rs.	23,388	
Repairs ... ... „	27,264	
		50,652
Total ...		72,973

18. The charges for general management show an increase over last year, on account of the entry under the head of "Contingencies," of the losses incurred, as far as at present ascertained, through the brick contractors of the Rungpore road. The amounts thus entered are, severally, Rs. 1,974 on account of the first contractor, against whom a decree has been obtained, and Rs. 459, charges incurred in the suit still pending against the second contractor.

19. The working establishment shows a great saving, having been reduced from Rs. 25,705 in the previous year to Rs. 14,350. We have saved 4½ months of the Engineer's salary during the time that Mr. Middleton, Assistant Engineer, held charge, as the Government has consented to give us his services without charge, and we have also materially reduced the subordinate establishment in order to keep within the legal limit of 25 per cent. on our income. The percentage of the establishment on the real income of the year, to wit Rs. 86,994, is 16 5, but in future years we cannot calculate on a larger income than the current cess demand, which is Rs. 70,000, and our establishment has been organised accordingly.

20. The expenditure on work was Rs. 50,652 only. The falling off from our estimate has been principally under the head of "bridges and metalling work on the Rungpore road."

21. The principal work done has been under the heads earthwork, bridging, and metalling on the Rungpore road, bamboo bridging on the Akhanagore to Chooramon, Dinagepore to Hemtabad, and Peerganj to Royganj roads, and jungle-cutting on the Darjeeling road.

The expenditure under the following heads is as follows:—

	Rs.
Metalling	12,837
Brick bridges	4,851
Bamboo bridges	8,282
Earthwork	15,734
Surface dressing, 475 miles	7,890
Jungle-cutting, 38 miles	803

22. We close the year with a much larger balance than anticipated. This has been occasioned by—

(1) Our large collections,
(2) Reduction of establishment, and
(3) Small outturn of work.

During the forthcoming year we hope to be able to utilise almost all our available income and leave a moderate balance only, as we shall make as much progress as possible in the metalling of the Rungpore road; and we have three large bridge estimates to work on which have been very expeditiously passed by the new Superintendent of works since the budget was passed, and for which the Committee, at their meeting of the 6th November 1879, made provision.

23. The following is an account of the work done on the different roads:—

ORIGINAL WORKS.

No. 1, *Dinagepore to Parbateepore* (*Moorshedabad road*), 50 *miles.*—The allotment under the head of "Original works" was Rs. 3,540 on this road, but the actual expenditure was Rs. 2,481-11-11 in earthwork, bridges, culverts, jungle-cutting, and tree plantation. The work done consisted of earthwork 639,520 cubic feet, and 279 cubic feet of brick masonry, and one mile jungle-cutting.

It is intended to build a few small culverts on this road, the estimates for which have been passed.

REPAIRS.

The total allotment for repairs, including maintenance repairs to bridges and inspection bungalows, was Rs. 1,610, against which Rs. 1,181-13-0 were actually spent. Rs. 986 were spent in maintaining the kutcha parts and Rs. 89-12-0 in the metalled bits of the road within the municipality. The pucca bridges and culverts were repaired at a cost of Rs. 76, and Rs. 30-1-0 were spent in paying a chowkeedar for the inspection bungalow at Luskerhaut for 7½ months.

ORIGINAL WORKS.

No. 2, *Dinagepore to Atearee* (*Darjeeling road*), 58 *miles.*—A sum of Rs. 491 has been paid for three culverts of 4′ span each, constructed in the year previous to the one under report.

A sum of Rs. 1,000 has been provided for clearing jungle during the current year, and it is intended to remove the jungle for a space of about 100 feet on each side of the road at those spots where there is most danger from tigers.

REPAIRS.

The allotment for repairs on this road was Rs. 2,300, of which Rs. 1,790-5-9 were actually spent. Rs. 597 were spent in maintaining the kutcha parts and Rs. 552-6-6 the pucca parts within the municipal limits of Dinagepore. Ten miles of jungle were cleared at a cost of Rs. 390, and 20,000 cubic feet of earthwork was done to the road surface at a cost of Rs. 50. Rs. 200-15-3 were spent in repairing the inspection bungalow at Beerganj, including the pay of a chowkeedar for 6½ months, and a charge incurred in removing the old doors and windows from the abandoned Prannagore and Ruhea bungalows to Beerganj.

ORIGINAL WORKS.

No. 3, *Dinagepore to Kholahattee* (*Rungpore road*), 24 *miles.*—The most important work in progress during the year was on the Rungpore road, for which there was an allotment of Rs. 39,340 in the budget, but the actual expenditure was Rs. 13,959-3-4 only, viz.—

	Rs.	A.	P.
On metalling	10,092	1	9
On bridges	2,123	8	4
On earthwork	403	6	3
On culverts	882	5	0
On turfing	196	6	0
On tree plantation	221	8	0
On inspection huts	40	0	0

A special progress report of work done on this road is annexed to this report.

The failure of two contractors, as already detailed, has put us back materially in our work of metalling the road.

It is intended to do the following works on this road during the current cess year:—

To construct two masonry culverts of 2 spans of 12′ each, as well as a few small culverts of 4′ span.

To metal 6 miles length of road.

To manufacture about 20 lakhs of bricks for metalling.

REPAIRS.

The total allotment for repairs on this road was Rs. 2,000, against which Rs. 2,050-1-9 were actually spent. The excess expenditure has been under the head of "bamboo bridging."

Rs. 494-8-9 and Rs. 980-11-0 were spent in maintaining the metalled and unmetalled portions of the road respectively, Rs. 261-9-0 in temporary bridges, and Rs. 313-6-0 in repairing a culvert of 8′ span on the 2nd mile, the timber platform of which was replaced by a masonry arch.

ORIGINAL WORKS.

No. 4, *Dinagepore to Kantla* (*Bogra road*), 30 *miles.*—The allotment for this road was Rs. 6,706, and the actual expenditure was Rs. 496-3-9 in executing 195,309 cubic feet of

earthwork. It is intended to replace the wooden bridge over the Ichamattee on the 20th mile by a timber-topped bridge on masonry abutments. The money was provided for this work during the year under report. The estimate has now been sanctioned, and the work will be taken up this year.

REPAIRS.

The allotment for repairs on this road was Rs. 1,694, and the actual expenditure Rs. 670-0-3. In maintaining the whole road Rs. 286-13-6 were spent, and Rs. 383-2-9 were spent in repairing pucca bridges and culverts. The road is an important railway feeder connecting with stations Berhampore and Hillee.

ORIGINAL WORKS.

No. 5, Dinagepore to Ajlabad (Purneah road), 40 miles.—Allotment Rs. 1,080, expenditure Rs. 495-2-9. A quantity of 36,694 cubic feet earthwork and 27,345 superficial feet of turfing and one masonry culvert of 4′ span were executed.

It is intended to build a 4′ span culvert and execute certain earthwork on those miles that are very hollow in the centre.

REPAIRS.

The allotment for repairs on this road was Rs. 2,110, against which Rs. 2,213-12-3 were actually spent. Rs. 784-2-3 and Rs. 393-11-3 were respectively spent in keeping up the metalled and unmetalled portions, Rs. 771-15-9 in repairing temporary bridges, and Rs. 50 in clearing jungle for 5 miles, and 40,700 cubic feet of earthwork were executed at a cost of Rs. 111-12-0, and Rs. 102-3-0 in repairing and paying a chowkidar for the inspection bungalow at Bindole. This road is not much used for cart traffic.

ORIGINAL WORKS.

No. 6, Dinagepore to Doulutpore (Maldah road), 30 miles.—The allotment on this road was Rs. 2,093, and the actual expenditure Rs. 798-13-6. The progress made was the execution of 245,366 cubic feet of earthwork in raising the road.

It is intended to construct a few small culverts of 4′ span each.

REPAIRS.

The allotment for repairs on this road was Rs. 2,158, against which Rs. 1,577-5-8 were actually spent.

Rs. 151-8-6 and Rs. 706-5-0 were spent in maintaining the kutcha and pucca portions of the road respectively. With the latter expenditure a part of the road lying within the municipal limits has been thoroughly repaired with a cost of new metal. Rs. 496-13-2 were spent in repairing temporary bridges and Rs. 222-11-0 in repairing and paying for the chowkidars of the inspection bungalows at Doulutpore and Sheboil.

ORIGINAL WORKS.

No. 7, Dinagepore to Gungarampore, 18 miles.—The allotment for this road under the head of earthwork was Rs. 105, and the actual expenditure Rs. 5,105. Rs. 5,000 have been contributed towards the Dinagepore drainage scheme under Government sanction, and 42,000 cubic feet of earthwork have been executed on the road.

No provision has been made for original works on this road during the year, but the wooden bridges will be replaced by brick culverts as soon as possible.

REPAIRS.

The total allotment for repairs on this road was Rs. 895 and the actual expenditure Rs. 734-9-6. Rs. 185 and Rs. 118-1-6 were spent in keeping up the kutcha and pucca portions respectively. Rs. 431-8-0 were spent in repairing the masonry and timber bridges.

ORIGINAL WORKS.

No. 8, Beerganj towards Durwanee (through Khansama), 12 miles.—None.

REPAIRS.

The total allotment for repairs on this road was Rs. 1,000, and actual expenditure Rs. 863-14-3. The surface repairs of the road cost Rs. 79-8-0, and the temporary bridges Rs. 107, and Rs. 677-6-3 were spent in executing 233,383 cubic feet of earthwork.

The road is a railway feeder, leading to the Durwanee station. The last two miles are in the Rungpore district.

ORIGINAL WORKS.

No. 9, Phoolbaree to Sumjhea road, 14 miles.—The allotment for this road was Rs. 2,200, and the actual expenditure was Rs. 1,184-14-0 in executing 454,755 cubic feet of earthwork.

This work was done without sanction by the late Engineer. This road was taken up as a railway feeder to connect Sumjhea with Phoolbaree railway station, but as the former place is sufficiently served by road No. 4, and very heavy expense would have to be incurred in bridging and earthwork, it has been decided not to do any more original work on this road for the present. The two miles connecting Phoolbaree with the railway station called after it will be kept in a state of repair.

REPAIRS.

Nothing was spent on repairs during the year.

No. 10, Phoolbaree to Shahebganj road, 10 miles, and No. 11, Beerampore to Peerganj (Rungpore), 13 miles.—No work has been done either original or in repairs. These are two

feeder roads running into Rungpore district. It has not been found that they are of any importance, and they have been put aside until other more important work is done. One mile of road No. 11, connecting Berhampore with the railway station of that name, will be kept in repair as needed.

ORIGINAL WORKS.

No. 12, *Gungarampore to Pateeram road*, 18 *miles*.—None.

REPAIRS.

The total allotment for this road was Rs. 500 and the expenditure Rs. 329-6-0. Rs. 93-9-0 were spent in repairing the road, Rs. 156-10 0 in temporary bridges, and Rs. 79-2-0 in executing 31,618 cubic feet of earthwork.

ORIGINAL WORKS.

No. 13, *Pateeram to Hillee road*, 17 *miles*.—None.

REPAIRS.

The allotment for this road was Rs. 1,000, and the total expenditure Rs. 997-1-3. Rs. 917-1-3 were spent in executing 318,529 cubic feet of earthwork and Rs. 80 in clearing four miles of jungle.

This is a feeder road, and will have to be bridged when we have finished some of our other work. At present it can only be used in the dry season.

ORIGINAL WORKS.

No. 14, *Ghoraghat to Hillee road*, 18 *miles*.—None.

REPAIRS.

The allotment for repairs on the road was Rs. 1 000, and the actual expenditure Rs. 680-11-0. Rs. 204 were spent in maintaining the road, and 46,630 cubic feet of earthwork were executed at a cost of Rs. 116-11-0. The temporary bridges were also repaired at a cost of Rs. 360

The road is not of much importance, and expenditure on it will be curtailed.

The last one or two miles of roads Nos. 4, 13, and 14, all approaching the railway station Hillee, are in the Bogra district.

ORIGINAL WORKS.

No. 15, *Neetpore to Shatahar road*, 48 *miles*.—None.

REPAIRS.

The total allotment for this road was Rs. 1,000, and the expenditure Rs. 999-15-9. The maintenance of the road cost Rs. 242, 252,721 cubic feet of earthwork, Rs. 697-15-9 and four miles of jungle-cutting Rs. 60.

ORIGINAL WORKS.

No. 16, *Peerganj to Ranee-sankoil road*, 7 *miles*.—None.

REPAIRS.

The total allotment for this road was Rs. 200 and the expenditure Rs. 213-8-0. Rs. 110 and Rs. 103-8-0 were respectively spent in maintenance and repairs to bamboo bridges.

ORIGINAL WORKS.

No. 17, *Dinagepore to Hemtabad road*, 29 *miles*.—None.

REPAIRS.

The total allotment for this road was Rs. 1,000 and the outlay Rs. 1,447-8-0. Rs. 304-12-0 were spent in maintenance, Rs. 1,056-13-0 in constructing new and repairing old bamboo bridges, and Rs. 85-15-0 in executing earthwork.

This road connects two thanas, Hemtabad and Kalyagunge, with head-quarters. It runs due west across the drainage, and this accounts for the heavy expense of bridging on it. The Engineer proposes to make a trial of large earthenware drain pipes in place of the wasteful bamboo culverts. This road and road No. 18 in one mile, of which there are five bamboo bridges, will give a good opportunity for the experiment.

ORIGINAL WORKS.

No. 18, *Kishenganj road*, 44 *miles*.—None.

REPAIRS.

Total allotment for this road was Rs. 1,080, and the total expenditure Rs. 983-3-6.

Rs. 514-9-0 were spent in maintenance, Rs. 390 in temporary bridges, and Rs. 78-10-6 for repairs to the inspection bungalow at Peerganj.

The road leads to the large Nekmurd fair, which is held at the distance of 37 miles from Dinagepore. The roadway is throughout in generally good order, and as the fair is held in April, there is no difficulty in the traffic on that score; but there are several muddy nullahs and bheels to be crossed over which it is necessary to have substantial bridges, and a survey of the road is about to be undertaken for that purpose. The numerous smaller bamboo bridges which are needed for the normal traffic during the rains will be replaced as soon as possible by brick culverts or drain pipes, as noted under the head of road No. 17.

ORIGINAL WORKS.

No. 19, *Dinagepore to Pateeram road*, 23 *miles*.—The allotment for this road was Rs. 500, and the actual expenditure Rs. 514-12-6. Two masonry culverts of 4′ span each have been constructed.

REPAIRS.

The allotment for repairs on this road was Rs. 500, and the total expenditure Rs. 392.

Rs. 312 and Rs. 80 were respectively spent in maintenance and repairs to bamboo bridges.

ORIGINAL WORKS.

No. 20, *Pateeram to Mahadebpore road*, 31 *miles*.—None.

REPAIRS.

The total allotment for this road was Rs. 1,000, and the outlay Rs. 978.

Rs. 888 were spent in temporary bridges and Rs. 90 in clearing three miles of jungle.

ORIGINAL WORKS.

No. 21, *Bogra road to Ghoraghat road*, 24 *miles*.—None.

REPAIRS.

The allotment for repairs on this road was Rs. 1,000, and the expenditure Rs. 862-4-0.

Rs. 189 were spent in maintenance, Rs. 613-4-0 in the construction and repair of bamboo bridges, and Rs. 60 in clearing six miles of jungle.

ORIGINAL WORKS.

No. 22, *Beerganj to Peerganj road*, 18 *miles*.—None.

REPAIRS.

The total allotment for repairs was Rs. 1,000 and the outlay Rs. 627-5-0. Rs. 243 were spent in maintenance, Rs. 159-8-0 renewing and repairing bamboo bridges, and Rs. 224-13-9 for executing 89,934 cubic feet of earthwork.

ORIGINAL WORKS.

No. 23, *Thakoorgaon to Peerganj road*, 16 *miles*.—None.

REPAIRS.

The allotment for repairs on this road was Rs. 1,000 and the outlay Rs. 589-7-0.

Rs. 211 were spent in maintenance, Rs. 62-8-0 in repairing temporary bridges, and Rs. 315-15-0 in executing 116,428 cubic feet of earthwork.

ORIGINAL WORKS.

No. 24, *Peerganj to Roygunj road*, 26 *miles*.—None.

REPAIRS.

The allotment on this road for repairs was Rs. 1,000, and the total expenditure Rs. 1,079-11-3. Rs. 90-10-0 were spent in maintenance, Rs. 36 in temporary bridges, and Rs. 953-1-3 in executing 375,274 cubic feet of earthwork.

ORIGINAL WORKS.

No. 25, *Tariya to Ranesunkoil road*, 32 *miles*.—None.

REPAIRS.

Total allotment for repairs on this road was Rs. 1,110, and the expenditure Rs. 704-0-1.

Rs. 446-3-1 were spent in maintenance, Rs. 112-8-0 in temporary bridges, Rs. 36-12-3 in executing 14,712 cubic feet of earthwork, and Rs. 108-8-9 in repairing the inspection bungalow at Ranesunkoil.

ORIGINAL WORKS.

No. 26, *Ranesunkoil to Roygunj*, 24 *miles*.—None.

REPAIRS.

The total allotment on this road was Rs. 1,080 for repairs, and the actual expenditure was Rs. 946-2-6.

Rs. 225-12-0 were spent in maintenance, Rs. 196-4-0 in temporary bridges, Rs. 455-10-6 in executing 179,927 cubic feet of earthwork, and Rs. 68-8-0 in maintaining the inspection bungalow at Roygunj.

ORIGINAL WORKS.

No. 27, *Roygunj to Kantabaree road*, 25 *miles*.—None.

REPAIRS.

The total allotment for repairs on this road was Rs. 1,000, and the total expenditure Rs. 525.

Rs. 150 were spent in maintenance, Rs. 342-3-0 in renewing and repairing temporary bridges, and Rs. 32-8-0 in executing 13,523 cubic feet of earthwork.

ORIGINAL WORKS.

No. 28, *Akhanagore to Chooramon road*, 24 *miles*.—None.

REPAIRS.

The total allotment for repairs on this road was Rs. 1,383, and the total expenditure Rs. 1,161-8-3.

Rs. 854-6-9 were spent in renewing temporary bridges, Rs. 57-11-6 in executing 21,991 cubic feet of earthwork, and Rs. 249-12-0 in maintaining the inspection bungalow at Doorgapore.

ORIGINAL WORKS.

No. 29, *Akhanagore to Maldah road, Jamoir, near Tamboolee,* 17 *miles.*—None.

REPAIRS.

The allotment for repairs on this road was Rs. 1,000, and the total expenditure Rs. 604-4-0.

Rs. 95-12-0 were spent in maintaining the road, Rs. 463-8-0 in renewing the temporary bridges, and Rs. 45 in executing 18,000 cubic feet of earthwork.

ORIGINAL WORKS.

No. 30, *Gungarampore to Tamboolee road,* 7 *miles.*—None.

REPAIRS.

The total allotment on this road was Rs. 140 for repairs and the outlay Rs. 140.
The whole road was maintained with this sum.

ORIGINAL WORKS.

No. 31, *Gungarampore to Bhatkara road,* 19 *miles.*—None.

REPAIRS.

The total allotment for repairs on this road was Rs. 1,000, and the total expenditure Rs. 390.

The whole of this amount was spent in the reconstruction of temporary bridges.

No. 32, *Bhatkara to Patnecotollah road,* 14 *miles.*—Nothing spent.

No. 33, *Oomamoheskpore to Patnecotollah road,* 7 *miles.*—Nothing spent.

ORIGINAL WORKS.

No. 34, *Nawabganj to Bhadoorya road,* 10 *miles.*—None.

REPAIRS.

The total allotment for repairs on this road was Rs. 200, and the whole of this amount was spent in the reconstruction of temporary bridges.

ORIGINAL WORKS.

No. 35, *Baloorghat to Nischintapore or Bhatkara,* 14 *miles.*—None.

REPAIRS.

The allotment for repairs on this road was Rs. 1,000, and the total expenditure Rs. 496-5-0.

Rs. 210 were spent in maintenance, Rs. 242-5-0 in the construction of temporary bridges, and Rs. 44 in clearing jungle for four miles.

No. 36, *Baloorghat to Luskerhat road,* 12 *miles.*—Nothing spent.

No. 37, *Baloorghat to Palsha road,* 17 *miles.*—Nothing spent.

ORIGINAL WORKS.

No. 38, *Patnecotollah towards Dum-Dum road,* 13 *miles.*—None.

REPAIRS.

The allotment on this road was Rs. 1,000, out of which only Rs. 136-8-6 were spent in executing 53,375 cubic feet of earthwork, which cost Rs. 106-12-0, and in clearing 1½ miles of jungle at a cost Rs. 29-7-6.

No. 39, *Baloorghat to Pharsepara road,* 6 *miles.*—Nothing spent.

ORIGINAL WORKS.

No. 40, *Baloorghat to Hillee road,* 18 *miles.*—None.

REPAIRS.

The total allotment for repairs on this road was Rs. 1,000, and the total expenditure Rs. 447-12-0. The whole of this amount was spent in maintaining the road.

ORIGINAL WORKS.

No. 41, *Patseram to Phoolbaree road,* 18 *miles.*—The allotment for this road was Rs. 1,000, and the expenditure was Rs. 980-10-9 in executing 392,294 cubic feet of earthwork. This is a feeder road on which no further money will be spent at present.

REPAIRS.

None.

No. 42, *Phoolbaree to road No.* 11 *or Kasdahoghat,* 10 *miles.*—Nothing spent.

ORIGINAL WORKS.

Constructing Godown at Kanchanghat.—The allotment for this work was Rs. 300 and the expenditure Rs. 293. Three sheds have been built for the storage of timber and lime.

24. *Village Roads.*—Rs. 2,000 were allotted under this head in the budget, and Rs. 200 only have been spent. I made a grant of this sum to Royganj, where the residents repaired their roads at a cost of Rs. 400. The work was undertaken by one of the principal residents. I regret very much that I have not been able to spend more on this class of roads. Efforts have been made hitherto without success. People suggest roads they want made or repaired, but they will not undertake the work, and the road cess committee cannot do it with their establishment. For the present year we have allotted Rs. 5,000, and I shall try and make use of the services of the police officers in getting village roads repaired and small bridges put up under their supervision, and with Mr. Wilcox, District Superintendent of Police, as Vice-Chairman, I hope to be able to shew more satisfactory results this year.

25. *Tools and plant.*—The total allotment under the head of tools and plant was Rs. 2,300, and the total expenditure Rs. 2,195-12-11.

New tools were purchased at a cost of Rs. 1,729-4-11 and old tools repaired for Rs. 220-2-6. Rs. 196-8-0 were spent in the purchase of office furniture and Rs. 49-13-6 in the repairs of tents.

26. *Tree-planting.*—We have made a commencement on the Rungpore and the Moorshedabad roads. On the former we have planted—

Mangoes	325
Jacks	275

One thousand and fifty more will soon be put out, for which baskets are ready.

Moorshedabad road—

Mangoes	242
Jacks	57
Guango	10

One hundred and eighty-six more are ready for planting.

27. The expenditure during the year has been Rs. 490 out of Rs. 1,000 allotted. Rs. 1,000 have been allotted for the current year. The Vice-Chairman estimates the expense to be 8 annas a tree, including nurseries, baskets, digging and preparing the ground; and Rs. 1,000 would then give 2,000 trees, which would cover 6 miles of road if planted on each side at intervals of 33 feet. This seems very high, and I expect that trees could be planted from thana centres on the outlying roads at a much cheaper rate. I inspected the planting on the Rungpore road and found that it was getting on very satisfactorily. I propose to do this road throughout, and also the Kishenganj road up to the 37th mile, where the Nekmurd fair is held. From each thana, too, as a centre a distance of six miles or so along each main road can be easily planted and supervised by the police.

28. Mr. Vanziulicom was District Engineer from 1st October to 16th April. He resigned his appointment [* * * * * * *
Mr. C. J. Middleton, Assistant Engineer, Public Works Department, was in charge of the office from 17th April to 31st August; Baboo Ram Nath Bhuttacharjya has been District Engineer from 1st to 30th September. I cannot yet make any report about him.

29. Mr. P. Burke, overseer, worked from 1st to 12th October, when he resigned.

Mr. E. Browne, overseer, from 2nd November to 30th April, when he left, as Government did not approve the appointment.

Two other overseers have worked throughout the year.

Baboo Horee Charan Mookerjea has worked well, and the Committee have since the close of the year raised his pay from Rs. 75 to Rs. 100.

Of the other overseer, Baboo Moteelal Banerjee, I reserve my expression of opinion until a report is made to Government respecting him and the sub-overseers on probation at the end of March next, by which time our new Engineer will have had an opportunity of testing their work and capacity.

30. We closed the year with the above two overseers and four sub-overseers, and since the close we have discharged one of the sub-overseers.

31. Baboo Gopal Chandra Boral, the accountant, continues to give me satisfaction, he is hardworking and careful.

32. The Committee has held 14 sittings during the year. The number of members is 20: 5 official and 15 non-official. The attendance of members has been good, the number present averaging 10·7. Many of the non-official members attended very regularly. Amongst them I must instance—

Baboo Gobindo Prosad Boral and Moulvie Mahamud Ali Khan ...	12 times.
Roy Radha Gobindo Roy Bahadoor	10 „
Baboo Gopee Benode Das	9 „

During the year we have had very many important meetings, and I have derived great assistance from the members of the Committee. The intelligence and independence displayed in disposing of the different matters involved has been most marked.

33. The Deputy Examiner of Public Works Accounts inspected the office on the 10th and 11th July. A few minor irregularities of account were pointed out which have now been rectified.

34. The Road Cess Act works smoothly, and I have met with no complaints about it.

35. The following gentlemen have been Vice-Chairmen during the year during the time noted :—

Baboo Uma Charan Banerjee,—from 1st to 30th October 1878 and from 16th February to 1st March 1879.

Mr. L. Hare,—from 1st November to 15th February 1879.

„ H. W. Gordon,—from 2nd March to 5th April 1879.

„ F. Wilcox,—from 6th April to 30th September 1879.

Mr. Wilcox has taken in hand with great interest the care of the tree planting.

Progress Report of Work done on the Rungpore Road during the cess year 1878-79.

Mile.	Material at site.		Material in brick-field.			Length of road metalled.	Earth-work.	Turfing	Bridges.
	Brick.	Brick metal.	Brick burnt.	Probable outturn of serviceable bricks.	Brick metal.				
	No.	C. feet.	No.	No.	C. feet.	Rg feet.	C. feet.	S. feet.	
2nd mile .	.....	.....	1,00,000	60,000	.....	2,140			
6th „ ..	.....	...	3,00,000	2,00,000	. ...	.. ...	63,225	33,000	
7th „ ...	.....	.....	1,25,000	60,000	.....	.....	.....		
9th „ ...	..	.	2,75,000	1,80,000	.....	.....	... ..	73,800	
10th „ ...	60,700	6,984		70,000	364	...	.....	.....	One culvert of 4-ft. span.
11th „ ...	1,40,500	9,424		.. ..	.....	.....	.....	.....	Ditto ditto.
12th „ . .	74,900	8,068		..	.....	. ..	.. ...	.....	
13th „ .	12,150	9,383		40,000	.....	.....	... .	.....	Ditto ditto.
14th „ ...	15,000	2,756	*	30,000	.....	....	.....	24,300	
				Brick stacked.					
15th „ ...	..	...		4,482	... .	. ...	. ...	..	
16th „ ...	1,300	890		.. ...	. .	. ...	.....	26,000	
17th „ ...	21,300	4,041		40,000	.....	... ..	... ..	.. ...	
18th „ ...	28,500	3,415		1,25,000	.....	.....	....	... .	Two timber-topped bridges of 14-feet span each.
19th „ .	.....	.. ..	.....	...	.....	... .	95,668	.....	
Total ..	3,54,350	45,561		8,09,482	364	2,140	1,58,888	1,57,100	

* From 10th to 18th mile only the serviceable bricks have been taken into account as the work is going on in these miles and the bricks have mostly been sorted There were 17 lakhs of bricks burnt in these miles.

E. G. GLAZIER,
Magistrate and Chairman.

Statement showing the Members of the Committee who attended during 1878-79.

Number.	Names of Members.		Total number of attendance out of fourteen meetings.	Remarks.
1	E. G. Glazier, Esq ...	Magistrate-Collector ...	12	
2	L. Hare, Esq.	Senior Covenanted Assistants.	5	Left the district on 15th February 1879 up to 2nd March 1879.
	G K Lyon, Esq ...			
	H W Gordon, Esq. ...		2	Left the district on 5th April.
	A. Barooah, Esq ..		3	
3	F. Wilcox, Esq. ...	District Superintendent of Police.	9	
4	Colonel Swayne ..	Executive Engineer ...	1	
	W. H. Nightingale, Esq.		2	
5	Mr. H G. French		5	
6	Roy Radha Gobindo Roy Sahob Bahadoor		10	
7	Baboo Gobindo Prosad Boral		12	
8	„ Gopee Benode Das		9	
9	„ Ram Raton Pathok		7	
10	„ Hari Mohana Chandra		3	Left the district on 12th February 1879.
11	„ Uma Charan Banerjee		4	Appointed in place of Baboo Hari Mohana Chandra as per Government No. 3139A, dated 7th June 1879.
11	„ Teecam Lal Boral		6	
12	Moulvie Mojahar Hosain Chowdhoree		6	
13	„ Mahamud Ali Khan		12	
14	Baboo Tarok Chandra Baguhee		9	
15	„ Kali Mohana Sen		5	
16	„ Kustoree Chand Doogar		7	
17	„ Prasano Koomar Bhuttacharjya		7	
18	„ Bohoree Lal Chukravartee		6	New members appointed, as per Government No 555A, dated 24th January 1879.
19	„ Madhoo Soodan Nandee		8	
29	„ Krishna Koomar Nag		1	

UMA CHARAN BANERJEA,
Vice-Chairman.

E. G. GLAZIER,
Magistrate and Chairman.

APPENDIX A.

Abstract of particulars regarding Meeting of District Road Cess Committee, Dinagepore, for the cess year 1878-79.

Commissionership.	District.	Number of members forming committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meeting.	Number of members who did not attend any meeting.	Number of members who attended only						Percentage of average attendance to whole committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Rajshahye and Cooch Behar	Dinagepore ...	5	15	7	14	1	107	...	.....	1	.....	.....	1	.....	53·5

DINAGEPORE,
The 1st December 1879.

UMA CHARAN BANERJEA,
Vice-Chairman.

E. G. GLAZIER,
Chairman.

No. 6—Part I.

DINAGEPORE DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

		Rs. A. P.	Rs. A. P.
Balance on 1st October 1878		.....	33,339 5 3
RECEIPTS.			
Taxes, Rates, and Cesses { Cess on lands		77,063 13 7	
Do. on houses		—294 12 0	
Do. on mines, railways, &c. ...		.. ...	
Total ...		76,769 1 7	
One per cent. road cess		225 9 0	
Total cesses ...		76,994 10 7	
Moturpha		.....	
Total taxes, &c. ...		.....	76,994 10 7
Tolls ... ... { Road tolls		.....	
Canal or river tolls		.....	
Total tolls ...		.....	.....
Rent of serais and staging-bungalows		.. ...	
Fees and forfeitures		387 9 9	
Grant-in-aid from Provincial Services		10,000 0 0	
Miscellaneous		663 2 0	11,050 11 9
Suspense Accounts ... { Advances		6,594 1 5	
Deposits		. ...	
Total Suspense Accounts ...		. ...	6,594 1 5
Total receipts ...		.....	94,639 7 9
GRAND TOTAL ...		.....	1,27,978 13 0

		Rs. A. P.	Rs. A. P.
General management ... { Clerks		2,116 9 1	
Servants		617 6 6	
Contingencies		3,041 8 0	
Printing at private presses ...		.....	
			5,775 7 7
Toll collection ... ... { Establishment and contingencies of road tolls		.....	
Establishment and contingencies of canal tolls		.....	
Staging-bungalows and serais. { Establishment and contingencies ...		.....	
Petty construction and repairs ...		.....	
Public works ... ... { Original works		23,383 0 6	
Repairs		27,264 0 6	
Establishment		14,349 13 8	
Tools and plant		2,195 12 11	
			67,197 11 7
Contribution to Provincial Services		.....	
Suspense Accounts ... { Advances		9,146 11 0	
Deposits		.....	
			9,146 11 0
Total Expenditure ...		.....	82,119 14 2
Balance on 30th September 1879		.....	45,858 14 10
GRAND TOTAL ...		.....	1,27,978 13 0

Passed by the Committee at a meeting held on the 1st December 1879 for Rupees (82,119-14-2) eighty-two thousand one hundred and nineteen, annas fourteen, and pies two only.

We examined and found correct.

UMA CHARAN BANERJEA, *Vice-Chairman.*
RADHA GOBIND ROY,
GOBINDO PROSAD BORAL, } *Members.*
TICAM LALL BORAL,

The 10th November 1879.

C. WILCOX,
Vice-Chairman.

A. BUROOAH,
for Magistrate and Chairman.

No. 6—Part II.

DINAGEPORE DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the Annual Account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs.	INCOME.	Rs. A. P.	Rs. A. P.
Taxes, rates, and cesses.	70,000	Cess on lands	77,063 13 7	
		,, on houses	—294 12 0	
		Total of above ...	76,769 1 7	
		One per cent. road cess	225 9 0	
				76,994 10 7
		Grants-in-aid from Provincial Services.		
Miscellaneous receipts.	10,000	Amount sanctioned by Bengal Government, Public Works Department, in No. 1236A, dated 23rd November 1878	10,000 0 0	
		Fees and Forfeitures.		
	.....	Fine imposed on a mohurir	1 4 9	
		Process fees	359 12 0	
		Searching fees	21 4 0	
		Copying fees	5 5 0	
			387 9 9	
		Miscellaneous.		
	.....	Contribution on account of public work cess establishment, as per Bengal Government No. 2 (Financial Department), dated 31st January 1879	600 0 0	
		Sale proceeds of useless office furniture	7 12 6	
		Ditto of branches of trees on the Dinagepore to Parbotipore (Moorshedabad road)	0 11 6	
		Ditto of unserviceable tools and plant	12 2 0	
		Ditto of surplus materials purchased for the Dowlatpore bungalow	1 8 0	
		Ditto of Shahebgunge godown	41 0 0	
			663 2 0	
		Advances.		11,050 11 9
Suspense accounts.	.....	Adjustment of lime accounts	1,120 8 7	
		Ditto of timber ditto	990 12 10	
		Advances recovered from Mr. E. Browne, overseer	100 0 0	
		Ditto ditto from Baboo Nunda Lall Datta, sub-overseer ..	35 0 0	
		Ditto ditto from Baboo Rhiday Nath Datta, contractor ...	4,000 0 0	
		Ditto ditto from the reserved head-constable	32 4 0	
		Ditto ditto from the police sub-inspector of the Rajarampore station	74 8 0	
		Ditto ditto from police sub-inspector of the Habra station ...	41 0 0	
		Ditto ditto from Baboo Benee Madhob Ghose, contractor ...	150 0 0	
		Ditto ditto from Baboo Bepin Behary Datta, contractor ...	50 0 0	
				6,594 1 5
		Total Income ...	.....	94,689 7 9
		EXPENDITURE.		
		Clerks.		
General management.	8,616	1 Head clerk for 4 months and 5 days of February 1879, on account of collecting land cess, at Rs. 35 per mensem .. .. Rs. A. P. 146 4 0		
		Deduct fine imposed on him 1 2 8	145 1 4	
		Ditto for 6 months and 23 days of February 1879, on account of collecting land cess, at Rs. 50 per mensem ..	341 0 10	
		1 Second clerk for 10 months and 24 days of January 1879, on account of collecting land cess, at Rs. 25 per mensem ... ... Rs. A. P. 269 5 6		
		Deduct fine imposed on him 0 13 5	268 8 1	
		1 Head mohurir for 11 months on account of collecting land cess, at Rs. 20 per mensem . . . . Rs. A. P.	220 0 0	
		1 Second mohurir for 11 months on account of collecting land cess, at Rs. 15 per mensem 165 0 0		
		Deduct fine imposed on him 0 8 1	164 7 11	
		1 Nazir for 4 months and 26 days of April 1879, on account of collecting house cess, at Rs. 15 per mensem	73 0 0	
		1 Mohurir for 2 months and 12 days of December 1878, on account of collecting house cess, at Rs. 10 per mensem ...	23 14 0	
		Commission to house cess assessors for collecting Rs. 2,516-12-0, at 5 per cent.	125 13 3	
		1 Head clerk and accountant for 11 months on account of committee's office, at Rs. 60 per mensem	660 0 0	
		Establishment under Accountant-General and Commissioner of the division, as per Accountant-General's No. 706B	94 11 8	
			2,116 9 1	
		Carried over	2,116 9 1	

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.		EXPENDITURE—*continued.*			Rs. A. P.	Rs. A. P.
			Brought forward ...			2,116 9 1	
			Servants.				
General management—*concluded.*	3,616		1 Duftaree for 11 months on account of land cess collection, at Rs. 6 per mensem			66 0 0	
			1 Peon for 10 months and 26 days of February 1879, on account of land cess collection, at Rs. 6 per mensem			65 9 0	
			Rs. A. P.				
			1 Peon for 11 months for Vice-Chairman's office, at Rs. 6 per mensem 66 0 0				
			Deduct fine imposed on him 1 0 0			65 0 0	
			1 Peon for 8 months and 13 days of August 1878, on account of collecting house cess, at Rs. 5 per mensem			42 1 6	
			1 Peon for 6 months on account of collecting house cess, at Rs. 5 per mensem			30 0 0	
			Wages of 1,395 ticca peons employed in serving processes at 4 annas each per diem			348 12 0	
			Contingencies.			617 6 6	
			Charges for binding 90 registers at 6 registers per rupee			15 0 0	
			Ditto for ditto a cash-book			2 0 0	
			Ditto for printing reports and accounts			58 0 10	
			Ditto for advertisements			7 8 0	
			Ditto for putting up a punkha			0 6 6	
			Value of forms			19 3 3	
			Stationery			96 11 3	
			Country stationery			1 10 0	
			Office rent for 12 months, at Rs. 25 per mensem			300 0 0	
			Service stamps			40 0 0	
			Receipt stamps			35 0 0	
			One punkha-puller for 6 months and 15 days of March, at Rs. 4 per mensem			25 14 11	
			Railway freight of a case containing forms			3 5 0	
			Repairs to office furniture			1 13 9	
			Bearing covers			1 0 6	
			Charges for a civil suit brought against Baboo Beharee Lall Bose, contractor, on account of short delivery of bricks			459 2 3	
			Charges for a civil suit brought against Mr. Anderson, contractor, on account of short delivery of bricks			547 12 9	
			Loss on brick accounts of Mr. Anderson, credited into Rungpore road account			1,426 15 0	
						A 3,041 8 0	5,775 7 7
			ORIGINAL WORKS.				
			Roads and Bridges.				
Public Works ..	3,540	1	Dinagepore to Parbateepore (Moorshedabad road). Sanctioned as per Bengal Government No. 257C (Public Works Department), dated 22nd March 1879—				
			Earthwork	-	6,847 7 6	1,639 8 9	
			Bridges	-	2,636 6 0	125 4 0	
			Culverts	20,162	167 12 9	163 12 9	
			Jungle-cutting		15 0 0	15 0 0	
			Materials at site		309 15 0	309 15 0	
					9,976 9 3	2,253 8 6	
			Tree plantation	.....	228 3 5	As 228 3 5	
	1,240	2	Dinagepore to Atwaree (Darjeeling road)—				
			Earthwork		1,023 6 0	.....	
			Bridges		224 11 6	.....	
			Culverts	7,359	1,261 0 3	491 0 0	
			Jungle-clearing		2,025 7 9	.....	
					5,434 9 6	491 0 0	
	38,080	3	Dinagepore to Kholahatee (Rungpore road). Sanctioned as per Government No. 7890 (Public Works Department), dated 23rd August 1878—				
			Earthwork		18,436 12 3	403 6 3	
			Culverts		1,184 5 0	882 5 0	
			Bridges		9,152 13 1	1,361 4 6	
			Turfing	1,00,739	1,663 6 3	196 6 0	
			Inspection huts		40 0 0	40 0 0	
			Jungle-cutting		280 4 4	.....	
			Materials at site		762 3 10	762 3 10	
			Carried over ...	.....	31,519 12 9	{ 3,645 9 7 2,972 11 11	5,775 7 7

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
Public Works—*continued.*	Rs.			Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
			EXPENDITURE—*continued.*				
			Brought forward ...	.....	31,519 12 9	2,972 11 11	5,775 7 7
						3,645 9 7	
			ORIGINAL WORKS—*concluded.*				
			Roads and Bridges—continued.				
			Rs. A. P.				
38,080	...		Metalling (bricks) ... 10,092 1 9				
			Rs. A. P.				
			Deduct amount realised, being part of a decree obtained against Mr. Anderson ... 1,985 9 0				
			Loss on brick account of Mr. Anderson ... 1,426 15 0				
			3,412 8 0				
			Debited into contingencies ... 6,679 9 9	.....	24,717 1 9	6,679 9 9	
					56,236 14 6	10,325 3 4	
280	...		Inspection bungalow at Parbateepore, on the Dinagepore to Kholahatee road	.....	.....	.....	
1,000	...		Tree plantation on the Parbateepore to Kholahatee road	.....	221 8 0	221 8 0	
					221 8 0	221 8 0	
6,306	4		Dinagepore to Kantlah road (Bogra road)	500			
			Earthwork	.....	496 3 9	496 3 9	
360	...		Chintamon inspection bungalow on Dinagepore to Kantlah road (Bogra road)	.....	.....	.....	
40	...		Inspection huts on Dinagepore to Kantlah (Bogra road)	.....	.....	.....	
					496 3 9	496 3 9	
1,080	5		Dinagepore to Ajlabad road (Purneah road)—				
			Earthwork		2,000 0 7	161 11 3	
			Bridges		882 12 8	...	
			Culverts	6,768	250 0 0	250 0 0	
			Jungle-cutting		56 4 0	.....	
			Turfing		44 7 0	44 7 0	
			Inspection hut at Maloon		39 0 6	39 0 6	
					3,272 8 9	495 2 9	
2,000	6		Dinagepore to Doulutpore (Maldah road)—				
			Earthwork	7,046	2,361 7 3	798 13 6	
93	...		Inspection bungalow on Dinagepore to Doulutpore (Maldah road)	.....	.....	.....	
					2,361 7 3	798 13 6	
105	7		Dinagepore to Gungarampore road—				
			Earthwork	105	5,105 0 0	B 5,105 0 0	
2,200	9		Phoolbaree to Sumjhea road—				
			Earthwork	60	1,142 14 0	1,142 14 0	
			Surveying and levelling the road ...		42 0 0	42 0 0	
					1,184 14 0	1,184 14 0	
1,500	10		Phoolbaree to Shalsebrunge	.....	.....	.....	
2,000	11		Beerampore to Peerganj (Rungpore road)	.....	.....	.....	
500	12		Gungarampore to Pateeram	500	.....	.....	
2,040	18		Kishenganj road	.....	.....	.....	
500	19		Dinagepore to Pateeram	500			
			Culverts	.....	514 12 6	C 514 12 6	
1,000	41		Pateeram to Phoolbaree	3,511			
			Earthwork	.....	1,564 11 9	980 10 9	
1,000	42		Phoolbaree to road No. 11 or Kasdahoghat	.....	.....	.....	
800	...		Constructing a godown at Kaushanghat	800	293 0 0	293 0 0	
					293 0 0	293 0 0	
			Repairs.				23,388 0 6
1,500	1		Dinagepore to Parbateepore road (Moorshedabad road) ...			1,151 12 0	
110	...		Luskerhat inspection bungalow on ditto ...			30 1 0	
1,800	2		Dinagepore to Atwaree road (Darjeeling road)			1,539 6 6	
300	...		Ruhea inspection bungalow on ditto			19 8 0	
.....			Carried over ...			2,790 11 6	29,163 8 1

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Amount.	Total.
	Rs.		EXPENDITURE—*continued.*	Rs. A. P.	Rs. A. P.
Public Works—*continued.*			*Roads and Bridges*—concld.		
			Brought forward ...	2,790 11 6	29,163 8 1
			Repairs—concld.		
	200	...	Prannagore inspection bungalow on Darjeeling road	14 12 0	
			Beerganj ditto on ditto	D 166 11 3	
	2,000	3	Dinagepore to Kholahatee (Rungpore road)	E 2,050 1 9	
	1,694	4	Dinagepore to Kantlah (Bogra road)	670 0 3	
	2,000	5	Dinagepore to Ajlabad (Purneah road)	F 2,111 9 3	
	110	...	Bindole inspection bungalow on Purneah road	102 3 0	
	2,000	6	Dinagepore to Dowlutpore road (Maldah road)	1,354 10 8	
	158	...	Doulutpore inspection bungalow on ditto	136 11 0	
			Theshole ditto on ditto	G 86 0 0	
	895	7	Dinagepore to Gungarampore	734 9 6	
	1,000	8	Beerganj towards Durwanee	803 14 3	
	500	12	Gungarampore to Pateeram road	329 6 0	
	1,000	13	Pateeram to Hillee do.	997 1 3	
	1,000	14	Ghoraghat to Hillee do.	680 11 0	
	1,000	15	Noetpore to Thatahar do.	999 15 9	
	200	16	Peerganj to Raneesonkail do.	H 213 8 0	
	1,900	17	Dinagepore to Homtabad *via* Akhanagore	I 1,447 8 0	
	1,000	18	Kishenganj road	908 15 0	
	80	..	Peerganj inspection bungalow on Kishenganj road	74 4 6	
	500	19	Dinagepore to Pateeram road	392 0 0	
	1,000	20	Pateeram to Mahadebpore do.	978 0 0	
	1,000	21	Bogra road to Ghoraghat do.	862 4 0	
	1,000	22	Peerganj to Beerganj do.	627 5 0	
	1,000	23	Peerganj to Thakoorgaon do.	589 7 0	
	1,000	24	Peergang to Roygang do.	J 1,079 11 3	
	1,000	25	Raneesonkail to Taruja do.	595 7 4	
	110	...	Raneesonkail inspection bungalow on Raneesonkail to Taruja road	108 8 9	
	1,000	26	Raneesonkail to Royganj road	877 10 6	
	80	...	Royganj bungalow	68 8 0	
	1,000	27	Roygan to Kantabaree road	525 0 0	
	1,000	28	Akanagore to Chooramon road	911 12 3	
	273	...	Deergapore inspection bungalow on Akanagore to Chooramon road	249 12 0	
	110	...	Chooramon inspection bungalow on Akanagore to Chooramon road	.....	
	1,000	29	Akanagore to Maldah road Jamoir near Tamboloe	604 4 0	
	140	30	Gungarampore to Tambooloe road	140 0 0	
	1,000	31	Gungarampore to Bhatkara do.	390 0 0	
	350	32	Bhatkara to Patnestollah do.	K	
	200	33	Oomamaheshpore to Patnestollah do.	K	
	200	34	Nawabganj to Bhadoorya do.	200 0 0	
	1,000	35	Nischintapore to Baloorghat do.	496 5 0	
	500	36	Baloorghat to Luskerhat do.	K	
	500	37	Baloorghat to Palsha do.	K	
	1,000	38	Patnestollah towards Dum-Dum do.	136 3 6	
	84	39	Baloorghat to Pharseepara do.	K	
	1,000	40	Baloorghat to Hillee	447 12 0	
			Village Roads.		
	2,000	...	Royganj village roads	200 0 0	
			Sale of store	50 14 0	
					27,264 0 6
			ESTABLISHMENT ON WORKS.		
			Engineering.		
	22,679		Salary of a District Engineer for 6 months and 16 days of April 1879, at Rs. 500 per mensem	3,266 10 6	
			Travelling allowance of ditto	649 9 0	
			Upper Subordinate.		
			Salary of an overseer for 12 days of October, at Rs. 200 per mensem...	77 6 6	
			Ditto of an overseer for 5 months and 29 days of November 1878, at Rs. 100 per mensem	596 10 6	
			Ditto of two overseers for 11 months, at Rs. 75 per mensem	1,650 0 0	
			Horse allowance for overseers	699 3 9	
			Travelling allowance of overseers	660 8 0	
			Tent allowance of overseers	93 2 0	
			Lower Subordinate.		
			Salary of a sub-overseer for 11 months, at Rs. 75 per mensem... ...	825 0 0	
			Do. of a sub-overseer for ditto, at ,, 50 ditto	550 0 0	
			Do. of a sub-overseer for ditto, at ,, 35 ditto	385 0 0	
			Do. of a sub-overseer for 9 months, and for 18 days of September 1878, and 12 days of November 1878, at Rs. 35 per mensem	350 0 0	
			Do. of a sub-overseer for 24 days of November, 11 days of December 1878, whole month of January, and 10 days of February 1879, at Rs. 35 per mensem	87 14 6	
			Travelling allowance of sub-overseers	1,266 0 6	
				11,157 1 3	
			Carried over ...	11,157 1 3	56,427 8 7

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.	EXPENDITURE—*continued.*	Rs. A. P.	Rs. A. P.
Public Works—*continued.*		Establishment on works—*concld.* Brought forward ...	11,157 1 3	56,427 8 7
		Office Establishment.		
	22,673	1 Clerk for 11 months, at Rs. 25 per mensem	275 0 0	
		1 Draftsman for 11 months, at Rs. 30 per mensem	330 0 0	
		1 Duftaree for 11 months, at Rs. 6 per mensem	66 0 0	
		3 Orderly peons for 11 months, at Rs. 6 per mensem	198 0 0	
		1 Sweeper for 11 months, at Re. 1 per mensem	11 0 0	
			880 0 0	
		Petty Establishment.		
		5 Mohurirs for 6 months, at Rs. 12 per mensem	360 0 0	
		1 Ditto for 2 months, at Rs. 12 per mensem	24 0 0	
		14 Chaprassees for 11 months, at Rs. 6 per mensem	924 0 0	
		4 Ditto for 6 ditto, ,, 6 ditto	144 0 0	
		1 Ditto for 5 ditto, ,, 6 ditto	30 0 0	
		8 Ditto for 2 ditto, ,, 6 ditto	96 0 0	
		1 Ditto for 1 month and 19 days of December 1878, at Rs. 6 per mensem	9 10 6	
		1 Ditto for 23 days of November 1878, at Rs. 6 per mensem ...	4 9 6	
		3 Ditto for 5 months, at Rs. 5 per mensem	75 0 0	
		2 Ditto for 7 ditto, ,, 5 ditto	70 0 0	
		1 Ditto for 1 month and 4 days of November 1878, at Rs. 5 per mensem	5 10 8	
		1 Ditto for 9 days of October, at Rs. 5 per mensem	1 7 0	
			1,744 5 8	
		Godown Establishment.		
		1 Mohurir for 10 months and 20 days of June, at Rs. 20 per mensem	213 5 3	
		1 Chowkidar for 11 months, at Rs. 6 per mensem	66 0 0	
			279 5 3	
		Contingencies.		
		One punkha-puller for 6 months, at Rs. 4 per mensem	24 0 0	
		Country stationery	3 2 0	
		Postage stamps	49 11 6	
		Bearing covers	4 10 6	
		Blank forms	190 8 0	
		Repairs to office furniture	0 12 0	
		Price of a copy of Molesworth's pocket-book	3 15 6	
		Ditto ditto of Public Works Code	2 12 0	
		Charges for a telegram	1 0 0	
		Ditto for opening a case containing forms	0 1 0	
		Ditto for an advertisement	8 4 0	
		One tin case for a map	0 5 0	
			289 1 6	14,349 13 8
		Tools and Plant.		
	2,300	Purchase of one almirah	47 0 0	
		Ditto of one ditto	40 0 0	
		Ditto of four chairs at Rs. 6 each	24 0 0	
		Ditto of one chair	4 8 0	
		Ditto of one table	16 0 0	
		Ditto of one shelf	14 12 0	
		Ditto of one iron chest	32 0 0	
		Ditto of one stool	1 2 0	
		Ditto of one stamp punch	1 9 0	
		Ditto of 498 Griffin's hoes, at Rs. 18 per dozen	747 0 0	
		Ditto of 95 American axes, at Rs. 4 each	380 0 0	
		Ditto of one set of brace and bits	11 0 0	
		Ditto of four dozens and 11 triangular files, at Rs. 14 per dozen ...	68 13 4	
		Ditto of 200 stone-breaking hammers, weighing 3 cwt. 2 qr. 7 lbs., at Rs. 30 per cwt.	106 14 0	
		Ditto of ten sledge hammers weighing 2 qrs. 17½ lbs., at Rs. 25 per cwt.	16 4 6	
		Ditto of three dozen 10½-inch saw files, at Rs. 10 per dozen ...	30 0 0	
		Ditto of two dozen 8-inch saw files, at Rs. 8 per dozen	16 0 0	
		Ditto of three crow bars weighing 2 qrs. 3½ lbs., at Rs. 20 per cwt.	10 10 0	
		Ditto of 192 cane baskets, at Rs. 20 per 100	38 9 7	
		Ditto of one letter scales	13 8 0	
		Ditto of 100 brick moulds, at 12 annas each	75 0 0	
		Ditto of one nail-extractor	2 8 0	
		Ditto of one screw-driver	1 8 0	
		Ditto of fifty daws, at 8 annas each	25 0 0	
		Ditto of five ditto, at 14 annas each	4 6 0	
		Ditto of two ditto, at 15 annas each	1 14 0	
		Ditto of 11 khontas, at 4 annas and 3 pies each	2 14 0	
		Ditto of 92 country axes, at Rs. 1-8-7 each	141 4 0	
		Ditto of 50 ditto do., at 12 annas each	37 8 0	
		Repairs to five country axes, at 4 annas each	1 4 0	
		Ditto to 21 daws, at 3 annas each	3 15 0	
		Ditto to 1,000 kodalies, at 2 annas and 1½ pie	132 13 0	
		Ditto to 25 ditto, at 4 annas and 9 pies	7 6 0	
		Ditto to two tents	49 13 6	
		Charges for packing and railway freight for bringing new tools from Calcutta to Parbuteepore station	53 15 0	
		Carried over ...	2,160 10 11	70,777 6 3

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.	EXPENDITURE—*concluded.*	Rs. A. P.	Rs. A. P.
		Brought forward ...	2,160 10 11	70,777 6 3
		Tools and Plant—concluded.		
Public Works—*concluded.*	.....	Carting new tools from Parbuteepore to godown, and office furniture from bazar to office	10 3 0	
		Carting, &c., kodalies, axes, &c., &c., from godown to sub-divisional officers and *vice versâ*	24 15 0	2,195 12 11
		Advances.		
Suspense Accounts	.....	Price of 1,200 maunds of stone lime, at Rs. 110 per 100 maunds ...	1,320 0 0	
		Carriage of lime	23 6 6	
		Charges for weighing lime and putting into bags	56 6 6	
		Carriage of timber from the old godown to the new godown at Kanchon Ghât	161 14 0	
		Amount paid in advance to Baboo Beharee Lall Bose, contractor, on account of manufacturing bricks for the Rungpore road	3,000 0 0	
		Amount paid in advance to Baboo Redoy Nath Dutto, contractor, on account of manufacturing bricks for the Rungpore road	4,000 0 0	
		Amount paid in advance to the reserve head-constable on account of planting trees on the Moorshedabad road	50 0 0	
		Amount paid in advance to the police sub-inspector of the Rajarampore station on account of planting trees on the Rungpore road ...	100 0 0	
		Amount paid in advance to the police sub-inspector of the Habra station on account of planting trees on the Rungpore road	100 0 0	
		Amount paid in advance to Baboo Bence Madhub Ghosh, contractor, on account of earthwork on the Hillee to Ghoraghat road	150 0 0	
		Amount paid in advance to Baboo Beepsen Beharee Dutto, contractor, on account of bridge works on the Rungpore road	50 0 0	
		Paid one month's pay in advance to Mr. E. Brown, overseer	100 0 0	
		Ditto ditto ditto to Baboo Nundo Lall Dutto, sub-overseer	35 0 0	9,146 11 0
		Total Expenditure ...	.....	82,119 14 2

C. WILCOX,
Vice-Chairman.

Memorandum showing in detail the actual Cash Balance on the 30th September 1879.

PARTICULARS.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
Balance at credit of Dinagepore District Road Fund in the treasury as per pass-book	45,410 14 10	
Imprest cash with the District Engineer	500 0 0	
		45,910 14 10
Deduct cheques unpaid	.....	52 0 0
Balance as per cash-book	.....	45,858 14 10

C. WILCOX,
Vice-Chairman.

Explanatory Memorandum to accompany the Annual Account for the year 1878-79.

EXPENDITURE.

A.—Under this heading, Rs. 2,159-7-7 were expended in excess of the amount allotted on account of following causes, and were paid out of savings of working establishment:—

(1) Rs. 139-2-2 were expended in excess on account of raising the pay of head clerk from Rs. 35 to Rs. 50, and appointing a nazir on a salary of Rs. 15 a month, which were not provided in the budget, but sanctioned by Government in their No. 2 (Financial Department), dated 31st January 1879.

(2) Although house cess collection has been stopped, yet Rs. 221-12-9 were paid to assessors and peons on account of their arrear commission and pay, for which amount sanction has been asked in this office No. 735, dated 18th June 1879, as the amount allotted for house cess collection has been disallowed by Government, as per their Resolution No. 609A, Public Works Department (Local Accounts), dated 23rd May 1879.

(3) Rs. 348-12-0 were expended on account of salary of ticca peons employed in serving processes, which through oversight were not provided in the budget estimate for 1878-79, but Rs. 359-12-0 have been realised as process fees.

(4) Rs. 1,006-15-0 were expended in instituting two civil suits against two contractors on account of short delivery of bricks.

(5) Rs. 1,426-15-0 were credited into the brick accounts of No. 3, Dinagepore to Kholahatee road, debiting the same under "Contingencies."

Aa.—Rs. 228-3-5 were expended out of Rs. 1,000 allotted for Dinagepore to Kholahatee road.

B.—Out of this, Rs. 5,000 have been contributed on account of Dinagepore drainage scheme,—*vide* Government Resolution, Financial Department, dated 20th November 1878.

C.—Rs. 14-12-6 were expended in excess of the allotment for the original works out of savings of the amount allotted for repairs of this road.

D.—Rs. 166-11-3 were expended for Beerganj bungalow out of the amount allotted for Prannagore bungalow.

E.—Rs. 50-1 9 were expended in excess of the allotment for repairs out of savings of the amount allotted for original works of this road.

F.—Rs. 111-9 3 were expended in excess of allotment out of savings of original work of this road.

G.—Rs. 86 were expended for Shehail bungalow out of amount allotted for Ruhea bungalow.

H.—Rs 13-8-0 were expended in excess out of savings of the amount allotted for repairs to road No. 2, Dinagepore to Atwaree.

I.—Rs. 447-8-0 were expended in excess out of the amount allotted for original works of No. 3, Dinagepore to Kholahatee road.

J.—Rs. 79-11-3 were expended in excess out of the allotment for No. 8, Beerganj towards Durwanee road.

K.—Roads Nos. 32, 33, 36, and 37, are unfinished famine roads, and unless the bridges are put in and embankments raised, it is useless to spend money on them: hence nothing was expended on those roads.

Road No. 39 was in fair order, and petty repairs were not necessary.

UMA CHARAN BANERJEA,
Vice-Chairman.

No. 246, dated Rampore Bauleah, the 14th February 1880.

From—W. H. DOYLY, ESQ., Magistrate and Chairman of the District Road Fund of Rajshahye,

To—The Commissioner of the Rajshahye and Cooch Behar Division.

I HAVE the honor to submit herewith the annual accounts and reports of the Rajshahye District Road Fund for the cess-year 1878-79.

2. *Accounts.*—The accounts have been audited and passed by the committee as prescribed in section 88 of the Road Cess Act

3. *Members.* The following were the members of the committee during the year. The number of meetings attended by each is given against his name:—

1.	Chairman	8	Ex-officio.
2.	Joint-Magistrate	4	
3.	Road Cess Deputy Collector, Vice-Chairman	9	
4.	Executive Engineer, Rajshahye Division	5	
5.	District Superintendent of Police	6	
6.	Mr. D. T. Gorden	7	
7.	„ W. Ridge 4 }	8	
8.	„ Macdonald 4 }		
9.	Mr. T. A. Dixon	4	
10.	„ W. J. Dunnett	1	
11.	„ H. J. Abbot	4	
12.	Rajah Promoth Nath Roy Bahadoor	0	
13.	„ Hurro Nath Roy Bahadoor	1	
14.	Moulvie Mahomed Russeed Khan Chowdhury Khan, Bahadoor	0	
15.	Baboo Kristoendro Narain Roy	1	
16.	„ Raj Kumar Sircar	1	
17.	„ Jadub Chandra Sircar, Pleader	7	
18.	„ Krito Choetum Bhomek, B.L., Pleader	1	
19.	„ Shama Charn Muzoomdar, B.L., Pleader	6	
20.	„ Gour Soondra Sing, Pleader	3	
21.	„ Bosunto Coomar Ghose, Mooktear	1	
22.	„ Hurro Govindo Bose, Manager, Wards' Estates ...	1	
23.	„ Prosuno Chandra Muzoomdar, Dewan of Moharanee Sarat Soondry Debia, Potteah	0	
24.	„ Sarada Prosad Shoukul ... — ...	0	

4. *Chairman.*—The undermentioned gentlemen held the office of Chairman during the year:—

Mr. C. H. Vowell, C.S., till December.
„ W. H. Doyly, C.S., till March.
„ E. A. Bradbury, C.S., till June.
„ W. H. Doyly, C.S., till September.

Baboo Mohendro Nath Bose, Road Cess Deputy Collector, was Vice-Chairman from October to 10th September; and Baboo Poorna Chandra Ghose succeeded him as Road Cess Deputy Collector and Vice-Chairman on his retiring on good service pension.

Vice-Chairman.—As Vice-Chairman, Baboo Mohendro Nath Bose, rendered very excellent service, and the committee showed their appreciation of these services by recording a very flattering resolution on the subject.

5. *Attendance.*—The particulars regarding the attendance of members at meetings are given in the prescribed statement annexed.

6. *Meetings.*—Nine full meetings were held during the year. In four meetings there was no quorum. The rajahs and zemindars who live in the mofussil scarcely ever attended. They took part, however, in committee's work when they happened to be on business in the town.

7. *Inspection.*—The District Road Fund and District Engineer's Offices were inspected in the beginning of July by Mr. F. Moore, Deputy Examiner of Public Works Accounts Bengal. He noticed some omissions in the committee's office, and arrears of work in the District Engineer's office, where the register of works and repairs was not brought up. He remarked that the system of examination and audit of the accounts was satisfactory.

8. *Finances.*—The year commenced with a credit balance of Rs. 90,706-6-7 in hand. The total receipts of the year from all sources of revenue, excluding deposits and advances, were Rs. 1,26,741-14-8, making, with the balance, a total of Rs. 2,17,448-5-3. A detail of the income is given in the accounts accompanying.

9. *Cess.*—The cess for the year was collected at the rate of 1½ pice per rupee. At this rate the estimated demand of the year was Rs. 54,567. Out of this, and arrears of previous years, there was a collection, according to the committee's accounts, of Rs. 49,739. There was no demand during the year for house-cess, as it has been under suspension from 1st April 1878. The small amount of Rs. 230 realized was arrears on account of a period previous to that date.

10. *Collection.*—No difficulty whatever is felt in realizing the cess from an estate held by one proprietor. He pays it punctually with the land revenue. But where an estate is held jointly by several co-sharers, it is, as a rule, in arrear, and it is often necessary to take coerceive measures against them. The procedure causes some delay in collection, but scarcely any real loss. With all these difficulties the arrear on account of the cess alone (excluding public works) is not, as detailed in the road cess office annual report and statements dated November 1879, very heavy.

11. *Working of the Act.*—The Act worked here during the year smoothly, and there is no good reason for supposing that it is regarded as an unfair, or that it is an unpopular cess. I think the people appreciate fully the benefits of works undertaken every year in the district. A good deal of useful work on village roads has been done all over the district, and this has been appreciated. I have for the now current year allotted a considerable sum to be expended in every thana in the district.

12. *Outlay.*—The total outlay, excluding advances and deposits, comes to Rs. 82,555. Of this Rs. 4,282 were spent on establishment entertained for collection of revenue and for committee's office and contingencies.

The cost of work, establishment, tools and plant, amount to Rs. 16,417. The actual sum spent on district works amounts to Rs. 61,856—viz. on original Rs. 32,073, and repairs, including village roads, Rs. 29,783.

13. *Allotment.*—The following is an account in detail of works (original and repairs) for the year.

The committee's allotment for works during the year was for a sum of Rs. 1,19,970—viz. for original works Rs. 96,470, and for repairs Rs. 23,500.

Original Works.—The estimates for the following original works were approved and sanctioned during the year:—

1. Nattore municipal road.
2. Masonry bridges on the Bauleah to Nattore road
3. Iron bridges on the Bauleah to Nattore road.
4. Raising, bridging, and metalling the Ghoramara and Kojla road; a portion of the Bauleah to Nattore road.
5. Metalling the Bauleah to Nattore road.
6. Ghalimpore to Malunchee feeder road.
7. Raising the Godagaree road. (This road was undertaken at the recommendation of the Superintending Engineer.)

The following memorandum shews the actual expenditure on each of the original works undertaken during the year:—

		Rs.
1.	Nattore municipal road	3,963
2.	Masonry bridges on the 1st section of the Bauleah to Nattore road	12,678
	Total ...	16,641
4.	Raising, &c., the Ghoramara and Kojla road	6,860
6.	Ghalimpore to Malunchee feeder road	3,227
7.	Raising the Godagaree road	1,790
	(*a*) Expenses incurred in surveying, &c., the Malda extension, Sultanpore and Raneenagore road	29
	(*b*) Constructing a bridge on the Bya road	3,526
	Total ...	32,073

(*a*) The road was surveyed under sanction of the committee.
(*b*) The bridge was completed in 1877-78, but its cost had to be adjusted in the year under report.

Work No. 1.—The project for raising, bridging, and metalling the municipal road at Nattore was submitted through the ordinary channel for Government sanction, and after a lapse of six months was returned, passed, and approved for the sum of Rs. 16,000. As permission to begin the work was given late in the season, only half the necessary amount of earthwork was done before the rains set in. Five new masonry bridges were finished, and repairs undertaken to a timber bridge near the town of Nattore. A large quantity of bricks were ready, but the earthwork not being finished, metalling operations could not be taken in hand. This road will, however, be completed before the next rains.

Work No. 2.—The construction of masonry bridges on the Bauleah to Nattore road was sanctioned by Government late in the working season, and comprised the works marginally noted. The aggregate waterway is 466 feet, but this does not shew the whole of the waterway allowed to pass the Gangetic spill across the Nattore road. The calculations were most carefully prepared and approved by the Superintending Engineer.

Masonry bridge.

No. 8 on the diversion,	2	spans of	16-feet	...	...	...	...	32
,, 8A,	2	,,	16	,,	...	...	...	32
,, 11 at Kalitola,	7	,,	16	,,	...	...	...	112
,, 22 at Beraldah,	7	,,	16	,,	...	...	...	112
,, 23 do.,	7	,,	16	,,	...	...	...	112
,, 25 at Tectaltola,	4	,,	16	,,	...	...	...	64
Barrel drain at Motihar,	...	...	...	...	...	...	...	2
						Total	....	466

	Lineal feet.	
The total waterway on the 1st section	1,859	
Ditto ditto 2nd ,, ...	409	
The Mooshakhan khall	590	
Total ...	2,258	for

length of 23 miles of roadway.

The bridges Nos. 23 and 25 were taken in hand, and the foundations successfully laid up to ground-level. Great difficulty was experienced in putting down the foundations of these two bridges, as they happen to be in the Beraldah valley, the average depth of water in the rains being eight feet. At the request of the Superintending Engineer, Colonel Swayne, the Executive Engineer of this Division, inspected the work before the concrete was laid, and when approved by that officer the masonry was commenced. Owing to the delay in getting sanction, these two bridges could not be finished before the inundation came in. A masonry barrel drain of two feet diameter was constructed at Motihar.

Work No. 3.—Designs were prepared, and the estimate sanctioned by Government for the construction of two iron bridges at a cost of Rs. 90,057, one of 150 feet in length at the Narrud nuddy, and the other of 178 feet at the Beraldah gap. Both these bridges are on screw-piles with plate girder, calculated to stand a strain of 120 lbs. per superficial foot of roadway with perfect safety. The cost is very heavy. A cheaper bridge could have been put up if the strain of 120 lbs. per square foot was relayed. For district works, light bridges are required.

The contract for the erection of these two bridges was given to the firm of Messrs. Marillier and Edwards, with the approval of Government. The District Engineer inspected the girders and plates while they were being revetted together in Calcutta, and he reports that the workmanship and finish is equal in every respect to the best girders imported from England. I am glad to state that the materials have arrived, and Messrs. Marillier and Edwards are getting on with the work as fast as they can.

Work No. 4.—Raising, bridging, and metalling the Bauleah and Kojla road portion of Bauleah to Nattore road. For some time past great inconvenience was felt from not having a proper road connecting the town of Bauleah with the Nattore road. The municipality, under the orders of Government, made over one-and-a-half miles, namely from Ghoramara to Kojla, and the road cess committee undertook the work. The road had to be raised three feet and widened to 20 feet at surface. The estimate for the work was Rs. 20,417. Three masonry culverts have been constructed and two terracotta pipes laid. The latter have been tried as an experiment, and so far they answered very well; the cost is much less than that of masonry drains. After the road had been levelled, six inches metalling was put on over brick soling 12 feet broad. The metalling consisted of green stone imported from Rajmehal, and was by far the most expensive part of the work. The road is now finished up to the diversion, and open for traffic. The diversion is about five chains in length, and situated at the Bauleah end; this could not be taken in hand as the notification for acquiring the land had not appeared in the *Gazette*, the old road is therefore used for the present. This is one of the works which the Divisional Superintendent has inspected.

Work No. 5.—Metalling with "khoa" the whole of the Bauleah to Nattore road, between the seventh mile-post up to the railway station. The committee originally intended to carry on the metalling of the road and the construction of the bridge simultaneously, as Government had promised a grant-in-aid of Rs. 1,50,000. With this object in view upwards of 23 lakhs of bricks were manufactured during the season. The bricks near the sites of bridges will be used up in masonry work, and the other brick-fields will remain in stock till the

committee have the funds to undertake the metalling. It is hoped that Government will pay the grant* this year. The estimate for "khoa" metalling ten feet broad is Rs. 1,29,956, so that it is impossible for the committee to bear this large sum in addition to the heavy outlay incurred on the construction of bridges. The metalling operations are therefore in abeyance.

* Since received.

Work No. 6.—The Ghalimpore to Malunchee feeder road project was prepared and submitted to the Superintending Engineer, who approved of the waterway calculations, and the work was then taken in hand. There are two timber bridges of 20 feet waterway each; the average height of the embankment is six feet. The estimate for the entire project was Rs. 5,779, and the road has been completed under that sum. The Divisional Superintendent of Works has been over the road and approved the work. In raising the embankment, Mr. Jules Deveria, and Mr. F. Dixon, of Ghalimpore, very kindly came forward and gave their services gratis, and got the earthwork done by their ryots at Rs. 2-4 per thousand cubic feet, whereas a contractor would not have undertaken it under Rs. 2-8. I may mention that the railway authorities were paying from Rs. 2-12 to Rs. 3 per thousand at that time, as labour was scarce.

Work No. 7.—Raising the Godagaree road. At the recommendation of the Superintending Engineer, a portion of this road was raised two feet for a length of two miles. The road runs along the bank of the Ganges, and acts as a protective embankment. The work cost Rs. 2,889. During the recent inundation, the Ganges rose to the unprecedented height of 27′ 6″ at the tide-gauge; the usual height is 24 to 25 feet; this caused considerable damage to the works in the district, especially to the roads acting as protective embankments. The Godagaree road was breached in three places where it had been raised, but this I attribute to the ryots deliberately cutting the embankment rather than overtopping.

Repairs.—Under the head of repairs, the committee resolved that the works noted below should be undertaken:—

	Budget allotment. Rs.
(*a*) Bauleah to Bya metalled road	5,000
(*b*) Godabaree to Parbuttypore road	3,000
(*c*) Bauleah to Godagaree road	3,000
(*d*) Surdah road, 1st section	1,000
(*e*) Pubna road 2nd „	3,000
(*f*) Nattore to Bogsar road	3,500
(*g*) Village road	5,000
Total ...	23,500

The estimates for the following repairs were approved and sanctioned by proper authorities, and works undertaken during the year. The figures opposite to each shew the actual expenditure incurred for it:—

	Actual. Rs.
(*a*) Bauleah to Bya metalled road	3,499
(*b*) Godagaree to Parbuttypore road	219
(*c*) Bauleah to Godagaree road	2,742
(*d*) Surdah road, 1st section	3,503
(*e*) Pubna road, 2nd „	
(*f*) Nattore to Bogsar road	1,295
(*g*) Village roads	1,961
Total ...	13,219

The following works were proposed and sanctioned after the budget allotment of the year:—

	Rs.
1. Bauleah to Nattore road 1st and 2nd sections ...	14,128
2. Kutcherry road—portion of the Bauleah to Nattore road	1,719
3. Godagaree to Malda road	86
4. Bauleah to Tannore road	59
5. Charghat to Ghalimpore road	572
Total ...	16,564
Grand Total ...	29,783

Repair (*a*).—During the rainy season, "khoa" metal was laid on the Bauleah to Bya road, from the third to fifth mile-post, and petty repairs to the bridges undertaken. A new masonry barrel drain was put up at the fourth mile-post. The whole of the work the committee intended to have done on this road was finished before the close of the cess-year; but final payment to the contractor was not made till after the 30th September. The estimate was sanctioned by the Superintending Engineer during the previous year, and there is now a bit remaining to be done from the fifth to seventh mile, which will be taken in hand during the ensuing rainy season.

Repair (*b*).—*Dinagepore road. Godagaree to Parbuttypore road.* This is an extremely difficult road to keep in repairs during the rains; the clay remains puddly for a long time, and in the hot weather becomes exceedingly hard; labour is scarce and has to be imported; the sum of Rs. 219 was spent on the road in filling up ruts and clearing jungles where necessary.

Repair (*c*).—*The Godagaree road.* In addition to the raising of two miles already mentioned under the head of original works, thorough repairs to the surface were undertaken. A large timber bridge of 60 feet and the roadway, planking, rails, and abutments renewed during the year under review. Some smaller timber bridges were also taken in hand, and are now passable.

Repair (*d*).—*The Surdah road or Pubna road, first section.* The road was kept in excellent order till the inundations. Both Messrs. Gordon and Dixon took great interest in the work, and very kindly gave their factory-coolies on the road during the slack season of the year. The earthwork done by them did not exceed two rupees per 1,000 cubic feet, which is undoubtedly the cheapest in the district. The amount sanctioned by the committee was expended, and the work checked and examined by the District Engineer. The Ganges rose to an unusual height about the month of August, and the Surdah road, which acts as a protective embankment, was unfortunately breached. In the first seven and half miles of the roads up to Achintola, the road was not breached; but between Achintola and Surdah, a distance of six-and-a-half miles, there were 18 gaps, although Messrs. Gordon and Dixon, as well as the District Engineer had taken every possible precaution.

So long as the bhadoi paddy crop was not harvested, there was no danger of the road being breached. All the leaks caused by rat-holes were kept well in hand; but as soon as the crop had been gathered, and the inundation was at its highest, the cultivators cut the road at several places in one night. The head of water was about six or eight feet, so that by next morning the gap was beyond control. In particular I may mention the breach at Esubpore; the depth of water was 10 feet rushing through with a great velocity. These two gaps, within 100 yards of one another, aggregate 250 × 110 = 360 feet of waterway, this, in addition to the 16 other gaps, had a most disastrous effect on the Nattore road.

Repair (*e*).—*The Pubna road, second section,* is a continuation of the Surdah road to Orunkola, and was kindly looked after by Mr. Macdonald, Messrs. Watson and Co.'s Manager at Rajahpore Factory. The District Engineer, who inspected the works, reports that the road up to Lalpore was in very good condition, the Ganges was cutting away the road between Rajahpore and Lalpore, and although two diversions had been made the river was still encroaching, and it was probable that this bit would have to be abandoned and communication kept up with Sara and Pubna *vid* Bagha. This question is under the consideration of the committee. The amount allotted by the committee was spent on this road.

Repair (*f*).—*The Nattore to Bogaur Road.*—An estimate had been prepared and submitted to the Superintending Engineer for thorough repair to all the bridges, but as the committee could not afford so large an outlay as Rs. 10,000, the estimate, which was returned, passed, and approved by the Superintending Engineer, could not be taken in hand. A separate estimate was passed for surface repairs to earthwork, and those bridges which were dangerous were put in proper order.

Repair (*g*).—Out of Rs. 1,961 spent on village roads, the Chairman of the Nattore branch committee spent Rs. 575 on certain roads under the committee.

Repairs No. 1.—The surface from the 5th to 20th mile-post was levelled, and all ruts and holes caused by the last rainy season were filled in and turfed. Two gaps which were to have masonry bridges, had temporary bamboo bridges run up during the rains so as to keep communication open. Next year the masonry bridges will be ready; the lime, coal, and a large quantity of bricks have been collected at site of work. The timber bridges on this section have been repaired at a cost of Rs. 10,704-8-6.

Owing to the breaching of the protective embankment between Achintola and Surdah, the Gangetic spill came down with great force on the Nattore road. The bridges in the Kopasia basin suffered the most. The natural slope of the country is from the river bank inland. This, combined with a head of five or six feet of water on one side of the road, and low land on the other, caused considerable scour. Two old timber bridges were completely carried away; another was left standing by itself, the approaches having been carried away, and the Rabtola gap, which was to have a masonry bridge of 112 feet waterway, was scooped out to such an extent that it will be unsafe for a masonry bridge. The committee are considering a proposal to have an iron screw-pile bridge here, and utilizing the materials collected for the masonry bridge for some other works.

On the second section of the road from the 20th to 28th mile-post, all the timber bridges (11 in number) have been thoroughly repaired. The whole of the roadway planking which was in bits of six feet, has been replaced by well-seasoned teak in lengths of 16 feet, and the abutments and wing walls thoroughly overhauled. The second section was in good condition during the rains, and the bridges ought to last for several years without extensive repairs. The Superintending Engineer carefully examined these bridges on his way to Bauleah. Although the waterway provided is quite sufficient for ordinary floods, the bursting of a protective embankment defies all calculation.

Repairs No. 2.—Metalling, with indigenous stone, the road leading from the cutcherries to the town of Bauleah. After the visit of His Honor the Lieutenant-Governor of Bengal, the municipal committee, with the consent of the local Government, made over this road to this department, so that now the whole line from the cutcherries up to the town of Nattore, a distance of 30 miles, is under the road cess department. The municipality repaired the

cutcherry road with "khoa," but the traffic was very heavy and it was necessary every year to renew the metal. A project was therefore prepared to lay down six inches of stone, and as there was a large quantity in stock which was originally purchased for the Nattore road, it was used here for a length of one mile. The estimate provides for two miles at a cost of Rs. 17,993, but the committee were of opinion that they would wait and see how this bit lasted before purchasing more stone metal.

Repairs Nos. 3 & 4—Call for no remarks.

Repairs No. 5.—*Charghat to Ghalimpore road.*—This is a continuation of the feeder road from Ghalimpore to Malunchee. In their resolution of February 1879, the committee sanctioned the expenditure of Rs. 1,511 for earthwork and bamboo bridges on this road. The allotment was made from the Govindpore road which was abandoned.

14. *Govindpore road.—The Govinddpore road.*—The district committee, at a meeting at which the Officiating Commissioner was present, decided to abandon this road as it was of use only to one zemindar—the Dighaputtea Rajah. No money was expended on this road during the year. The committee allotted the sum of Rs. 3,333 for compensation for lands of this road, and it represents the amount which has long been outstandiug for the lands taken for it. It has not been paid.

15. *Trees.*—No trees have yet been planted along the road sides. Some have got trees already in places. In others the road side will not admit of trees being planted.

16. *Establishments for works. Working establishment.*—The establishment on roads consisted of—

		Per month. Rs.
1 District Engineer	... On	500
2 Accountants	... „	80
3 Supervisors	... „	150
1 Overseer	... „	75
1 Ditto	... „	50
1 Draftsman and Estimator	... „	50
Total ...		905

The post of District Engineer was held by Mr. N. W. Mackenzie, who has prepared projects, plans, and estimates very carefully, and has done all works which he was required to do in a thoroughly satisfactory manner.

The Accountant, Baboo Mohima Chandra Bhaduree, has now been in the road cess department for five years, and is qualified under the Government rules. The careful way in which records are filed, and the certainty of papers being produced when wanted, is creditable to him.

Supervisor Baboo Ashutosh Lohery is under temporary appointment; his qualifications have been approved by Government and he has been recommended for another year's probation. During the year under review he applied for and obtained six months' leave without pay, to act as District Engineer of Mymensingh. The committee were put to considerable inconvenience as he was allowed to go before his successor arrived, and as Government rules insist upon qualified men being appointed, a competent person could not be had for so short a time, and it took several months before a man was found to replace him.

Baboo Aroon Chundra Dutt, overseer, has been in the employ of the committee for some time and was on probation also.

Baboo Jitnarain Dutt, overseer, has passed the departmental standard, and Government has approved of his nomination. He still wants more practical experience, but as he endeavours to do his best, it is hoped he will stay on in this department.

The draftsman, Baboo Jogendro Laul Ghose, is painstaking and careful, and can execute neat tracings of detailed drawings. It is a pity he does not try to better himself by passing the departmental examination for the grade of overseer, as he is acquainted with surveying, levelling, and the ordinary duties of an overseer.

17. *For collection of revenue. Collection staff.*—English Department—

	Per month. Rs.
1 Head clerk	70
2 Clerks	30
3 Clerks	25
Vernacular Department—	
1 Towjee navees	25
2 Mohurirs at Rs. 20	40
1 Mohurir for miscellaneous work	20
Total ...	210

The establishment has worked fairly well.

18. *For committee office. Committee office staff.*—

1 Clerk on 50

The present incumbent, Baboo Mohima Chundra Moitra, has been serving in this office since April 1878. He has been allowed to retain his appointment temporarily on the understanding that he must pass the prescribed examination for accountants in February 1880.

19. *Nattore Branch Committee.*—The Chairman of the branch committee at Nattore has submitted no report for the year. The particulars in regard to the attendance of members at meetings of the Nattore branch committee are given in a separate statement annexed.

APPENDIX A.

Abstract of particulars regarding Meetings of District Road Committee for the cess-year 1878-79.

Commissionership.	District	Number of Members forming Committee.		Number required to form quorum.	Number of meetings held.	Meeting at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend.	Number of Members who attended only								Percentage of average attendance to whole Committee.
									One meeting		Two meetings.		Three meetings.		Four meetings.		
		Official.	Non-official.						Official.	Non-official.	Official	Non-official.	Official.	Non-official.	Official.	Non-official.	
Rajshahye and Cooch Behar Division.	Rajshahye	5	18	8	13	4	8	4	...	7	..	...	..	1	1	2	Above one third, less than half

POORNO CHUNDER GHOSE,
Vice-Chairman.

APPENDIX A.

Abstract of particulars regarding Meetings of the Nattore Branch Road Committee, for the cess-year 1878-79.

Commissionership	District	Number of Members forming Committee		Number required to form a quorum.	Number of meetings held	Meetings at which there was no quorum	Average attendance at meetings	Number of members who did not attend at any meeting.	Number of Members who attended only—								Per centage of average attendance to whole committee.
									One meeting.		Two meetings.		Three meetings.		Four meetings.		
		Official.	Non-official						Official	Non-official.	Official.	Non-official	Official.	Non-official	Official.	Non-official.	
Rajshahye and Cooch Behar Division	Rajshahye, sub-district, Nattore	2	9	4	2	.	5	4	...	4	...	2	.	...	...	...	50

NATTORE BRANCH ROAD CESS COMMITTEE,
The 25th December 1879.

GRISH CHUNDER SIRKAR,
Sub-Deputy Collector for Chairman.

No. 6.—Part I.

RAJSHAHYE DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs.	A.	P.	Rs.	A.	P.
Balance on 1st October 1878	.....			90,706	6	8
RECEIPTS OF THE YEAR.						
Taxes, Rates, and Cesses.						
Cesses ... ... On lands	49,738	9	7			
,, mines and railways	.....					
,, houses	230	0	2			
Total of above ..	49,968	9	9			
One per cent road cess	35	8	3			
				50,004	2	0
Moturpha	.....			.....		
Miscellaneous Receipts.						
Tolls ... ... Road tolls	.....					
Ferry ,, ...	87	3	4			
Canal or river tolls	.....					
Total Tolls ...	87	3	4			
Rents of serais and staging bungalows	.....					
Fees and forfeitures	340	6	10			
Grants-in-aid from Provincial Services	75,000	0	0			
Miscellaneous	1,310	2	6			
				76,737	12	8
Suspense Accounts.						
Advances	10,512	7	1			
Deposit	170	0	0			
				10,682	7	1
Total of the year ...				1,37,424	5	9
GRAND TOTAL ...				2,28,130	12	5

	Rs.	A.	P.	Rs.	A.	P.
General management ... Clerks	2,866	12	4			
Servants	750	7	0			
Contingencies	646	10	8			
Printing at private presses ...	.....					
				4,263	14	0
Toll collection ... Establishment and contingencies of road tolls.	.....					
Establishment and contingencies of canal tolls.	.....					
				.....		
Staging bungalows and serais. Establishment and contingencies	.....					
Petty construction and repairs ...	.....					
				.....		
Public Works ... Original works	32,073	0	3			
Repairs	29,783	3	9			
Establishment	13,979	4	3			
Tools and plant	2,456	0	6			
				76,291	8	9
Contributions to Provincial Services	.....					
Suspense accounts ... Advances	11,170	10	0			
Deposit	110	0	0			
				11,280	10	0
Total of the year ...				93,836	0	9
Balance on 30th September 1879 (as detailed in the memorandum of balances).				1,34,294	11	8
GRAND TOTAL ...				2,28,130	12	5

Rs. 18-14-6 refunded during the month of December 1878, which was not deducted from the quarterly return ending 31st December 1878.

H. GILLON, *Joint Magistrate and Chairman, District Committee.*

BABOO JADUB CHANDRA SEIKAR, ,, RAJKUMAR SEIKAR. } *Members.*

POORNO CHUNDER GHOSE, *Vice-Chairman.*

No. 6.—Part II.

RAJSHAHYE DISTRICT ROAD FUND.

Details of Income and Expenditure for the Cess year 1878-79, *from* 1st *October* 1878 *to* 30th *September* 1879, *to accompany the annual account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.	RECEIPTS.	Rs. A. P.	Rs. A. P.
Taxes, rates and cesses.	72,798	Cess on lands	49,738 9 7	
		,, mines, railway, &c.	.....	
		,, houses	230 0 2	
	60	One per cent road cess	85 8 3	
		Total Cesses ...	.....	50,004 2 0
		Tolls.		
Miscellaneous receipts.	200	Arrears of ferry tolls	87 3 4	
		Fees and Forfeitures.		
		Talabana on road cess process	291 9 4	
		Searching fees	28 8 0	
		Fine imposed on District Engineer's office	25 5 6	
			340 6 10	
		Grants-in-aid from Provincial Services.		
	75,000	Amount sanctioned by Bengal Government, Public Works Department's No. 1258A, dated 27th November 1878	75,000 0 0	
		Miscellaneous.		
		Sale proceeds of 16,016 bricks from Bya road	145 0 0	
		Ditto of trees on the sides of village roads ...	7 0 0	
		Ditto of timber on Putea road	7 7 3	
		Ditto of old forms from Road Cess office ...	7 3 6	
		Ditto of 250 maunds of timber on Nattore road	32 12 0	
	... ...	Government contribution for joint establishment, *vide* letter No. 2, dated 31st January 1879	1,100 0 0	
		Cost of dhooly for beating drum	10 8 0	
		Commission of purchasing Receipt stamps	0 3 9	
			1,310 2 6	
		Total Miscellaneous Receipts ...		76,737 12 8
		Advances.		
Suspense Accounts.	.....		Rs. A. P.	
		Mr. Forbes, late District Engineer ..	294 2 3	
		Baboo Hara Chandra Sircar	3,486 7 3	
		Mr. Mackenzie, District Engineer ..	231 1 6	
		Mr. T. A. Dixon	726 15 9	
		District Superintendent of Police	2,005 14 4	
		Mr. D. T. Gordon	1,240 6 0	
		Mr. D. Macdonald	1,500 0 0	
		Mr. C B. Walton	40 0 0	
		District Judge	12 8 0	
		Baboo Udoy Nath Bhadury	250 0 0	
		Mr. Clark	300 0 0	
		Nattore Branch Committee . ..	425 0 0	
			10,512 7 1	
		Deposit.		
		Badulla Sirdar	120 0 0	
		Prankisto Mistree	50 0 0	
			170 0 0	
		Total Suspense Account .	.....	10,682 7 1
		Total Receipt of the year	.....	1,87,424 5 9
		EXPENDITURE.		
		Clerks.		
General management.	5,904	1 Head clerk for 11 months, at Rs. 70 per month ...	704 13 6	
		1 Second ditto ditto, at ,, 30 ,, ...	329 11 9	
		1 Third ditto ditto, at ,, 25 ,, ..	274 11 9	
		1 Fourth ditto ditto, at ,, 25 ,, .	207 2 3	
		Four mohurirs ditto, at ,, 20 ,, each ...	823 6 6	
		Committee Office.		
		1 Clerk for 11 months, at Rs. 40 per month	440 0 0	
		Percentage of Local Fund establishment in the offices of Accountant-General and Commissioner ...	86 14 7	
		Total Clerks carried over ..	2,866 12 4	

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of year.	Amount.	Total.
						Rs. A. P.	Rs. A. P.
			Brought forward ...			2,866 12 4	
			EXPENDITURE—*continued.*				
			Servants.				
General management—*contd.*	.....		1 Jemadar for 10 months, at Rs. 8 per month ...			80 0 0	
			1 Duftry for 11 months, at ,, 7 ,, ...			77 0 0	
			7 Peons for ditto at ,, 6 ,, ...			412 14 3	
			Extra peons for serving notices			169 8 9	
			Wages of a sweeper...			11 0 0	
			Total Servants ...			750 7 0	
			Contingencies.				
	710		Municipal taxes for Road Cess office			15 0 0	
			Service postage labels			60 0 0	
			Value of printed forms			9 2 0	
			Value of stationery			76 5 8	
			Conveying charges of stationery			20 6 6	
			Punkah-pullers' wages			24 0 0	
			Paste and thread			0 9 3	
			Binding office registers			10 8 0	
			Receipt stamp for Committee office cheques and receipts			20 0 0	
			Premium on transfer receipts			3 8 0	
			Miscellaneous, such as ropes, &c., for punkah			7 14 3	
			Commission on realizing arrears of revenue			371 13 6	
			Commission on house cess			0 9 6	
			Postages of bearing parcels			5 0 0	
			Boat-hire for serving process			21 14 0	
			Total Contingencies ...			646 10 8	
							4,263 14 0
			ORIGINAL WORKS.	Rs. A. P.	Rs. A. P.		
			Nattore Road.				
Public Works ...	70,000	1	Earthwork	*2,65,160	48,761 4 3	1,025 2 3	
			Establishment ...		2,274 7 0	344 13 6	
			Compensation ...		10,249 1 0	4,328 3 2	
			Masonry bridge ...		22,198 10 0	12,678 0 0	
			Metalling		23,679 1 6	903 12 6	
			Contingencies ...		4,948 2 8	237 14 0	
			Sloping		50 2 0	.....	
						19,537 13 5	
			Road from Northern Bengal State Railway to Nattore Town.				
	13,000	...	Earthwork	*16,060	410 0 0	410 0 0	
			Establishment ...		24 0 0	24 0 0	
			Masonry bridge ...		1,928 4 0	1,928 4 9	
			Compensation ...		1,186 1 4	1,186 1 4	
			Contingencies ...		414 2 6	414 2 6	
						3,962 8 7	
			Constructing Nattore Road Iron Bridges.	*90,055			
			Sultanpore Road.				
		10	Contingencies ...	.....	14 3 0	14 3 0	
			Malunchee Road.				
	(a)4,500	14	Earthwork	†5,779	1,434 5 11	363 6 11	
			Turfing		224 15 2	161 15 2	
			Bridging		2,168 9 3	2,115 9 9	
			Establishment ...		89 6 3	59 0 3	
			Contingencies ...		78 6 8	28 12 8	
			Compensation ...		61 0 0	.....	
						3,227 2 9	
			Carried over ...	.....	.....	26,741 11 9	4,263 14 0

* Sanctioned as per Government No. 508C, dated 19th June 1879.
† Sanctioned as per Commissioner's No. 551W, dated 31st October 1879.
a Sanctioned by the resolution of Committee held on 25th March 1879.

Sub-head of estimate.	Amount as per budget estimate.	Particulars.			Amount.	Total.
Public Works—*continued.*					Rs. A. P.	Rs. A. P.
				Brought forward ...	26,741 11 9	4,268 14 0
	Rs.	ORIGINAL WORKS—*continued.*				
		Distinguishing number.		Total estimated cost. / Total outlay to end of year.		
			Raising Godagaree Road.	Rs. / Rs. A. P.		
	(b)2,000	8	Earthwork	‡3,256 / 2,737 10 3	1,661 1 9	
			Turfing	128 9 9	128 9 9	
			Contingencies ...	6 0 0	.....	
			Ranesungur Feeder Road.		1,789 11 6	
	(c)6	...	Contingencies ...	..... / 46 6 6	5 11 0	
			Maldah Extension Road.			
	(d)10	...	Contingencies ...	..... / 41 9 0	9 3 0	
			Constructing Bridges, Bya Road.			
	**3,527	2	Sinking piles ...	/ 120 0 0	120 0 0	
			Excavation	12 0 0	12 0 0	
			Earthwork ...	11 0 0	11 0 0	
			Concrete	138 11 6	138 11 6	
			Metalling	48 0 0	48 0 0	
			Masonry work ...	2,061 14 0	2,061 14 0	
			Tal tree piles ...	240 0 0	240 0 0	
			Sál wood	§4,337 / 399 0 0	399 0 0	
			New sál wood ...	110 0 0	110 0 0	
			Planking with iron-work	275 0 0	275 0 0	
			Tarring	24 0 0	24 0 0	
			Soorkee plastering ..	46 13 9	46 13 9	
			brick carting .	27 9 0	27 9 0	
			Balance of bill for Rs. 306-13-0 ...	12 10 9	12 10 9	
				.....	3,526 11 0	
			Total Original works	..... /	.....	32,073 0 3
			Repairs.			
	(a)14,500	1	Nattore road		14,128 4 0	
			Kutcherry road		1,719 5 0	
	4,000	5	Puhna road		3,502 9 0	
	*5,000	2	Bya road		3,498 12 0	
	3,000	3	Godagaree road		948 14 9	
			Bridges on road		1,793 1 9	
	(b)86	12	Maldah road		86 0 0	
	3,000	4	Godagaree to Purbuttypore road		219 1 3	
	(c)59	22	Tannore road		59 0 0	
	3,500	7	Nattore to Bogaur road		1,294 14 0	
	(d)600	15	Charghat to Galimpore road		572 11 6	
			Village Roads.			
	5,000		Puteah to Taherpore village road		385 0 0	
			Borraigram to Waybo ditto		213 13 0	
			Madareegunge to Taherpore		320 0 0	
			Bogmana to Madareegunge		55 0 0	
			Lallpore to Gopalpore		150 0 0	
			Doorgapore to Pannugur		277 14 6	
			Sultanpore village road		15 4 0	
			Adarapara to Shopura		50 0 0	
			Nowdapara village road		100 0 0	
			Bongong ditto		100 0 0	
			Benodpore ditto		10 0 0	
			Galimpore to Waybo		76 13 0	
			Deoghaputteah village road		80 0 0	
			Subdurgram ditto		85 0 0	
			Galimpore ditto		41 14 0	
				Total Repairs ...	.....	29,788 3 0
				Carried over ...		66,120 2 0

‡ Sanctioned by the Commissioner, *vide* his No. 291PW, dated 30th July 1878.
b c d Sanctioned by the resolution of the Committee held on 17th October 1879.
** Sanctioned by the resolution of Committee held on 17th October 1879.
§ Not sanctioned; returned by Superintending Engineer conveyed with Commissioner's No. 622, dated 21st March 1878.
a b c Sanctioned by the Committee, dated 17th October 1879.
d Sanctioned by the Committee on the 25th March 1879.

Sub-head of estimate	Amount as per budget estimate.	PARTICULARS	Amount.	Total
	Rs.		Rs. A. P.	Rs. A. P.
Public Works—*concluded.*		Brought forward ...	... ...	60,120 2 0
		Establishment		
	14,076	Salary of District Engineer for 12 months, at Rs. 500 per month	6,000 0 0	
		First Grade Overseer for 11 months, at Rs. 150 per month	1,329 0 3	
		Second ditto for ditto, at ,, 75 ,, ...	825 0 0	
		Third ditto for ditto, at ,, 50 ,, ...	549 14 9	
		Accountant's head Clerk, at Rs 80	880 0 0	
		Draftsman for 11 months, at ,, 50	550 0 0	
		1 Duftry for ditto, at ,, 7	77 0 0	
		5 Office Peons for ditto, at ,, 6	330 0 0	
		3 Survey Peons for ditto, at ,, 6	198 0 0	
		1 Chowkidar for ditto, at ,, 7	77 0 0	
		Travelling allowance of District Engineer	1,493 10 0	
		Ditto of 1st grade Overseer	536 5 6	
		Ditto of 2nd ditto	221 0 0	
		Ditto of 3rd ditto	195 10 0	
		Contingencies.		
		Punkah-puller's wages	63 15 9	
		Sweeper's wages	12 0 0	
		Value of oil for treasury guard	6 0 0	
		Do. of vinegar for making ink	9 0 0	
		Advertisement charges	93 5 1	
		Value of printed form	177 6 0	
		Do of stationery	56 9 8	
		Postage of bearing covers	5 13 0	
		Value of service labels	15 0 0	
		Office rent for 12 months, at Rs. 20 per month	240 0 0	
		Value of country stationery	7 5 0	
		Binding office registers	3 0 0	
		Conveying charges	11 13 0	
		Train-hire of peons	4 12 3	
		Miscellaneous	10 12 0	13,979 4 3
		Tools and Plant.		
	2,500*	8 Measuring tapes	32 4 0	
		1 Office almirah	67 0 0	
		Screw augers	103 1 9	
		1 Office table	25 0 0	
		50 Hammers	144 12 6	
		Repairing tools and plant	35 7 0	
		52 Kodalies	65 0 0	
		Conveyance of tools and plant	327 14 0	
		1 Tent ridge pile	27 0 0	
		57 Brick-moulds	57 0 0	
		2 Iron rollers	1,412 0 0	
		2 Masons' levels	17 6 0	
		18 Iron plates	9 15 0	
		1 Boxwood ruler	8 0 0	
		2 Soorky screens	36 4 0	
		40 Dhenkies	69 12 3	
		1 Pigeon-hole almirah	18 4 0	2,456 0 6
		Advances	Rs. A. P.	
Suspense Account	... ..	Mr Borel of Rajlah	2,000 0 0	
		Baboo Hara Chunder Sirkar... ...	140 0 0	
		Mr. T. A. Dixon of Surdah	850 0 0	
		Mr D T Gordon of Surdah	650 0 0	
		Mr. Mackenzie, District Engineer	480 5 3	
		Mr. Macdonald of Rajahpore	1,500 0 0	
		District Superintendent of Police ..	2,705 0 0	
		Mr. T A. Boilau	460 0 0	
		District Judge	17 4 0	
		Mr Walton	40 0 0	
		Bhaban Mohun Roy	10 0 0	
		Messrs. Mitchell & Co	1,253 0 9	
		Boboo Udoy Narain Bhadury	250 0 0	
		Mr C. S. Clark	300 0 0	
		Nattore Branch Committee	575 0 0	11,170 10 0
		[Security Deposit.		
		Prankristo Mistri, contractor .	50 0 0	
		Budulla Sirdar, contractor	60 0 0	110 0 0
				11,280 10 0
		Total expenditure of the year ...	... ..	93,836 0 9

* *Vide* Committee's resolution dated 17th October 1879.

Memorandum showing in detail the actual Cash Balance on the 30th September 1879.

Particulars	Amount.	Total
	Rs. A. P.	Rs. A. P.
Balance at credit of Rajshahye District Road Fund in the treasury as per pass book	1,34,654 7 2	
Deduct unpaid cheques	1,021 8 6	
		1,33,633 8 8
Imprest cash with Mr. N. W. Mackenzie, District Engineer, Rajshahye	....	661 8 0
Total ...	...	1,34,294 11 8

No. 484, dated Rungpore, the 21st December 1879.

From—J. J. LIVESAY, ESQ., Chairman, District Road Cess Committee, Rungpore,
To—The Commissioner of the Rajshahye and Cooch Behar Division.

I HAVE the honor to submit the following report on the workings of the Rungpore District Road Cess, together with detailed accounts of receipt and expenditure of the Fund for the year 1878-79.

2. The accounts were audited by a sub-committee, consisting of the Vice-Chairman and three other members, and were then laid before a general meeting, held on 20th December 1879, and passed in accordance with section 88 of the Act.

3. *Sudder Committee.*—In appendix A is given the constitution of the committee, and the manner of attendance at the several meetings held during the year. It will be seen that on an average seven members attended the meetings eleven in number during the past year. On some of the members declining to continue, the number was reduced from 21 to 18 since May last. Baboo Horish Chundra Roi, one of the non-official members, took active interest by undertaking the construction and repairs of many village roads situated within the Kurigram sub-division; with the exception of three or four, I think all the other members have shown a very fair amount of interest in discussing matters.

4. *Branch Committee at Gyebanda.*—The branch committee consists of 18 members. Statement in form, appendix A, regarding the meetings held during the year is annexed. The sub-divisional officer reports that the members took a fair interest in discussing matters laid before the committee, and that the two meetings held during the year were found sufficient. The road from Gyebanda to Kamarjanee was taken up into the list of the district roads at the recommendation of the branch committee.

5. *Inspection of the offices.*—On the 8th and 9th of July last, the offices of the District Road Fund and that of the District Engineer were inspected by Mr. F. Moore, Deputy Examiner of Public Works Accounts, Bengal. His inspection report was considered by the committee, and the suggestions made by him have been adopted and the defects pointed out rectified; the elaborate system of accounts in the District Engineer's office has been simplified, and the imprests in the hands of the subordinates reduced.

6. *Works.*—Mr. J. Robinson, the late District Engineer, was formally relieved by Mr. C. H. Ringwood, on 30th October 1878. The following is a detailed report of the work done on the district roads from 1st October 1878 to 30th September 1879. Mr. Ringwood has performed his duties to the satisfaction of the committee, and I have had no reason to find any fault in his work.

GYEBANDA SUB-DIVISION.

ORIGINAL WORKS. *Construction of Timber Iron Bridges on the Bogra road.*—Under this estimate the eight bridges which it was proposed to construct have been finished, with the exception of the railings of six of them. The material for which however is at site. The bridges are all open for traffic, and are everything that can be desired as far as construction is concerned. The expenditure on them last year was Rs. 2,681-1-10.

Construction of the Alaikari bridge.—A fair amount of progress was made on this work Almost all of the well and block-sinking has been accomplished, and this without any failure. One of the piers has been built up to flood-level. Almost all of the bricks required are now ready at site, and the buckle-plates for the flooring have been procured. The expenditure during the year was Rs. 11,063-5, which includes cost of preparation of materials. The quantity of masonry executed to date is 13,884 cubic feet, of concrete 7,429 cubic feet, and of well and block-sinking in running feet 242·5.

Construction of five new bridges on the Kalligunge road.—All five bridges have been completed and are open for traffic. The expenditure on them, up to 30th September 1879, was Rs. 8,529-14-10; to this however must be added part of the cost of materials used, some of which have not yet been paid for.

Planting fruit trees.—Nurseries have been established at Alaikari and Meetapooker and five miles of the Bogra road, and one mile of the Kalligunge road were planted up to 30th September 1879. This work is in progress.

Annual Repairs.—The following repairs have been executed on the first-class roads:—

	Kalligunge Road.	
Surface repairs		32 miles.
Earthwork		19,350 c. ft.
Bridges repaired		15 No.
	Bogra Road.	
Surface repairs		19¾ miles.
Earthwork		97,137 c. ft.
Bridges		16 No.
	Kristopore Road.	
Earthwork		665,039 c. ft.
Bridges repaired		43 No.
	Kutoobpore, Kasinathpore Road.	
Surface repairs		13 miles.

Gaibanda, Lukhipore Road.

Earthwork	79,828	c. ft.
Bridges repaired	9	No.

Chowdhranirdiggee, Nowabgunge Road.

Earthwork	19,900	c. ft.
Bridges repaired	10	No.

Second Class Roads.

Earthwork	851,287	c ft.
Bridges renewed	14	No.
Do. repaired	36	No.

KURIGRAM SUB-DIVISION.

ORIGINAL WORKS.

Construction of new bridges from Rungpore to Kamarpara.—Under this estimate the whole of the bridges on the section of the road from Rungpore to the Teesta have been finished off. On the next section from the Teesta to the Dhurla the bridges have been (with the exception of the railings) finished with increased waterways, except two, one of which will have to be lengthened and the other reconstructed *in toto*. On the third section from the Dhurla to Kamarpara three of the pucca bridges have been finished, and the timber-iron ones, with increased waterways, have been nearly finished. The total number of timber-iron and timber bridges, masonry culverts, and drain pipes, that have been constructed under this estimate up to 30th September 1879 is 33 (which number includes a large one of 144 feet of waterway), and of these all are finished except four. The tonga service plies on the Teesta-Dhurla section, and the road is open for wheeled traffic throughout. The total amount spent under this estimate up to 30th September 1879 was Rs. 49,818-5-8.

Construction of the Kownia Road.—An embanked and bridged road was constructed to connect the Dhubri road with the railway station at Kownia. The road is 1½ miles long; the bridges are of timber-bamboo. The cost was Rs. 994-3.

ANNUAL REPAIRS.

Dhubri road from Rungpore to Balarhat.

Bridges renewed	6	No.
Earthwork	3,244,309	c. ft.
Surface repairs	45	miles.
Turfing	76,090	s. ft.

This road from Mahigunge up to Kamarpara, a distance of 36 miles, is, with two trifling exceptions, now above flood-level and has been put into first rate order. The work done has been of a very important nature, and the road has been very considerably improved.

Annual repairs to Cooch Behar Road.

Earthwork	33,058	c. ft.
Surface repairs	14	miles.
Bridges repaired	19	No.

Annual repairs to Bugwah Road.

Bridges repaired	35	No.
Surface repairs	9	miles.

Annual repairs to Saptibaree, Bowrah Road.

Bridges repaired	10	No.

Annual repairs to Kamarpara—Foolkomar Road.

Earthwork	49,496	c. ft.
Bridges constructed	1	No.

Annual repairs to Second Class Roads.

Bridges repaired	43	No.
Earthwork	299,453	c. ft.

Planting Fruit Trees.—Nurseries have been made at Kurigram, Botla, and Panialghat, and four miles have been planted on the Dhubri and two on the Bugwah roads. This work is in progress.

KISHOREGUNGE SUB-DIVISION.

ORIGINAL WORKS.

Constructing new bridges, Julpigoree Road.—Under this estimate a bridge of teak wood, consisting of six spans of 20 feet each has been constructed and nearly finished at Kishoregunge, and another of same dimensions at Khilalgunge. Both these bridges were open for wheeled traffic during the last rains. They have to be railed still, and a small part of the iron-work remains to be done. Expenditure up to 30th September 1879 was Rs. 7,971-15-6.

Constructing a new Bridge on the Dinagepore Road.—Under this estimate, a bridge in all respects the same as above, regarding material and dimensions, has been constructed on the Dinagepore road near the Buddergunge railway station. It also was open for traffic during last rains and is nearly completed. The expenditure on this bridge up to end of the year was Rs. 3,780-14-10.

Planting Fruit-trees.

A nursery has been established at Tangonmaree, and nine miles of the Julpigoree and 11 miles of the Dinagepore roads have been planted with jack and mungo trees.

Annual repairs, Dinagepore Road.

Earthwork	21,400	c. ft.
Surface repairs	10	miles.
Bridges repaired	5	number.

Julpigoree Road.

Earthwork	2,750	c. ft.
Bridges repaired	15	number.
Surface repairs	59	miles.

Chillakhal Road.

Bridge roadway repaired	114	r. ft.
Bridges repaired	6	number.
Surface repairs	15	miles.

Chillakhal-Durwanee Road.

Bridges repaired	16	number.
Surface repairs	21	miles.

Gopalpore-Kootubpore Road.

Bridge repairs	80	r. ft.
Surface „	7	miles.

Second Class Roads.

Earthwork	409,110	c. ft.
Bridges repaired	52	number.
Surface repairs	55	miles.
Ghât cutting	80	r. ft.

HEAD-QUARTERS SUB-DIVISION.

ORIGINAL WORKS.

Metalling Tajhat Road.—This road connects the railway station with the civil station of Rungpore and the old native town of Mahigunge. About 500 running feet of the road was metalled, and more would have been done, but that there was no material for the purpose. Three lakhs of bricks were burnt and are now ready, and 823,372 cubit feet of earthwork was executed in raising and widening out the embankment to proper section. Two double drain-pipe culverts were put in. The work will be proceeded with this year and as much progress made as funds will permit.

Renewing the metal on the road from Dhap to Nowabgunge.—This is the main station road, and is a continuation of the Tajhat road. Almost all of the material has been got ready and is now being broken up: 45,228 cubic feet of earthwork was executed in widening out the embankment as required, and 23,226 cubic feet of jhama bricks was purchased for metal.

Planting Fruit-trees.—A nursery has been made at Rungpore, and the young trees are being planted out.

New Office Building and Workshops.—A large and commodious building, with pucca out-offices attached, known as the "Rohaling buildings," was purchased for the Road Cess offices and District Engineer's residence. The workshops and godowns have all been moved up from Sunkamaree and are now in the compound, so that what work is going on is more immediately under the notice of the District Engineer. A bungalow for the overseer in charge of the head-quarters sub-division has also been erected in the compound, which is a very large one. The main building has been to a great extent repaired, and the floors of several of the rooms have been asphalted and laid with Portland cement, and the roof has been repaired.

Tiling roof of the Dâk Bungalow.—This building was found to leak so badly in consequence of the slope of the roof not being of sufficient pitch, that it was found necessary to remove the thatch and tile it.

Annual repairs to Station Roads.—The roads have been kept in efficient order throughout the year. Fresh earthwork has been executed as required over 2¾ miles.

General Remarks.—It appears from the above report that a large quantity of work of a permanent nature was executed last year. The five timber-iron bridges on the Kalignnge road were completed. Those on the Bogra road (eight in number) were completed also. All but the railings of six of them. Three large bridges of 120 feet waterway were constructed and opened for traffic on the Julpigoree and Dinagepore roads. The bridges on on the Dhoobri road up to Kamarpara were nearly finished, among them being a large one of 144 feet waterway. The Kowniah road was commenced and finished, a work which, although not large, is yet of the greatest importance. The section of the Dhoobri road from the Teesta

to the Dhurla has been put into proper order for the running of the Tonga service, and the whole of the road up to Balarhat was thoroughly repaired. Nurseries have been established at various suitable localities, and several miles of road have already been planted with jack and mango trees. Five lakhs of bricks were successfully burnt at Rungpore, which will be used for road-metalling and other works. The buildings purchased for the Road Cess offices, &c., are most valuable, and stand in a large compound. They were repaired as far as funds would permit. Besides the above, the Committee spent Rs. 4,528-11-8 on the bridges on the new drain cut, which have to be altered and constructed. This amount includes cost of two lakhs out of the five lakhs of bricks which were made at Rungpore.

In repair works upwards of 350 bridges have been renewed and repaired. Earthwork to the amount of nearly 58 lakhs has been executed in improving and raising the roads, and nearly 300 miles of road have been levelled off and put into thoroughly good order.

In carrying out the above enumerated works, the contract system has been followed as far as possible. In fact no work that could be done by contract has been executed by daily labour. In this district, however, it is absolutely necessary to employ daily labour during certain months of the year, if work is to go on at all.

Village roads.

7. A sum of Rs. 4 000 was allotted to village roads, and a certain number of them were taken up in each sub-division through the agency of non-official gentlemen and heads of villages who came forward to undertake the works. Very little was spent in the Gyebanda sub-division. This is reported by the sub-divisional officer to have arisen, owing to the failure of a contractor to perform his contract in constructing Gyeband-Kamarjanee road, which has since been taken up in the list of the district roads. The following table shows the number of roads taken up in each sub-division, and the amount spent :—

Sub-division.	Number of roads taken up.	Total expenditure. Rs.	A.	P.
Sudder sub-division	5	690	7	6
Gyebanda sub-division	3	280	0	0
Bagdogra sub-division	13	1,194	9	1
Kurigram sub-division	16	1,260	0	0
Total ...	37	3,425	0	7

Establishment.

8. The collection establishment is under a Deputy Collector, consisting of—

A head clerk.
A second clerk.
A third clerk.
A head mohurir.
Two other mohurirs.
A nazir.
A duftry.
And eight peons.

The Committee has an office establishment, consisting of—

A head clerk and accountant,
A second clerk, and
A peon.

The Engineering establishment consists of—

The District Engineer of the rank of an Executive Engineer.
Four overseers.
Six sub-overseers.
A head clerk and accountant.
Two other clerks.
A draftsman.
Two peons.

9. During my tour I found that much really good, useful, and permanent work has been done on the main lines of communication throughout the district, such as the Dhoobri road, the Bogra road, the Julpigoree road, the road from Rungpore to Kaligunge and Gyebanda, the Cooch Behar and Dinagepore roads, the cross road from Bhowanigunge to Kristopore *vid* Gyebanda, Sadullapore, and Pirgunge; the Durwani-Chillakhal and Durwani-Gharamara roads, and the efforts made to maintain and to bridge these important lines of communication, have been, I consider, attended with great success, and whatever money has been expended, has, I am satisfied, been spent to the very greatest advantage, and has been productive of the very best results. I regret to have to say, as I pointed out in last year's report, that for want of funds many, and the greater part of the second class roads could not be properly repaired and bridged, but now, as much of the work and bridging on the main lines has been completed, it will be possible to spend much more money on the second class minor and village roads, so that in the course of the next few years all the district roads will, I trust and expect, be thoroughly repaired and bridged, and so every part of the district be furnished with good lines of communication.

10. The working of the Act so far as I have been able to judge is satisfactory. The cess is realized without any great difficulty, and the improved communications seems to be appreciated by the people of all classes. People have been greatly benefited by the construction of the different feeder roads, and a great impetus has been given thereby to trade. There is an urgent and pressing demand in the more advanced portion of the district for more roads, as every cess-payer thinks he ought to have a good road to his particular village, and as owing

to insufficient funds very often this want cannot be satisfied, the tax-payer naturally thinks he is not getting the worth of his money which has been paid to the road cess. It is hoped and expected that in future years by degrees much may be done to satisfy all reasonable demands of the tax-payers.

12. It is proposed to carry out the following works next year :—

1. To put all railway feeder roads into thorough order, to raise them above flood throughout, and to substitute timber for the present bamboo bridges on them. This will include realigning and improving the present road from Domer to Gharamara which is an important communication, bridging the Doonie river where this road crosses it at Borayari.
2. Finishing the timber iron bridges on the Rungpore.—Kamarpara section of the Dhubri road.
3. Finishing the Alaikari bridge.
4. Constructing a bridge over the drain cut near Mahigunge.
5. Maintenance of present communications.
6. Planting fruit-trees.

RUNGPORE DISTRICT ROAD CESS COMMITTEE.

APPENDIX A.

Abstract of particulars regarding Meetings of Rungpore District Road Cess Committee for the cess year 1878-79.

Commissionership.	District.	Number of Members forming the Committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Aggregate attendance at meetings.	Number of members who did not attend any meeting.	Number of Members who attended only						Average attendance to committee (whole).
		Official.	Non-official.						One meeting.		Two meetings.		Three or more meetings.		
									Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Rajshahye and Cooch Behar Division.	Rungpore	From May 1879 the number became reduced from seven to six.	From May 1879 the number became reduced from 14 to 12.	Seven up to May 1879, and six from May 1879.	11	1	7	4	1	1	1	1	5	5	36

RUNGPORE DISTRICT ROAD FUND.

Statement showing the Members of the Road Cess Committee as regards their appointment and attendance at the several Meetings held during the cess year 1878-79.

	Members.	Out of the 11 meetings held during the year, number attended by each.	When and how appointed.
1.	Magistrate and Collector	11	*Ex-officio* members. Appointed as per Bengal Government's notification in the *Calcutta Gazette* dated 21st March 1877.
2.	Senior Covenanted Assistant or Joint-Magistrate	7	
3.	Civil Surgeon	11	
4.	District Superintendent	5	
5.	Executive Engineer, Provincial	2	
6.	Mr. G. A. Patten, Assistant District Superintendent.	5	Bengal Government's No. 4293A, dated 14th September 1878; since transferred.
7.	Mr. E. J. Moara, Executive Engineer	1	Bengal Government's No. 4266A, dated 12th September 1878; since transferred.
8.	Roy Romoni Mohun Rai Chowdharee, Bahadoor	...	Bengal Government's notification in the *Calcutta Gazette* dated 21st March 1877, and re-appointed as per Bengal Government's No. 2867A, dated 7th May 1879.
9.	Baboo Nil Komul Lahiri	4	
10.	,, Romanath Maji	3	
11.	,, Bhoirubdan Doogur	4	
12.	,, Horish Chundra Rai	1	
13.	,, Doorga Churn Sen	3	
14.	Munshi Fuzlur Rahman	3	
15.	Baboo Mohesh Chundra Sircar	2	
16.	,, Ram Jadhub Sen	.	Bengal Government's notification in the *Calcutta Gazette* dated 21st March 1877.
	,, Kristodoyal Rai, *vice* Baboo Ram Jadhub Sen.	3	Bengal Government's No. 1771A, dated 17th March 1879.
17.	Moulvi Abdul Wazed Chowdharee	.....	Bengal Government's notification in the *Calcutta Gazette*, dated 21st March 1877. Decline to be re-appointed.
18.	Baboo Nobin Chundra Raij...	.....	
19.	,, Govind Lal Rai	4	Bengal Government's No. 1368A, dated 4th March 1878.
20.	,, Nobodip Chundra Shaw	2	
21.	,, Peary Lal Roy	3	Bengal Government's No. 1194A, dated 23rd February 1878.
	Total ..	79	

GYEBANDA BRANCH DISTRICT ROAD COMMITTEE.

APPENDIX A

Abstract of particulars regarding Meetings of the Branch District Road Committee for the cess-year 1878-79.

Commissionership.	District	Number of Members forming the Committee		Number required to form a quorum.	Number of meetings held	Meeting at which there was no quorum.	Average attendance at meetings	Number of members who did not attend any meeting.	Number of Members who attended only—						Average attendance of Committee (whole).
									One meeting.		Two meetings.		Three or more meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non official.	
Rajshahye and Cooch Behar Division	Rungpore, sub-division Gyebanda	5	13	6	2	.	8	9	4	3	5	4	...	...	6

J. J. LIVESAY,
Chairman.

J. T. BABONAU,
Sub-Divisional Officer.

Names of gentlemen forming the Branch Committee at the Gyebanda sub-division, established as per Bengal Government's No. 3139*A, dated 24th June* 1878.

1.	J. T. Babonau, Esq. ...	... Sub-Divisional Officer, *ex-officio*.
2.	Moonsif of the sub-division ...	... *Ex-officio*
3.	Baboo Mothura Nath Ghose ...	... Inspector of Police in charge of the sub-division, *ex-officio*.
4.	,, Dwarkanath Bagchee ...	... Sub-Inspector of Schools.
5.	,, Haro Mohun Banerjee .	... Head clerk and serishtadar of the sub-divisional office.
6	,, Kashi Nath Gupta ...	.. }
7	,, Bhogwan Chunder Rai ..	... } Zemindars.
8.	,, Haradan Neogy ...	... }
9.	,, Rash Mohun Das ...	... }
10.	,, Bhowanee Prosad Neogy	.. }
11	,, Akhoy Kumar Bagchee	... }
12	,, Shama Churn Rai ...	... } Zemindars' agents
13.	,, Harish Chundra Rai ...	... }
14	,, Rama Kanto Mozumdar	}
15	Munshi Asmutulla ...	.. Pleader.
16.	,, Azimuddin ...	.. } Mooktoars
17	,, Nowazuddin ..	... }
18	,, Imaduddin ...	... Jotedar.

No. 14, dated Rungpore, the 19th January 1880.

From—J. J. LIVESAY, Esq., Chairman, District Road Cess Committee, Rungpore,
To—The Commissioner of the Rajshahye and Cooch Behar Division.

WITH reference to your No. 344PW, dated 9th January 1880, relating to the working of the establishments during the cess-year 1878-79, I have the honor to state as follows.

2. *Work Establishment.*—As regards the establishment working under the immediate orders of the District Engineer, the members of the same have on the whole done fairly well, with the exception of Baboo Mahendra Chandra Gupta, and Baboo Mohini Mohan Bogchi, the overseers of the Kishoregunge and Kurigram sub-divisions, both of whom have, both by myself and the District Engineer, been found greatly wanting in energy and industry.

3. *Committee's Office.*—Of the two subordinates in the Vice-Chairman's office, Munshi Syed Abdul Futeh has done fairly well, and Baboo Dwarka Nath Chatterjee, road cess accountant, on the whole very well.

4. *Collection Establishment.*—The total amount of demand of the cesses during the year under report, including the balance from the previous year, was Rs. 2,77,595. Of this amount Rs. 2,45,835 were collected during the year, leaving a balance of Rs. 31,760 unrealized at the close of it. The amount outstanding was heavier than that of the year previous, and I do not think it speaks much in favour of the collection office. The establishment have otherwise worked fairly well. Steps have been taken lately by the sub-deputy collector in charge to collect the heavy amount of outstanding arrears as soon as possible, and a portion of the office establishment has with this view been sent out by him to different parts of the district. He reports that the progress which is now being made by them in the work is satisfactory.

No. 6—Part I.

RUNGPORE DISTRICT ROAD FUND.

Annual account of Income and Expenditure from 1st October 1878 to 30th September 1879.

		Rs. A. P.	Rs. A. P.
Balance on 1st October 1878		.....	19,790 2 0
Taxes, Rates, and cesses.			
Cesses	Cess on lands	1,18,039 14 3	
	„ mines and railways ...	...	
	„ houses (arrears) .	2,579 4 0	
	Total of above ..	1,20,619 2 3	
One per cent. road cess		94 9 0	
	Total Cesses ...	1,20,713 11 3	
Moturpha		.....	1,20,713 11 3
Miscellaneous receipts.			
Tolls	Road tolls	.....	
	Canal or river tolls	.....	
	Ferry tolls (arrears due before 1st October 1877).	138 1 9	
	Total Tolls ...	138 1 9	
Rents of serais and staging bungalows		654 12 6	
Fees and forfeitures		422 13 9	
Grants in-aid from provincial services		.....	
Miscellaneous		1,415 14 1	
	Total ..	2,493 8 4	2,631 10 1
Suspense accounts .	Advances	33,062 8 11	
	Deposit	600 0 0	33,662 8 11
	Total of the year .	.....	1,57,007 14 3
	GRAND TOTAL ..	....	1,76,798 0 3

		Rs. A. P.	Rs. A. P.
General Management ...	Clerks	2,553 15 0	
	Servants	932 15 11	
	Contingencies	491 13 0	
	Printing at private presses ...	22 13 3	
			5,002 9 2
Toll collection ...	Establishment and contingencies of road tolls.	.....	
	Establishment and contingencies of canal tolls.	.....	
			.....
Staging bungalows and Serais.	Establishment and Contingencies...	323 6 4	
	Petty construction and repairs ...	608 10 5	
			932 0 9
Public Works	Original works	54,862 3 9	
	Repairs	44,169 5 0	
	Establishment	23,274 13 7	
	Tools and plant	1,530 6 0	
			1,23,836 12 4
Contribution to provincial services		.....	
			.....
Suspense accounts ...	Advances	19,478 7 2	
	Deposit	254 12 9	19,733 3 11
	Total of the year ..	.....	1,49,504 10 2
Balance on 30th September 1879 (as detailed on the memorandum of balances)		.....	27,293 6 1
	GRAND TOTAL ..	.....	1,76,798 0 3

Passed for Rs. 1,49,504-10-2 (one lakh forty-nine thousand five hundred and four, annas ten and pies two only).

K. D. GHOSE, *Civil Surgeon.*
MOHIR CHUNDER DASS, *Treasury Officer.*
NILKOMUL LAHIRY.

J. NUGENT,
Vice Chairman.

No. 6.—Part II.

RUNGPORE DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the annual accounts for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount	Total
	Rs.	**Income.**	Rs. A. P.	Rs. A. P.
		Cesses—		
Taxes, rates, and cesses.	1,22,162	On lands	1,18,030 14 3	
		On mines and railways	.....	
		On houses (arrears)	2,579 4 0	
			1,20,619 2 3	
	25	One per cent road cess	94 9 0	
			1,20,713 11 3	
	... ...	Moturpha	... ...	
		Total cesses ...	... ...	1,20,713 11 3
		Tolls—		
Miscellaneous receipts	.....	Road tolls	.....	
		River and canal tolls	.....	
		Ferry tolls (arrears due before 1st October 1879)—		
		Aboobs ferry	10 0 0	
		Dinhatta ,, ...	11 4 0	
		Buddergunge ,, ...	100 9 0	
		Mogulbooha ,, ...	2 2 9	
		Jeega ,, ...	10 0 0	
		Shahebgunge and Masimpore ferry	2 14 0	
		Barati ferry	1 4 0	
			138 1 9	
				138 1 9
		Rent of Serais and Staging Bungalows.		
		Rungpore dák bungalow	319 2 0	
		Kurigram ditto	50 8 0	
		Rent of road cess buildings	285 2 6	
				654 12 6
		Fees and forfeitures—		
	400	Process fees	248 0 9	
		Searching and copying fees	90 11 0	
		Fines under Act X of 1871	12 0 0	
		Fines realised from subordinates	72 2 0	
				422 13 9
		Grants-in-aid—		
		Grants-in-aid from provincial services	.....	.....
		Miscellaneous—		
	25	Sales of produce	5 5 0	
		,, of stores	59 3 0	
		,, of tools	1 0 0	
		,, of stationery, packages, &c.	0 5 0	
		,, of Rungpore dák bungalow materials	8 3 9	
		,, of Kurigram road cess bungalow	188 15 0	
		Surplus cash found in District Engineer's chest ...	0 0 1	
		Amount received from storekeeper on adjustment of his accounts	2 2 9	
		Amount received from Rungpore Drainage Funds (municipality) for constructing a road near the cutchery ...	250 0 0	
		Portion of road cess and public works cess ...	... ...	
		Government contribution for joint establishments for the collection of road and public works cess	900 0 0	
		Petty items (miscellaneous)	0 0 6	
				1,415 14 1
		Advances.		
Suspense accounts.	...	District Engineer, Rungpore, for works	9,198 9 9	
		Sub-divisional Officer, Kurigram, for village road repairs	1,269 5 0	
		Sub-divisional Officer, Bagdogra, for village roads and repairs	1,020 9 6	
		Sub-divisional Officer, Gyolpanda, for village roads and repairs	553 0 0	
		Baboo Gungadhur Roy Chowdhari, for village roads and repairs	11 6 3	
		Salary of Committee's office for September 1878	114 5 6	
		Ditto of Deputy Collector's office for ditto ...	316 10 8	
		Deputy Commissioner, Garo Hills, for repair works	681 0 0	
		Carried over ...	13,164 14 8	1,23,345 5 4

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward	13,164 14 8	1,23,845 5 4
		INCOME—*concluded.*		
		Advances—continued.		
Suspense accounts—*contd.*	....	Deputy Commissioner, Goalpara, for repair works ..	250 0 0	
		Traffic Superintendent, Northern Bengal State Railway, for road works	150 0 0	
		Stock (reserve)	12,291 1 5	
		District Engineer, Rungpore's salary for October 1878	967 11 10	
		District Engineer, Rungpore, for sale of seven contract bonds	3 8 0	
		Mr. R. C. Smidt, Overseer, for value of eight contract bonds	4 0 0	
		Mr. R. C. Smidt, Overseer	30 0 0	
		Ditto for purchase of boats	470 0 0	
		Baboo Shoshi Bhusan Chatterjea, Overseer	44 0 0	
		,, Shama Churn Banerjea, Sub-Overseer	20 0 0	
		,, Nocool Chandra Ghosal's salary for September 1878 and advance	115 0 0	
		,, Wooma Churn Sircar, Overseer, salary for September 1878 and advance	13 15 0	
		,, Tarocknath Chatterjee's salary for September 1878	45 0 0	
		Baboo Haridoyal Chatterjea's salary for September 1878	25 0 0	
		Baboo Bhogobati Churn Sircar's salary for September 1878	40 0 0	
		Kally Prosad chuprassee's salary for September 1878 ...	5 0 0	
		Ram Kholan Tewari's salary for September 1878 ...	6 0 0	
		Mr. T. H. Oram, Sub-Overseer, salary for September 1878	37 8 0	
		Baboo Hora Lal Singh, store-keeper, salary for September 1878	25 0 0	
		Baboo Promotho Nath Sircar, Sub-Overseer salary for September 1878 and advance	110 0 0	
		Messrs. Dodson & Mear's Agent, Baboo Nobin Chundra Sidhant	78 12 9	
		Bepin Mistri for works	11 0 0	
		Madhoo Soodun Mistri for works	55 0 0	
		Ram Saran Singh	2 0 0	
		Station-master, Parbutipore, for freight of wood ...	111 6 9	
		Amount charged to profit and loss during July 1878 ...	85 0 0	
		Mr. R. C. Smidt, overseer, account of pay of Samir Chuprassee for August 1878	6 0 0	
		Baboo Wooma Churn Dutt, Sub-Overseer	40 0 0	
		Poran, brick contractor, advance made on account of brick-making on Tajhat road	150 0 0	
		Contingent charges as per District Engineer's account for August 1878, disallowed	5 0 0	
		Bombay and Burmah Trading Corporation for stock ...	3,000 0 0	
		Messrs. Jessopp & Co. for stock	1,000 0 0	
		Deputy Collector, Road Cess, for contingent charges ...	20 0 0	
		Jeeloo, contractor, village road repairs	100 0 0	
		Bhoalsa, contractor for earthwork ...	247 4 0	
		Baboo Mohendra Chundra Gupta, Overseer, for purchasing live-stock	300 0 0	
		Drainage works, Rungpore	2 0 0	
		Rungpre Municipality for repairing public library ..	63 8 0	
		Babee Modan Mohun Lal, draftsman	10 0 0	
		,, Mohini Mohun Bagchi, Overseer, for disallowance in imprest	7 14 6	
		Total ...	33,062 8 11	
		Deposits.		
		Deposit money for making tonga stages, &c., received from the Collector of Rungpore ..	600 0 0	
				33,662 8 11
		Total receipts of the year	. ...	1,57,007 14 8
		EXPENDITURE.		
		ON COLLECTION OF REVENUE.		
		Clerks.		
General management	5,562	1 Head clerk for 1 year, at Rs. 50	600 0 0	
		1 2nd ,, for 1 ,, at ,, 30 . ..	360 0 0	
		1 3rd ,, for 1 ,, at ,, 25	300 0 0	
		Rs. A. P.		
		1 Head mohurir for 8 months and 16 days, at Rs. 20, carried over 170 10 8		
		Carried over	1,260 0 0	....

Sub-head of estimate	Amount as per budget estimate	Particulars.	Amount.	Total.
	Rs		Rs A. P.	Rs A P.
		Brought forward	1,260 0 0	...
		EXPENDITURE—*continued.*		
		Clerks—continued.		
		On collection of Revenue—*continued*		
General management—*contd*		Brought forward Rs A P 170 10 8		
		1 Head mohurir for 1 month and 4 days, at Rs 25 ... 28 3 8	198 14 4	
		1 Mohurir for 8 months and 27 days, at Rs 15 ... 133 5 5		
		1 Mohurir for 2 months, at Rs 20 ... 40 0 0		
		Acting allowance ... 11 11 0	185 0 5	
		1 Nazir for 8 months and 16 days, at Rs 15 127 15 3		
		1 Nazir for 2 months, at Rs 20 ... 40 0 0		
		Travelling allowance 4 4 0	172 3 3	
		1 Mohurir, officiating, for 8 months and 1 day, at Rs 15 ... 120 4 6		
		1 Mohurir for 1 month, at Rs 20 ... 20 0 0	140 4 6	
		1 Mohurir, officiating, for 4 months and 19 days, at Rs 15 68 6 10		
		1 Mohurir for 1 month and 27 days, at Rs 20 ... 37 6 8	105 13 6	
		1 Mohurir, officiating, for 1 month and 14 days, at Rs. 15	22 0 0	
		1 House cess collector for 1 month, at Rs 50	50 0 0	
		Nazir, Gyeisanda sub-divisional office, remuneration at 2 per cent for collecting Rs 2,645-10, house cess ...	52 14 5	
		Total ..	2,187 2 5	
		Clerks		
		On Committee's Control.		
		Rs. A P		
		1 Accountant for 4 months, at Rs 80 320 0 0		
		1 ditto for 8 ,, at ,, 90 720 0 0	1,040 0 0	
		1 Clerk for 1 year, at Rs 25 ..	300 0 0	
		Percentage of local fund establishment in the offices of Accountant-General and Commissioner	26 12 7	
		Total	1,366 12 7	3,553 15 0
		Servants		
		On collection of Revenue.		
		1 Duftry for 1 year, at Rs. 7	84 0 0	
		8 Peons, at Rs. 6 each	576 0 0	
		3 Ticca peons for 8 months and 1 day, at Rs 6, employed on several occasions	144 13 10	
		2 Peons for collecting house cess for 1 month, at Rs 6 each	12 0 0	
		4 Peons for collecting house cess for 1 month, at Rs 6 each	24 0 0	
		2 Peons for collecting house cess for 1 month, at Rs 6 each ..	12 0 0	
		2 Peons for collecting house cess for 19 days, at Rs. 6 each	7 5 8	
		1 Peon for collecting house cess for 5 days, at Rs 6	0 15 5	
		Total	861 2 11	
		Servants		
		On Committee's Control.		
		1 Peon for 11 months and 30 days at Rs. 6	71 13 0	932 15 11
		Contingencies.		
		On Collection of Revenue		
		Stationery and forms	76 15 0	
		Service labels	15 0 0	
		Binding books	35 2 0	
		Office rent	34 2 8	
		Postage for unpaid, &c, covers	2 11 0	
		Punkha-puller	19 11 8	
		Sweeper	4 9 6	
		Making punkha	4 9 0	
		Removing office records and furnitures	5 0 0	
		Miscellaneous, petty	12 6 0	
		Total carried over ..	210 2 10	
		Carried over .		4,486 14 11

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	210 2 10	4,486 14 11
		EXPENDITURE—*continued.*		
		ON COMMITTEE'S CONTROL.		
		Contingencies.		
General management—*concld.*		Receipt stamps	30 0 0	
		Service labels	30 0 0	
		Postage for unpaid, &c., covers	3 2 0	
		Punkha-puller	23 9 6	
		Stationery and forms	54 14 9	
		Rent of Town Hall for the sittings of the Committee ...	10 0 0	
		Telegram charges	6 0 0	
		Sweeper	5 8 0	
		Binding books	15 0 0	
		Charges for printing annual reports and returns ...	70 13 5	
		India-rubber seal	11 4 0	
		Carriage of office records and furnitures	1 13 0	
		Coolies for conveying dâk	1 4 0	
		Repairs of office furniture	5 11 6	
		Municipal tax	12 0 0	
		Miscellaneous, petty	0 10 0	
		Total ...	281 10 2	491 13 0
		Printing at Private Presses.		
		Printing forms	23 13 3	23 13 3
		Road Tolls.		
Toll Collection ...		Establishment and contingencies of road tolls ...	.....	
		Canal Tolls.		
		Establishment and contingencies of canal tolls ...	.....	
		*Establishment and Contingencies of Rungpore Dâk Bungalow.**		
Staging Bungalows and Serais.		1 Khansama for nine months and broken days at Rs. 8	76 12 6	
		1 Bearer ditto ditto at ,, 6	55 1 1	
		1 Sweeper ditto ditto at ,, 6	57 9 6	
		Contingencies	37 8 6	
		Kurigram Dâk Bungalow.		
		1 Khansama for five months at Rs. 8	40 0 0	
		1 Bearer ditto at ,, 4	20 0 0	
		1 Sweeper ditto and broken days at Rs. 4	22 3 0	
		Contingencies	14 3 9	
		Total ...	323 6 4	
		PETTY CONSTRUCTION AND REPAIRS.		
		Rungpore Dâk Bungalow.		
		Tiling the bungalow	374 8 8*	
		Petty repairs	224 14 0	
		Kurigram Dâk bungalow	9 8 9	
			608 10 5	932 0 9

Distinguishing number.		Total estimated cost.	Total outlay to end of the year.		
	ORIGINAL WORKS.	Rs. A. P.	Rs. A. P.		
Public Works ... 7,800 ...	Purchase of a building with out offices, &c., for the Road Cess offices and store-godowns, &c. Sanctioned Bengal Government's No. 1943B, dated 16th November 1878.	10,500			
	Revenue stamps for documents.	.....	.....	162 8 0	
	Carried over ...	.....	.....	162 8 0	5,934 9 11

* Charges (Rs 20) for tiling Rungpore dâk bungalow was erroneously debited to contingencies during June 1879, the necessary write back is made in this return.

† The authorities for work referred to in Bengal Government's Circular No. 82A, dated 8th December 1879, have now been noted in column 4.

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount expended during the year.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			162 8 0	5,934 9 11
			ORIGINAL WORKS—*continued.*				
Public works—*continued.*	4,000	8	*Constructing new bridges on Kaligunge road.*	Rs.	Rs. A. P.		
			Sanctioned Bengal Government's No. 4C, dated 6th January 1879. Estimate now in the office of the Secretary to the Government of Bengal, Public Works Department, for final sanction—				
			Removing existing bridges.		110 8 0	110 8 0	
			Earthwork in approaches.		487 10 9	487 10 9	
			Approaches ...	13,234	246 6 9	246 6 9	
			Dressed timber ...		4,313 7 2	3,665 9 5	
			Iron-work ...		2,922 6 4	2,868 8 10	
			Contingencies ...		449 7 10	301 9 4	
			Site materials ...		.....	—2,200 4 4	
			Total ...	.....	8,729 14 10	5,480 0 9	
	10,000	8	*Construction of the Alarkori bridge.* Original estimate submitted with this office No. 408, dated 2nd November 1878. A revised one has since been forwarded for sanction—				
			Earthwork in foundation.		548 3 8	85 3 9	
			Earthwork in diversion.		186 11 1	186 11 1	
			Brick-work ...		5,423 12 4	3,963 13 1	
			Pointing ...		23 11 2	23 11 2	
			Well and block sinking.		3,351 4 10	2,324 8 1	
			Concrete ...		356 1 3	266 10 6	
			Iron-work ...	44,473	1,152 12 6	51 0 0	
			Boring ...		1,107 13 8	.....	
			Surveying and levelling charges.		208 8 0	.....	
			Establishment ..		325 12 9	144 7 3	
			Contingencies ...		1,144 0 3	870 7 0	
			Due by contractor.		187 0 0	—36 0 0	
			Site materials ...		10,013 0 2	3,182 13 10	
			Total ...	.....	24,113 11 8	11,063 5 0	
	4,000	9	*Constructing new bridges on Bogra road.*				
			Sanctioned Bengal Government's No. 4C, dated 6th January 1879. Estimate now with Government for final sanction—				
			Earthwork ...		195 4 6	195 4 6	
			Plaster works ...		301 7 3	.....	
			Removing existing bridges.		123 9 0	44 0 0	
			Approaches ...		582 12 7	309 7 4	
			Timber ...		4,342 1 3	1,503 13 0	
			Iron-work ...	10,498	2,359 1 6	710 13 0	
			Masonry work ...		453 8 9	0 4 0	
			Contingencies ...		455 6 9	311 3 6	
			Site materials ...		92 14 7	—583 2 3	
			Due by contractor.		62 0 0	.....	
			Stone wire-pipes		189 6 0	189 6 0	
			Total ...		9,167 8 2	2,681 1 10	
			Carried over ...		.....	19,386 15 7	5,934 9 11

Sub-head of estimate.	Amount as per budget estimate	Distinguishing number.	PARTICULARS.	Total estimated cost	Total outlay to end of the year.	Amount expended during the year.	Total.
						Rs. A. P.	Rs. As. P.
			Brought forward ..			19,386 15 7	5,934 9 11
			ORIGINAL WORKS—*continued.*				
Public works—*continued*	3,000	10	*Constructing new bridges on Dhubri road.*				
			Original estimate submitted with this office No. 116, dated 28th March 1878, now being revised under the direction of the Divisional Superintendent of Works—				
			Removing existing bridges.		2,372 6 4	171 13 11	
			Iron-work ...		10,229 2 0	4,127 13 0	
			Timber .		21,882 5 4	11,038 12 1	
			Approaches ...		2,131 9 6	163 1 11	
			Earthwork ...		91 0 4	60 0 4	
			Concrete .		69 8 0	43 4 0	
			Brick-work .		3,599 1 4	3,002 4 3	
			Plastering and pointing.	47,691	59 1 0	59 1 0	
			Stone wire-pipes		1,151 0 0	1,076 0 0	
			Bundle work ...		124 4 0	124 4 0	
			Contingencies ...		2,154 10 4	1,274 3 7	
			Puddle walling		182 5 6	182 5 6	
			Site materials		5,951 6 0	—3,518 2 0	
			Due by contractor.		—179 6 0	—5,030 0 0	
			Total	.....	49,818 5 8	12,774 13 7	
	6,000	2	*Metalling Tajhat Road.*				
			Sanctioned in Bengal Government's No. 615C, dated 30th July 1879—				
			Earthwork ..		1,119 7 9	1,119 7 9	
			Metalling ...		6,903 5 5	1,584 3 11	
			Contingencies ...		447 3 10	393 13 4	
			Drain pipes ...	18,168	504 5 9	504 5 9	
			Due by contractor . .		320 0 0	50 0 0	
	From item reserve for minor works.		Site materials ...		3,209 12 1	3,042 6 9	
			Total ...	.....	12,504 2 10	6,694 5 6	
	2,000	6	*Construction of new bridges on Cooch Behar Road.*				
			Sanctioned in Commissioner's No. 165PW, dated 6th August 1879—				
			Rough timber		409 12 0	16 0 0	
			Dressed ,, ..		1,071 11 2	75 2 11	
			Approaches ...		710 6 11	.....	
			Iron-work ..		224 7 6	29 0 0	
			Removing existing bridges ...	3,643	2 8 0	.....	
			Backing ...		27 13 6	.....	
			Contingencies ...		223 8 9	50 15 0	
			Site materials ..		127 0 0	...	
			Due by contractor		—85 0 0	.....	
			Total ...	.....	2,712 3 10	171 1 11	
	1,800	3	*Constructing new bridges on Dinagepore Road.*				
			Sanctioned in Comissioner's No. 139, dated 28th July 1879 —				
			Removing existing bridges ..		139 14 9	139 14 9	
			Approaches ...		42 15 0	28 11 0	
			Dressed timber		3,289 14 1	3,283 8 1	
			Iron-work ...	4,978	61 3 0	31 11 0	
			Contingencies ...		188 8 6	143 8 6	
			Site materials ...		21 7 6	—746 8 3	
			Due by contractor		17 0 0	.. .	
			Total ...	.....	3,780 14 10	2,880 13 1	
			Carried over ...	.....	.....	41,908 1 8	5,934 9 11

Sub-head of estimate.	Amount as per budget estimate	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of year.	Amount.	Total.
	Rs.					Rs. a. p.	Rs. a. p.
			Brought forward			41,908 1 8	5,934 9 11
			ORIGINAL WORKS.—(*contd.*)				
Public works—*continued.*	From item reserve for minor works.	.	*Construction of a shed for the Committee's Office.*				
		.	Requisition sanctioned by the Chairman, dated 10th December 1879—				
			Construction charges	140	351 15 6	12 0 0	
	4,000	4	*New bridges on Jalpaiguri Road.*				
			Sanctioned in Bengal Government's No. 672C, dated 19th August 1879—				
			Removing existing bridges ..		60 8 0	.....	
			Approaches ..		60 2 6	60 2 6	
			Dressed timber		5,884 0 6	5,436 14 0	
			Iron-work		36 14 3	27 0 3	
			Ferry ghât platform	10,710	107 3 9	63 3 9	
			Contingencies		179 5 6	163 13 6	
			Site materials		1,684 11 0	—2,255 9 9	
			Due by contractor ..		9 0 0	.....	
			Total ...	.....	7,971 13 6	3,495 14 3	
	5,000	1	*Metalling road from Dhap to Nowabgunge.*				
			Sanctioned in Commissioner's No. 50PW, dated 19th May 1879—				
			Metalling ...		2,326 5 10	2,287 14 10	
			Earthwork .		126 2 0	126 2 0	
			Renewing metal	7,507	91 14 0	91 14 0	
			Site materials ...		156 7 3	156 7 3	
			Total ...	.....	2,700 13 1	2,612 6 1	
	3,000	51	*Constructing Kowniah Road.*				
			Sanctioned in Committee's resolution No. 4, dated 30th January 1879—				
			Bamboo bridge		72 10 0	72 10 0	
			Earthwork .	1,130	876 4 6	876 4 6	
			Surface repairs		17 0 0	17 0 0	
			Contingencies .		28 4 6	28 4 6	
			Total ...	.....	994 3 0	994 3 0	
	800	5	*New bridges on Chilakhâl Road.*				
			Estimate forwarded for sanction with this office No. 216, dated 6th June 1878—				
			Masonry work ...	1,662	137 10 3	137 10 3	
	From item reserve for minor works.	11	*Constructing road to Durwani Station Road*				
			Sanctioned in Committee's resolution No 2, dated 30th May 1879—				
			Earthwork ...		357 1 9	357 1 9	
			Bridges ..		82 4 0	82 4 0	
			Turfing ...	588	30 6 6	30 6 6	
			Preliminary expenses ..		2 15 0	2 15 0	
			Total ...	.....	472 11 3	472 11 3	
			Carried over ...	.....	...	49,632 14 6	5,934 9 11

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward			49,632 14 6	5,934 9 11
			ORIGINAL WORKS.—(*continued.*)				
Public works—*continued.*	2,400	1	*Constructing new bridges over drain cut.*	Rs.	Rs. A. P.		
			Woodwork ..		456 7 9	456 7 9	
			Pointing ...		90 4 0	90 4 0	
			Brickwork ...		685 10 0	685 10 0	
			Contingencies ..		57 11 3	57 11 3	
			Dismantling old bridges.		444 2 0	444 2 0	
			Pile-driving ..		228 8 0	228 8 0	
			Approaches ..		8 0 0	8 0 0	
			Retaining walls .		90 12 0	90 12 0	
			Iron-work ...		3 9 0	3 9 0	
			Site materials ...		2,463 11 8	2,463 11 8	
			Total ...	.....	4,528 11 8	4,528 11 8	
	From item reserve for minor works.	27	*Construction of a new road near Cutcherry.*				
			Earthwork ..	250	234 6 0	234 6 0	
			Contingencies ...		4 0 0	4 0 0	
			Total ...	.....	238 6 0	238 6 0	
	Ditto .		*Erecting Overseer's house.* Sanctioned in Committee's resolution No. 4, dated 19th August 1879—				
			Bungalow ...		395 7 7	395 7 7	
			Stable .	898	33 12 0	33 12 0	
			Cook-house ...		33 0 0	33 0 0	
			Total ...		462 3 7	462 3 7	
	600	10	Temporary bridge over the Marnia nulla on section 3 of the Dhoobri road.	.....	.....	.....	
							54,802 3 0
			Repairs.				
Repairs ...	.....		Repairs to the road cess buildings			4,011 2 1	
	800	8	Do. Rungpore-Kaligunge road			1,049 0 0	
	800	9	Do. Rungpore-Bogra road			1,696 11 9	
	2,000	15	Do. Kaligunge-Kristopore road			2,459 10 5	
	200	20	Do. Gyebanda-Luckhipore road			356 5 1	
	500	7	Do. Rungpore-Sugwah road			658 12 0	
	600	27	Do. Rungpore station roads . ..			923 0 3	
	400	5	Do. Rungpore-Chilakhal road ...			730 9 3	
	500	6	Do. Rungpore-Cooch Behar road			1,006 2 6	
	900	4	Do. Rungpore-Julpigoree road			1,217 6 6	
	500	11	Do. Chilakhal-Durwanee road			1,422 7 0	
	2,700	10	Do. Rungpore-Dhubri road			12,355 6 2	
	.....	part of 10	Do. Dhubri road on the left bank of the Gungadhur			326 8 6	
	500	8	Repairs to Rungpore-Dinagepore road			353 9 0	
	750	part of 19	Do. Nagessury-Foolkoomar road			442 7 6	
		part of 19	Do. Kurigram-Nogessurry road			61 0 0	
	400	13	Do. Soondergunge road			390 1 1	
	300	39	Do. Gopalpore-Kootubpore road			232 8 0	
	350	22	Do. Saptibaree-Baura road			261 15 0	
	.....	116	Do. Rohoomari-Mankachur road			676 0 0	
	300	part of 24	Do. Buddergunge-Kootubpore road ...			275 12 0	
	300	part of 24	Do. Kootubpore-Kashinathpore road ...			247 0 0	
	.....	...	Planting fruit-trees on side of district roads			503 15 1	
	.....	.	Removing workshop			67 1 2	
			Second Class Roads, Gyebanda Sub-division.				
	.....	part of 25	Repairs to Jalalgunge-Danishnuggur road			15 0 0	
	105	12	Do. Sadallapore-Naldanga road			208 11 4	
	.....	21a	Do. Dumduma-Jamirbaree road			8 14 8	
	549	31	Do. Gyebanda-Govindgunge road ...			355 2 6	
	1,726	30	Do. Gyebanda-Ghoraghat road			1,530 3 6	
	123	13	Do. Katgora-Soondergunge road ...			11 2 0	
	197	23	Do. Poorgunge-Chowdhranirdiggee road ...			22 0 0	
	...	40	Do. Lalbeg-Gopalpore road ...			6 0 0	
			Carried over ...			88,881 7 11	60,796 13 8

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Amount.	Total.
	Rs.			Rs. A. P.	Rs. A. P.
			Brought forward ..	33,881 7 11	60,796 13 8
			REPAIRS.—(*continued.*)		
			Second Class Roads, Kurigram Sub-division.		
Public Works—*continued.*	98	18	Repairs to Borobari-Kouniah road	29 12 0	
	149	36	Do. Kurigram-Ulipore road	203 3 6	
	170	115	Do. Kurigram Jatrapore road	7 12 0	
	170	part of 16	Do. Borobari-Koolaghat road	248 15 0	
	.....	part of 19	Do. Bheelmaree-Nagessury road	12 0 0	
	373	26	Do. Kurigram-Borobari road	444 13 9	
	284	19	Do. Khatamara-Nagessury road	78 10 9	
	107	part of 16	Do. Borobari-Boorirhat road	413 4 0	
	325	48	Do. Kurigram-Raneegunge road	990 3 0	
	.....	part of 26	Do. Borobari-Saptibaree road	177 11 0	
	.....	part of 10	Do. Kurigram-Kamarpara road	6 0 0	
	124	49	Do. Ulipore-Chilmaree road	.....	
			Second Class Roads, Kishoregunge Sub-division.		
	763	42	Repairs to Kishoregunge-Buxigunge road ...	.....	
	.....	50	Do. Domerhat-Debigunge road	482 1 9	
	.....	52	Do. Domerhat-Ghoramara road	1,834 4 3	
	.....	part of 46	Do. Ghoramara-Betgari road	220 4 0	
	175	part of 47	Do. Jaldhaka Kishoregunge road	79 8 6	
	512	35	Do. Saidpore road	157 4 0	
	160	17	Do. Koomargunge-Chowra road	.....	
	.....	part of 39	Do. Nisbetgunge-Gopalpore road	237 13 0	
	299	28	Do. Ghoramara-Durwanee road	616 7 3	
	60	part of 52	Do. Ghoramara-Debigunge road	126 0 0	
	60	part of 45	Do. Dimla-Boura road	348 11 0	
	30	44	Do. Gumrati-Debigunge road	146 1 9	
	280	29	Do. Boragaree-Bagdogra road	1 0 0	
	522	43	Do. Panga-Churchurabaree road	1 0 0	
	170	46	Do. Gurzapore-Dewangunge road	.....	
	19	113	Do. Barocundi-Gopalpore road	.....	
			Village Roads, Bagdogra Sub-division.		
	1,000		Repairs to Domerhat road	223 13 6	
			One bamboo bridge at Khoga Kharibaree ...	25 0 0	
			Bamboo bridges on the road between Mirgunge and Kaligunge	194 4 0	
			Bridges on the road between Debigunge and Hulhalia	48 8 0	
			Repairing road connecting the Boragari road with Domer road	30 0 0	
			Bridges on the road between Chowra and Pourarhat	135 0 0	
			Bridges on the road between Taragunge and Durwanee	100 0 0	
			Bridges on the road between Dimla and Tapa ...	150 0 0	
			Do. near the head-quarters	20 0 0	
			Saidpore goods shed road	208 15 7	
			Repairing the road between Boragaree and Bagdogra	5 0 0	
			Bamboo bridge on the road between Domer and Bagdogra	18 0 0	
			Repairing the road from Bagdogra to Domer ...	10 0 0	
			Ditto the road from level-crossing to rest bungalow at Saidpore	26 0 0	
			Village Road, Kurigram Sub-division.		
	1,000		Repairing the road from Ulipore to Bogra ..	190 14 6	
			Ditto the road from Kurigram to Panchgachi	25 0 0	
			Ditto the road from Bhorangamari to Foolkoomar	125 0 0	
			Repairing the road from Bhogdunga to Maydipore	50 0 0	
			Repairing the road from Chilmari to Patadhoya...	150 0 0	
			Ditto the road from Kulaghat to Chowkhal...	50 0 0	
			Ditto the road from Koolaghat to Mogulhat	100 0 0	
			Ditto the road from Borobari to Mokertari ..	150 0 0	
			Ditto the road from Nagessury to Ahenjanee	50 0 0	
			Ditto the road from Katalbaree to Tukarhat	50 0 0	
			Repairing the road from Paglapatghat to Madargunge	60 0 0	
			Repairing the road from Kachkole to Nararhat ...	50 0 0	
			Ditto ditto Bhorangamaree to Sonatolee	50 0 0	
			Ditto ditto Durgapore to Mogulhadha	70 0 0	
			Ditto ditto Talcapore to Kamalhat ..	89 1 6	
			Carried over ...	43,198 13 6	60,796 13 8

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.		Amount.	Total.
				Rs. A. P.	Rs. A. P.
		Brought forward		43,198 13 6	60,796 13 8
		REPAIRS.—*(continued.)*			
		Village road, Sudder sub-division.			
Public Works—, *continued.*	1,000	Constructing a wooden-bamboo bridge on the Shampore-Palichara road		25 0 0	
		Constructing a road from the Rungpore dák bungalow to the junction of the Mahigunge road		469 0 0	
		Repairs to the Lalbag-Chundonpat road, and construction of five bridges on the same		130 8 0	
		Constructing a bridge on the Shampore-Palichara road		49 15 6	
		Constructing a bridge on the Kamargunge-Buddergunge road		16 0 0	
		Village road, Gyebanda sub-division.			
	1,000	Repairing the road from Kaligunge to Kamarjanee		250 0 0	
		Repairing the road branching out from the road to Sadullupore and running to the riverside near Baboo Haradhan Nundi's lodging ...		7 0 0	
		Repairing the road branching out from the road to Chokmomrajpore branch road joining the Sadullapore road		23 0 0	44,169 5 0
		Establishment.			
	24,632	Salary of a District Engineer for one month and 30 days, at Rs. 1,000	Rs. A. P.	1,967 11 10	
		Salary of a District Engineer for nine days, at Rs 550	159 10 9		
		Salary of a District Engineer for ten months and 18 days, at Rs. 650 ...	6,877 6 9	7,037 1 6	
		Contribution towards pension and furlough allowances	.....	1,759 4 4	
		1 Overseer for seven months and ten days, at Rs. 150	.....	1,083 13 11	
		1 Overseer for one month and nine days, at Rs. 150	193 8 9		
		1 Overseer for three months and 22 days, at Rs. 120	445 2 6		
		Less paid	15 0 0	623 11 3	
		1 Overseer for one month and 12 days, at Rs. 100	.....	140 0 0	
		1 Overseer for five months, at Rs. 100 ...	500 0 0		
		1 Ditto for seven months, at Rs. 80 ...	560 0 0	1,060 0 0	
		1 Overseer for one month and nine days, at Rs. 50	64 8 8		
		1 Overseer for three months and 22 days, at Rs. 100	370 15 6		
		1 Overseer for seven months, at Rs. 80 ...	560 0 0	995 7 9	
		1 Overseer for four months, at Rs. 100	400 0 0		
		1 Ditto for five months and 22 days, at Rs. 80	458 10 6	858 10 6	
		1 Sub-Overseer for one month, at Rs 50 ..	50 0 0		
		1 Ditto for 11 months, at Rs. 60...	660 0 0	710 0 0	
		1 Ditto for one year, at Rs. 50 ...	.....	600 0 0	
		1 Ditto for 23 days, at Rs. 30 ...	23 0 0		
		1 Ditto for nine months and 24 days, at Rs. 50	488 11 3		
		1 Sub-Overseer for one month and eight days, at Rs. 25	30 10 3	542 5 6	
		1 Sub-Overseer for 11 months, at Rs. 32-8	357 8 0		
		1 Ditto for one month, at Rs. 30	30 0 0	387 8 0	
		1 Sub-Overseer for ten months and 22 days, at Rs. 32-8 .	348 1 0		
		1 Sub-Overseer for one month, at Rs. 30	30 0 0		
		1 Ditto for nine days, at Rs. 16-4	4 11 3	382 12 3	
		1 Sub-Overseer for one year, at Rs. 30 ...		360 0 0	
		1 Ditto for 1 month and 26 days, sick leave allowance	.....	28 0 0	
		1 Temporary Sub-Overseer for two months, at Rs. 15	30 0 0		
		Deduction .	13 0 0	17 0 0	
		1 Temporary Sub-Overseer for two months, at Rs. 30	... ...	60 0 0	
		Office.			
		1 Accountant for ten months and 18 days, at Rs. 60	625 2 6		
		Sick leave allowance	31 9 9	656 12 3	
		Carried over ..		19,270 3 1	1,04,966 2 8

Sub-head of estimate.	Amount as per budget estimate	PARTICULARS.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
		Brought forward ...	19,270 3 1	1,04,966 2 8
		EXPENDITURE—*continued.*		
		***Establishment*—continued.**		
		Rs. A. P.		
Public Works—*continued.*		1 Clerk for five months, at Rs. 30 ... 150 0 0 Clerk Acting allowance 47 4 0	197 4 0	
		1 Clerk for one year, at Rs 25 ... ... 300 0 0 Clerk Acting allowance 37 14 2	337 14 2	
		1 Clerk for eight months and eight days, at Rs. 25	207 9 10	
		1 Temporary clerk for 21 days, at Rs. 15 10 7 0 1 Ditto for one month and 18 days, at Rs 10 .. .. 15 12 10	26 3 10	
		1 Draftsman for five months and seven days, at Rs 40 ... ... Rs 210 0 0 Less paid 10 0 0	200 0 0	
		1 Draftsman for two months and 15 days, at Rs. 40 .	100 0 0	
		1 Store-keeper for two months and 17 days, at Rs. 25 ...	64 2 9	
		2 Peons for one year nearly, at Rs. 5 and 6 each ...	131 12 9	
			20,535 2 5	
		Travelling allowance of the District Engineer	950 8 0	
		Ditto of one Overseer	135 0 0	
		Ditto ditto	135 0 0	
		Ditto ditto	135 0 0	
		Ditto ditto	92 3 5	
		Ditto of one Sub-Overseer...	9 12 0	
		Ditto ditto	75 0 0	
		Ditto ditto	82 8 0	
		Ditto ditto	60 0 0	
		Ditto ditto	15 0 0	
		Ditto of one peon	4 11 3	
			1,694 10 8	
		Contingencies		
		Punkha-puller	62 3 6	
		Postage	216 13 0	
		Telegram charges	15 0 0	
		Stationery and Forms	405 4 0	
		Office rent	53 12 0	
		Advertisement charges	21 3 0	
		Maps	52 4 0	
		Extra clerk	9 0 0	
		Registering letters, insuring charges	3 0 0	
		Postage for unpaid, &c., covers	29 1 0	
		Coolies for conveying dâk	2 12 0	
		Binding books	15 11 0	
		Cash guard	52 1 0	
		Oil for cash guard	15 8 6	
		Sweeper	11 0 0	
		Removing office records and furniture	10 12 0	
		Dress of peons	17 12 3	
		Umbrellas for peons	7 6 0	
		Gratuity to Baboo Chundra Narayan Dass, Sub-Overseer	30 0 0	
		Receipt stamps	0 2 0	
		Travelling of peons attending District Engineer on tour	2 7 6	
		Premium for money-orders, &c	1 6 6	
		Miscellaneous, petty	10 3 3	
			1,045 0 6	23,274 13 7
		Tools and Plant.		
	1,500	Purchase of tools	606 6 6	
		Office furniture	231 11 1	
		Tools and machinery	288 5 8	
		Surveying instruments	64 5 0	
		Making racks for Road Cess collection office	126 14 6	
		Live-stock	212 11 3	
				1,530 6 0
Contribution to Provincial Services.		Contribution to Provincial Services	.....	
		Carried over .		1,29,771 6 3

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Balance on 30th September 1878.	Amount.	Total.
			Rs. A. P.	Rs. A. P.	Rs. A. P.
		Brought forward	.....	.....	1,29,771 6 8
		Advances.			
Suspense Accounts.	.....	District Engineer, Rungpore, for works	3,547 0 8	5,651 9 1	
		Sub-divisional Officer, Kurigram, for village road repairs	9 5 0	1,260 0 0	
		Sub-divisional Officer, Bagdogra, for village road repairs	45 11 7	980 4 5	
		Sub-divisional Officer, Gyebanda, for village road repairs	1,273 0 0	.....	
		Baboo Gungadhur Rai Chowdhury for village road repairs	11 6 3	.....	
		Salary of Committee's office for September 1878	114 5 6	.....	
		Salary of Deputy Collector's office for September 1878	316 10 8	.....	
		Deputy Commissioner, Garo Hills, for repair works	.....	681 0 0	
		Deputy Commissioner, Goalpara, for repair works	.....	250 0 0	
		Traffic Superintendent, Northern Bengal State Railway, for road works	.....	150 0 0	
		Stock (reserve)	13,507 1 5	4,157 3 8	
		District Engineer, Rungpore's salary for October 1878	.....	967 11 10	
		District Engineer, Rungpore, for 20 contract bonds, 37 piece-work, and 86 for supply materials	46 8 0	.....	
		Mr. R. C. Smidt, overseer, for 10 contract bonds 5; deduct value of 2 transferred to Mohini Mohun Bagchi, overseer, during April 1879, 1	4 0 0	.....	
		Baboo Mohendra Chundra Gupta, overseer, for one bond	0 8 0	.....	
		Dhootmon Nasya for one bond ...	0 8 0	.....	
		Mr. R. C. Smidt, overseer	30 0 0	.....	
		Mr. R. C. Smidt for purchase of boats	470 0 0	.....	
		Baboo Shoshi Bhusun Chatterji, overseer	44 0 0	.....	
		Baboo Shama Churn Banerjee, sub-overseer	20 0 0	.....	
		Baboo Nocool Chundra Ghosal's salary for September 1878 and advances ...	90 0 0	50 0 0	
		Baboo Wooma Churn Sircar, overseer, salary for September 1878 and advances	13 15 0	.....	
		Baboo Tarack Nath Chatterjee's salary for September 1878 and advances ...	30 0 0	25 0 0	
		Baboo Harydayal Chatterjee's salary for September 1878	25 0 0	.....	
		Baboo Bhogobati Churn Sircar for September 1878	40 0 0	.....	
		Kally Prosad chuprassee for September 1878	5 0 0	.....	
		Ram Khelan Tewari for September 1878	6 0 0	.....	
		Mr. T. H. Oram, sub-overseer, for September 1878	37 8 0	.....	
		Baboo Hera Lal Singh, store-keeper, for September 1878	25 0 0	.....	
		Baboo Promotho Nath Sirkar, sub-overseer, for September 1878 and advances	50 0 0	60 0 0	
		Ramprokash Lal, contractor	429 0 0	.....	
		Baboo Soorjo Kumar Banerjee, contractor	324 6 6	.....	
		Baboo Koolsdanando Sen, pleador, for conducting suits	100 12 0	.....	
		Messrs. Dodson & Mear's agent, Baboo Nobin Chundra Sidhanto ...	78 12 9	.....	
		Bepin mistri for works	11 0 0	.....	
		Mudhoo Soodun mistri for works ...	55 0 0	.....	
		Ram Saran Singh	2 0 0	.....	
		Station-master, Parbatipore, for freight of wood	111 6 9	.....	
		Amount charged to profit and loss during July 1878	35 0 0	.....	
		Mr. R. C. Smidt, overseer, on account of pay of Samir, chuprassee, for August 1878	.....	6 0 0	
		Carried over ...		14,288 13 0	1,29,771 6 8

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Balance on 30th September 1878.	Amount.	Total.
		Brought forward ...	Rs. A. P.	Rs. A. P.	Rs. A. P.
		EXPENDITURE—*concluded.*	.....	14,288 13 0	1,29,771 6 3
		Advances—continued.			
Suspense Accounts—*continued.*	.....	Baboo Wooma Churn Dutt, sub-overseer	.....	40 0 0	
		Pran, brick-contractor, advances made on account of brickmaking on Tajhat road	.....	150 0 0	
		Contingent charges as per District Engineer's account for August 1878, disallowed	5 0 0	.....	
		Bombay and Burmah Trading Corporation for stock	.....	3,000 0 0	
		Messrs. Jessopp & Co. for stock ...	.....	1,000 0 0	
		Deputy Collector, Road Cess, for contingent charges	.....	60 0 0	
		Jeeloo, contractor, for village road repairs	.....	100 0 0	
		Bhoolsa, contractor, for earthwork ...	.....	247 4 0	
		Baboo Mohendra Chundra Gupta, overseer, for purchasing live-stock ...	.....	300 0 0	
		Magistrate of Rungpore for making platform	.....	100 11 9	
		Baboo Mohini Mohun Bagchi, overseer, for two contract bonds transferred from Mr. Smidt's account during April 1879	1 0 0	.....	
		Drainage works, Rungpore	.....	2 0 0	
		Rungpore Municipality for repairing public library	.....	65 11 9	
		Baboo Madon Mohun Lal, draftsman ...	.....	20 0 0	
		Dil Mahomed, chuprassee	.....	2 0 0	
		J. J. Livesay, Esq., value of stock ...	.....	2 6 11	
		Rungpore Municipality for value of grafts sold	.....	116 14 6	
		Mr. C. H. Ringwood for stock ...	.....	24 11 3	
		Baboo Mohini Mohun Bagchi, overseer, for disallowance in imprest	.....	7 14 6	
			20,915 14 1	19,478 7 2	19,478 7 2
		Deposits refunded.			
		Deposits refunded and construction of stages, &c., for tonga service from Baoirchat to Kurigram (on the Dhoobri road)	.....	254 12 9	254 12 9
		Total expenditure of the year ...	.....	.....	1,49,504 10 2

Memorandum showing in detail the actual Cash Balances on 30th September 1879.

PARTICULARS.	Amount. Rs. A. P.	Total. Rs. A. P.
Balance at credit of the Rungpore District Road Fund in the treasury as per pass-book	26,270 9 11	
Deduct amount of cheques unesashed	.....	
		26,270 9 11
Cash in hand	1 3 3	
Imprest with the District Engineer	466 8 11	
Ditto with Mr. W. Heather, Overseer	80 0 0	
Ditto with Baboo Shohi Bhusun Chatterjea, Overseer	125 0 0	
Ditto with Baboo Mohini Mohun Bagchi, Overseer	200 0 0	
Ditto with Baboo Promotho Nath Sircar, Sub-Overseer	50 0 0	
Ditto with Baboo Uma Churn Dutt, Sub-Overseer	50 0 0	
Ditto with Mr. T. H. Oram	50 0 0	
		1,022 12 2
Net balance as per District Road Fund Cash Book	.....	27,293 6 1

No. 32, dated Camp Khonjonpore, the 24th December 1879.

From—H. G. COOKE, ESQ., Offg. Magistrate and Chairman, District Road Cess Committee, Bogra,

To—The Commissioner of the Rajshahye and Cooch Behar Division.

I HAVE the honor to submit the annual report and accounts of the District Road Fund operations of Bogra for the cess year ending 30th September 1879.

2. The accounts were prepared and audited by a Sub-Committee; they were afterwards laid before the general meeting held on the 15th November 1879, and passed in accordance with the requirements of the Act.

Working of the Road Cess system.—In this district the road cess system has worked fairly. No complaints about its enforcement are ever heard of. The collection of the cess on the whole is satisfactory, being 89·5 per cent on the whole demand.

Under section 76 of the Road Cess Act the list of members has been revised. The members who never attended the meetings were replaced by Baboos Govind Nath Chowdhuri, Radha Sunder Sanyal, Lal Behari Rai, and Saiyid Oliullah. The following is a list of the members who composed the Road Cess Committee:—

1. The Collector.
2. The Executive Engineer.
3. Saiyid Abdus Sobhan Chowdhuri, zemindar.
4. Baboo Radha Raman Munshi, ditto.
5. „ Piari Mohun Shaha, merchant and shop-keeper.
6. „ Ragu Nath Mustofi, naib of zemindar.
7. „ Bhoyrab Chandra Moitra, zemindar.
8. Saiyid Oliullah, ditto.
9. Khaja Azizuddin.
10. The District Superintendent of Police.
11. The Senior Uncovenanted Deputy Collector.
12. Baboo Govind Nath Chowdhuri, zemindar.
13. „ Radha Sunder Sanyal, talookdar.
14. „ Lall Behari Roy.

The post of Vice-Chairman was vacant since 28th April 1879, his work being performed by the Chairman himself.

The following statement gives the particulars required by Government circular No. 1286 of the 13th March 1876:—

APPENDIX A.

Commissionership.	District.	Number of members forming committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meeting.	Number of members who did not attend any meeting.	Number of members who attended only						Percentage of average attendance to whole Committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Rajshahye and Cooch Behar Division	Bogra ...	4	10	5	9	1	5·33	2	...	3	...	...		4	33·09

From the above table it will appear that the percentage of attendance of members was not unsatisfactory; only one meeting was adjourned for want of quorum. Almost all the official members and some of the non-official took a fair amount of interest in the Committee's work.

The District Road Fund and District Engineer's Offices were inspected by the Deputy Examiner during the year, and the instructions given are being observed.

Accounts.—The year opened with a cash balance of Rs. 16,342-13-1, which, added to Rs. 15,417-14-3, the outstanding advances, gave a total balance of Rs. 31,760-11-4, and the total receipts under different heads amounted to Rs. 48,655-1-9. Thus the available income of the year was Rs. 80,415-13-1. The total expenditure under the several heads was Rs. 31,601-4-5, leaving a balance of Rs. 48,814-8-8, including the price of materials in stock Rs. 17,212-11-9, leaving a cash balance of Rs. 31,601-12-11. The treasury balance of Rs. 37,377-0-10 being made up of 10-rupee deposit, and Rs. 5,935-3-11 cheques uncashed on 30th September 1879, less Rs. 170 imprest with District Engineer.

General state of the Roads.

The state of the roads is far from satisfactory, especially such portions of them as are beyond a radius of 10 miles from head-quarters. I will proceed to state what has been done during the past year to each.

Bogra and Chaitiangram road.—Twenty-six miles was partially bridged before the commencement of the year under review, but in consequence of the work having been completed without estimates of any kind, the original works were put a stop to when Rs. 17,609-0-6 had already been spent by the late District Engineer without proper sanction; the present District Engineer, Mr. Staples, confined himself only to completing one of the original works left unfinished by his predecessor, and some other expenses that were consequent on the original works having been begun, and were necessary to prevent loss of materials collected.

It does not appear out of place to mention here that the estimates and calculations for waterway, which had not been prepared before the commencement of the original works in 1877-78, have since been prepared by the present District Engineer. The plans and estimates being rendered additionally difficult of preparation by reason of the necessity under which the

District Engineer labored of making estimates after some of the work was finished, and, where not completed, the girders, &c., had been ordered, and did not appear suitable for the work for which they were set apart. Similarly, the laborious work of calculating the waterway had all to be done after it had been in some cases arbitrarily fixed on no data whatever beyond the rule of thumb. I wish to give due weight to the difficulties under which the District Engineer labored, because the very striking difference between the works proposed in the budget of 1878-79, and the work actually done, must strike any one. The explanation is that, in the absence of proper scientific data as to waterway, and of sanctioned estimates, caused all original work to be brought to a stand-still. It is also only fair to the District Engineer that great allowance should be made for the repair work being not so general as it might have been, owing to the fact that his time was much taken up with supplying what was omitted by his predecessor, not only with regard to this or other original works, but in introducing order and a correct procedure in the office.

The work actually done on this road consists of earthwork repairs throughout, and the construction of four excellent temporary bridges across as many khals, and two temporary culverts, so that, for all practical purposes, the road is passable throughout, and the present arrangements will suffice till the original works, which are contemplated for 1879-80, are completed.

Sultanpore road, that is to say, part of the road which was originally designed as a communication between the railway station at Sultanpore with Bogra to the east, and the important mart of Nowgong to the west, is now abandoned as the main route between Bogra and the railway, which has been diverted at Adamdighi to the Chatiangram station; so that the three miles only of the original road between Bogra and Sultanpore now are designated the Sultanpore road.

There is an advantage on the ground of economy in this new arrangement, as the Sultanpore branch requires more bridging than the Chatiangram diversion; but on every other ground the former design is far preferable. The original design is a straight line from Doobchanchia to Nowgong of well raised embankment, whilst the Chatiangram diversion from Adamdighi is a winding road which, instead of connecting Bogra with the most commodious station within the district (Sultanpore), connects it with the inferior station Chatiangram, and the relative commercial advantages of the two routes are equally striking; the Sultanpore one being continued on to the great ganja and trade centre of Nowgong, whilst the Chatiangram diversion terminates in the insignificant village of that name.

It will be a point for the future consideration of the Committee, and is one worthy of the attention of Government and the Railway authorities, whether ultimately the Sultanpore road should not be re-adopted as the thoroughfare between Bogra and the railway. The work actually done on this road during the past year was very trifling, and it is quite impassable for carts or horses. The budget of 1879-80 provides for its repair and the construction of temporary bridges.

Dinagepore Road, 44 miles.—This is the longest road in the district, and is of some commercial importance even independently of its being a main artery from which feeders to the various railway stations on the line which runs at an acute angle to it along its whole length. It at present serves as the route from Dinagepore, from whence cattle have in the present year been largely imported, and it also carries the traffic of an extensive rice field to the river Jaboona or the rail at Hillee, one of the cheif jute and grain markets in the district. It is also crossed by the Hirabatti and Toolsigunga at Bamjinpara, and the Nagore at Burigunge, all three streams in the rainy season being used largely for the transport of grain. In the past year extensive earthwork repairs were effected. A good temporary bridge connects it with the railway at Panchbibi. Three other temporary culverts were made on this road Rungpore road, 17 miles.—Earthwork repairs to 13 miles, repair of pucca bridge and construction of one temporary bridge.

Nattore road, 15 miles.—Earthwork and repairs to bridges.

Shariakandy road, 12 miles, lies across a very difficult country, the low-lying land between the Karatiah and the Brahmaputra or Daokoba rivers; it had earthwork repairs throughout two temporary wooden bridges; two temporary bamboo bridges were made, and 16 bamboo culverts repaired.

Mahasthan and Shibgunge, a branch of the Rungpore road, which leads to Shibgunge thana, was repaired.

Serajgunge road, 24 miles.—This road, which passes through Chandaikona, a considerable jute market, was repaired during the past year. It, however, needs much additional earthwork and some culverts, and is at present impassable in the rains beyond the 20th mile.

The cross roads, two connecting the Rungpore and Dinagepore roads, and one connecting the Serajgunge and Nattore roads, were repaired.

MISCELLANEOUS EXPENDITURE.

A sum of Rs. 305 was spent in the purchase of a bungalow, which is let to the District Engineer. Rs. 255 were spent in repairs to the building. A sum of Rs. 428 was spent on the completion of the Road Cess office.

The famine bungalow used for inspection at Mokamtolah was re-thatched.

A sum of Rs. 90 was expended on arboriculture; the young trees are doing well.

The Committee sustained a loss of Rs. 1,756-2-9 by the failure of contractors to turn out bricks to the value of advances received.

PROPOSALS FOR THE CURRENT YEAR.

Original.—The estimate for the Chatiangram road is now submitted, and when sanctioned the bridging will at once be proceeded with. A sum of Rs. 15,000 only was set apart for this work in the budget; and of the amount of advances, Rs. 17,212-11-9, about Rs. 16,000 consists of materials in stock chiefly destined for use on this road. The amount therefore of Rs. 15,000 set apart would have proved inadequate, had not the actual balance exceeded the estimated balance by Rs. 4,500, which will, it is hoped, be sufficient for the expenditure on labour, cartage and miscellaneous, which must be incurred in utilizing the stock now in hand. The sum of Rs. 18,669 has already been expended on this work without sanction.

The other original works proposed are on the Dinagepore road—one masonry culvert of 2 spans 8 feet each, and four masonry culverts of 5 feet span each.

On the Rungpore road two masonry culverts of 10 feet span each.

Repairs.—On the Adamdighi and Sultanpore road six temporary tal wood bridges, two of 12 feet and four of 6 feet span.

Earthwork repairs to 12 of the principal roads of the district will be done in the present year, and the contractors have been with some difficulty induced to accept Rs. 2-12 for 1,000 cubic feet, the rate having been formerly Rs. 3, probably owing to the high price paid on the Northern Bengal Railway works.

On a great number of the roads of the district no repairs are contemplated; these are principally famine roads, which the means at the disposal of the Committee do not admit of bridging, nor so long as the Chatiangram road continues a drain on the Fund can they even be properly repaired. It was therefore decided for the present to leave these to take care of themselves, till the principal roads, which are far from what they should be, are in tolerable working order.

I think it is to be regretted that road No. 12, from Doobchanchia to Gopinathpore, and road No. 37, from Gopinathpore to Shankaranja on the Dinagepore road, with a continuation of the latter road to the Nawabgunge railway station, were not estimated for; and I should be inclined now to recommend a re-allotment for that purpose out of the large sum of nearly Rs. 4,500 set apart for village roads. That sum appears unnecessarily large.

A provision of Rs. 300 has been set apart for repairs to the bungalow bought last year, and on which Rs. 255 was spent on repairs last year. The original cost was Rs. 305; this practice of spending so much on repairs should not be continued.

A sum of Rs. 512 is set apart to that costly edifice the Road Cess office, which has already cost about double what it should.

Inspection Bungalows.—It is proposed to construct a new inspection bungalow at Doobchanchia; one is greatly needed at that place owing to its being the most central spot on the Bogra and Chatiangram road where important works will soon be begun.

There are at present no inspection bungalows belonging to the Road Cess.

In past years the Road Cess Committee had been in the habit of repairing certain famine relief bungalows. Such exist on the Dinagepore road at Burigunge 12th mile, Panchbibi 34th mile.

The bungalow at Burigunge will be repaired in the present year.

On the Rungpore road the famine bungalow at Mokamtollah, 12th mile, was repaired last year.

To provide a system of inspection bungalows for the district in addition to the one proposed for the present year at Doobchanchia, new ones should be constructed at—

Sherpore on the Serajgunge road, 13th mile.
Khetlal on the Dinagepore road, 24th mile.
Adamdighi on the Chatiangram road 23rd mile.

These buildings are absolutely necessary for the proper supervision of the work during the rains, and it is not fair to the engineering staff that they should be without accommodation. This matter may well occupy the consideration of the Committee when framing the next budget.

Arboriculture.—No provision was made in the budget of 1879-80 for this purpose: a nursery garden has, however, been made and stocked, which will provide for the extension of the roadside plantation already commenced in the past year.

Village roads.—A sum of Rs. 1,755 was spent on village roads, the advances being generally made to the zemindar or headman.

Officers.—The District Engineer, Mr. Staples, has introduced method and correct procedure into his own office, and has devoted much time and labour to the preparation of the project for the Bogra and Chatiangram road in the face of difficulties that I have already alluded to. In the current year the fruit of his labour in this respect should be apparent; in the past year the urgency of that work rather interfered with his general duties.

Overseer Baboo Aparba Chunder Ganguly is highly thought of by the District Engineer.

No. 6.—Part I.

BOGRA DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Balance on 1st October 1878	... ...	16,342 13 1			
RECEIPTS OF THE YEAR.					
Taxes, Rates, and Cesses.					
Cesses ... ... On lands	46,896 2 6				
„ mines and railways	... ...				
„ houses	221 6 0				
Total of above ...	47,117 8 6				
One per cent road cess	27 1 5				
Total Cesses ...	47,144 9 11				
Miscellaneous Taxes.					
Moturpha	.....				
Total Taxes, &c. ...	.....	47,144 9 11			
Miscellaneous Receipts.					
Tolls ... ... Road tolls	.....				
Canal or river tolls	.....				
Total Tolls ...	.....	.....			
Rents of serais and staging bungalows	.....				
Fines and forfeitures	223 7 7				
Grants-in aid from Provincial Services	.....				
Miscellaneous	1,287 0 3				
Total Miscellaneous receipts ...	.....	1,510 7 10			
Suspense accounts ... Advances	8,482 8 9				
Deposits	230 0 0				
Total Suspense account ...	... ..	8,712 8 9			
Total of the year ...	.....	57,367 10 6			
GRAND TOTAL ...	.....	73,710 7 7			
			General management ... Clerks	2,338 5 11	
			Servants	66 0 0	
			Contingencies	369 1 10	
			Printing at private presses ...	.....	
					2,773 7 9
			Toll collection .. ... Establishment and contingencies of road tolls.	.....	
			Establishment and contingencies of canal tolls.	.....	
					.....
			Staging bungalows and serais.		
			Establishment and contingencies...	.. ...	
			Petty construction and repairs	.....	
					.....
			Public Works ... ... Original works	3,770 11 10	
			Repairs	16,046 15 2	
			Establishment	7,497 15 2	
			Tolls and plant	1,522 2 6	
					28,827 12 8
			Contribution to Provincial services	.....	
					.....
			Suspenses accounts ... Advances	10,277 6 3	
			Deposit	220 0 0	
			Total Suspense account ...	.....	10,497 6 3
			Total of the year ...	.....	42,098 10 8
			Balance on 30th September 1879...	....	31,611 12 11
			GRAND TOTAL ...	.....	73,710 7 7

SYED ABDOOR SUBHAN,
SYED WALIULLAH, } *Members of the Committee.*

H. G. COOKE,
Chairman.

No. 6—Part II.

BOGRA DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the annual accounts for that year.*

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total
			Rs. A. P.	Rs. A. P.
		INCOME.		
		Cesses—		
Taxes, rates, and cesses.	42,165	On lands	46,896 2 6	
		,, mines and railways		
		,, houses	221 6 0	
Miscellaneous Receipts	264	One per cent road cess	47,117 8 6	
			27 1 5	
		Fees and forfeitures.		47,144 9 11
		Cess fines	1 0 0	
		Process fees	213 7 7	
		Fine imposed on peon	9 0 0	
		Miscellaneous.		223 7 7
	500	Sale proceeds of old papers	0 15 3	
		Proportion of cost on account of joint establishment for the collection of road and public works cesses as per Bengal Government's letter No. 2, dated 31st January 1879	600 0 0	
		Amount realized from a contractor for damages to kodalies lent to him ...	15 0 0	
		Amount contributed by Baboo Brajendra Nath Sirkar for repairs to village roads	155 9 0	
		Price of agreement forms	4 8 0	
		Sale proceeds of unserviceable timber	23 0 0	
		Ditto of tiles	10 0 0	
		Contribution to roads from Estates Improvement Fund	478 0 0	
				1,287 0 3
			Rs. A. P.	
		Advances.		
Suspense Accounts.		Recovered from Govinda Lahari by work done in repairing Badalgachi road ...	10 0 0	
		And by cash refund	32 13 0	
			42 13 0	
		Recovered amount of irrecoverable advance due from Jadab Chunder Moitra from late District Engineer Mr. H. Graves	50 0 0	
		Recovered amount of irrecoverable advance due from Tohanu cart man from late District Engineer Mr H. Graves	2 0 0	
		Recovered by sale of timber	626 14 6	
		Ditto from Mr. J. J. Mackay by cash refund	84 10 6	
		Recovered from Achavhur Roy by work done in repairing village road	493 13 0	
		And by cash refund	6 3 0	
			500 0 0	
		Recovered by value of Portland cement issued in bridging Chattiangram road	81 2 0	
		Recovered from Baboo Rughoonath Moustafi by work done in repairing village road	466 4 0	
		And by cash refund	33 12 0	
			500 0 0	
		Recovered from Superintendent, Mathematical Instrument Department, by supply of tools and plant	..... 396 2 0	
		Recovered by lime issued to Nattore road	15 0 0	
		Ditto ditto Dinagepore road	76 0 0	
		Ditto ditto Rungpore road	2 8 0	
		Ditto lime sold	1 8 0	
			95 0 0	
		Recovered from Prankristo Talookdar by work done in repairing village road	50 0 0	
		Recovered from Brajendra Nath Sirkar by work done in repairing village road	205 0 0	
		Recovered from Manager, Joypore Khas Mehals, by work done in repairing village road	300 0 0	
		Recovered bricks issued to Rungpore road	6 4 9	
		Ditto ditto Dinagepore road	65 0 0	
		Ditto ditto Nattore road ...	9 0 0	
			80 4 9	
		Amount of irrecoverable advance due from brick contractors written off with the sanction of the Commissioner of the division—*vide* Commissioner's letter No. 190PWct, dated 27th August 1879	1,756 2 9	
		Bricks supplied by contractors	3,472 7 3	
		Amount of advance for lime refunded by Mr. Taylor, Overseer, by cash	88 0 0	
		And by work done	12 0 0	
			100 0 0	
		Amount recovered from the District Engineer by work done in making a tent	100 0 0	
		Value of Portland cement issued to road cess bungalow	40 0 0	
				8,482 8 9
		Carried over ...	.....	57,137 10 8

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.	INCOME—(*continued.*)	Rs. A. P.	Rs. A. P.
		Brought forward ...		57,137 10 6
		Deposits.		
Suspense Accounts—*contd.*		From Krishna Chunder Chowdhry and Rambramho Mozoomdar, contractors	50 0 0	
		From Rakub Mistry, contractor	10 0 0	
		,, Pear Sirdar, ditto	20 0 0	
		,, Rotiullah Mundle and Karu Sirdar, contractors ...	100 0 0	
		,, Faiz Mahomed and Karip Mistry, ditto ...	30 0 0	
		,, Jahani Mistry and Phool Mahomed, ditto ..	10 0 0	
		,, Hari Mistry	10 0 0	
				230 0 0
		Total income of the year ...	.....	57,367 10 6
		EXPENDITURE.		
		Clerks.		
General management.	3,007	1 Accountant, at Rs. 75 per mensem for 11 months ...	825 0 0	
		1 Head clerk, at Rs. 60 ditto ditto ...	660 0 0	
		1 Second clerk, at Rs. 30 ditto ditto ...	330 0 0	
		1 Mohurir, at Rs. 20 ditto ditto ...	220 0 0	
		1 Touji mohurir, at Rs. 20 ditto ditto ..	219 15 10	
		Travelling allowance of mohurir from Bogra to Sat Simla and back for recovering road cess arrears	4 8 0	
		Amount of percentage on account of local fund establishment in the offices of the Accountant-General, Bengal, and Commissioner of Division for 1877-78 ..	80 4 7	
		Amount of percentage on account of local fund establishment in the offices of the Accountant-General, Bengal, and Commissioner of Division for 1875-76 ...	48 9 6	
				2,338 5 11
		Servants.		
		1 Duftry, at Rs. 6 per mensem for 11 months	66 0 0	
				66 0 0
		Contingencies.		
		Country stationery	90 6 4	
		Value of printed forms	126 15 5	
		Office rent	20 0 0	
		Punkha-puller	18 0 0	
		Printing charges	52 6 1	
		Sweeper	3 0 0	
		Removing furnitures from Dr. Connolly's bungalow to road cess bungalow	3 0 0	
		Remuneration to punchayets for the collection of house cess at 5 per cent	16 10 0	
		Receipt stamps	10 9 0	
		Extra fee for copying registered deeds	0 4 0	
		Premium cost for remittance transfer receipts	1 6 0	
		Service postage stamps	25 0 0	
		Repairing and hanging punkha	1 8 0	
		Charge for a bearing cover	0 1 0	
				369 1 10

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Original Works.	Total estimated cost.	Total outlay to end of year.		
				Rs.	Rs. A. P.		
Public works ...		3 & 32	Bridging Bogra to Sultanpore road	...	126 12 9	—15,282 8 1	
		3	Bridging Adamdighi to Chaitiangram road... .	...	.....	—2,326 13 5	
	1,000	3	Diverting 1 mile road between Bogra and Doopchachia	...	.....	.....	
	1,500	3	Raising 10 miles of road between Adamdighi and Doopchachia . ..	...	.....	.....	
	402	...	Completing road cess bungalow	...	.....	.....	
	1,172	1	Bridging Rungpore road	1,000	4,681 13 6	428 10 6	
	24,635	3	,, Chaitiangram ,, ...	...	1,020 2 5	4 2 0	
	1,300	2	Constructing culvert on Dinagepore road	...	18,795 13 1	18,795 13 1	
			Arboriculture—	...	.....	.....	
	1,000	3	Chaitiangram road... ...	...	46 4 0	46 4 0	
		2	Dinagepore ,, . ..	...	43 12 0	43 12 0	
			Purchase of police bungalow and out-houses	...	305 0 0	305 0 0	
			Bogra to Chaitiangram road—Amount of irrecoverable advance charged off to works under orders contained in Bengal Government, Public Works Department's No. 135A, dated 8th February 1880	...	.....	1,756 2 9	
							8,770 11 10
			Carried over ...	...	.....	.....	6,544 3 7

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Amount.	Total.
				Rs. A. P.	Rs. A. P.
			Brought forward ...	.....	6,544 3 7
			EXPENDITURE—*continued.*		
			Repairs.		
Public works—*continued.*	3,958	1	Repairs to Rungpore road	2,010 4 4	
	8,666	2	,, to Dinagepore ,, ...	2,352 12 0	
	1,500	4	,, to Serajgunge ,, ...	930 0 8	
	1,909	5	,, to Nattore ,, ...	921 10 8	
	1,500	6	,, to Sheriakandy ,, ...	1,569 12 7	
	962	7	,, to Mohasian and Shibgunge road ...	496 7 0	
	113	8	,, to Chandpore cross road	29 15 0	
	126	9	,, to Phooldighi ,, ,, ...	120 12 0	
	50	11	,, to Gohail to Sherpore road ...	.....	
	50	15	,, to Bungunge to Sahibgunge ,, ...	.....	
	130	20	,, to Badolgachi to Nawabgunge ,, ...	10 0 0	
	120	36	,, to Chaitiangram to Italcota ,, ...	.....	
	3,000	39	,, to village roads	1,755 8 1	
	100	..	,, to inspection bungalows	97 0 0	
	84	31	,, to Muttydalhy or as road	95 9 9	
	1,700	32	,, to Adamdighi-Sultanpore road	471 2 5	
		14	,, to Noongola to Durgaghat ,, ...	26 15 3	
	...	...	,, to District Engineer's bungalow	255 12 0	
	7,164	3	,, to Chaitiangram road	4,894 5 10	
					16,046 15 2
			Establishment.		
	7,916		1 District Engineer at Rs. 400, for 11 months	4,400 0 0	
			Cartage allowance of Engineer at Rs. 30, for 10 months	300 0 0	
			Travelling expenses of Engineer from Furreedpore to Bogra	65 0 0	
			Travelling expenses of late Engineer from Delhi to Bogra	110 7 0	
			1 Overseer at Rs. 70, for 1 month and 9 days ...	90 5 0	
			1 Do. at ,, 100, for 7 ,, 10 ,, ...	745 2 6	
			Travelling expenses of Engineer from Furreedpore to Bogra	15 2 6	
			1 Overseer at Rs. 50, for 11 months	550 0 0	
			Horse allowance of Engineer for 4 months, at Rs. 20 ...	80 0 0	
			1 Sub-Overseer at Rs. 25, for 4 months	100 0 0	
			1 Accountant at ,, 60, for 11 ,, ...	660 0 0	
			2 Peons at Rs. 6 each, for 11 months	132 0 0	
			Punkha-puller	5 14 11	
			Country stationery	165 2 3	
			Printed forms	65 10 0	
			Postage charges	13 3 0	
					7,497 15 2
			Tools and plant.		
	1,520		Price of a tent	250 0 0	
			Carriage of sugurs from Adamdighi to Bogra	0 4 0	
			Do. of tent from ditto ditto	10 0 0	
			Price of 60 tent pegs at 4½ pie per peg	1 6 6	
			Packing charges of a level for transit to Calcutta ...	1 4 0	
			Carriage of moulds, pumps, kodalies, &c., from Adamdighi to Bogra	32 12 0	
			Repairs to dhenkies	2 8 0	
			Transit charge of a level	6 0 0	
			Cloth for covering a level box	0 4 0	
			Price of 1 box of drawing instruments	42 0 0	
			,, of 1 rule, straight edge	21 12 0	
			,, of wooden French curves	13 12 0	
			,, of 1 brass circular protector	15 2 0	
			,, of 1 spirit level	5 8 0	
			Packing charges	1 14 0	
			Price of a dumpy level	250 0 0	
			1 stand for ditto	16 0 0	
			Packing and transit charges...	4 14 0	
			Price of 2 levelling staves	26 2 0	
			Packing charges	1 12 0	
			Transit charges of brass screws	1 1 6	
			Ditto of 2 levelling staves	1 10 0	
			Carriage of rammers from Bogra to Adamdighi	8 9 6	
			Constructing a punkha	14 13 6	
			Transit charge of a bubble tube from Bogra to Calcutta	0 2 0	
			Price of 18 brass badges	36 0 0	
			Packing and transit charges of 18 brass badges	1 14 0	
			Repairs to a bubble tube	8 6 0	
			Packing and transit charges	1 4 0	
			Price of 3 gross, brass screws	16 12 0	
			Packing ditto ditto	0 8 0	
			Price of a table	20 0 0	
			,, of 2 chairs at Rs. 5 each	10 0 0	
			Constructing rammers	13 0 0	
			Price of 800 kodalies at 8 annas each	400 0 0	
			,, of a tent	106 11 6	
			,, of a wrought-iron safe	70 0 0	
			Packing and transit charges	2 12 0	
			Price of three 100′ measuring tapes at Rs. 8-8 each ...	25 8 0	
			,, of three 50′ ditto at ,, 5-8 ,, ...	16 8 0	
			Packing and transit charges	1 8 0	
					1,512 2 6
			Carried over ...	.....	31,601 4 5

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
		Brought forward ...	.....	31,601 4 5
		Advances.		
Suspense Accounts.		Sorting, shoring, and carriage of lime	263 6 9	
		Manager, Jeypore Khas Mehals, on account of advance for repairs to village roads	300 0 0	
		Achavhur Roy, Khas Mahals, on account of advance for repairs to village roads	560 0 0	
		Superintendent of Mathematical Instrument Department for tools and plant	396 2 0	
		Rs. A. P.		
		District Engineer for making a tent ... 100 0 0		
		Ditto for furniture 208 0 0		
			308 0 0	
		Golam Rosul Miah for repairs to village roads	100 0 0	
		Stacking and carriage of timber	106 8 0	
		Carriage of bolts and nuts	2 0 0	
		Weighing and carriage of coal	25 11 0	
		Prankristo Talookdar for repairs to village roads ...	50 0 0	
		Baboo Rughunath Moustafi for repairs to village roads...	500 0 0	
		,, Brajendra Nath Sirkar ditto ditto ...	245 0 0	
		Mr. J. J. Mackay ditto ditto ...	160 0 0	
		Kodrutullah Talookdar ditto ditto ...	50 0 0	
		Syed Abdus Sobhan Chowdhry ditto ditto ..	200 0 0	
		Value and carriage of Portland cement	171 3 0	
		Bricks	3,847 9 6	
		Bhoobun Mohun Roy and Kristo Chunder Dutt for manufacture of bricks	47 14 0	
		Arip and Hurry for carriage of coal	24 0 0	
		Mr. W. S. Mackay for repairs to Dinagepore road ..	300 0 0	
		Overseer Mr. H. S. Taylor for lime	100 0 0	
		Iron girders	2,520 0 0	
				10,277 6 3
		Deposits.		
		Krishna Chunder Roy and Rambrombo Mozumdar, contractors	50 0 0	
		Rakub Mistry	10 0 0	
		Pear Sirdar	20 0 0	
		Rotiullah Mundle and Karu Sirdar	100 0 0	
		Faiz Mahomed and Karip Mistry	30 0 0	
		Haru Mistry	10 0 0	
				220 0 0
		Total expenditure of the year ..	.....	42,098 10 8

Memorandum showing in detail the Actual Cash Balance on 30th September 1879.

PARTICULARS.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
Balance of cash as per treasury pass-book	37,377 0 10	
Less amount of cheques charged in accounts, but not yet paid ...	5,935 3 11	
		31,441 12 11
Imprest in the hands of District Engineer	.....	170 0 0
Balance per road cess cash-book	.....	31,611 12 11

H. J. COOKE,

Chairman.

No. 57DR, dated Pubna, the 31st December 1879.

From—W. M. CLAY, Esq., Chairman, District Road Cess Committee, Pubna,
To—The Commissioner of the Rajshahye and Cooch Behar Division.

I HAVE the honor to submit herewith the annual accounts and report of the Pubna District Road Fund for the cess year 1878-79.

2. The accounts have been audited and passed by the Committee as prescribed in section 88 of the Road Cess Act.

3. *Members.*—The following were the members of the Committee in the commencement of the year. The number of meetings attended by each is given against his name:—

	Number of meetings attended.
Magistrate and Collector	6
Executive Engineer, Rajshahye Division	0
Senior Covenanted Assistant or Uncovenanted Deputy ...	2
Baboo Amar Nath Bhattacharjea	8
J. Cockburn, Esq.	3
Baboo Hara Sundar Rai	5
„ Mohima Chandra Chowdhri	4
„ Kali Mohan Basu	5
„ Sri Kanta Bhaumik	8
T. Brae, Esq., junior	4
Baboo Mohima Chandra Basak	0
„ Kailas Chandra Mozumdar	8
„ Chaitanya Chandra Saha	0
„ Mathura Nath Mozumdar	0
Moulvi Azimuddin Chowdhri	0
Baboo Abhai Govinda Chowdhri	0
„ Annada Govinda Chowdhri	1
„ Kesav Chandra Lahiri	5
„ Umes Narain Chowdhri	0
„ Basanta Kumar Rai	0
„ Banwari Lal Rai	0
„ Govinda Nath Saha	1
„ Prasanna Chandra Pakrasi	1
„ Ananda Mohan Saha Chowdhri	0
„ Prasanna Kumar Sanyal	0
„ Kali Nath Sanyal	0
Munshi Kormanullah	4
Dr. H. M. Davis	7
Baboo Gopal Chandra Mookerjea	1
Moulvi Abool Monsoor	5

4. The term of incumbency of the majority of the abovenamed members having expired under section 49 of the Act, the re-appointment and appointment respectively of the gentlemen named below were sanctioned by Government on the 11th June 1879:—

Re-appointment of—

Mr. T. Brae.
Baboo Amar Nath Bhattacharjea.
„ Annada Govinda Chowdhri.
„ Govinda Nath Saha.
„ Hara Sundar Rai.
„ Kali Mohan Basu.
Munshi Kormanullah.
Baboo Kailas Chandra Mozumdar.
„ Mohima Chandra Chowdhri.
„ Prasanna Chandra Pakrasi.
„ Sri Kanta Bhaumik.

Appointment of—

Mr. R. T. Simpson.

	Number of meetings attended.
Baboo Bhogwan Chandra Das	3
„ Dinendra Nath Sanyal	0
„ Durga Nath Bagchi	2
„ Giris Chandra Rai	1
„ Mohima Chandra Sarkar	2
„ Nafar Chandra Saha	1
„ Pratab Chandra Rai	3
„ Ramdhon Chaki	1
„ Sri Govinda Chowdhri	0
„ Sambhu Nath Chowdhri	0

5. The *ex-officio* appointment of the District Superintendent of Police and the Road Cess Deputy Collector was sanctioned by Government on the 29th July 1879.

6. I was Chairman during the whole of the year. Baboo Amar Nath Bhattacharjea, Deputy Magistrate and Deputy Collector, was Vice-Chairman up to the 23rd of August, when he was transferred from this station. The office of Vice-Chairman remained vacant from that

date to the close of the year. Baboo Kedar Nath Ghosh, Deputy Magistrate, was elected Vice-Chairman on the 4th of October 1879, as Vice-Chairman Baboo Amar Nath Bhattacharjea's services were extremely useful.

7. The particulars regarding the attendance of members at meetings are given in the statement annexed.

8. Nine meetings were held during the year, in two of which a quorum was not obtained, and the attendance of members was at first generally only sufficient for the transaction of business, but since the appointment of the new members it has been more satisfactory. The meetings generally consisted of the official members and those of the local bar. The zemindars from the mofussil very rarely attended, except when they happened to be in the station on business of their own. Of the present non-official members, the pleaders and mooktears take an active interest in the transaction of business, and have materially assisted in the proceedings, except on some occasions when there has been a tendency to combine. The official members as a body fully discharged their duties.

9. *Inspection of accounts.*—The District Road Fund and the District Engineer's offices were not inspected by the Examiner of Public Works Accounts during the course of the year, but the accounts have been subsequently examined in the beginning of December current by Mr. F. Moore, Deputy Examiner. The result of his inspection has not yet been communicated to this office.

10. *Finances.*—The year commenced with a balance in hand of Rs. 24,615-4-4, the total receipts of the year from all sources of revenue excluding deposits and advances were Rs. 50,757-8-9, making a total of Rs. 75,372-13-1. The estimated income of the year was Rs. 53,900. Deducting from this sum Rs. 7,000, the estimated nominal proceeds from house cess for 1878-79, the actual receipts have exceeded the estimate by the sum of Rs. 3,857-8-9, which is to be set off against the unrealized balance of the previous year.

11. Of the total income of Rs. 50,757-8-9, Rs. 46,488-7-5 was derived from cess on lands, Rs. 2,112-11-6 from cess on houses due for period prior to April 1878, and Rs. 66-1 from 1 per cent road cess on lands. The greater portion of the amount, Rs. 870-5-7, shown under the head "Fees and forfeitures," was realized as process fees from defaulting cess-payers. The miscellaneous receipts, Rs. 1,219-15-3, consist almost exclusively of the Government contribution of Rs. 1,200 towards the cost of the joint establishment for the collection of the road and public works cesses.

12. *Cess on lands.*—The annual demand of road cess on lands at two pice per rupee is Rs. 46,300, and of this demand Rs. 6,912 remained unrealized at the close of the year. The total unrealized balance of the year under report and of previous years was Rs. 7,600. The receipts from cess on lands (Rs. 46,488-7-5) exceeded the demand by Rs. 188-7-3; but adding the unrealized balance of 1877-78 under this head, Rs. 7,700, to the estimate for 1878-79, the percentage of collection amounts to 86·1, only 1 per cent above the percentage of the previous year. The gross collections of the last year under this head show an increase of Rs. 1,087-13-1 over those of the year preceding (Rs. 45,400-10-4.)

13. The chief cause of arrear has been remarked on in my report of the 20th ultimo (No. 68RC). The numerous co-sharers in the different estates each wait for their neighbour to pay the cess, which ends in its not being paid at all till coercive measures are taken. This difficulty and others will fortunately be removed if the Bill now under consideration becomes law.

14. *House cess.*—There was no demand of house cess for the year under report. The amount of collection shown in the accounts under this head was realized as balance due up to 31st March 1878. There is still a large amount of balance outstanding, most of which will probably have to be remitted.

15. The total outlay, excluding "Advances" and "Refunds of deposits," amounted to Rs. 64,450-11. Of this, Rs. 6,036-15-9 was taken up by the cost of establishment and contingencies for collection of the cess, for Committee's office, and for acquisition of lands. The charges on acquisition of land amount to Rs. 1,403-10-9. Some reductions were made during the year in the establishment for collection of the cess. The third clerk and two process-serving peons were abolished, and the pay of a mohurir reduced from Rs. 20 to Rs. 15 per mensem. This has secured an annual saving of Rs. 480.

16. During the year Rs. 35,131-1-10 was spent on original works, and Rs. 12,502-10 on maintenance and repairs. The establishment on work cost Rs. 10,067-8-5, and tools and plant Rs. 712-7. Of the outlay on repairs (Rs. 12,502-10), Rs. 2,085 was for village roads.

17. *Public feeling.*—The road cess does not cause much interest in this district. The people pay it as an authorized tax, but no doubt it may be made popular as soon as it is possible to bring the benefits of the cess close to the homes of the people in every part of the district. At present all classes are more or less dissatisfied at the slowness with which works are progressing, without considering the limited income at the disposal of the Committee. They expect to see the whole district covered at once with good roads, which of course is not possible for some years to come. The lower classes are said not to understand the objects of the cess.

18. Before noticing the current works, it may be mentioned that during this month the principal portion of the work in the sudder sub-division has been inspected by the Superintending Engineer, who has condemned the work of the District Engineer so strongly that, in accordance with the recommendation of the Commissioner, the Chairman of the Committee has in anticipation of the Committee's approval already given notice to the District Engineer that his services will be dispensed with. Also it must be noticed that almost

all the works suffered considerable damages from the unusually high flood of last year, which overtopped nearly all the embanked roads in the district, and caused extensive breaches in several of them.

ORIGINAL WORKS.

19. The District Engineer reports to the following effect on the original works constructed during the year. His remarks must be taken in connection with the report of the Superintending Engineer, which is in the hands of the Commissioner, and my own remarks made after having seen the works :—

(*a*). *Construction of the road from Pubna to Moonshedpore, and of the road from Oroonkola to Sara.*—These two roads, with a portion of old road (the Rajshahye road) in the middle, form the line of communication between the sudder station of Pubna and the Northern Bengal State Railway at Sara, the total distance being about 24 miles. They were taken in hand in 1877-78. The District Engineer reports that the waterway afforded by the bridges constructed on them appears to be sufficient, the extraordinary floods of last year having done them no injury. The two new sections of this feeder road together cover a length of 14 miles. The first section has been completed at a total cost of Rs. 20,941-7, and the second at Rs. 5,914-6-9, both including bridges.

It is scarcely necessary for me to give remarks on this work. It is the first in importance in the district. It is not by any means complete as a communication between Pubna and Sara. The first three miles out of Pubna are wanting and present a great difficulty, owing to the rush of the overflow of the Pudda in the rains from the direction of Kumedpore to the north-east. This part is quite impassable for man or beast except in the dry weather. A good deal of bridging and earthwork is required here. The rest of the road presents no difficulties, and is in fairly passable order. During the year two rather large timber bridges have been put up, and two smaller ones with two bricks culverts. This part of the road also still requires repairs in many places, and finishing work to make it what is should be. We are burning bricks now to prepare bridging for the Pubna end of this road. Possibly the work may be completed before the rains.

(*b*). *Construction of road from Ranugaon to Bhowanipore.*—This road likewise was commenced in 1877-78 and was completed last year, except a little of the superstructure of a culvert of four feet span. The late floods caused some damage to the embankments, which are now being repaired. The total outlay on this work, including bridges, amounts to Rs. 10,834-9. This road connects the sudder station with Chatmohar.

This part of the Pubna to Chatmohar road was also inspected by the Superintending Engineer, whom I accompanied. It presents no difficulties of any kind, being mostly earthwork. It is not, however, complete. Some more culverts and earthwork repairs are required. As a communication between Pubna and Chatmohar, it is at present made very little use of owing to the other portion between Bhowanipore and Chatmohar (about eight miles) being out of order, three of the bridges set up last year on this part having been so injured as to be impracticable. I am in hopes this will be set right during the season.

(*c*). *Construction of a masonry bridge of five feet span on the Rajshahye road; cost Rs.* 452-9-3.—Two culverts of the same size and description were provided for in the budget estimates, but the District Engineer could construct only one.

I have not seen this yet.

(*d*). *Remodelling bridge at Koomedpore on the Rajshahye road; cost Rs.* 611-8-6.—This is an ordinary repair; a very useful work, and fairly though expensively done. There is so much uncertainty, however, about the course of the Pudda, that it is possible the bridge will be cut away in the next rains.

(*e*). *Construction of a masonary bridge of ten feet span on the Serajgunge road, 1st section; cost Rs.* 1,006-6.—I have not seen this yet.

(*f*). *Construction of two timber bridges of ten feet span on the old portion of the Chatmohar road; cost Rs.* 725-14-3.—Of these bridges, one has broken down from imperfect construction, and another became useless from the road in connection with it being washed through and left unrepaired.

(*g*). *Construction of two masonry bridges of five feet span on the Serajgunge road, 2nd section; Cost Rs.* 686-7-3.—I have not seen this yet.

(*h*). *Completion of ten timber bridges on Chandaikona road.*—These bridges were nearly completed in 1877-78, when work had to be suspended in consequence of the rise of the flood. They were completed last year at a total cost of Rs. 2,577-7-9.

I have not seen these, but from the report of Mr. Farrer, I learn that most of them have been damaged by the late floods, and that, where they have not been swept away, they are left standing minus any road approaches.

(*i*). *Construction of four timber bridges of ten feet span on the Chandaikona road; cost Rs.* 1,100-7.—I have not seen these : the remarks above apply to them also.

(*j*). *Compensation for lands taken up for the Chandaikona road; cost Rs.* 5,356-13-1.—This road was constructed during the famine of 1873-74 before the introduction of the road cess in this district, but the compensation had not been given, and was paid last year from the District Road Fund.

(*k*). *Construction of two masonry bridges of feet span on the Boyrahat road; cost Rs.* 661-7-3.—I have not seen these.

(*l*). *Construction of a fair-weather road from Muthura to Bera, ten miles; cost Rs.* 400.—This is a track only, marked by a trench on each side, with a little earth thrown and smoothed between. It is not continuous, but is useful as far as it goes.

(*m*). *Construction of a fair-weather road from Ryegunge to Taras,* 13 *miles; cost Rs.* 440-13-9.—I have not seen this.

(*n*). *Construction of a fair-weather road from Chatmohar to Handial,* 12 *miles; cost Rs.* 283-11-9.—I have seen this in parts in going from Chatmohar to Handial. The first few miles are used, but not the last part. It appears to have been made too much in a straight line without regard to the height of the land.

(*o*). *Construction of a fair-weather road from Ulhapara to Taras,* 25 *miles; cost Rs.* 858-12-0.—I went in this direction last year, but did not observe this road.

(*p*). *Completion of the Road Cess office Building; cost Rs.* 205-5-6.—I remarked on this building last year. It is inconveniently small, and an additional room is now being made.

20. With the exception of the construction of a masonry bridge on the Rajshahye road alluded to above, and the re-construction of a portion of the same road, estimated at Rs. 1,448, all the original works provided for in the budget of 1878-79 have been completed, and the District Engineer reports that they have been completed satisfactorily; in which opinion I do not agree from what I have seen. The re-construction of the portion of the Rajshahye road was not undertaken last year, as the encroachments of the Ganges were observed to tend towards the proposed line of the new road. As I have remarked, the course which the Pudda is likely to take is very uncertain, but there are some hopes it will discontinue cutting in the direction of this road, which is a most useful one.

21. Almost all the existing roads in the district were repaired during the year—

REPAIRS.

(*a*). Repairs to Rajshahye road, including bridges, Rs. 2,046-7.

(*b*). Repairs to Dogachi road, including bridges, Rs. 635-8-3.

(*c*). Repairs to causeway on Bajitpore road, Rs. 208-4-6.

The Rajshahye and Bajitpore roads both suffered severely from the floods of the year, and all repairs were undone.

(*d*). Repairs to Serajgunge road, 1st section, Rs. 167-3-6.

(*e*). Repairs to the continuation of the Serajgunge road, 1st section (metalled), lying within the limits of the Pubna Municipality; cost Rs. 256-3-6. This bit of road, with some other bits, the Road Cess Committee have agreed to take over from the municipality, and sanction of transfer has been applied for. The repair of this bit was taken up by the Road Cess Department very late last year, and had to be continued to the current year.*

* This work I have commenced in anticipation of sanction to the portion of the road being made over to the Road Cess Committee.

(*f*). Repairs to Tantibund road with bridges, Rs. 177-14-6.

(*g*). Repairs to Sujanagar road, Rs. 52-8.

(*h*). Repairs to Serajgunge road, 2nd section, Rs. 484-6.

(*i*). Repairs to Chandaikona road, Rs. 3,848-6. The amount originally allotted in the budget for repairs of this road was Rs. 3,200. This amount was afterwards found to be insufficient to make good the damage done to the road by the flood of 1877-78. Sanction was therefore obtained from your office to supplement the grant by Rs. 655.

I have not seen these repairs, which were done since I was in these directions.

(*j*). Repairs to Boyra road, Rs. 583-13-3.

(*k*). Repairs to Chinakhara road, Rs. 671-10.

(*l*). Repairs to eight fourth class fair-weather roads; cost Rs. 1,284-11-3.

22. *Village Roads.*—The amount spent on village roads during the year was Rs. 2,085 out of an allotment of Rs. 2,316. Of this, Rs. 1,285 was spent in the Pubna sub-division, and the remainder, Rs. 750, in Serajgunge. Although Rs. 1,158, the moiety of the total grant for village roads, was placed at the disposal of the Serajgunge Branch Committee, they were able to spend Rs. 750 only. These works in the Serajgunge sub-division were supervised by local zemindars and headmen. In the Sudder sub-division there is still some difficulty in finding men to take charge of the money and works in the outlying tracts of the interior, although every encouragement is afforded to them to come forward for the purpose. Several good and useful village ways have, however, been made. The total amount for Pubna, Rs. 1,385, was divided among 26 villages. The works were managed by village headmen, and in such cases a small sum has done much to remove the pressing want of a large number of the people.

23. *Arboriculture.*—Nothing was done in this direction during the last year, except the outlay of Rs. 72 spent on the purchase of gahions. Provision has been made in the current year's budget for planting the sides of the Moonshedpore road for five miles with fruit-trees, and the sides of the Chandaikona road with babool trees, and operations have been commenced by the District Engineer, but I am sorry to say, without judgment, as every one of the trees, as far as I observed, planted on the Sara road have died, and the money so far has been wasted; but this work will be attended to. A difficulty is that young trees will not grow in the low ground along the sides of the roads.

24. The Committee are aware of the importance of connecting the railway station at Sara with the head-quarters of the district, and have given to this road the first place in importance.

At present there is no traffic worth mentioning between any part of the district and the railway; and I notice that, even where the connection is complete, use is not as yet made of the railway communication. Thus goods (as jute) going from Chatmohar to Calcutta are carried to the Pudda and shipped at a place called Madpur, which affords some slight accommodation for boats to anchor at; and goods from Dasuria, about eight miles from Sara, go to the same place for shipment. However, there is a tendency to import goods by means of the railway, and I expect this to increase considerably.

25. Establishment on collection of revenue.

English Department.—Head clerk, Baboo Durga Prasanna Mookerjea, a very careful, intelligent, neat, and useful officer.

Second clerk, Baboo Sasadhar Bhaduri, does his work carefully and satisfactorily.

Vernacular Department.—The work in this department has been done satisfactorily.

26. Committee's clerk and accountant, Baboo Anandogopal Guin. I am favourably impressed with his utility as a public officer and an accountant. He seems to take a lively interest in his work, which he understands thoroughly well, and does it in a manner highly creditable to himself and satisfactory to his superiors.

27. *Establishment on works.*— District Engineer, Baboo Shib Chunder Mullick. I need say nothing more about this officer with reference to what I have mentioned in paragraph 18 above. His work has, I am sorry to say, not generally given satisfaction to the Committee, who have, however, waited for the opinion of the Superintending Engineer upon which to act.

Baboo Madhar Chandra Chakravati, Sub-Overseer, Pubna sub-division, joined his post in June 1879. This overseer does not give satisfaction. He has not the practical knowledge necessary for his post.

Baboo Preonath Ghosh, Sub-Overseer, Serajgunge sub-division, joined his post in June 1879. The qualifications of this overseer are sufficient, as far as is known, but I have not seen his work.

Office Establishment.—Head clerk, Baboo Jogendra Nath Mookerjea, has worked fairly well.

Second clerk, Baboo Mohini Chandra Saha. What work he has to do has been done satisfactorily.

28. As regards the new current year, Rs. 19,746 have been allotted to establishment, Rs. 2,697 to original work, and Rs. 13,725 to repairs.

The allotment for original work includes Rs. 12,014 compensation for lands, Rs. 4,944 for bridging, and Rs. 5,906 for road work.

The following are the details of the works provided for in the current year's budget:

(*a*). Substituting masonry piers for timber ones to bridge at Maligacha on the Moonshedpore road, Rs. 1,500. The sum allotted for this work has since been transferred to providing bridging for the first portion of the Pubna-Sara road.

(*b*). Compensation for lands for the Moonshedpore road, Rs. 3,290.

(*c*). Planting fruit-trees on the above road, Rs. 557.

(*d*). Construction of a masonry culvert on the Rajshahye road, Rs. 352.

(*e*). Metalling of one mile of Bajitpore road, Rs. 3,665. Of this sum Rs. 1,500 has been transferred as above.

(*f*). Raising the first five miles of the Serajgunge road, 1st section, Rs. 1,508.

(*g*). Raising the Tantibund road, Rs. 743.

(*h*). Construction of a masonry culvert on the Tantibund road, Rs. 352.

(*i*). Completion of the road from Raneegaon to Bhowanipore, Rs. 1,000.

(*j*). Compensation for lands for the Chatmohar road, Rs. 2,624.

(*k*). To survey the line of road from Dhoobri to Tangrail for the proposed road from Pubna to Serajgunge, Rs. 500.

(*l*). Compensation for land, for the above road, Rs. 4,000.

(*m*). Planting babool trees on Chandaikona road, Rs. 100.

(*n*). Substituting masonry piers to timber ones to bridge at Dadapur on the Sara road, Rs. 684.

(*o*). Construction of a five feet culvert on the Sara road, Rs. 352.

(*p*). Compensation for lands for the Sara road, Rs. 1,586.

(*q*). Construction of two masonry culverts on the Chinakhara road, Rs. 704.

(*r*). Addition to the Road Cess office building, Rs. 1,446.

(*s*). Petty original works, Rs. 500.

29. Besides the abovenamed original works, repairs have been provided for all the existing roads at a cost of Rs. 9,725. Rs. 4,000 has been set apart for village communications.

30. A copy of the report on the operations of the Act in the Serajgunge sub-division, as submitted by the Chairman of the Branch Committee, is hereto annexed. The particulars of the attendance of members are shewn in the same statement with those of the District Committee.

No. 327, dated Camp Ryegunge, the 13th November 1879.

From—H. FARRER, ESQ., Chairman, Branch Road Cess Committee, Serajgunge,

To—The Chairman, District Road Cess Committee, Pubna.

I HAVE the honor to submit the report called for in your No. 25 DR, dated 6th instant, on the operations of the Branch Road Cess Committee of this sub-division during 1878-79.

I must apologise for the delay, which has been caused by my being out in camp. I must also apologise for the nature of the report itself, which will be found extremely scrappy, as the information I have to hand is extremly meagre. As, however, the operations have been of an altogether unimportant nature, this report is likewise unimportant.

2. The following gentlemen were members of the Branch Committee for the greater part of the year:—

R. Bruist, Esq , Merchant.
Baboo Isan Chandra Sen, Deputy Magistrate.
C. S. Ridge, Esq., Merchant.
Baboo Pran Chandra Pakrasi, zemindar.
,, Raj Chandra Chakravarti, landholder.
,, Sarat Chandra Rai Chowdhri, Merchant.
W. G. Savi, Esq., Manager, Salop Estate.
Moulvie Akbar Khan, Assistant Surgeon.

The following changes have been made as per Government order No. 4042A, dated 11th September 1879:—

Baboo Kali Kamal Majoomdar, *vice* Mr. Bruist.
,, Nidhu Lal Haldar, Assistant Surgeon, *vice* Moulvie Akbar Khan.

The following changes have also been recommended in this office letter No. 309, dated 19th October 1879:—

Mr. A. W. MacDonell, *vice* Mr. W. G. Savi.
,, G. Ogilvie, *vice* Baboo Sarat Chandra Rai Chowdhri.

3. A statement, in the prescribed form is hereto appended, showing the particulars required regarding the attendance of the members at the several meetings held during the course of the year.

4. There have been no committee meetings during the road cess year since my coming to the sub-division. I should say that less interest is taken in this work than in the work of the municipality. It appears to me that the amount of money placed at the disposal of the Committee was much too small to excite an interest in the work.

5. At the beginning of the year there was a balance in hand of Rs. 466, and a further sum of Rs. 692 was placed at our disposal, making a total of Rs. 1,158. Out of that sum Rs. 750-3 was expended during the year on the construction of three village roads, viz.—

(1) Chowhali to Belkuchi.
(2.) Ditto to Shazadpore.
(3.) Haripore to Tetuliya.

(The amounts spent on these roads were Rs. 550-3, Rs. 100, and Rs. 100 respectively.)

Local zemindars and headmen supervised the work and the expenditure of the money. I have of course not yet had an opportunity of seeing what was effected, or how the work has been done; but from such insignificant sums we cannot expect any very great result, and I conjecture that the floods of the last season will not have left much trace of these roads. With the money you have allotted for our use, our Branch Committee intends to work near Serajgunge town. There is plenty of room for road-making in every direction in this sub-division.

6. As but a very small and insufficient portion of the proceeds of the cess has hitherto been spent in this sub-division, the people consequently look upon the cess as simply a Government tax. Any one who attempted to persuade an ordinary person that the cess was devoted to local works would lose his credit with that person. There can be no doubt, I should think, that the Serajgunge-Chandaikona road is in every respect the most important road in the district; yet there has been nothing more than mere patching done to it for years. As far as road-making goes, the sub-division may be regarded as a sort of *tabulâ rasa*. I am afraid I am not sending a very intelligent report, but I must excuse myself on the ground of want of information and of the unimportance of the operations.

APPENDIX A.

Abstract of Particulars regarding Meetings of the District and Branch Road Cess Committees for the Cess year 1878-79.

Commissionership.	District.	Number of members.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend at any meeting.	Number of Members who attended only						Percentage of average attendance to whole Committee.
									One meeting		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Rajshahye and Cooch Behar Division.	Pubna	8	22	10	9	2	10	15	1	7	2	2	1	3	53·3
	Bogra ...	3	6	3	1	...	6	3	3	3	...	...	...	...	66·6

PUBNA,
The 31*st December* 1879.

W. CLAY,
Chairman.

No. 6.—Part I.

PUBNA DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs.	A.	P.	Rs.	A.	P.
Balance of cash on 1st October 1878	.....			24,615	4	4
RECEIPTS OF THE YEAR.						
Taxes, Rates, and Cesses.						
Cesses ... ... On lands	46,488	7	5			
„ mines and railways	.....					
„ houses	2,112	11	6			
	48,601	2	11			
One per cent road cess	66	1	0			
Moturpha	.....					
				48,667	3	11
Miscellaneous Receipts.						
Road tolls	.....					
Canal or river tolls	.....					
Rents of serais and staging bungalows	.....					
Fees and forfeitures	870	5	7			
Grants-in-aid from Provincial Services	.....					
Miscellaneous	1,219	15	3			
				2,090	4	10
Suspense Accounts.						
Advances	6,545	11	0			
Deposits	.....					
				6,545	11	0
Total Income ...	.....			57,303	3	9
GRAND TOTAL ...	.....			81,918	8	1

	Rs.	A.	P.	Rs.	A.	P.
General management ... Clerks	2,829	10	3			
Servants	845	8	0			
Contingencies	706	15	6			
Printing at private presses	.....					
				4,382	1	9
Toll collection ... ... Establishment and contingencies of road tolls	.....					
Ditto ditto canal tolls ...	.....					
				.....		
Staging bungalows and serais. Establishment and contingencies	.....					
Petty construction and repairs	.....					
				.....		
Miscellaneous	.....					
				.....		
Public Works ... ... Original works	36,624	12	7			
Repairs	12,503	10	0			
Establishment	10,067	8	5			
Tools and plant	873	10	3			
				60,068	9	3
Contribution to Provincial Services	.....			.....		
Suspense accounts ... Advances	2,997	4	0			
Deposits	1,124	0	0			
				4,121	4	0
Total outlay to be passed ...	.....			68,571	15	0*
Balance on 30th September 1879	.....			13,346	9	1
GRAND TOTAL ...	.....			81,918	8	1

* This amount is exclusive of Rs. 500. Imprest in hand of the District Engineer debited and credited to "Advances," having been struck out from both side of the annual account. Passed for rupees sixty-nine thousand and seventy-one and annas fifteen (69,071-15-0) only.

PUBNA DISTRICT ROAD FUND OFFICE,
The 18th November 1879.

PRATAP CHANDRA ROY,
GIRISA CHANDRA ROY,
MOHIM CHANDRA SARKAR,
Members.

R. N. GHOSH,
Vice-Chairman.

No. 6.—Part II.

PUBNA DISTRICT ROAD FUND.

Details of Income and Expenditure for the Cess year 1878-79, *from* 1st *October* 1878 *to* 30*th September* 1879, *to accompany the annual account for that year.*

Sub-head of estimate.	Amount as per budget estimate	Particulars.	Amount	Total
	Rs	INCOME.	Rs A. P.	Rs. A P.
Taxes, rates and cesses	46,300	Cess on lands	46,488 7 5	
	7,000	,, mines and bridges		
		,, houses	2,112 11 6	
			48,601 2 11	
	90	One per cent road cess	66 1 0	
		Muturpha		
		Tolls		48,667 3 11
Miscellaneous Receipts		Road tolls		
		Canal or river tolls		
		Rents of serais and staging bungalows		
		Fees and forfeitures.		
		Road cess process fees	821 7 10	
		Copying fees	0 5 9	
		Searching fees	40 0 0	
		Rs A P		
	500	Fine realized from an ameen 1 0 0		
		Ditto from a road sirkar 5 0 0		
		Ditto from a clerk 2 0 0		870 5 7
		Ditto from a duftry 0 8 0		
			8 8 0	
		Miscellaneous.		
		Government contribution towards the cost of the Road and Public Works cess joint establishment	1,200 0 0	
	10	Pay of the District Engineer for one day, recovered from the Small Cause Court, Pubna	16 10 6	1,219 15 3
		Sale proceeds of unserviceable bamboo posts and branches of trees overhanging roads	3 4 9	
Suspense Accounts		Advance recovered from—		
		District Engineer	962 7 0	
		Chairman, Branch Road Cess Committee, Serajgunge	466 0 0	
		Kalam Mistri	965 0 0	
		Guru Charan Datta	3,000 0 0	
		Road Cess Deputy Collector	100 0 0	
		Ismail Sheik	38 12 0	
		Messrs H Dear & Co.	24 8 0	
		Hem Chandra Sarkar	15 6 0	
		Halim Sheik	48 0 0	
		Satoo Mistri	270 0 0	
		Rupro Charan Mistri	20 0 0	
		Madhu Mistri	207 0 0	
		Madhan Chandra Chakravarti	5 0 0	
		Chandra Kumar Mookerjea	10 0 0	
		Shib Chandra Chakravarti	50 0 0	
		Preo Nath Ghosh	22 0 0	
		Thakoor Das Mistri	50 0 0	
		Misor Sardar	30 0 0	
		Deputy Collector in charge of acquisition of land	20 0 0	
		Beram Sheik	8 0 0	
		Bijoy Bhumah	5 0 0	
		Mokim Molla	10 0 0	
		Echu Sheik	15 0 0	
		Ananda Gopal Gun	35 0 0	
		Kedar Nath Sarkar	19 0 0	
		Kedar Nath Mistri	150 0 0	
		Deposits received		6,545 11 0
		Total Receipts		57,303 8 9
		EXPENDITURE		
		Clerks.		
General management	7,902	On collection of revenue—		
		Head clerk for 11 months, at Rs 58 per mensem	638 0 0	
		Second clerk for ditto, at Rs. 30 ditto	330 0 0	
		Third clerk for six months and 28 days, at Rs. 25 per mensem	172 9 3	
		Rs A. P		
		One mohurir at Rs. 20 per mensem for seven months, minus Rs 2 recovered as fine 137 15 9		
		One mohurir at Rs 20 per mensem for four months, at Rs 15 per mensem 59 15 6		
			197 15 3	
		One mohurir at Rs 15 per mensem for 11 months, minus Rs. 2 recovered as fine	163 0 0	
		One towjee mohurir at Rs. 20 per mensem for 11 months, minus Re 1 recovered as fine	218 15 3	
		One towjee mohurir at Rs. 15 per mensem for 11 months	164 15 3	
		One clerk under the Sub-divisional Officer of Serajgunge for ten months and 23 days, at Rs. 10 per mensem	107 5 3	
		Travelling allowance of canoongoe and mohurirs for investigation in Road Cess cases	11 14 0	
		On Committee's control—		
		One accountant at Rs 75 per mensem for 11 months	825 0 0	
			2,829 10 3	
		Carried over	2,829 10 3	

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			2,829 10 3	
			EXPENDITURE—*continued.*				
			Servants.				
General management—*continued.*			On collection of revenue—				
			One duftry at Rs. 5 per mensem for 11 months ...			55 13 9	
			Peons at Rs. 6 each per mensem			660 10 6	
			One punkha-puller for six months and 19 days, at Rs. 4 per mensem			26 7 0	
			On Committee's control—				
			One peon at Rs. 5 per mensem for 11 months			55 0 0	
			One punkha-puller for five months and 15 days, at Rs. 4 per mensem			21 14 9	
			Rs. A. P.				
			One sweeper for two months, at Re. 1 per mensem 2 0 0				
			One sweeper for nine months, at Rs. 1-8 per mensem 13 8 0				
						15 8 0	
						845 8 0	
			Contingencies.				
			On collection of revenue and Committee's control—				
			Stationery			84 1 9	
			Book-binding			18 4 3	
			Boat-hire of peons for serving Road Cess processes ...			300 6 0	
			Receipt stamp on cheques			20 3 0	
			Postage			70 12 0	
			Forms			76 6 6	
			Conveyance of forms			6 5 0	
			Office rent			27 0 0	
			Charges for printing the annual accounts in the *Calcutta Gazette*			42 14 0	
			Advertisement charges			21 12 0	
			Purchase of books			6 10 0	
			Miscellaneous contingencies			32 5 0	
						706 15 6	4,382 1 9
	Rs.		*Original Works.*	Rs.	Rs. A. P.		
Public works ...	1,448	2	Reconstruction of a portion of the Rajshahye road.				
	698	...	Construction of two masonry bridges of five feet span on the Rajshahye road.	698	452 9 3	452 9 3	
	762	...	Remodelling bridge at Koomidpore on Rajshahye road.	762	611 8 6	611 8 6	
	11,000	...	Completion of the road from Pubna to Moonshedpore, i.e. the road originally called the retired line of the Rajshahye road—				
			Earthwork ...		11,611 5 9	5,181 10 0	
			Turfing ...		531 7 6	292 7 6	
			Bridges—				
			Masonary work		3,712 1 1	1,837 2 4	
			Woodwork ...		4,136 8 10	4,136 8 10	
			Nails, &c. ...	22,593	69 10 0	69 10 0	
			Wages of sirkar and chaprasi.		162 13 0	74 1 9	
			Contingencies...		645 8 10	539 5 4	
			Planting of trees on the sides.		72 0 0	72 0 0	
	1,500	...	Compensation for lands taken up for the Moonshedpore road.	1,500	.....	651 0 0*	
	1,201	4	Construction of a masonry bridge of ten feet span on the Serajgunge road, first section.	1,201	1,006 0 6	1,006 0 6	
	810	8	Construction of two timber bridges of ten feet span on the old portion of the Chatmohur road.	810	725 14 3	725 14 3	
			Carried over ...	... ...	... ...	15,649 14 3	4,382 1 9

* As per Chairman's letter No. 161DR of the 31st May 1880.

Sub-head of estimate.	Amount as per budget estimate.	Particulars.				Amount.	Total
	Rs.				Brought forward ..	Rs. A. P. 15,649 14 8	Rs. A. P. 4,382 1 9
		Distinguishing number	EXPENDITURE—*continued.*	Total estimated cost.	Total outlay to end of the year.		
			Original Works—continued.				
Public works—*continued*	7,500	.	Completion of Chatmohur road from Raneegaon to Bhowanipore—				
			Earthwork ...		5,575 3 0	2,194 3 0	
			Turfing ...		276 2 0	164 2 6	
			Bridges—				
			Masonry work...	11,394	2,290 14 4	2,290 14 4	
			Woodwork ..		2,405 9 0	2,405 9 0	
			Wages of sirkar and chaprasi.		60 0 0	30 0 0	
			Contingencies		226 12 8	192 12 8	
	1,900	...	Compensation for lands taken up for the above road.	1,909	.....	529 7 6*	
	698	9	Construction of two masonry bridges of five feet span on the Serajgunge road, second section.	698	656 7 3	656 7 3	
	....	10	Completion of ten timber bridges on the Chandaikona road.	2,550	2,577 7 9	846 14 3	
	1,156	10	Construction of four timber bridges of ten feet span on the Chandaikona road.	1,156	1,109 7 9	1,100 7 0	
	5,600	...	Compensation for lands taken up for the Chandaikona road.	5,600	5,356 13 1	5,356 13 1	
	698	31	Construction of two masonry bridges of five feet span on the Boyrahat road.	698	661 7 3	661 7 3	
	4,500	32	Completion of Sara road from Oroonkola to Sara—				
			Earthwork ...		4,207 13 9	791 8 6	
			Turfing ...		417 10 0	144 5 9	
			Bridges—				
			Masonry work ..	9,211	821 4 3	821 4 3	
			Woodwork ...		271 2 9	271 2 9	
			Wages of sirkar and chaprasi.		153 3 0	42 4 0	
			Contingencies ...		43 5 0	43 5 0	
	1,000		Compensation for lands taken up for Sara road.	1,000	.....	313 3 3*	
	420	33	Construction of a fair-weather road from Mathura to Bera.	420	400 0 0	400 0 0	
	546	35	Construction of a fair-weather road from Ryegunge to Taras.	546	440 13 9	440 13 9	
	504	36	Construction of a fair-weather road from Chatmohur to Handyal.	504	289 11 9	283 11 9	
	1,050	37	Construction of a fair-weather road from Ullapara to Taras.	1,050	858 12 0	858 12 0	
	200	...	Completion of the Road Cess office building	8,665	8,820 2 11	205 5 6	
			Total Original Works	.....	.....	.....	36,624 12 7
			Repairs.				
	1,995	2	Repairs to Rajshahye road—				
			Earth work ...			1,399 14 0	
			Turfing ...			60 4 6	
			Carried over ...			1,460 2 6	41,006 14 4

* As per Chairman's letter No. 161DR, dated 31st May 1880.

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Amount.	Total.
	Rs.			Rs. A. P.	Rs. A. P.
			Brought forward ...	1,460 2 6	41,006 14 4
			EXPENDITURE—*continued.*		
			Repairs—continued.		
			Repairs to Rajshahye road—*continued*—		
Public works—*continued.*	.....	...	Clearing jungle	200 0 0	
			Contingencies	70 1 0	
	200	...	Repairs to bridges on Rajshahye road	218 11 6	
	188	...	Do. to causeway on Rajshahye road	97 8 0	
	....	1	Do. to Dogachi road, including bridges ..	635 8 3	
	198	3	Do. to causeway on Bhowanipore road ...	208 4 6	
	278	4	Do. to Serajgunge road, first section ...	167 3 6	
	.....	...	Do. to portion of the above road within the Pubna Municipality taken over from the Town Committee.	256 13 9	
	169	4	Repairs to bridges on Serajgunge road, first section.	.....	
	176	5	Repairs to Tantibund road	127 6 6	
	87	...	Do. to bridges on Tantibund road	50 8 0	
	59	6	Do. to Malanchi road	.....	
	62	7	Do. to Sujanagar road	52 8 0	
	500	9	Do. to Serajgunge road, second section ...	484 6 0	
	3,200	10	Do. to Chandaikona road—		
			Earthwork	3,122 13 6	
			Turfing	500 0 0	
			Removing timber bridge	40 0 0	
			Contingencies	185 8 6	
	184	20	Do. to Bhadraghat track	161 4 0	
	189	24	Do. to Belcoochi ,, ...	156 6 3	
	263	26	Do. to Shazadpore ,, ...	230 0 0	
	183	27	Do. to Chinakhara ,, ...	125 0 0	
	105	28	Do. to Kanchadia ,, ...	63 14 6	
	600	31	Do. to Boyrahat ,, ...	583 13 3	
	252	34	Do. to Subgacha ,, ...	192 1 9	
	315	38	Do. to track from Taras to Handyal ...	281 3 9	
	79	39	Do. to Gumuna Cole track	74 13 0	
	680	40	Do. to Chinakhara road	671 10 0	
			Village Communication.		
	2,316		Pubna sub-division—		
			Village roads of Kolyanpore	100 0 0	
			Ditto of Bharenga	50 0 0	
			Ditto of Malanchi	50 0 0	
			Ditto of Gojo moti Koonda	25 0 0	
			Ditto of Ramchandrapore	30 0 0	
			Ditto of Trishna Rampore	25 0 0	
			Ditto of Maligacha	50 0 0	
			Ditto of Nalda	50 0 0	
			Ditto of Shibrampore	25 0 0	
			Ditto of Nakalia	100 0 0	
			Ditto of Bodoorpara	10 0 0	
			Ditto of Kolerkandi	50 0 0	
			Ditto of Kollagachi	40 0 0	
			Ditto of Krishnapore	35 0 0	
			Ditto of Shibpore	50 0 0	
			Ditto of Bonagram	75 0 0	
			Ditto of Mirpore	40 0 0	
			Ditto of Kurunja	30 0 0	
			Ditto of Sharaia	50 0 0	
			Ditto of Doharpara	10 0 0	
			Ditto of Nundappore	30 0 0	
			Ditto of Bhowdanga	50 0 0	
			Ditto of Shakaripara	50 0 0	
			Ditto of Bhownipore	100 0 0	
			Ditto of Koolnia	110 0 0	
			Ditto of Goonnigacha	100 0 0	
			Serajgunge sub-division—		
			Road from Chowhali to Belcoochi	550 0 0	
			Ditto ditto to Shazadpore	100 0 0	
			Ditto Haripur to Tetuliya	100 0 0	
			Total Repairs ...	.....	12,502 10 0
			Carried over ...	.....	53,509 8 4

Sub head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
		Brought forward ...	...₹..	53,509 8 4
			₹	
		EXPENDITURE—(*continued*).		
		Establishment. Rs. A. P.		
Public works—*continued.*	10,210	District Engineer for one month, at Rs. 450 per mensem 450 0 0		
		District Engineer for 11 months, at Rs. 500 per mensem 5,500 0 0	5,950 0 0	
		1 Sub-Overseer, at Rs. 40 per mensem for five months and 17 days 221 14 9		
		1 Sub-Overseer, at Rs. 25 per mensem for three months 75 0 0		
		1 Sub-Overseer, at Rs. 50 per mensem for two months and seven days ... 111 10 6	408 9 3	
		1 Sub-Overseer, at Rs. 50 for 10 months and nine days	515 1 10	
		Head clerk and accountant for 11 months, at Rs. 30 per mensem	330 0 0	
		1 Assistant clerk, at Rs. 20 for 11 months	220 0 0	
		1 Draftsman, at Rs. 22 per mensem for nine months and 16 days	209 5 6	
		1 Temporary Sub-Overseer, at Rs. 25 for 29 days ...	23 5 11	
		Ditto ditto, at Rs. 35 for two months and 19 days	91 15 9	
		1 Temporary Surveyor, at Rs. 35 for three months and eight days	114 5 3	
		Travelling allowance of District Engineer	1,345 2 6	
		Ditto of Sub-Overseers	485 2 7	
		Ditto of Surveyor	49 0 0	
		Pay of two peons, at Rs. 5 each per mensem for 11 months	110 0	
		Stationery and book-binding	66 14 10	
		Purchase of forms	49 0 0	
		Wages of a punkha-puller	22 8 0	
		Postage	43 9 6	
		Office rent .... , ...	18 0 0	
		Wages of a sweeper	0 8 0	
		Do. of temporary khallassies	5 6 6	
		Repairs of office furniture	7 4 6	
		Miscellaneous contingencies	2 7 6	
		Total Establishment ...	.....	10,067 8 5
		Tools and Plant.		
	650	Purchase of a Dumpy level with stand	235 4 9	
		Ditto of a pair of levelling staves	56 7 6	
		Ditto of a prismatic compass with stand	89 6 7	
		Ditto of two 100 feet measuring tapes	18 13 2	
		Ditto of a camp table	7 12 0	
		Ditto of two benches	8 8 0	
		Ditto of an almirah	21 0 0	
		Cost of a canvas purdah for the District Engineer's office	7 8 0	
		Ditto door screen	2 4 0	
		Ditto notice board	2 8 0	
		Charge for conveyance of one camp table two benches, and almirah from Calcutta to Pubna	5 8 0	
		Purchase of a Dumpy level	230 0 0	
		Charge for conveyance of ditto from Calcutta to Pubna .	8 8 0	
		Cost of one brass office seal	6 0 0	
		Do. of six brass badges	10 8 0	
		Packing charge of the seal and the badges	0 2 0	
		Purchase of four khontas	1 8 0	
		Ditto of one shovel	1 0 0	
		Ditto of one letter-weighing scale	3 8 0	
		Cost of a punkah	15 0 0	
		Do. of two padlocks	1 0 0	
		Do. of three almirahs and one iron safe	120 5 9	
		Repairs of furniture	16 5 6	873 10 8
		Advances.		
Suspense Accounts	...	Advance made to District Engineer	900 0 0	
		Ditto Kalom Mistry	915 0 0	
		Ditto Road Cess Deputy Collector	100 0 0	
		Ditto Ismail Sheikh	38 12 0	
		Ditto Messrs. H. Dear & Co.	24 8 0	
		Ditto Hem Chandra Sirkar	15 0 0	
		Ditto Halim Sheikh	48 0 0	
		Ditto Satoo Mistry	270 0 0	
		Ditto Bipro Charan Mistri	20 0 0	
		Ditto Madu Mistri	207 0 0	
		Ditto Madhav Chundra Chakravarti	30 0 0	
		Ditto Chandra Kanta Mookerjee	10 0 0	
		Ditto Shib Chandra Chakravarti	50 0 0	
		Ditto Pree Nath Ghosh	65 0 0	
		Ditto Thakoor Das Mistry	50 0 0	
		Ditto Misu Sardar	30 0 0	
		Ditto Deputy Collector in charge of acquisition of land	20 0 0	
		Ditto Ananda Gopal Guin	35 0 0	
		Ditto Kedar Nath Sirkar	19 0 0	
		Ditto Kedar Nath Mistry	150 0 0	2,997 4 0
		Deposits.		
		Jadu Nath Chatterjea	1,124 0 0	1,124 0 0
		Total Expenditure ...	.....	68,571 15 9

Memorandum showing in detail the actual Cash Balance on 30th September 1879.

PARTICULARS.	Amount. Rs. A. P.	Total. Rs. A. P.
Balance at credit of the Pubna District Road Fund in the treasury as per pass-book	17,334 9 10	
Less amount of cheques issued but not yet paid	4,035 7 3	
		13,299 2 7
Imprest cash with District Engineer		47 6 6
Net balance as per Road Fund Cash Book		13,346 9 1

No. 86DR, dated Pubna, the 7th February 1880.

Memo. by BABOO DWARKA NATH ROY, Deputy Collector in charge.

SUBMITTED to the Commissioner of the Rajshahye and Cooch Behar Division, with reference to his No. 387PW of the 6th current.

No. 20RF, dated Darjeeling, the 28th December 1879.

From—L. C. ABBOTT, ESQ., Deputy Commissioner and Chairman, District Road Cess Committee, Darjeeling,

To—The Commissioner of the Rajshahye and Cooch Behar Division.

I HAVE the honor to submit the District Road Cess report for the year ending on the 30th September 1879, together with the accounts prescribed by Public Works Department circular No. 647D of 19th November and other circulars. The Terai Committee's report and accounts also accompany this letter.

2. The District Committee consists of 16 members. Of these members six are officials. Four meetings of the Committee were held; others were called, but no members attending, or insufficient members, no proceedings took place. It will be seen that two members of the Committee were absent from all four meetings, and that five attended only one meeting each. No doubt planters find it difficult during the rains and the tea-making season to pay visits to Darjeeling. Messrs. Smith, Brown, Harcourt, and Murray were added to the Committee towards the close of the year. Mr. Abbott assumed charge of the Vice-Chairmanship in November 1878, and I became Chairman in April 1879. From the Terai Vice-Chairman's report, it is evident that there also considerable apathy exists on the part of the members of the Branch Committee. There are, however, now but few important questions for Committees to discuss. This may partially account for the lack of interest evinced by some gentlemen both in the hills and plains. The planter-members of the District Committee on the other hand render excellent service in repairing roads. In fact almost all our roads are maintained under their supervision, and are well looked after. In this respect the Terai is less fortunate. The Vice-Chairman complains of indifference and want of assistance on the part of the European members of the Committee over which he presides. As a consequence, in the Hill Tracts no engineering establishment is kept up. In the plains work has to be done through the agency of contractor, and the Branch Committee employs an overseer who is not favourably reported on by the Vice-Chairman. The Terai Committee has been vested with the powers of a District Committee. In my letter No. 126RF of 7th July, I recommended that these powers should be withdrawn. I trust this proposal will be approved, as I am of opinion that the Committee requires more guidance than can at present be given it.

Other establishments have done fairly.

3. The remarks made last year as to irregularity in payment of the cess are again applicable. The small amount of the collections have thus to be accounted for, though shortly after the close of the year a large remittance was received from the Terai. Many contributors to the Road Cess Fund are under the impression that the Committee should repair particular roads in their immediate neighbourhoods. The plea that funds are limited is not always accepted. Complaints arising from this source are sometimes heard; in other respects the Act appears to work smoothly, the more so since house collections have been dispensed with.

4. As above stated, no important questions have been before the Committee during the past year. The attention of members at meetings has been directed to the estimates, accounts, nomenclature of roads, and such matters with regard to the accounts. The provisions of section 88 of the Act have been complied with. Attention has been paid by the Branch Committee to Government circular No. 10 of 28th October 1878. In his report the Vice-Chairman of the Terai promises better results in fruit-tree planting during the current year. In the Hill Tracts no trees have been planted on roadsides. As observed in my report for the year 1877-78, it is practically impossible in the hills to comply with the requirements of that circular. There are no such fruit-trees as would repay cultivation, even if the depredation of cattle could be prevented. With regard to village communications, I may repeat the remarks that our district roads are actually village roads. In the Terai this of course is not so: but the excuse made by the Vice-Chairman that the funds at his disposal do not even permit him to construct all of the roads on the Terai sanctioned list is, in my opinion, sufficient to account for non-expenditure on village roads.

5. During the past year road No. 4 of the Terai Committee's list (Mahanadi to Kelabari) was taken over by Government as a provincial road, and also road No. 3 (Kurseong to Kelabari) on the district list. Since the close of the year the Committee has been relieved of the district road No. 6 (Jore Bungalow to Teesta). A supplementary list of three roads (noted in the margin) was submitted for sanction with my letter No. 94 of 9th June. Of these three roads, Nos. 11 and 12 had previously been irregularly kept up by the Committee, but the last is a new road on our list. During the current year therefore the District Committee will have to maintain eleven roads. With the money at their disposal, this charge will have to be met, together with those for establishment, &c., and cane bridges. As an original work, the completion of a wooden bridge across the Ballasun, thus joining the roads that lead to that river from Hope Town and from Nagir, has been determined on. The Terai list still shows 13 roads, for although the Mahanadi to Kelabari road has been taken over by the Public Works Department, another road, viz. from the Hill Cart road to the Khopul hât, has been added to the list by Government (*vide* orders received with letter No. 8210 of 7th November 1878). The Terai budget estimate for the current year provides for the repair of six roads, and an expenditure of Rs. 1,700 on three new roads.

No. 11, Darjeeling to Little Runget.
No. 12, Tukuar to Great Runget.
No. 13, Tukdah Junction to Gailo.

6. With these remarks, I proceed to examine the district accounts. An explanation of the small amount of the receipts under the Act has been given in paragraph 3. The other items on this side of the account require no special notice. Of this Government grant, Rs. 5,000 was on account of the Kurseong to Kelabari road, and Rs. 8,000 for the Jore Bungalow Teesta road. Both of these roads have since been taken over by the Public Works Department. The Executive Engineer has been advanced the former sum. The unexpended balance of the latter, after deducting payments made on account of the Teesta road, will, I suppose, have to be refunded. The balance shown on 30th September 1879 will therefore be reduced by some Rs. 4,000, so far as the Committee is concerned.

A sum of Rs. 120-15-6 was recovered from the Conservator of Forests on account of road cess, but was refunded under the orders of the Board, No. 685A of 9th September 1878.

7. On the disbursement side expenditure on establishment and contingencies need not be noticed. Passing to original works, it will be seen that the budget estimate has been exceeded by Rs. 400. This is due to an expenditure of Rs. 120 over the estimate on account of the cane bridge on road No. 7 (this being a payment during the year for work performed in the previous year), and to the inclusion under this head of a sum of Rs. 500 advanced for the construction of a wooden bridge over the Ballasun, connecting the roads that lead to that river from Hope Town and Nagir. The latter sum was in the estimate included in the amount (Rs. 700) set aside for the repair of the road from Hope Town to the river. It is properly expenditure on an original work, and is therefore so shown in the accounts now submitted. Mr. Johnston (a member of the Road Cess Committee), who is to construct the bridge, has purchased timber with this money, and it is hoped that during the current year the structure will be completed.

8. Under the head of repairs, it will be noticed that no expenditure has been debited against roads Nos. 1, 2, 4, and 13. Mr. Johnston has charge of road No. 1, and has not yet submitted his accounts. No allotment was made in the budget for road No. 2. For the current year a sum of Rs. 400 has been estimated on account of the repairs of this road, which will be undertaken by Mr. Fraser. Mr. Crossman reported road No. 4 to be in excellent order, and, as already noted, road No. 13 was irregularly added to the sanctioned list of district roads. During the rains this last road was much cut up. Being a comparatively important feeder, it was taken in hand by Mr. Smith, who has since completed its repairs. The refund by Mr. Crossman was from an advance made in 1877-78 for road No. 4. Under the rules refunds are to be treated as abatement of expenditure, and not to be included amongst receipts. No money having during the past year been expended on road No. 4, the amount has been deducted from the total disbursement on roads.

9. In the budget estimate the chief items of expenditure on account of repairs (bringing up the total to Rs. 20,100) were, viz.—

	Rs.
For road No. 6 (Jore Bungalow to Teesta)	9,350
Ditto No. 3 (Kurseong to Kelabari)	5,000
Ditto No. 5 (Numsu to Panighatu)	2,000

It is owing partly to the unadjustment of amounts expended on these roads, and partly to the fact that the allotments could not during the year be conveniently expended, that the small expenditure on roads as compared to the estimated outlay is due. Thus on road No. 6 adjustments have to be made, and the Deputy Conservator was only able during the year to expend Rs. 3,500 out of the Rs. 8,000 granted by Government. The grant for the Pankhabari road No. 3 has been made over to the Department of Public Works. We are now only concerned with its adjustment in our accounts. The repairs to the Ballasun Valley road (No. 5), annually undertaken by the Executive Engineer, were also only partly executed. Press of business prevented that officer from deputing a subordinate to superintend the work. In my letter No. 136RF of 16th August 1879, a proposal has been made to place this road under the Department of Public Works, the Road Cess Committee supplying funds.

10. The expenditure required to keep roads in order seems likely to decrease now that annual repairs are undertaken. This remark applies more especially to the roads maintained

by planters on behalf of the Committee. It is probable that next year the Committee will be in a position to add to its list of roads, or to afford a larger allotment on account of road No. 5 (the Ballasun Valley road). In many respects this is one of the most important of the district roads, running, as it does, directly from the plains by an easy gradient into the heart of the Hill Tract. It was in the first instance constructed by the Public Works Department, but not completely finished. It requires bridging, and when funds are available they could be perhaps placed to no better purpose than in rendering this a safe route at all seasons by which traders could conveniently reach Hope Town.

11. In the Terai funds have been spent on the first seven roads of the list. Six of these were repaired under the supervision of the Vice-Chairman, and road No. 4 by the Executive Engineer. The Vice-Chairman asks for a larger grant from the district funds. This matter will receive attention when next year's budget is framed, but before the request is granted, the District Committee will, I think, require to be satisfied that good work is being done in the Terai with the money allotted. When visiting the sub-division, my particular attention will be given to this matter.

No. 44, dated Phansidewa, the 15th May 1880.

From—BABOO CHUNDRA BHUSHAN CHAKRAVARTI, Vice-Chairman, Terai Branch Road Cess Committee,

To—The Chairman of the District Road Cess Committee.

WITH reference to your memorandum No. 101RF, dated the 30th ultimo, and subsequent reminder, I have the honor to state that I do not see that a revised report is necessary. I beg, however, to submit the following explanation with respect to such of the items in the report as might at first sight seem to be discrepant with those in the accounts.

2. It is stated in paragraph two of the report that the total number of members is now 13, but in the abstract of particulars regarding meetings, only nine have been shown, the reason being that after the four members had been added there was no meeting till the close of the year, so that, if the addition was shown in the abstract, the figures would have been misleading.

3. The figures shown in paragraph 3 are not those which have been shown in the accounts. I have referred to them to show what the funds of the Committee ought to be after verification with the accounts of the district office, and this was done simply by way of reviewing the financial state of the Committee. It will be seen, from what is stated by me in paragraph 4, that the accounts are confined to actual expenditure and receipts in this office, with only this exception, that I have added Rs. 668-11-1 on both sides on account of the road Mahanadi to Kelabari, though the same were paid direct from the district office, and this I have done in accordance with the remarks contained in paragraph 6 of Commissioner's No. 453PW, dated 17th March 1880

4. The figures in paragraph 6 having been on account of the previous year, have been included under the several heads with those for the year under review, and so they are not seen separate in the accounts.

No. 129RF, dated Darjeeling, the 30th May 1880.

Memo. by the Deputy Commissioner and Chairman.

COPY forwarded to the Commissioner of the Rajshahye and Cooch Behar Division for information, with reference to paragraph 2 of his letter No. 20PW, dated 24th ultimo, and in continuation of this office No. 116, dated 11th instant.

No. 85RF, dated Darjeeling, the 20th April 1880.

From—The Deputy Commissioner and Chairman, District Road Cess Committee, Darjeeling,

To—The Commissioner of the Rajshahye and Cooch Behar Division.

IN reply to your No. 6PW, dated 13th April 1880, concerning the road cess accounts, I have the honor to explain as follows.

A reference to the district accounts will show that Rs. 5,500 were advanced to the Terai Committee, and 15 annas is the amount of a miscellaneous receipt as already explained in former letters. To this has been added the amount expended by the Executive Engineer on account of the Khaprel bridge, Rs. 668-11-1. This sum, as noted in paragraph 8 of the district report, was really disbursed from the District Committee's funds, but has been shown now in the Terai accounts after the remarks contained in paragraph 6 of your No. 453PW of 17th March.

The total therefore acknowledged by the Terai Vice-Chairman is—

	Rs.	A.	P.
Grant	5,500	0	0
Miscellaneous receipts	0	15	0
On account of Khaprel bridge	668	11	1
Total .	6,169	10	1

3. It is to be regretted that the memorandum of balances of miscellaneous advances did not reach your office. Copies of the memoranda are again sent.

4. The remarks contained in paragraph 2 above also explain the apparent discrepancy between the amount recovered and expended by the Terai Committee. The sum of Rs. 6,406-2-3 was recovered from the Vice-Chairman direct, Rs. 668-11-1 (making a total of Rs. 7,074-13-4) from the Executive Engineer on account of work done in the Terai.

5. If there are any discrepancies between the figures of the Terai accounts and those mentioned in the report unexplained by the above remarks, the Vice-Chairman of the Branch Committee will be called on to explain. Unfortunately the two copies forwarded by him were sent to you direct with my No. 74RF, of 1st April. The Vice-Chairman has been asked to send another copy for record in this office.

No. 33, dated Phansidewa, the 27th March 1880.

From—BABOO CHUNDRA BHUSHAN CHAKRAVARTY, Vice-Chairman, Terai Branch Road Cess Committee.

To—The Chairman, District Road Cess Committee.

WITH reference to your letter No. 71RF, dated the 24th instant, I have the honor to submit the following revised report of the Terai Branch Road Cess Committee for the year ending 30th September 1879.

2. The staff on the Committee originally numbered nine, but four more members were added at about the close of the year, of whom one is official and three non-officials so that at present there are four officials and nine non-officials. There were altogether six meetings during the year, in two of which there was no quorum, those taking place prior to the addition of the new members. The average attendance of the members was not satisfactory, as the accompanying abstract will show; but with the present staff it is to be hoped that the attendance will improve. Among the two members shown as not having attended any meeting, one was the Chairman himself and the other was Mr. E. P. Fox of Chenga. The planter-members are generally rather apathetic, but this is probably due to the great distances from which they have to come. I am sorry I cannot speak particularly in favor of any of the non-official members, not one of whom attended all the meetings. The expediency of this Committee remaining independent of the District Committee seems to be rather doubtful.

3. The year's grant was Rs. 6,000. As intimated by your letter No. 27, dated the 13th January 1879, the balance to credit of the Committee at close of 1877-78 was Rs. 8,542-10-10. After deducting the following expenditures published in the *Calcutta Gazette* of the 28th May last from that year's grant of Rs. 9,000—

	Rs.	A.	P.	
Road No. 1	200	0	0	Rupees 1,126 of this sum were paid from what funds were placed in my hands, the remainder having been paid direct from the district office.
Do. „ 4	4,357	5	2	
Do. „ 5	400	0	0	
Do. „ 8	500	0	0	
Total ...	5,457	5	2	

It will be seen that here I take under review what funds of this Committee ought to be theoretically, irrespective of what funds were made over to my hands. I beg leave here also to add that the sum of Rs. 400, shown as spent on road No. 5, was not in reality spent during the year, and that the sum was refunded after the close of the year by Mr. O. DeJohnson, to whom the same was advanced on his having undertaken to repair the road under his immediate supervision. Looking upon this sum, therefore, as not having been spent at all, the funds to credit of the Committee for 1878-79 altogether aggregated to Rs. 9,942-10-10; add to this annas 15 as miscellaneous sale proceeds, which increases the same to Rs. 9,943-9-10. The actual expenditure of the year, exclusive of advances outstanding, was Rs. 7,074-13-4, so that the so-called theoretical balance at close of the year was Rs. 2,868-12-6. It will be seen that in making out the above figures I have included the road Mahanadi to Kelabari, No. 4, in the calculation. Of the said sum Rs. 268-12-9 were in my hands, including advances, and the remainder must therefore be with the District Committee. But this statement needs verification.

4. It will, however, be seen that in the accompanying accounts I have shown only actual figures as received and spent by me, agreeably to the instructions contained in your letter No. 22RF, dated the 17th December last, though I have also included Rs. 668-11-1 in addition, to show the road Mahanadi to Kelabari in accordance with the remarks as per paragraph 6 of Commissioner's letter No. 458PW, dated the 17th instant, to your address.

5. The estimates were framed greatly by guess-work, and as provision was not made in them for some very urgent and necessary charges, such as office furniture, of which there was nothing, and the like, some changes became necessary, and were discussed and sanctioned by the Committee from time to time according to the actual requirements of the several works.

6. It will be seen, by comparing the accompanying accounts with those submitted monthly, that some expenditure which was incurred in 1877-78, but not amalgamated with the district

accounts for that year, have now been included in the former, in order to show the correct balance in my hands. The subjoined is a statement of what the said expenditures were, viz :—

General management.

	Rs.	A.	P.
Mohurir	38	0	0
Servant	3	9	9
Contingencies	3	6	0

Public Works.

Repair to road No. 1	171	8	0
Ditto to No. 2	28	3	0
Overseer's pay	148	6	3
Tools and plant	5	2	0
Total ...	398	3	0

It may here be added that the sum of Rs. 398-3-0 are included in the figures, Rs. 7,074-13-4, referred to in paragraph 3 above.

7. The charge under the head contingencies was rather large, but it will be seen that it includes the price of stationery. The stock was purchased from Newman & Co., Calcutta, and it is to be hoped that the same will suffice for the current year, and even more.

8. The store godown has been made a bamboo and thatch building 40 feet × 20 feet. It contains three rooms; one an open hall in the middle, and two closed rooms on two sides, one of which is planked and serves for an office, and the other to keep stores in. It affords sufficient accommodation for the purposes of the Committee.

9. *Reparis*—(*a*) The expenditure, considering the length of the roads, was rather the heaviest on road No. 2, Phansidewa to Metigara. But a portion of this road was cut by the Mahanadi, close to the sub-divisional head-quarters, and a diversion road, about a mile long, had to be newly constructed with two bridges. There was also a very big bridge on the Rangapani, 222 feet long, needing thorough repair, about 112 feet of which was repaired during the year. The bridges on this road were wholly repaired by hired labor, no contractor being available. The cost was rather high, owing to the drain of workmen on the Siliguri and Darjeeling Tramway. The road is yet far from being in proper state, and has to be raised in several places. (*b*). Road No. 1, Khairbari to Phansidewa, is also in a very bad state Nothing could have been done with respect to it owing to want of materials. Ample provisions have been made in the current year's budget on account of this road. (*c*). No. 4, Mahanadi to Kelabari. Though this road stands in the list as one under this Committee, the repairs are done by the Executive Engineer, and payments are made from the district office direct. The maintenance of this road is quite beyond the funds of the Committee. (*d*). Nekeswarbari to Metigara road No. 7. There was no expenditure on this road in 1877-78, though Rs. 600 had been sanctioned. As the road was in a very bad state, the whole sum was spent on the repair of earthwork. There are no bridges on this road, though some are necessary. It is one of the most important roads, inasmuch as it connects the two most important hâts in this sub-division. (*e*). Roads Nos. 5, 6 and 8 form the border road between this sub-division and Nepal, and connect the Purneah district with the hills, and as such they are the first in importance. They were not repaired during the last three years, and the whole sum shewn against them was spent on the repair of earthwork. The total length being 30 miles, nearly 10 of which pass over the rocks, I mean the branches from the Chenga to Panighatta and Garidhura. These branches, and some portions of the main road down the Chenga, are greatly subject to being cut during the rains; and though the earthwork has been done fairly I found that after the rains many parts of them were greatly damaged. To guard against these injuries effectively, metalling would be the best plan, but I fear it will be long before we can expect to command sufficient funds for the purpose. Nothing could have been done last year with respect to the bridges on the main portion of these roads, I mean from Nekeswarbari to Chenga. Contractor Dhaju Mistri undertook the repair of four important bridges, but he failed to complete the works owing to the heavy rains. It will be seen from the statement of advances that some Rs. 600 were advanced to the man for the said works. Measures are now being adopted to compel him to fulfil his contract without any more loss of time.

10. The existing roads and bridges are generally all of them far from being in a good state, and it will I think take full three years to bring them into order; so that we cannot yet expect to be able to spend much in original works. If possible, I would also most strongly urge for the grant to this Committee being increased a little.

11. *Planting trees.*—It was contemplated to spend Rs. 50 under this head, but as the trees had not grown sufficiently big for the purpose of removal before the close of the year, the whole sum was not spent. It has been proposed to spend Rs. 150 this year, and measures are being adopted to push on the work vigorously. The matter will demand my particular attention. Already 90 trees (50 mango and 40 jack trees) have been planted by the side of the road Kharibari to Phansidewa.

12. I cannot speak much in favor of the overseer Bhoban Mohan Ghose, who lacks in energy and intelligence; but being a man new to the place, he suffered much from fever during a considerable portion of the year. He seems to be faithful, so that I have thought it fit to allow him a further trial. The copyist allowance of Rs. 12 per month is paid to a clerk of the tehsildari, it being too small to pay for a separate man, who also acts as accountant to the Committee. He worked well.

Abstract of particulars regarding Meetings of the Darjeeling Road Cess Committee for the cess year ending on 30th September 1879.

Commissionership.	District.	Number of Members forming the Committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend meetings.	Number of Members who attended only						Percentage of average attendance to whole meetings.
									One meeting.		Four meetings.		Six meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Rajshahye and Cooch Behar Division.	Darjeeling ...	6	10	3	4	.....	7·3	3	2	3	1	...	...	...	1·4

L. C. ABBOTT,
Chairman.

Abstract of particulars regarding Meetings of the Terai Branch Road Cess Committee for the cess year ending 30th September 1879.

Commissionership.	District.	Number of Members forming the Committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meeting.	Number of members who did not attend meetings.	Number of Members who attended only						Percentage of average attendance to whole meetings.
									One meeting.		Four meetings.		Six meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Rajshahye and Cooch Behar Division.	Terai Branch Committee.	3	6	3	5	2	2·3	3	1	2	...	2	1	...	31·11

CHUNDRA BHUSHAN CHUCKRAVARTY,
Vice-Chairman, Terai.

No. 6.—Part I.

DARJEELING DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.
Balance on 1st October 1878	.....	11,430 0 0
RECEIPTS OF THE YEAR.		
Taxes, Rates, and Cesses.		
Cesses ... ... On lands	12,711 8 5	
,, mines and railways	1,381 2 10	
,, houses	0 8 0	
Total ..	14,093 3 3	
One per cent road cess ...	.....	
Total cesses ...	.....	14,093 3 3
Miscellaneous Receipts.		
Tolls ... ... Road tolls	.....	
Canal or river tolls	.....	
Total tolls ...	.....	
Rents of serais and staging bungalows	... .	
Fees and forfeitures	7 10 0	
Grants-in-aid from provincial services	13,000 0 0	
Miscellaneous	900 15 0	
Total ...	.....	13,908 9 0
Suspense accounts ... Advances	10,534 12 1	
Deposits	.....	
Total suspense accounts ...	.....	10,534 12 1
Total of the year ...	... ..	38,536 8 4
GRAND TOTAL ...	.. ...	49,966 8 4

	Rs. A. P.	Rs. A. P.
General management ... Clerks	1,368 15 11	
Servants	333 2 8	
Contingencies	359 4 0	
Printing at private presses ...	.....	
Total ...	.. .	2,061 6 7
Toll collection ... .. Establishment and contingencies of road tolls	.....	
Establishment and contingencies of canal tolls	.....	.....
Staging bungalows and serais. Establishment and contingencies ...	... ...	
Petty construction and repairs ..	.. ...	.....
Public works ... .. Original works	2,085 1 6	
Repairs	9,256 6 3	
Establishment	721 11 7	
Tools and plant	254 13 0	
Total ...	.....	12,318 0 4
Contribution to provincial services	—...	
Suspense accounts .. Advances	17,586 5 2	
Deposits	10,000 0 0	
Total suspense accounts ...	—...	27,586 5 2
Total outlay ...	.....	41,965 12 1
Balance on 30th September 1879	.....	8,000 12 3
GRAND TOTAL ...	—...	49,966 8 4

L. C. ABBOTT,
Chairman.

No. 6.—Part II.

DARJEELING DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the annual account for that year.*

Sub-head of estimate.	Amount as per budget estimate	Particulars.	Amount.	Total
	Rs. A. P.	INCOME.	Rs. A. P.	Rs. A. P.
Taxes, rates, and cesses.	15,500 15 10 2,271 11 1	Cesses on lands	12,711 8 5	
		Do. on mines and railways	1,381 2 10	
		Do. on houses	0 8 0	
		Total of above ...	14,093 3 3	
		One per cent road cess	......	
		Total Cesses ...	......	14,093 3 3
Miscellaneous receipts.	......	Fees and forfeitures	7 10 0	
		Grants-in-aid from Provincial Services (*Vide* Government letter No. 1033, dated 2nd April 1879)	5,000 0 0	
		Do. Commissioner's No. 700, dated 11th December 1878	8,000 0 0	
		Miscellaneous, as per details given in the statement enclosed	900 15 0	13,908 9 0
		Total ...	......	
Suspense accounts.	......	Advances	10,534 12 1	
		Deposits	......	10,534 12 1
		Total Suspense Accounts ...	......	38,536 8 4
		Total of the year ...	......	
		EXPENDITURE.		
General management.	2,050 0 0	Clerks—		
		One head clerk for collection of revenue for three months, at Rs. 62, and eight months at Rs. 64	698 0 0	
		One extra clerk for collection of revenue for two months and 11 days, at Rs. 40	94 1 8	
		One mohurir for collection of revenue at Rs 20, for one month and 21 days	33 14 3	
		One head clerk and accountant for Committee's office, at Rs. 30, for 12 months and 25 days	385 0 0	
		Clerks under the Terai Branch Committee (details given in their statement enclosed)	158 0 0	1,368 15 11
		Servants—		
		Two peons for collection office, at Rs. 8 each, for ten months and ten days	164 15 11	
		Four extra peons for collection office, at Rs. 8 each, for one month and seven days	55 6 0	
		Four extra peons for collection office, at Rs. 7 each, for one month and 21 days	52 10 3	
		One peon for Committee's office, at Rs. 8, for five months and six days	41 8 9	
		One duftry for Committee's office, at Rs. 3, for five months	15 0 0	
		Peons under the Terai Branch Road Cess Committee as per details given in their statement enclosed... ...	8 9 9	338 2 8
	731 10 11	Contingencies—		
		Stationery	113 8 6	
		Printed forms	2 8 9	
		Receipt stamps	10 0 0	
		Postage do.	42 7 0	
		Cost of printing statement, &c., in the Government Gazette	44 14 3	
		Price of firewood and charcoal for office chimneys, including cooly-hire, &c.	50 0 0	
		Cooly-hire for removing office records, &c.	26 13 6	
		Terai contingencies, details in their statement ..	69 0 0	359 4 0
		Carried over ...	.....	2,061 6 7

Sub-head of estimate.	Amount as per budget-estimate.		Particulars.	Distinguishing number.	Total estimated cost.	Total outlay to end of the year.	Amount.			Total.		
	Rs.	A. P.			Rs.	Rs.	Rs.	A.	P.	Rs.	A.	P.
			EXPENDITURE—*continued.*									
			Brought forward							2,061	6	7
			Original Works.									
Public Works ...	39	0 0	Construction of a cane bridge Over Ballasun at Rungmook on road from Hopetown to Ballasun.	1	39	...	39	0	0			
	119	0 0	At Chunabutty on road from Kelabari to Ballasun bridge	2	119	...	119	0	0			
	39	0 0	At Rungbang on road from Shimanbusti to Ballasun	4	39	...	39	0	0			
	95	0 0	At Dhajea over Ballasun on road from Namsu to Panighatta ...	5	95	...	95	0	0			
	350	0 0	At Teesta on road from Jor Bungalow to Teesta *vid* Pashak ...	6	350	...	350	0	0			
	238	0 0	At Namsu on road from Nahore to Namsu	7	238	...	358	0	0			
	127	0 0	At Dhuduria and Kohel on road from Ballasun to Nagir ...	8	127	...	127	0	0			
	78	0 0	Over Little Runget on road from Darjeeling to Little Runget ...	11	78	...	78	0	0			
	195	0 0	Over Great Runget on road from Tukuar to Great Runget ...	12	195	...	195	0	0			
			Survey charges of the Champta line		...	...	1	4	0			
	...	..	Contribution towards a wooden bridge over Ballasun on road from Hopetown to Ballasun and Ballasun to Nagir	1 & 8	...	500	500	0	0			
	180	0 0	Terai, as per enclosed statement ...	...	180	...	183	13	6			
										2,085	1	6
			Repairs.									
	700	0 0	Hopetown to Ballasun	1			.....					
	.....		Kelabari to Ballasun bridge...	2			.....					
	5,000	0 0	Kurseong to Kelabari...	3			178	10	2			
	550	0 0	Shimanbusti to Ballasun	4			.....					
	2,000	0 0	Namsu to Panighatta...	5			188	9	3			
	9,350	0 0	Jore Bungalow to Teesta *vid* Pashak	6			1,350	0	0			
	300	0 0	Sanadah through Nahore to Namsu	7			300	0	0			
	500	0 0	Ballasun to Nagir	8			250	0	0			
	600	0 0	Tendabatia to Little Runget	9			600	0	0			
	200	0 0	Goomti to Mahanadi	10			250	0	0			
	300	0 0	Darjeeling to Little Runget *vid* Goke	11			237	15	4			
	300	0 0	Tukuar to Great Runget	12			330	0	0			
	300	0 0	Tukdah junction to Geille	13			.....					
							3,650	2	9			
			Deduct amount refunded by Mr. Crossman ...				76	6	0			
			Total ...				3,573	12	9			
			Expenditure on Terai roads, as per details given in their statement enclosed				5,682	9	6			
										9,256	6	8
			Establishment.									
			District Committee				.....					
			Terai Committee, as per enclosed statement				721	11	7			
										721	11	7
			Tools and Plant.									
			District Committee				.....					
			Terai, as per enclosed statement				254	13	0			
										254	13	0
			Advances.									
Suspense accounts.			Paid to Executive Engineer for Vice-Chairman, Terai, on account of Khapul bridge				500	0	0			
			Paid to Executive Engineer for Namsu to Panighatta road				12	0	2			
			Paid to Executive Engineer, Kurseong to Kelabari road...				5,000	0	0			
			Advanced to the Vice-Chairman, Terai, for Terai road—									
			11th January 1879				500	15	0			
			4th March ,, ...				1,000	0	0			
			14th April ,, ...				1,000	0	0			
			13th June ,, ...				2,000	0	0			
			2nd August ,, ...				1,000	0	0			
			Carried over .				11,012	15	2	14,379	6	11

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs. A. P.		Rs. A. P.	Rs. A. P.
		Brought forward ..	11,012 15 2	14,379 6 11
		EXPENDITURE—*concluded.*		
		Advances—continued.		
Suspense Accounts —*continued.*	.....	Mr. J. Johnston for Ballasun wooden bridge	500 0 0	
		Deputy Conservator of Forests, Darjeeling, Pashak road	350 0 0	
		28th November 1878	650 0 0	
		24th January 1879	200 0 0	
		10th March ,, ...	1,300 0 0	
		1st July ,, ...	500 0 0	
		27th August ,, ...	500 0 0	
		Vice-Chairman, District Committee, for cane bridges ...	465 0 0	
		Mandhaze Sardar for Nahore road—		
		22nd March 1879	100 0 0	
		7th April ,, ...	100 0 0	
		24th ,, ,, ...	100 0 0	
		Mr. A. W. Kellie for Tendabatia road	600 0 0	
		Mr. F. A. Slack for Teesta cane bridge	350 0 0	
		Road Fund clerk, advance pay for two months	60 0 0	
		Divisional Superintendent of district on account of salary of establishment, &c.	798 6 0	
		Deposit.	17,586 5 2	
		Refund of amount received as loan from Government, *vide* Government letter No. 1166, dated 26th March 1878, communicated with Commissioner's No. 12PW, dated 6th April 1878	10,000 0 0	
		Total Suspense Accounts ...	.....	27,606 5 2
		Total Expenditure of the year ...	.....	41,985 12 1

Statement showing the details of Miscellaneous Receipts as shown in the Annual Accounts.

PARTICULARS.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
Government contribution from Public Works cess on account of joint establishment	400 0 0	
Donation from Messrs. Lloyd & Co. for Khapul bridge (Road No. 4 of the Terai list)	500 0 0	
Sale proceeds of stationery box	0 15 0	
		900 15 0
Total ...	.....	900 15 0

Statement showing the Miscellaneous Advances recovered during the year 1878-79.

PARTICULARS.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
Recovered from Public Works Department	933 9 10	
Ditto Vice-Chairman, Terai	6,406 2 3	
Ditto Deputy Conservator of Forests, Darjeeling	1,000 0 0	
Ditto Mr. A. W. Kellie	600 0 0	
Ditto Mr. J. Johnston	500 0 0	
Ditto Vice-Chairman, District Committee	445 0 0	
Ditto Mandhaze Sardar	300 0 0	
Ditto F. A. Slack, Esq.	350 0 0	
		10,534 12 1
Total ...	.....	10,534 12 1

L. C. ABBOTT, *Chairman.*

Memorandum showing in detail the actual Cash balance on 30th September 1879.

PARTICULARS.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
Cash balance as per treasury pass-book	7,980 12 3	
Less amount of cheques charged in accounts, but not yet paid	.....	
		7,980 12 3
Imprest in hands of District Engineer and others ...	.....	20 0 0
Net balance as per road cess cash-book	.....	8,000 12 3

L. C. ABBOTT, *Chairman.*

No. 109, dated Julpigoree, the 10th January 1880.

From—The Deputy Commissioner and Chairman, District Road Cess Committee, Julpigoree,

To—The Commissioner of the Rajshahye and Cooch Behar Division.

I HAVE the honor to submit herewith the annual account of income and expenditure of the Julpigoree District Road Fund, together with the annual report of the cess year 1878-79.

2. *General Committee.*—The Committee consisted of 20 members all, of whom in six were official and 14 non-official, and of these 20 members six were *ex-officio*. The following are the names of all the members:—

1. Deputy Commissioner, Julpigooree. } *ex-officio.*
2. Senior Assistant to the Deputy Commissioner. } *ex-officio.*
3. District Superintendent of Police. } *ex-officio.*
4. Sub-Divisional Officer, Buxa. } *ex-officio.*
5. Executive Engineer of the division. } *ex-officio.*
6. Manager of Chaklajat Estates. } *ex-officio.*
7. Baboo Preonath Banerjee, *Vice-Chairman.*
8. R. Houghton, Esq., Tea-planter.
9. Baboo Hara Prosad Dass.
10. Moonshee Rohim Buksh.
11. Moonshee Abdool Samed.
12. F. R. Darly, Esq., Tea-planter.
13. Baboo Kali Das Gupta.
14. ,, Sreenath Chuckerbutty.
15. Litchfield Moreley, Esq., Tea-planter.
16. Moonshee Mahomed Toricoola.
17. H. M. King, Esq., Tea-planter.
18. Moonshee Khairat Ali.
19. Baboo Jogeshar Sing.
20. ,, Rheedoy Nath Moonshee.

3. *Personnel of the Committee.*—During the year there were several changes in the *personnel* of the Committee. Captain Lillingston was Chairman at the commencement of the year, and presided over three meetings during his incumbency. On his transfer he was succeeded on the 16th April 1879 by Major Money, who, though he had just returned from furlough, was again compelled to take leave after a short stay of three months. Next came Mr. Bradbury, who was relieved three days later by Mr. Muller, Deputy Magistrate, who in his turn was succeeded by Mr. F. A. Stack, Assistant Magistrate, on the 21st July. Mr. Stack retained charge till the 12th August, the date on which I assumed charge of the office. Four members having left the district, their names were removed off the list altogether, and four others were appointed in their stead. There was a decrease of one member compared with the number of the year preceding, owing to the vacancy caused by a member having died not having been filled up.

4. *Non-official Members.*—The want of non-official members, capable or desirous of taking any interest in the working of the road cess, is greatly felt in this district. Most of this class of members were and are still very irregular in their attendance; while of the official class, the members who attended the fewest meetings were the sub-divisional officer of Alipore and the Executive Engineer, whose head-quarters is at present at Julpigoree. Both of them attended only one meeting during the year. In the case of the sub-divisional officer, the great distance of the sub-division from head-quarters is a sufficient reason for his non-attendance, while in the case of the Executive Engineer, it was only in the month of May last that a new division was formed with head-quarters at Julpigoree, so that it was perhaps difficult for the Executive Engineer to attend the meetings of the Committee held before that date. Only two meetings were held between May and the close of the road cess year, one of which was attended by the Executive Engineer of the Julpigoree Division.

5. *Official Members.*—The rest of the official class were remarkably regular in their attendance. They were—

	Names.	Number of meetings held.	Number of attendance.
1	W. C. Muller Esq. / F. A. Stack, Esq.	7	6 / 2
2	Baboo Sreenath Chuckerbutty	7	7
3	H. Wilkins, H. Jones, District Superintendent of Police.	7	3 / 3

All the meetings were presided over by the Chairman.

6. *Feeling of the people in regard to the road cess.*—The road cess is now fully and firmly established here as in other places in Bengal, so that very little difficulty is experienced in its realization.

7. *Income.*—The total income during the year under the respective heads shown below was Rs. 38,486-8-9, showing an increase of Rs. 2,303-9-7 on the last year's collection, the increase being mainly due to the receipts not budgeted before "Rents of staging bungalow" and "Grant-in-aid from the Provincial Reserve Fund" for the construction of the dâk bungalow road—

	Rs.	A.	P.
Cess on lands	30,799	0	8
,, houses	51	4	10
Staging bungalow	1,316	7	0
Fees and forfeiture	2	10	0
Grant-in-aid	574	8	0
Miscellaneous	5,742	15	8
Total ...	38,486	8	9

8. Rs. 30,799-0-8 was realized under "Cess on lands" against an estimate of Rs. 31,984, leaving a balance of Rs. 1,185 only as arrears. This, with the arrear at the end of the year 1877-78, makes a total arrear of Rs. 2,956. Deducting

from this the sum of Rs. 2,472 on account of refund to the Rungpore District Road Fund, there remains a balance of Rs. 484 unrealized at the end of the year.

9. *Cess on Houses.*—Under this head the estimate was Rs. 1,800, but Rs. 51-4-10 on account of arrears only was realized, the cess having been discontinued from the year 1877-78.

10. *Staging Bungalow.*—The transfer of the staging bungalow from the Public Works Department to the Road Cess Department was intimated to the Committee in March 1879; and from June 1879 to the end of the year under review a sum of Rs. 1,316-7 was realized under this head. During this period of four months, viz. from June 1879, the expenditure incurred in purchase of furniture and repairs of the bungalow exceeded the collection by Rs. 84-8-5. There is, however, every prospect that the bungalow will eventually pay. The details of expenditure have been given in pages 3 and 4 of Part II of the annual accounts, and will be noticed in its proper place.

11. *Dooars Improvement Fund.*—Contributions from this fund during the year were regular, and the estimated amount was paid in full.

12. *Expenditure.*—The total expenditure during the year under the heads shown below amounted to Rs. 48,467-10-6.

	Rs.	A.	P.
General management	1,353	5	11
Staging bungalow	1,400	15	5
Original works	37,358	4	7
Repairs	2,751	2	11
Establishment	5,078	2	11
Tools and plant	525	10	9
Total ...	48,467	10	6

13. *General Management.*—There was a saving of Rs. 352 under this head, viz. Rs. 191 in contingencies and the rest in establishment.

14. The total expenditure on account of the staging bungalow amounted to Rs. 7,400-15-5; Rs. 316-2-2 being in establishment and contingencies, and Rs. 1,084-13-3 in petty repairs and purchase of furniture, &c. In consequence of the transfer of the bungalow to this department, Rs. 564-12-7 had to be paid to Government in reimbursement of the compensation for the land occupied by the bungalow and for the establishment charges up to the time it was made over to this office, the Government in return giving credit for such sums as had been realized.

ORIGINAL WORKS.

15. *New road from railway station to the town.*—A sum of Rs. 2,345-7-10 was expended this year on metalling this road, thus making a total expenditure of Rs. 3,702-9-10 with the amount spent last year, thereby exceeding the estimate by Rs. 23-9-10. The costs of turfing, dressing and drain clearing, not provided for in the estimate, being the cause of this excess. The principal portion of the works executed in the year 1877-78 was done during the rains by day labour, contractors not being available then, and this raised the rates to some extent. The work has now been completed, with an additional expenditure of Rs. 190-10-3, leaving an excess of Rs. 54 after deducting Rs. 160 incurred on account of unprovided items.

16. *Dâk Bungalow Road.*—The dâk bungalow road was completed in November 1878, as reported to you by this office No. 135 of 27th December 1878.

17. *Alipore and Dalimkote Roads.*—The greater portion of the allotments on original works was expended in the reconstruction of the Alipore and Dalimkote roads, and the circumstances of their renewal were fully dwelt on in this office report of last year. Rs. 11,500 and Rs. 10,500 respectively were at first provided in the budget for these roads; but while the works were in full progress, and the allotments being nearly expended, it was found that more money was urgently needed. The Committee accordingly provided additional sums by cutting down the allotments on minor works, and reducing the estimated balance of the year under review by Rs. 1,900.

(*a*). *Alipore Road.*—An estimate for this road, providing for nearly 13 lakhs cubic feet of earthwork, was submitted to Government, which they, however, reduced to about five lakhs. But when the work was taken in hand, it was found by the then Chairman (Captain Lillingston) that almost the entire length of the road required raising, and accordingly it was raised. The earthwork thus largely exceeded the sanctioned estimate. This excess work will be shown in the supplemental estimates which will be submitted to you for sanction as soon as ready. Considerable saving is expected in all other items. Thirty-one bridges have been already constructed and four repaired.

(*b*). *Dalimkote Road.*—This road is almost complete. The completion report is shortly expected, and will be forwarded to you as soon as received. Altogether 18 bridges have been constructed and five repaired. The earthwork did not much exceed the sanctioned estimate. A good many repair works, not provided for in the estimate, had to be executed; but for this, there would have been a larger saving than is now expected.

18. *Julpigoree to Boda Road.*—The sanctioned estimate for raising the road in part, and renewing some of the bridges, was for Rs. 4,378; but only Rs. 1,900 was allotted last year. Out of the allotment, Rs. 1,262-8-11 was expended during the year, the entire earthwork was done, and six bridges of 10 feet span each were constructed.

19. *Sudder Station Roads*—One 10 feet bridge and nine culverts were constructed, and 60 running feet of the Kurla bank protective work was executed during the year at a cost of Rs. 1,409-13-8, against the estimate of Rs. 1,459 submitted by the District Engineer and sanctioned by the Committee.

20. *Domerhat to Dehigunge Road and the Kurla Bridge.*—Rupees 1,037 and Rs. 5,000 were allotted in the budget for the Domerhat to Dehigunge road and the Kurla bridge respectively. The estimate not having been sanctioned, nothing was expended on the former; while no definite conclusions have been arrived at in regard to the nature and construction of the latter. A design of an iron screw-pile bridge over the Kurla river is under consideration, and should funds allow the construction of such a bridge, a regular estimate of the same will be drawn up and submitted. The expenditure of Rs. 132-7-6 shown in the accounts against the Kurla bridge represents the amount spent on digging up piles, &c., and collecting the materials of the old bridge.

21. Very little work deserving mention was done in the Ramshahy Hât, the Apalchand, and the Phoolbari roads. Estimates for the two last works are under preparation and will be submitted in due time.

22. Details of the expenditure of Rs. 1,139-11-9 on these roads have been given in Part II of the accounts. Surface repairs of all the roads were executed, drains cleared, and eleven culverts in all repaired.

23. *Repairs to Sudder Station Roads.*—The repair works on the Julpigoree to Bakali Julpigoree to Silligoree, Alipore to Hattibari, and the Buxa station roads, were completed, before the District Engineer joined his appointment. Further repair being unnecessary, no estimate was drawn up.

24. *Establishment.*—There was a considerable saving in this head on account of a part of the District Engineer's pay having been met from other funds. He was appointed here on a salary of Rs. 250 per mensem, but a portion of his pay was borne by the Cooch Behar State Funds, the Cooch Behar State works being also under his supervision. He joined his appointment on the 14th November 1878, and his nomination was forthwith sent up to Government for approval. After some correspondence regarding his past career in the Public Works Department, Government approved his nomination and directed the Committee to appoint him on probation for one year. His period of probation extends to June next; he has given satisfaction in the discharge of his duties; his endeavours to reduce rates of works, such as woodwork, piling, iron-work, tarring, turfing, and dressing, have been remarkably unsuccessful, though the Committee is willing to credit him with the difficulties attending endeavours to bring about a reduction of rates, no matter whether these rates have been abnormally raised under special circumstances, or whether the rise has taken place through carelessness or collusion.

25. Baboo Gonesh Chundra Roy, a very useful sub-overseer, died in March last, and his place has not been filled up. An overseer was appointed instead on a monthly salary of Rs. 72. This has led to an increased expenditure of Rs. 240 annually.

26. At a largely attended meeting of the members, it was unanimously resolved to close with the proposal of the Government for the appointment of a Divisional Superintendent of district works, and the Committee anticipate the greatest benefit from an appointment which would appear to be the very thing wanting to enable a proper control being exercised over the District Engineer.

27. *Monthly accounts.*—The monthly accounts were audited and passed by a Sub-Committee, consisting of three members (sometimes by two members), at intervals of one to two months, and the annual accounts were laid before and passed by a General Committee.

28. *Office inspection.*—The office was inspected once during the year by Mr. Moore, Deputy Examiner, Public Works Accounts, and the defects noticed by him were explained to you by this office letter No. 495 of 30th September 1879, and the books have been sub-headed accordingly to the late circular on the subject.

JULPIGOREE DISTRICT ROAD FUND.

Abstract of particulars regarding Meetings of the District Road Cess Committee of Julpigoree for the Cess year 1878-79.

Commissionership.	District.	Number of members forming Committee.		Number required to form a quorum.	Number of meetings held.	Meeting at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meetings.	Number of members who attended only						Percentage of average attendance to whole Committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Rajshahye and Cooch Behar Division.	Julpigoree...		16	7	7	...	9	3	2	3	...	5	...	3	45

W. MULLER,
For Chairman.

No. 122, dated Julpigoree, the 24th January 1880.

From—The Deputy Commissioner and Chairman, District Road Committee, Julpigoree,

To—The Commissioner of the Rajshahye and Cooch Behar Division.

WITH reference to your letter No. 362PW of the 16th instant, on the subject of the annual District Road Fund accounts, I have the honor to reply as follows.

Your paragraph 2. There are no village roads on the Committee's list, nor were any applications received for any repairs to such roads.

Your paragraph 3. Owing to the excessive rains in this district, the ordinary fruit-trees of Bengal will not answer.

Mangoes invariably have a worm. Jack trees damp off with a kind of "mouldy fungus," and at the same time are not considered a healthy fruit in this part of the world. As an experiment, a thousand feet of the road leading to the railway station has, however, been planted on either side with fruit-trees at an expenditure of Rs. 102-0-6.

The subject is still under the consideration of the Committee, and the Assistant Conservator of Forests, Kurseong Division, who has been consulted, has promised to supply us with a number of cuttings of the India-rubber tree.

Your paragraph 4. The number of the following roads cannot be given for the reasons now stated :—

Siligoree to Phoolbari.—This is a projected road. At the request of the Government it has been surveyed, and when the plans and estimates have been sanctioned, will be brought on the printed list.

Domerhât to Debigunge.—This is a road from the railway station, Domerhat running partly through this district and partly through Rungpore. It has not been brought on the printed list, though included in the revised list sent to Government for sanction, but not yet received.

New road from Railway Station to Town.—This ought not to appear as a *distinct* road. It is a portion of the Sudder station roads.

Dâk Bungalow Road.—This is not a distinct road. It is merely the approach to the dâk bungalow from the station road and is included in them.

Julpigoree to Boda.—This road is No. 3 on the printed list.

Julpigoree to Siligoree.—This road is No. 2 on the printed list.

Your paragraph 5. Circular No. 8 is not in the office, having been destroyed with other records in the fire of 1878; but I was guided by circular No. 10 of February 1879, sent to me direct, and proposed sending the duplicate reports and accounts direct to the Secretary to the Government, Public Works Department. They are, however, now submitted to you as requested.

No. 6.—Part I.

JULPIGOREE DISTRICT ROAD FUND.

Annual account of Income and Expenditure from 1st October 1878 to 30th September 1879.

		Rs.	A.	P.	Rs.	A.	P.
Balance on 30th September 1878—cash		.....			11,849	13	9
Receipts during the year.							
Taxes, Rates, and Cesses.							
Cesses	On lands	30,799	0	8			
	„ houses	51	4	10			
	Total ...	30,850	5	6			
One per cent road cess		.....					
	Total Cesses ...	30,850	5	6			
Miscellaneous Taxes.							
Moturpha		.....					
	Total Taxes, Rates, and Cesses ...	.....			30,850	5	6
Miscellaneous Receipts.							
Rents of serais and staging bungalows		1,316	7	0			
Fees and forfeitures		2	10	0			
Grant-in-aid from Provincial Services		574	3	0			
Miscellaneous		5,742	15	3			
	Total Miscellaneous Receipts ...	.....			7,636	3	3
Suspense Accounts ...	Advances	12,893	12	3			
	Deposits	.....					
					12,893	12	3
	Total Receipts of the year ...	.....			51,380	5	0
	Grand Total ...	.....			63,230	2	9

		Rs.	A.	P.	Rs.	A.	P.
General management ...	Clerks	969	5	1			
	Servants	174	14	9			
	Contingencies	209	2	1			
	Printing at private presses... ...	.....					
					1,353	5	11
Staging bungalows and serais.	Establishment and contingencies ...	316	2	2			
	Petty construction and repairs ...	1,084	13	3			
					1,400	15	5
Public works ...	Original works	37,358	4	7			
	Repairs	2,751	2	11			
	Establishment	5,078	2	11			
	Tools and plant	525	10	9			
					45,713	5	2
Suspense accounts ...	Advances	10,361	3	6			
	Deposits	.....					
					10,361	3	6
	Total Expenditure of the year ...	.....			58,828	14	0
Balance on 30th September 1879—cash		.....			4,401	4	9
	Grand Total ...	.....			63,230	2	9

P. N. Banerjee,
Vice-Chairman.

W. Muller,
For Chairman.

No. 6.—Part II.

JULPIGOREE DISTRICT ROAD FUND.

Detail of Income and Expenditure for the cess year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the annual accounts for that year.*

Sub head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.	INCOME.	Rs A. P.	Rs. A. P.
		Cesses.		
Taxes, Rates and Cesses.	31,964	On lands	30,799 0 8	
	1,800	On houses (arrears)	51 4 10	
		Total of above .	30,850 5 6	
		One per cent road cess	.....	
		Total Cesses ..	30,850 5 6	
		Miscellaneous Taxes.		
		Moturpha	.....	
		Total Taxes, &c. ...		30,850 5 6
Miscellaneous Receipts.		*Tolls.*		
		Road tolls	.....	
		Canal or river tolls	.....	
		Total Tolls ...		.....
		Staging bungalows.		
		Amount received as rent of staging bungalow as per Accountant-General, Bengal's Nos. 110TB and 231TB, dated 3rd June and 18th August 1879, respectively ... Rs. A. P. 682 8 0		
		Rent of Julpigoree staging bungalow ... 633 15 0	1,316 7 0	
		Fees and forfeitures.		
	300	Process fees realized from defaulters	2 10 0	
		Grant-in-aid.		
		Grant in-aid from Provincial services for the construction of the dâk bungalow road as per Bengal Government's Nos. 827C, dated 28th August 1878, and No. 111A, dated 22nd January 1879	574 3 0	
		Miscellaneous. Rs. A. P.		
	5,000	Contribution from Dooars Improvement Fund. 5,002 12 3		
		Rent of boats 178 8 0		
		Sale proceeds 86 1 6		
	500	Government contribution for Road and Public Works cess establishment .. 500 0 0		
		Refund of other miscellaneous ... ... —24 6 6		
		Total Miscellaneous Receipts ...	5,742 15 3	7,636 3 3
		Advances.		
Suspense Accounts.		Recovered by cash from—		
		Baboo Gonesh Chandra Roy, Sub-Overseer	47 10 0	
		,, Madhub Chandra Chukorbutty, Overseer ...	21 0 0	
		,, Mohim Chandra Das, Sub-Overseer	1 6 0	
		Sub-Divisional Officer, Alipore	400 1 0	
		District Engineer Mr. J. J. Beck	0 6 0	
		Total cash recoveries ...	470 7 0	
		Recovered by sale of stock	396 1 8	
		Total stock recoveries ...	396 1 8	
		Total recoveries ...	866 8 8	
		Recovered by work, original, Alipore Road—		
		Cash recovered from Mohim Chandra Das, Sub-Overseer	171 2 0	
		Ditto ditto District Engineer Baboo Jadub Chandra Dey	96 4 9	
		Cash recoverd from Dhomed Duffadar	100 0 0	
		Ditto ditto Kumra ditto	100 0 0	
		Ditto ditto Mongar ditto	50 0 0	
		Ditto ditto Beharee ditto	500 0 0	
		Ditto ditto Protab ditto	200 0 0	
		Total cash recovered by work ...	1,217 6 9	
		Stock materials issued to this work	4,508 12 9	
		Total advances debited to this work ...	5,726 3 6	
		Recovered by work, original, Dalimkote Road—		
		Cash recovered from Baboo Gonesh Chandra Roy, Sub-Overseer	196 8 0	
		Cash recovered from Mr. Vanrenen, tea-planter	100 0 0	
		Ditto ditto Baboo Kadarnath Ghose, Sub-Overseer	41 0 0	
		Total cash recovered by this work ...	337 8 0	
		Stock materials issued to this work	4,631 14 7	
		Total advances debited to this work ..	4,969 6 7	
		Carried over .	17,562 2 9	38,486 3 9

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ..	11,562 2 9	38,486 8 9
		Advances—continued.		
Suspense Accounts —*continued.*		Recovered by work, original, Boda Road— Stock materials issued to this work	221 7 11	
		Total advances debited to this work ..	221 7 11	
		Recovered by works, original, Ramshy Hát Road— Stock materials issued to this work	54 11 8	
		Total advances debited to this work ...	54 11 8	
		Recovered by work, original, Sudder Station Roads— Stock materials issued to this work	226 7 5	
		Total advances debited to this work ..	226 7 5	
		Recovered by work, original, New road from Railway Station to town— Received by cash from Umesh Chunder Chukerbutty, Contractor	50 0 0	
		Received by cash from Madhub Chunder Chukerbutty, Overseer	26 0 9	
		Received by cash from Mohim Chunder Dass, Sub-Overseer	7 8 0	
		Total advances debited to this work ...	83 8 9	
		Recovered by work, original, Dák Bungalow Road — Stock materials issued to this work	144 8 0	
		Total advances debited to this work .	144 8 0	
		Recovered by work, original, Kurla Bridge— Stock materials issued to this work	26 10 0	
		Total advances debited to this work ...	26 10 0	
		Recovered by work, repairs, Bakali Road— Stock materials issued to this work	61 1 0	
		Total advances debited to this work ...	61 1 0	
		Recovered by work, repairs, Sudder Station Roads— Stock materials issued to this work	152 0 0	
		Total advances debited to this work ...	152 0 0	
		Recovered by work, repairs, Boda Road— Cash received from Gouesh Chandra Roy, Sub-Overseer, for work done	16 12 6	
		Stock materials issued to this work	86 5 5	
		Total advances debited to this work	103 1 11	
		Recovered by work, repairs, Rungdamali Road— Stock issued to this work	4 4 0	
		Total advances debited to this work ...	4 4 0	
		Recovered by work, repairs, Alipore to Haldibari Road— Cash received from Sub-Divisional Officer, Alipore, by work	99 15 0	
		Total advances debited to this work ...	99 15 0	
		Recovered by establishment, District Works— Cash received from Bhuban Mohan Ghose, Sub-Overseer	40 0 0	
		Ditto ditto Chandra Mohun Das, Clerk ...	30 0 0	
		Ditto ditto Purna Chandra Bose, Accountant	60 0 0	
		Ditto ditto by sale of stock, debited to establishment	14 1 0	
		Total advances debited to establishment ...	144 1 0	
		Recovered by Tools and Plants— Cash received from Mohim Chandra Das, Sub-Overseer	5 0 0	
		Total advances debited to this head ...	5 0 0	
		Recovered by Stock— Cash received from District Engineer, debited to stock	0 4 6	
		Total advances debited to this head ...	0 4 6	
		Recovered by Staging Bungalow— Stock issued for repairs	4 8 4	
		Total advances debited to this work ...	4 8 4	
		TOTAL ADVANCES ...	12,893 12 3	
		Deposits	....	
		Total Suspense Account ..	....	12,893 12 3
		Total Receipts of the year ...	....	51,380 5 0

Sub-head of estimate	Amount as per budget estimate.	PARTICULARS	Amount.	Total.
	Rs.	EXPENDITURE.	Rs A P.	Rs. A P
		Establishment, Permanent.		
General Management		Clerks—		
		One head clerk at Rs 58, for 4 months and 9 days of February	242 0 0	
		One head clerk at Rs. 58, for 2 months and 19 days of February	155 5 9	
		One head clerk at Rs. 58, for 22 days of March	41 2 6	
		One officiating head clerk at Rs 50, for 3 months and 9 days of March	164 3 3	
		One second clerk at Rs. 30, for 10 months and 22 days	321 4 7	
		Establishment, Temporary		
		Clerks—		
	1,305	One mohurir at Rs. 15, for 3 months	45 0 0	
		Total Clerks	969 5 1	
		Establishment, Permanent		
		Servants—		
		Two peons at Rs. 7 each, for 10 months	140 0 0	
		One peon at Rs 7, for one month and 24 days	12 6 9	
		Establishment, Temporary		
		One peon at Rs. 7, for 3 months and 6 days	22 8 0	
		Total Servants	174 14 9	
		Contingencies		
		One punkha-puller at Rs 5, for 4 months	20 0 0	
		One ditto at Rs. 2 8, for 28 days of September and 13 days of October	3 6 0	
		Office rent at Rs. 5, for 11 months	55 0 0	
		Forms and stationery	38 2 2	
		Miscellaneous	37 5 1	
	400	Commission to punchayets	37 3 10	
		Stamps, postage, ordinary	1 1 0	
		Do. do., service	17 0 0	
		Total Contingencies	209 2 1	
		Printing at private presses		
		Total Printing, &c		
	1,705	Total General Management		1,353 5 11
		Establishment and Contingencies.		
Staging Bungalows and Serais		1 Khansama at Rs 7, for six months and 18 days of June	46 3 3	
		1 Bearer at Rs. 6, for six months and 7 days of June	37 3 0	
		1 Sweeper at Rs. 5, for eight months	40 0 0	
		Establishment as per Accountant-General, Bengal's No 186TB, dated 13th June 1879, from March to December 1878	179 15 11	
		Contingencies, washing clothes, &c.	12 12 0	
		Total Establishment and Contingencies		316 2 2
		Petty Construction and Repairs		
		Compensation for lands as per Accountant-General, Bengal's No. 103TBA of 11th June 1879		
		Chowkidari tax	384 12 8	
		Petty repairs	7 8 0	
			317 14 1	
		Miscellaneous Furniture		
		4 Plain crockery chamber pots at Rs 1-4 each	5 0 0	
		1 Teakwood bedstead	28 0 0	
		1 Mattrass	12 0 0	
		1 Pillow	1 8 0	
		1 Dressing table	12 0 0	
		2 Camp tables at Rs. 18 each	36 0 0	
		2 Looking glasses at Rs 10 each	20 0 0	
		1 Towel horse	3 0 0	
		12 Bed sheets at Rs 2 each	24 0 0	
		6 Pillow cases at 7 annas each	2 10 0	
		4 Patna table-cloths at Rs 5 each	20 0 0	
		1 Dozen ditto napkins	3 8 0	
		1 Plain dinner set for six persons	40 0 0	
		1 Do set crockery for wash-hand stand	4 0 0	
		4 Candlesticks with glass shades at Rs 4 each	16 0 0	
		Carried over	937 12 9	1,669 8 1

Sub-head of estimate.	Amount as per budget estimate	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of year.	Amount.	Total	Authority sanctioning estimate.
	Rs.					Rs. A. P.	Rs. A. P.	
			Brought forward ...			937 12 9	1,669 8 1	
Staging Bungalows and Serais —*continued*			EXPENDITURE—(*continued*). *Miscellaneous Furniture*—continued.					
			1 Dozen check dusters			2 0 0		
			Carriage of the above			29 1 6		
			4 Teak-wood bathing tubs at Rs 14 each .			56 0 0		
			4 Wash-hand jugs at Rs. 3 each . . .			12 0 0		
			Carriage of above			8 14 0		
			1 Dozen tumblers, glass			8 0 0		
			1 Do. sherry glasses			5 0 0		
			6 Soda-water tumblers at Rs. 1-2 each			6 12 0		
			6 Finger glasses at 12 annas each			4 8 0		
			Carriage of above			4 1 0		
			Total Furniture, including carriage ...			.. ..		
			Repairs to furnitures			10 12 0		
			Total Petty Construction and Repairs			1,084 13 3		
			Total staging bungalows and serais			.....	1,084 13 3	
			ORIGINAL WORKS.					
Public Works			*New road from Railway Station to Town.*	Rs. A. P.	Rs. A. P.			
	2,311 0 0	4	Metalling, including soling, &c.	... ..	.....	2,078 9 4	.....	Commissioner's No. 388PW of 24th August 1878.
			Earthwork ...	.. ...	.....	2 4 0		
			Dressing	.....	... ..	84 12 3		
			Turfing .	...	.. ...	47 12 3		
			Drain clearing	.....	.....	27 7 3		
			Contingencies to planting trees	.....	.....	104 10 9		
			Total	3,679 0 0	3,702 9 10	2,345 7 10		
			Dák Bungalow Road.					
	574 3 0	...	Metalling	.....	.....	51 10 9	.....	Bengal Government's No. 827C of 28th August 1878.
			Earthwork	.....	.....	2 0 6		
			Dressing ...	.....	.....	3 0 6		
			Turfing ...	.....	.....	1 0 3		
			Fencing dák bungalow compound	.....	.....	165 9 3		
			Contingencies to planting trees	.....	.....	13 8 0		
			Total ...	574 3 0	574 3 0	236 13 3		
			Julpigoree to Dulmkote Road.					
	13,300 0 0	2	Woodwork	.... .	.....	7,847 10 0	.....	Bengal Government's No. 93C, dated 30th January 1879
			Iron nails	... ..	.....	263 2 8		
			,, bolts . ..	.....	.....	54 13 0		
			Tarring	.. ...	. ...	328 12 2		
			Earthwork	...	.....	3,732 6 0		
			Surface repairs ...	... .	.....	675 1 6		
			Contingencies ...	.....	...	580 11 6		
			Total ...	18,809 0 0	13,482 8 10	13,482 8 10		
			Julpigoree to Alipore Road.					
	16,800 0 0	1	Woodwork	.....	.....	9,669 11 0	.....	Bengal Government's No. 624C, dated 31st July 1879.
			Iron nails	.....	.....	404 13 4		
			,, bolts . ..	.....	.. ..	117 1 11		
			Tarring	.....	.....	486 2 9		
			Earthwork	.....	.....	6,193 8 0		
			Jungle clearing ...	.....	.....	680 0 0		
			Surface repairs ...	.....	.....	133 14 3		
			Contingencies ...	.....	...	358 11 3		
			Materials at site ...	.....	... ..	117 11 0		
			Total ...	23,858 0 0	18,141 9 6	18,141 9 6		
			Sudder Station Roads.					
	1,409 0 0	13	Woodwork ...	.. ..	..	1,277 14 3	...	Committee's Resolution dated 8th September 1879.
			Iron Works	.....	.....	43 14 3		
			Tarring	.....	. ....	30 2 11		
			Earthwork . ..	.....	.....	8 2 8		
			Dressing road surface	.	.....	49 12 0		
			Total .	1,459 0 0	1,479 13 8	1,409 13 8		
			Carried over ..	.....	.. ...	35,616 5 1	2,754 5 3	

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of year.	Amount.	Total.	Authority sanctioning estimate.
	Rs.					Rs. A. P.	Rs. A. P.	
			Brought forward			35,616 5 1	2,754 5 3	
			EXPENDITURE—*continued.*					
			ORIGINAL WORKS—*continued.*					
			Julpigoree to Boda Road.	Rs. A. P.	Rs. A. P.			
Public works—*continued.*	1,950 0 0	7	Woodwork	.....	.....	851 7 3	.....	Commissioner's No. 836P Wks, dated 18th September 1879.
			8" piling	.....	.....	362 10 3		
			Iron works	.....	.....	25 6 0		
			Tarring	.....	.....	23 1 5		
			Total ...	4,378 0 0	1,262 8 11	1,262 8 11		
			Moynagoree to Ramshahy Hât Road.					
	1,350 0 0	5	Iron works	.....	.....	23 6 0	.....	Committee's Resolution dated 5th September 1879.
			Tarring	.....	.....	31 5 8		
			Total ...	1,462 0 0	54 11 8	54 11 8		
			Rangdhamali to Apalchand.					
	600 0 0	11	Woodwork	.....	.....	266 0 11	.....	Ditto.
			Total ...	.....	266 0 11	266 0 11		
			Siligoree to Phoolbaree Road.					
	100 0 0	3	Contingencies, preliminary	.....	.....	26 2 6		
			Total ...	.....	26 2 6	26 2 6		
			Kurla Bridge.					
	5,000 0 0	...	Dismantling old bridge and materials ...	.....	.....	132 7 6		
			Total ...	.....	132 7 6	132 7 6		
	1,037 0 0	6	*Domerhat to Debigunge Road.*					
			Expenditure	*Nil* ...	.....	.....	.....	Bengal Government's No. 814C, dated 7th November 1879.
			Total Original works	.....	.....	.....	37,358 4 7	
			Repairs.					
	1,300 0 0	13	Sudder station roads			1,139 11 9		
	1,050 0 0	7	Julpigoree to Boda road			829 1 11		
	250 0 0	8	Siligoree to Julpigoree road			227 13 6		
	400 0 0	10	Julpigoree to Rangdhamali			280 15 0		
	150 0 0	12	Ditto to Bakali road			137 5 9		
	100 0 0	17	Alipore to Haldibaree road			99 15 0		
	50 0 0	..	Buxa station roads			37 4 0		
	900 0 0	5	Mynagoree to Ramshahy Hât road			.....		
			Total Repairs ..			.....	2,751 1 11	
			Establishment.					
	5,856		1 District Engineer at Rs. 156-4, for nine months and 17 days of November			1,494 12 9		
			Travelling allowance			281 0 0		
			1 Overseer at Rs. 72, for five months and 23 days of January			413 6 6		
			1 Ditto ,, 72, for 24 days of June			57 9 3		
			1 Sub-Overseer at Rs. 52, for five months			260 0 0		
			1 Ditto at ,, 30, for nine months and 11 days of January			280 10 0		
			1 Ditto at ,, 30, for 16 days of June ...			16 0 0		
			1 Ditto at ,, 40, for six months and 3 days of May			243 13 6		
			1 Ditto at ,, 40, for 19 days of June ...			25 5 3		
			1 Ditto at ,, 30, for 7 days of June ...			4 8 3		
			1 Ditto at ,, 30, for 11 days of June ...			7 5 3		
			1 Accountant at Rs. 60, for 11 months			660 0 0		
			1 Clerk at Rs. 30, for 11 months			330 0 0		
			1 Peon, at Rs. 6, for 19 days of September			3 9 6		
			3 Peons at ,, 6 each, for 11 months			198 0 0		
			1 Duftry at Rs. 6, for 11 months			66 0 0		
			1 Treasury clerk at Rs. 20, for three months and 19 days of May			78 6 3		
			Total Establishment ...			4,420 6 6		
			Carried over ...			4,420 6 6	42,368 12 10	

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
		Brought forward ...	4,420 6 6	42,863 12 10
		EXPENDITURE—(*continued.*)		
		Contingencies.		
Public works—*continued.*	480	1 Punkha-puller at Rs. 5, for five months and 21 days of October	28 6 0	
		Forms and stationery...	159 10 9	
		Miscellaneous	157 3 6	
		Stamps, postage, ordinary	4 1 0	
		Ditto service	34 0 0	
		Stamp receipt	12 8 0	
		Percentage of establishment in the Commissioner's and the Accountant-General's Offices	158 10 2	
		Cost of printing accounts, &c., in the *Calcutta Gazette*	59 5 0	
		Chowkidari-tax for depôt	21 0 0	
		Rent of depôt land for one year	23 0 0	
		Total Contingencies ...	657 12 5	
		Total Establishment ...	.....	5,078 3 11
		Tools and plant.		
		New supplies—		
		1 Mathematical instrument box	41 2 0	
		1 Brass ruler, parallel	7 4 0	
		2 Spanners at Rs. 9-4 each	18 8 0	
		1 Large saw	9 8 0	
		3 Augers	1 8 0	
		1 Wrench	2 1 0	
		1 Hammer	1 0 0	
		1 Almirah	18 0 0	
		3 Locks and keys	1 10 6	
		1 T-square ebony, three feet	4 8 0	
		1 Square set, ebonite set	9 0 0	
		12 Pins for maps electrum	1 13 0	
		160 Kodallis at as. 8-6 each	85 4 0	
		1 Pug mill, complete	190 0 0	
		2 Spanners at Rs. 11-8 each	23 0 0	
		10 Wrought-iron brick moulds at Rs. 3-2 each	31 4 0	
		8 Axes at Rs. 11-6 each	5 12 0	
		2 Seals, brass, office	22 6 0	
		2 Tapes, measuring	5 0 0	
		1 Letter rack	45 8 0	
		20 Scythes at as. 2 each	2 8 0	
		5 Dacs at as. 6 each	1 14 0	
		5 Basulas at as. 8 each	2 8 0	
		5 Hatchets at as. 8 each	2 8 0	
		Total New supplies ...	468 4 6	
		Packing and carriage	55 5 3	
		Total Carriage, &c ...	55 5 3	
		Petty repairs to tools and plant	2 1 0	
		Total Repairs ...	2 1 0	
	620	Total Tools and Plant ...	.....	525 10 9
		Advances.		
Suspense Accounts	.....	By cash to Sub-Divisional Officer, Alipore, for Haldibari road	500 0 0	
		By cash to Mohim Chundra Das, Sub-Overseer, for Alipore road	230 0 0	
		By cash to Gonesh Chundra Roy, Sub-Overseer, for Dalimkote road	208 8 0	
		By cash to Manager, Chaklajat Estates, for Domerhat road	500 0 0	
		Ditto Behary Duffadar for Alipore road	500 0 0	
		Ditto Protab ditto ditto	200 0 0	
		Ditto Kumva ditto ditto	100 0 0	
		Ditto Dhomad ditto ditto	100 0 0	
		Ditto Monger ditto ditto	50 0 0	
		Ditto Purna Chundra Bose, Accountant, miscellaneous	60 0 0	
		Ditto Chundra Mohun Das, clerk, miscellaneous ...	30 0 0	
		Ditto Kedar Nath Ghose, Sub-Overseer, for Dalimkote road	41 0 0	
		Ditto District Engineer, Julpigoree, for Alipore road	96 9 3	
		Total Cash as above ...	2,616 1 3	
		By cash for purchase of stock materials for works in this district	7,745 2 3	
		Total Advances ...	10,361 3 6	
		Deposits	.....	
		Total Deposits ...	. .	
		Total Suspense Account ...	.....	10,361 3 6
		TOTAL EXPENDITURE OF THE YEAR— ...	.....	58,328 14 0

Memorandum showing in detail the actual Cash Balance on the 30th September 1879.

PARTICULARS.				Amount			Total.		
				Rs.	A.	P.	Rs.	A.	P.
Balance of cash as per Treasury pass-book				6,543	2	6			
Less amount of cheques not yet paid—									
Cheque No. 231 of 22nd September 1879			92	5	9				
,, ,, 235 of 29th	ditto	...	133	0	0				
,, ,, 236 of 30th	ditto	...	2,056	8	0				
				2,281	13	9			
							4,261	4	9
Imprest in hand, Vice-Chairman, Road Cess ..			...	20	0	0			
Ditto Sub-Deputy Collector, Road Cess			...	20	0	0			
Ditto Baboo Behary Lall Das, Overseer			...	100	0	0			
							140	0	0
Net Balance as per Road Cess Cash Book			...	.....			4,401	4	9

No. 428PW, dated Dinagepore, the 26th February 1880.

From—LORD H. ULICK BROWNE, Commissioner of the Rajshahye and Cooch Behar Division,

To—The Secretary to the Government of Bengal, Public Works Department.

I HAVE the honor to submit in original the District Road Fund annual reports and accounts of the districts of this division, excepting Darjeeling, for the cess year 1878-79, prepared with special reference to the instructions laid down in Government circular No. 8A and letter No. 173A, dated 4th and 11th February 1878, respectively, and Government circular No. 54A, dated 5th August 1879. I also submit the explanations received in reply to calls from my office from the districts of Rungpore and Julpigoree.

2. The subjoined table shows the dates of first receipt in my office of the district reports and returns, and of final explanations in reply to calls from this office :—

Districts.	Date of first receipt.	Date of receipt of final explanations.
Dinagepore	... 1st December 1879.	17th February 1880.
Rajshahye	... 31st January 1880.	21st ,, ,,
Pubna	... 5th ,, ,,	9th ,, ,,
Bogra	... 31st December 1879.	Nil.
Rungpore	... 26th ,, ,,	22nd January 1880.
Julpigoree	... 12th January 1880.	17th February ,,
Darjeeling	... 2nd ,, ,,	Return incomplete and therefore not submitted.

3. From the above, it will be seen that the reports from Dinagepore, Bogra, and Rungpore were received before the date on which they were due in my office, viz. 1st January. The reports from Rajshahye, Pubna, and Julpigoree were received late. The return from Rajshahye, though received a month after the due date, was prepared incorrectly and in the old form, and had to be returned for revision. In the case of every district except Bogra, there were either mistakes or omissions, for which either explanations or revised figures had to be called for. The Deputy Commissioner and Chairman of Darjeeling did not include in his return the amounts spent by the Terai Branch Road Cess Committee, owing to the accounts of the Branch Committee not having been correctly drawn up, and I have therefore directed the Deputy Commissioner and Chairman to submit a revised return, which will be submitted to Government as soon as received.

4. The most important reform introduced in the administration of the Road Cess Act is the appointment of a "Divisional Superintendent of the District Road Works." The appointment of a Superintendent in this division has been most beneficial to the several Road Cess Committees. The undisposed of projects that were made over to the Divisional Superintendent by the Superintending Engineer of the late Northern Circle were promptly dealt with, which was in itself a great gain. Twenty-eight new projects received during the year have also been treated by the Divisional Superintendent, besides the inspection of roads, which has proved most beneficial to the department, as Superintending Engineers rarely had time to see a single work. Mr. Heyman, moreover, has had time to go into everything thoroughly, ascertain the qualifications of District Engineers, to check and reduce rates, to inspect the roads works offices, and see what had been done since the visit of the Examiner of Public Works Accounts, &c., &c.; but as a good deal of this only commenced after the year under report, I will only add that the entertainment of a Divisional Superintendent was an excellent investment, which will much more than repay its cost directly and indirectly in addition to frequently saving a season in work by expedition in the examining and amending projects. Mr. Heyman has also given me valuable assistance as Secretary in the Road Works Department.

5. I now proceed to review the results of the year as regards each district.

6. *Dinagepore.*—The year commenced with a balance of Rs. 44,871, which included the advances outstanding. The receipts during the year from all sources were Rs. 88,045. Thus, in all, Rs. 1,32,916 were at the disposal of the Committee. The total expenditure was Rs. 72,973, leaving a balance at the close of the year of Rs. 59,943. Of this sum Rs. 45,858 represent the actual amount in hand, and the balance was paid as advance for material at sites, but not adjusted.

7. The financial condition of the fund was therefore good, but the balance in hand was larger than it was at the close of the preceding year, and the outturn of work was small. The total expenditure on original works was Rs. 23,388, and on repairs Rs. 27,264—total Rs. 50,652. The principal work done was earthwork, bridging and metalling what is called the Rungpore road which connects the civil station with the Northern Bengal State Railway at Parbuttypore, and next to that bamboo bridging on the Akhanagor to Chooraman, Dinagepore to Hemtabad, and Peergunge to Roygunge roads, with jungle-cutting on the Darjeeling road.

8. As regards the Parbuttypore or Rungpore road, there was an allotment for original work of Rs. 39,840 in the budget, but the actual expenditure was only Rs. 13,959. A special report about this road is annexed to the report of the Chairman, from which it will be seen that very little work was done. Of the total expenditure of Rs. 13,959, Rs. 10,092 were spent on metalling and the rest on bridges and earthwork, &c. The failure of two contractors, as detailed in paragraphs 9 to 11 of the Chairman's report, explains the backward state of metalling on the Rungpore road. I am sorry to say, moreover, that the Divisional Superintendent noticed that the bricks collected for metal are of bad quality, and will not therefore last very long.

"I have just passed over the road myself, and have urged on the Magistrate and District Engineer to make special efforts as regards brick-making during the rest of this dry season, so that the metalling may be done in the course of the rains.

9. No original works were constructed on the Akhanagor to Chooraman, Dinagepore to Hemtabad, and Peergunge to Rajgunge roads, beyond bamboo bridging. The allotments for repairs were Rs. 1,383, Rs. 1,000, and Rs 1,000, and the expenditure Rs. 1,162, Rs. 1,448 and Rs. 1,080. Ten miles of jungle on the Darjeeling road were cleared at a cost of Rs. 390, chiefly as a protective measure against tigers—a work which is continued during the current year.

10. The other important roads of the district have received a fair amount of attention.

11. Rs. 2,000 were allotted under the head of village roads, but I regret to observe, that Rs. 200 only were spent, and that in a single neighbourhood apparently, viz. at Raygunge, an important jute market in the west of the district, where the residents repaired their roads at a cost of Rs. 400, the work being undertaken by one of the principal residents of the place. The Chairman intends to make use of the services of the police officers in getting village roads repaired and bridged under the supervision of Mr. Wilcox, the District Superintendent of Police, who is Vice-Chairman of the Committee; but it is difficult to believe that trustworthy persons are not to be found, who are willing to spend in the aggregate some thousands on village roads.

12. Tree-planting has been commenced on the Rungpore and Moorshedabad roads; on the former 600 and on the latter 300 trees are planted. The present Vice-Chairman, Mr. Wilcox, has taken great interest in this matter.

13. Altogether the results of the year are not as satisfactory as in the previous year, principally owing to the failure of two contractors, and the post of the District Engineer being in abeyance during the busiest season of the year, as detailed in the Chairman's report. The Chairman hopes to be able to utilize almost all the available income during the current year.

14. The Divisional Superintendent reported that, having joined his appointment last September, the District Engineer "Baboo Ram Nath Bhattacharjea has had a great many difficulties to contend against, owing to previous neglect and mismanagement. He is an intelligent and active man, and will in time be able to make proper arrangements, and have the work started and executed in a satisfactory manner."

15. *Rajshahye.*—The year commenced with a balance of Rs. 90,706, exclusive of advances outstanding, which amounted to Rs. 4,786. The total receipts of the year from all sources were Rs. 1,26,742, making a total of Rs. 2,17,448. The total expenditure, exclusive of advances and deposits, was Rs. 82,555, which left a balance in the hands of the Committee of Rs. 1,34,893. To this must be added Rs. 60, being the net deposit received during the year, and Rs. 658 deducted on account of net advances made during the year, making the total balance Rs. 1,34,295 unutilized at the end of the year.

16. The total expenditure on road works was Rs. 61,856, of which Rs. 32,073 were spent on original works and Rs. 29,783 on repairs, including village roads. The memorandum given in paragraph 13 of the Chairman's report shows in detail the actual expenditure on each of the roads undertaken during the year. The main cause of so little money being spent was the delay about the preparation of the project for the Nattore to Beauleah road, which has formed the subject of separate correspondence.

17. The most important of the original works was raising and bridging, a little metalling, and the making of a few bricks towards more metalling, in the case of the Nattore road. Rs. 12,678 were spent in the construction of masonry bridges on the first section, and Rs. 6,860 in raising, bridging, and metalling a short bit of the Ghormara and Kajla portion of it. Thus in all Rs 19,538 were spent in original works. Adding to this the sum of Rs. 14,128 spent on repairs of a substantial description, and almost of the nature of original work, the total expenditure was Rs. 33,666, out of a total allotment for original works and repairs of Rs. 84,500. This is explained by the Chairman to be owing to the estimates of the masonry bridges having been sanctioned late in the working season; but a much larger sum was available for the road if the project could have been prepared and sanctioned in time.

18. The Divisional Superintendent, in his inspection report of the Rajshahye district, reported that the late floods did a good deal of damage to this road in places, and particularly

55. The Deputy Commissioner says that the ordinary fruit-trees of Bengal do not answer well in Julpigoree owing to excessive rains. As an experiment, however, a thousand feet of the road leading to the railway station have been planted on either side with fruit-trees at an expenditure of Rs. 102.

56. The results of the year appear to be satisfactory.

57. Mr. Heyman writes as follows of the District Engineer:

"I found the District Engineer attentive to all instructions and willing to do his best. The saving on the two lines of road is creditable. He seems to be a practical man, and, as far as I can judge, understands his work, and I dare say will do well in future."

58. The report received from the Chairman of the Darjeeling Road Cess Committee is incomplete. It will be submitted to Government as soon as it is received in a complete form.

59. The meetings of Committees have been fairly attended in most districts, and the non-official members have given a fair amount of assistance to the Chairman; but the members who live in the interior, with few exceptions, scarcely ever attend.

60. The Road Cess Act works smoothly and without complaints. The people are gradually appreciating the advantages conferred on them by improved communications. But I do not think they get all the return for their money that they ought to get, and that they would get under a better system of repairs of roads than, as far as I am informed, exists in the great majority of the districts of these provinces.

61. This brings me to two matters, which are, I think, worthy of the notice of Government. The first is that, notwithstanding the large amount of cess paid, in very few districts do the cess-payers reap the practical advantage they are entitled to in the shape of having the majority of the roads in a district in fair-weather passable order during the greater part of the dry season. With few exceptions (and those chiefly, as I am informed, in districts where indigo planters, &c., carry out repairs), the manner in which District Engineers work is as follows:—

From one to three roads are taken up at a time and repaired without any great expedition, a good deal of earth being thrown on them almost every year when they are repaired at all. When these roads are done, another two or three roads are taken in hand, and so on; some roads thus not being touched till just before the rains, while in many districts some roads are not repaired every year. The result in the case of the roads repaired on this system is that some roads are made difficult for traffic by earth being thrown on them at the beginning of the season, and the rest are equally difficult for traffic by their not being touched for some months after the rains. What is wanted is that from 300 to say 700 miles of road in every district should receive light surface repairs at the beginning of the dry season, so as to be fit for traffic until the next rains. As a Magistrate of different districts, I found no difficulty in effecting this, by merely taking a little trouble in teaching sirdar coolies how to execute such repairs, viz. to avoid throwing earth on the road at all, if possible, and if absolutely necessary, the smallest quantity here and there, to pare ridges and turn them into the runs alongside them, to cut overhanging branches of trees, to slope away gaps, so that carts and buggies could get up and down without difficulty, and the same as regards approaches to ferries. If from 20 to 40 sirdar coolies are taught how to work in this way, and spread over all the roads in the districts on 1st November, each having 15 or 20 coolies with him, about all the roads of the district will be in fair weather order by the end of that month, and in actual practice, when I was a Magistrate, I used to drive my buggy or dog-cart all over the district from 1st December. On the completion of the surface repairs, the sirdar coolies should be turned on the two or three roads which should be taken in hand every year for heavy work, and during the rains only the sirdar coolies should be retained, each having a length of road to touch up now and then, and keep in such order as is possible in the rains, when "a stitch in time saves nine" at the beginning of the cold weather. What used to be possible, and used to be actually done with half or a third of the money now available for roads, ought to be done without difficulty now.

62. Of course it is not easy to get professional engineers to give due weight to the importance of merely giving 300 to 600 miles of roads, good for carts, and perfectly passable for vehicles on springs, by an expenditure of only Rs. 3,000 to Rs. 6,000 a year, for an engineer naturally prefers giving his time and attention to heavy and important work; but, I think, the former should be insisted on.

63. The other point is that, while the District Engineers have not hitherto been, as a body, altogether as efficient as they ought to have been, many of them are paid decidedly high salaries, considering their antecedents in the Public Works Department and elsewhere. District Officers and Committees no doubt find it difficult to resist an inclination to amiable weakness towards a gentleman with whom they are in frequent contact, but I think the salaries paid are often much higher than they ought to be, consistently with justice being done to the cess-payers. There may have been some necessity for highly-paid officers when a Committee had to carry through important works, and could rarely obtain the assistance of the Superintending Engineer; but now all that is changed as regards some divisions at all events, and with a Divisional Superintendent of district works, a high class District Engineer is not required, as such officers receive instructions on the spot in regard to all important bridges, and so forth.

64. I think that some pressure on the part of Government is called for in regard to these points.

No. 91PWct, dated Darjeeling, the 15th June 1880.

From—LORD H. ULICK BROWNE, Commr. of the Rajshahye and Cooch Behar Divn.,
To—The Secretary to the Government of Bengal, Public Works Department.

IN continuation of my letter No. 428PW, dated 26th February 1880, I have the honor to submit herewith the annual report and accounts of the District Road Cess Committee of Darjeeling, together with those of the Branch Road Cess Committee of the Terai, for the cess year 1878-79.

2. I much regret the delay that has occurred in the submission of these papers to Government It was reported, in paragraph 3 of my letter cited above, that as the receipts and disbursements of the Terai Branch Road Cess Committee were not included in the district accounts, they were returned to the Deputy Commissioner and Chairman for correction and revision. The revised accounts afterwards received from the Deputy Commissioner and Chairman were so badly prepared, and were wanting in so many details, that it was necessary to return them twice for revision and correction. On receipt of the revised accounts now submitted, it was again found that a subsidiary statement did not accompany the revised accounts, and that there were certain discrepancies between the accounts of the District and the Branch Road Cess Committees, and between the figures in the accounts and report of the latter. Copies of the explanations received, with reference to the discrepancies, are herewith enclosed.

3. The year commenced with an opening balance of Rs. 11,410, exclusive of advances outstanding. The total receipts from all sources were Rs. 38,556-8-4, which includes Rs. 13,000 granted by Government. There was thus Rs. 49,966-8-4 at the disposal of the Committee. The total expenditure of the year, including advances and deposits, amounting to Rs. 17,606-5-2 and Rs. 10,000 respectively, were Rs. 41,985-12-1, leaving a balance at credit of the Committee of Rs. 7,980-12-3 at the close of the year. Of the sum of Rs. 13,000 granted by Government, Rs. 5,000 were on account of the road from Kurseong to Kilabari, and Rs. 8,000 for the road from Jor Bungalow to the Teesta. Both roads have since been transferred to the Public Works Department as provincial works. The former sum has since been advanced to the Executive Engineer of the Darjeeling Division. The unexpected balance of the latter sum, after deducting payments on account of the Teesta road, will probably have to be refunded.

4. The total expenditure on works under the Sudder or District Committee amounted to Rs. 5,473-12-9, viz. Rs. 1,900 on original works and Rs. 3,573-12-9 on repairs. The original works consisted chiefly of the construction of cane bridges. There is no District Engineer in Darjeeling, as the funds at the disposal of the Committee are insufficient for the maintenance of an engineering establishment, and almost all the roads in the hills are maintained under the supervision of tea-planters, and in some cases a lump sum being made over to them for repairs of roads in some instances.

5. The number of meetings held during the year was only four, owing to there being no quorum on other occasions. It is said that planter-members feel a great difficulty during the rains and the tea-making season in visiting Darjeeling.

6. The Act is said to have worked fairly well during the year, except that the cess-payers are dilatory about paying in the cess. It is also reported that a large remittance was received from the Terai after the close of the year too late for credit in the year's accounts.

7. No trees were planted on roadsides in the hills. It is practically impossible to do much towards planting roadsides with trees in the hilly parts of the district.

8. Nothing was done during the year towards the construction of village roads as such, but it is remarked that the district roads are in fact village roads.

9. The collecting and other establishments are reported to have worked fairly well during the year.

10. The Branch Road Cess Committee of the Terai do not appear to have worked very satisfactorily. The non-official members, the tea-planters especially, strange to say, are said to be rather indifferent and to have rendered no assistance to the Vice-Chairman, who presides over the Branch Committee, which has been vested with the powers of a District Committee. The Deputy Commissioner and Chairman recommends that these powers be withdrawn, as he is of opinion that the Branch Committee requires more guidance than can at present be given to it. I think another year's report may be awaited before taking that step.

11. The total income of the Branch Committee was Rs. 10,551-10-1, of which Rs. 6,169-10-1 represents the amount received from the District Committee. The total expenditure was Rs. 10,252-14-1, including advances outstanding to the amount of Rs. 3,178-0-9. There was therefore a balance of Rs. 298-12 at credit of the Branch Committee at the close of the year.

12. The total amount spent on works was Rs. 5,866-7, viz. Rs. 183-13-6 on an original work (the construction of a store godown and office bungalow), and Rs. 5,682-9-6 on repairs of roads. There is an overseer to look after these roads, who is not favourably reported on; but it is said that he suffered from fever for a considerable portion of the year. The roads are said not to be in a good state, but the district funds are insufficient to allow of the grant of the amount necessary to keep all the roads in really good order.

13. Only 50 mango and 40 jack trees are stated to have been planted by the sides of a road. It was intended to spend a sum of Rs. 50 in planting trees, but as the young trees were not sufficiently advanced for transplanting, the whole of this sum could not be spent.

so at the Kalitalah nullah, where a gap was cut away to twice its original width, and a large and deep hole scoured out at the site where it was proposed to erect a masonry bridge. Mr. Heyman reported that a good deal of earthwork has yet to be done; but now that it has been given to a good contractor, and a contract signed, this road should be finished, as regards earthwork and bridging, before next rains.

19. The timber bridges on the second section of the road have been repaired, and Mr. Heyman reported that they appear to be strong and sound. In the first section also most of these bridges have been thoroughly repaired.

20. From the fourth mile the metalling commences. The metal has not consolidated properly, and the Divisional Superintendent attributes this to the stones not having been broken sufficiently small, and the metal sufficiently watered and rolled before the binding material was put on.

As regards the metalling, I am much disappointed at hearing that so much money is to be spent on contracts actually made for iron bridges, that very little indeed of the road cess funds or the second Government grant of Rs. 75,000 will be left for metalling. But the Superintending Engineer approved of such bridges being made, and again during last December, hearing another one was in contemplation, I asked the Divisional Superintendent to see if a wooden bridge would not suffice, on which he reported that an iron one was necessary. The additional expense will delay the completion of the metalling a good deal.

21. The other important roads of the district have received fair attention.

22. Rs. 1,961 were spent on village roads. Of this amount, Rs. 575 were spent by the Branch Committee of Nattore on certain roads under that Committee. The work done under this head is unsatisfactory.

23. No trees have yet been planted along the roadsides. The Chairman reports that some has got trees already in places, and at others the roadside will not admit of trees being planted.

24. The year's work has been unsatisfactory, as was the case in the previous year, owing to the cause noticed above; but it is, I have every reason to believe, progressing well now.

25. The Divisional Superintendent made a very favourable mention of the present district Engineer Mr. Mackenzie.

26. *Pubna.*—The year commenced with a balance in hand of Rs. 24,615, exclusive of advances outstanding. The total receipts of the year from all sources of revenue were Rs. 50,758, making a total of Rs. 75,373. The total expenditure was Rs. 64,451, which leaves a balance of Rs. 10,922. Adding to this Rs. 3,548 on account of miscellaneous advances recovered during the year, and deducting Rs. 1,124, deposits refunded during the year, the actual balance in the hands of the Committee was Rs. 13,346.

27. Of the total expenditure, Rs. 47,634 were spent on road-work, of which the outlay on original works was Rs. 35,131, and on repairs Rs. 12,503.

28. The most important original work done during the year is the partial construction of the roads from Pubna to Moonshedpore, Aunimkola to Sara, and Raneegaon to Bhowanipore. The first two roads form, with a portion of the old Rajshahye road in the middle, the line of communication between the sudder station of Pubna and the Northern Bengal State Railway at Sara. This road is still far from complete as a communication between Pubna and Sara, though a good deal of both earthwork and bridging has been done in a fashion. The Divisional Superintendent inspected the road. A copy of his report has been submitted to Government with this office letter No. 295PW, dated 20th December 1879. He strongly condemned the work of the District Engineer, and a notice has been given to the latter officer that his services are no longer required.

29. The other roads of the district received fair attention. Almost all the works suffered considerable damage from the unusually high floods of last year, nearly all the embanked roads in the district having been overtopped and breached.

30. The expenditure on village roads was Rs. 2,085, out of an allotment of Rs. 2,316. The work was supervised in the Serajgunge sub-division by local zemindars and headmen, and in Pubna by headmen of villages only. The Chairman reports that "several good and useful village ways have been made," and in these cases "a small sum has done much to remove the pressing want of a large number of the people." The work of the year in this respect appears to have been satisfactory.

31. Nothing was done in the way of tree-planting on roadsides during year under review, except an outlay of Rs. 72 in fencing trees previously planted.

32. The Divisional Superintendent reported very unfavourably of the District Engineer as already stated.

33. *Bogra.*—The year opened with a balance of Rs. 16 343, exclusive of outstanding advances on account of the value of materials in stock, which amounted to Rs. 15,417. The total receipts of the year from all sources were Rs. 48,655. The gross amount available was thus Rs. 64,998, plus value of advances and materials. The total expenditure was Rs. 31,601, leaving a balance of Rs. 33,397, plus value of materials in stock estimated at Rs. 17,212.

34. Of the total expenditure of Rs. 31,601, Rs. 18,061 were spent on road-works, of which Rs. 2,014 are stated to have been spent on original works, and Rs. 16,047 on repairs. This latter sum, however, includes some heavy earthwork, which was more in the nature of completion of the earthwork of the road from Bogra to Chatiangram.

35. The most important work of the district is the road from Bogra to Chatiangram, which connects the civil station of Bogra with the Northern Bengal State Railway. The work done on this road consisted of earthwork and repairs throughout, and the construction of four temporary bridges and two temporary culverts, so that for all practical purposes the road is passable throughout. The complete project for this work, including substantial bridging and metalling, has lately been submitted.

36. The road next in importance is the Dinagepore road. Extensive earthwork repairs were effected and temporary culverts were made.

37. Earthwork repairs, repairs and construction of temporary bridges, were effected on the Rungpore, Nattore, Shariakandy, and Serajgunge roads, as also on the Mahastan and Shibgunge branch of the Rungpore road, and the cross-roads joining the Rungpore and Dinagepore and the Serajgunge and Nattore roads. The work done on the Sultanpore road was trifling.

38. Rs. 1,755 were spent on village roads through zemindars and village headmen.

39. Very little has been done in this district in the work of planting trees on roadsides; Rs. 90 only were spent on this work. The Divisional Superintendent was satisfied with the way in which the District Engineer, Mr. Staples, prepared the project for the Bogra to Chatiangram road, the only important thing he has had to do, but Mr. Heyman had to point out many little things which required amendment. The District Engineer is evidently slow and not fertile in resources, but Mr Heyman says he has had considerable difficulties to contend with owing to the incompetency of his predecessor.

40. *Rungpore.*—The year commenced with a balance, exclusive of advances, of Rs. 19,790. The receipts from all sources during the year were Rs. 1,37,275, making a total of Rs. 1,57,065. The total expenditure during the year was Rs. 1,29,772, leaving a balance of Rs. 27,293.

41. Of the total expenditure of Rs. 1,29,772, the amount spent on road-works was Rs. 99,032, of which Rs. 55,873 were spent on original works and Rs. 43,159 on repairs.

42. The most important original work undertaken during the year was the Rungpore to Kamarparah road, which is a portion of the Dhubri road. Rs. 12,775 were spent in the construction of bridges which were nearly finished.

43. The next important works in progress during the year were the large Alaikuree bridge, the construction of bridges on the Kaligunge road, and the metalling of the Tajhat road. The amount spent on these works were Rs. 11,063, Rs. 5,480, and Rs. 7,705 respectively.

44. A very large quantity of work of a permanent or substantial nature appears to have been done in this district, and almost all the roads have received a fair amount of attention.

45. Out of an allotment of Rs. 4,000 for village roads, Rs. 3,425 were spent on 37, roads in the three sub-divisions of the district, the work being undertaken by non-official gentlemen and village headmen.

46. Satisfactory progress has been made in the work of planting trees on roadsides. It is reported that five miles of the Bogra, one mile of the Kaligunge, four miles of the Dhubri, two miles of the Bugwa, nine miles of the Julpigoree, and eleven miles of the Dinagepore roads have been planted with jack and mango trees.

47. The Divisional Superintendent has not yet finished his inspection of the works of this district, but from the Chairman's report, it appears that the results of the year's work are very satisfactory, and I know that the present District Engineer, Mr. Ringwood, has given satisfaction and proved much more efficient than his predecessor, as the late Superintending Engineer has seen and reported favourably on some of Mr. Ringwood's work.

48. *Julpigoree.*—The year commenced with a balance, exclusive of advances, of Rs. 11,850. The receipts of the year amounted to Rs. 38,487, making a total of Rs. 50,337. The total expenditure was Rs. 48,468, leaving a balance of Rs. 1,869. Adding to this Rs. 2,532, being the amount of miscellaneous advances recovered during the year, the total balance comes to Rs. 4,401.

49. Of the total expenditure, Rs. 40,109 were spent on road-works, of which Rs. 37,358 were spent on original works, and Rs. 2,751 on repairs.

50. The most important works undertaken during the year were the Dalingkote and Alipore roads, on which Rs. 13,483 and Rs. 18,142 respectively were spent. The Dalingkote road is finished as provided for in the estimate, and the work now going on is in fact extra, and is being executed out of the savings of the estimate which the Divisional Superintendent reports to have been Rs. 5,000.

51. The Divisional Superintendent reports that the "state of the road is very good, and when the repairs and raising in the seventh, eighth, ninth, and tenth miles (which has been found necessary by the overflow of the Teesta) is finished, it will be an excellent unmetalled road."

52. Mr Heyman also inspected the Alipore road and found it in an advanced state.

53. It appears that the other important roads of the district also received attention.

54. Nothing appears to have been done for village roads. The Deputy Commissioner reports that "there are no village roads on the Committee's list, nor were any applications received for any repairs to such roads." This is scarcely satisfactory, and the Deputy Commissioner will be requested to make an effort to do something for village roads during this dry season.

PUBLIC WORKS DEPARTMENT,—BENGAL.

DISTRICT ROAD FUND.

NOTIFICATION No. 169.

The 20th September 1880.

UNDER section 89 of Act X (B. C.) of 1871, the following Annual Accounts and Reports of the District Road Committees of Patna, Gya, Shahabad, Mozufferpore, Durbhunga, Sarun, and Chumparun, on works carried out and in progress during the past cess-year 1878-79, together with the remarks of the Commissioner of the Patna Division, are published for general information.

T. H. WICKES,
Asst. Secy. to the Govt. of Bengal in the Public Works Dept.

No. 134, dated Bankipore, the 19th—27th January 1880.

From—G. TOYNBEE, Esq., Vice-Chairman, District Road Cess Committee, Patna,
To—The Commissioner of the Patna Division.

I HAVE the honor to submit the Annual Road Cess Report for the road cess year ending 30th September 1879, prepared by the District Engineer. This report contains all the information required by the Government regarding the works carried out during the year, and also explains what it is proposed to do during the current road cess year.

2. The annual accounts were duly examined and passed in accordance with the provisions of section 88 of the Act by the Vice-Chairman, Moulvi Abdool Jubbar, Baboo Modur Mohun Lall, and Munshi Mahomed Amir.

3. There is nothing new to report on the working of the Road Cess Act.

4. The sudder and branch committees have shown an intelligent interest in all matters brought before them, and have thoroughly approved the principle laid down in Government circular No. 5C, dated 23rd January 1879, on which the District Engineer has worked.

5. It will be seen from the District Engineer's report, that the greatest want of the district—a bridged and metalled road to Behar (which passes through a very flooded and difficult country)—is now under construction, and will, it is hoped, be completed during the current year. The committee hope to take up one or more important roads, year by year, and put it into thoroughly good order, only doing mere surface repairs meantime to the other existing roads which are all extremely defective both in construction and alignment. The next large work to be taken up in accordance with this policy, is the road from Futwa to Hilsa, and when this has been done, it will be possible to take up two or three of the less important roads yearly, until all are put in good order. Most of the District Engineer's time has been taken up during the past year by preparing the plans and estimates for these two large works. Those for the Behar road have now been passed by the Chief Engineer, and those for the Futwa and Hilsah road have been sent to Government through the Superintending Engineer. The committee have had every reason to be satisfied with the District Engineer's work, and he has been confirmed in the appointment. The subordinate establishments are somewhat weak: but better men on the pay which the committee can offer are hard to obtain, and it is hoped that the present staff will gradually improve and succeed eventually in working up to the required standard.

6. The committee, in explanation of the small sum spent on village roads, would again reiterate their previous opinion that in such a flooded district as Patna, it is impossible to construct even a village road without proper surveys and skilled knowledge. They have confined their present efforts in this direction to preserving from encroachment existing tracks and footpaths, and planting palm trees to mark their course. Eventually their improvement will be gradually taken up along with that of the roads which they connect and tap. Their construction involves many delicate questions of drainage and irrigation; and it would be mere waste of money to undertake them until the District Engineer has had time to make the necessary surveys. It cannot be too often pointed out that the engineering conditions of the Patna district are entirely different from, and far more difficult and complicated than, those which obtain in the other districts of the Division.

7. A beginning has been made in the important matter of arboriculture, which had hitherto been entirely neglected. The trees planted on roads and in nurseries are all fruit-bearing trees which will eventually yield a good revenue, and amply repay the expenditure incurred on them. The District Engineer has taken up the subject in a systematic manner, and has wisely adopted a system of nurseries in which the trees are allowed to attain a good life before being planted out, thus concentrating supervision and establishment, and maintaining a more efficient check.

8. To put the roads of this district into thoroughly good order is a work of not less than ten years, and probably in no other district in Bengal would hasty and ill-prepared projects be more injudicious and wasteful than in Patna.

9. A duplicate copy of the annual accounts is this day sent to the Examiner of Public Works Accounts, Bengal.

10. The statement, in the prescribed form, showing the particulars of meetings of the sudder and branch committees is herewith annexed.

Abstract of particulars regarding meetings of the Sudder and Branch Road Cess Committees for the Cess-year 1878-79.

District.	Name of Committees.	Number of members forming Committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	Number of members who attended only—						Percentage of average attendance to whole Committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Patna	Sudder Road Cess committee	6	15	7	10	3	5·7	3	1	5	...	1	1	3	57·1
	Dinapore Branch Road Cess Committee	2	4	2	1	...	4	2	2	2	...	...	...	...	66·6
	Barh Branch Road Cess Committee	..	...	...	...	...	...	..	...	...	...	...	...	...	...
	Behar Branch Road Cess Committee	...	...	...	...	...	...	...	...	...	...	...	...	...	...

BANKIPORE,
The 19th January 1880.

G. TOYNBEE,
Vice-Chairman, District Road Cess Committee, Patna.

Patna Road Cess Annual Report 1st October 1878 *to 30th September* 1879.

THE annexed tabular statement prepared in accordance with Government Circular No 54A, of the 5th August last, shows the income of the road cess during the year in question (including the balance at the close of the previous years), the details of expenditure, and the balance at its close.

The system of expenditure adopted has been that laid down in Government Circular No. 5C, of the 23rd January 1879, paragraph 8, which is quoted for reference:—"If committees were to concentrate their expenditure for new works or one or two projects, and complete these before they commenced any others, the District Engineer could look more thoroughly after them, and would have time to look into his designs for the works to be subsequently taken up and to prepare them satisfactorily. The investigation necessary to prepare one or two projects correctly should afford data that would be valuable, and would facilitate the preparation of subsequent estimates for new projects in the vicinity. Funds should first be provided for the repairs of existing district and village roads, and any surplus to carrying out, thoroughly and properly, some one or more important projects, which, once begun, should be completed. The Lieutenant-Governor considers that the cess money will be far more profitably expended in this way, than in spasmodic outlay on pieces of road without system and without careful consideration of the engineering merits of the projects. Committees should work on general principles rather than on an impulsive desire to meet every petty want that may happen to turn up."

The sum available for works after deducting cost of all establishment and maintenance of bungalows, ferries, &c., amounted to Rs. 1,25,512. Of this sum Rs. 12,954 were spent in annual repairs; Rs. 654 on village roads; and Rs. 1,11,874 were available for "some one or more important project." This sum may seem unequally divided between these three heads, but the roads generally in the district are such that until they can be taken up and re-aligned and remodelled (it is hoped in 1880-81), more money spent on them than is just sufficient to keep the surfaces of them in order for traffic, is wasted. The small outlay on village roads may be attributed to the fact that as there are no good "feeder" roads, the present existing tracks, of which there are a great number, are sufficient to meet all wants. Villages have been encouraged to come forward and apply for any road they want opened; but the propensity to encroach, by ploughing up for cultivation on existing roads, seems greater than a desire for new ones. When good feeder roads have been made, no doubt carriage by carts will be substituted for that by pack bullocks and a greater demand for village roads will be created.

The greatest wants of the district were undoubtedly one or two roads which would render easy communication between the heart of the district and the railway open throughout the year. During the rains, for at least one-third of the year, the greater part of the district is cut off from the railway by the immense spill channel which exists just south of the railway line throughout nearly the whole length of the district. During the previous year (to that in question) it had been the intention of the committee to make one of these roads, that between Bucktearpore railway station and Behar, and a sum of Rs. 28,600 had been set aside for this purpose. Including that amount, this year's budget provided Rs. 1,09,029 for the same purpose. The requisite surveys and levels for the project were commenced as soon as the state of the country permitted, and to admit of the work being put in hand at once the project was divided into two sections. The first and most important, across the spill channel of the district, was prepared and submitted by the 10th April. As the water-way to be allowed was very great, light and comparatively economical bridges, made almost entirely of "scrap rails," were designed by the District Engineer. The design was examined and approved by the Superintending Engineer (North-Western Circle, Department Public Works), but disapproved of by Government. Revised plans were submitted, and final sanction of Government was obtained on the 4th July 1879. The working season had

by that time almost gone by, and only a very little could be done. *This accounts for the extraordinary balance at the close of the year.*

A saving on the budget allotment for "repairs" was effected, and with the sum it was resolved, and sanction obtained, to metal the road from Meetapore to Khagowl, a road on which there is heavy traffic and which, owing to the peculiarly unfavourable soil during the hot-weather months, is from 6 to 9 inches deep in dust, and during the rains about the same depth in slush. But this work of course could not be done till next working season.

In the course of the year the plans and estimates for the second section of the Bucktearpore-Behar road were submitted and sanctioned. The total cost of this project amounted to Rs. 1,00,879.

The surveys and levels for the next project which the committee had resolved to take up, viz. the road from Futwa railway station to Hilsa (and *vid* Islampore to Gya), a road similar to the last, were also done during the year, and the plans and estimates prepared.

In spite of Government Circular No. 5C, of the 23rd January 1879, the District Engineer has to complain of the unnecessary delay in passing his projects.

Nurseries for young trees, to be eventually planted on the roadsides, were started at Bickram, Bankipore, Futwa, Hilsa, Ekengerserai, Bucktearpore, Mooraree, Behar, Gerreek, and Silad; 68,285 mango, 1,774 jack, 508 mowah, 100 tamarind, 2,614 jaman, 330 other kinds of seeds, were planted on them, and 38,550 tar-tree seeds on the sides of class IV roads. The outturn, as well as that of the trees planted out on the roadsides, is a matter for next year's report.

Mention should be made of the year's floods, which were the highest ever known. The 1st class roads, Nos. 1, 3, 4, & 6; 2nd class, Nos. 7, 13, and 15; 3rd class, Nos. 17, 23, and 24; 4th class, Nos. 28, 29, 33, 37, 38, 39, 40, and 41, were more or less submerged or breached.

No. 161, dated Bankipore, the 6th February 1880.

From—G. TOYNBEE, ESQ., Vice-Chairman, District Road Cess Committee, Patna,

To—The Commissioner of the Patna Division.

IN reply to your No. 212, dated 31st ultimo, I have the honor to state, as to the working of the District Road Cess Act, that the provisions for the collection of arrears are not calculated to enable the Collector to realize them without encountering much difficulty, in a district where the number of share-holders, by whom the cess is payable, is very large. That the sunset law should be made applicable to demands on account of the amalgamated cesses is a great desideratum.

The establishment employed in the collection of the cesses, and that for the office of the district committee, have efficiently done their works during the year under review.

No. 6.—Part I.

PATNA DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Balance on 1st October 1878	.....	50,211 13 7	*General management.*		
			Clerks	2,972 8 0	
			Servants	2,002 8 5	
RECEIPTS OF THE YEAR.			Contingencies	200 0 1	
			Printing and private presses	168 9 9	
Taxes, Rates, and Cesses.					
			Staging-bungalows and Serais.		5,343 10 3
Cess—					
On lands	1,45,443 2 0		Establishment and contingencies	724 2 6	
,, houses	337 14 10		Petty construction and repairs	2,789 2 2	
,, mines and railways	.....				
			Toll Collection.		3,513 4 8
Total ...	1,45,781 0 10		Establishment and contingencies of canal tolls	43 14 9	
					43 14 9
One per cent. road cess	857 3 7		*Public works.*		
		1,46,638 4 5			
Miscellaneous receipts.			Original works	31,990 9 5	
			Repairs	13,657 12 5	
Rents of serais and staging-bungalows	1,540 10 0		Establishment	17,738 4 8	
Fees and forfeitures	1,472 4 6		Tools and plant	1,022 2 4	64,408 12 10
Grants-in-aid from Provincial services	.....				
Miscellaneous	2,520 2 2		Total outlay to be passed	.....	73,309 10 6
		5,533 0 8			
			Suspense Accounts.		
Suspense Accounts.					
			Advances	12,831 3 1	
Advances	12,933 7 11		Deposits	17 4 0	12,848 7 1
Deposits	176 4 9	13,109 12 8			
			Total ...	.....	86,158 1 7
Total receipts of the year	.....	1,65,281 1 9			
			Balance on the 30th September 1879 ...	.....	1,29,334 13 9
GRAND TOTAL ...	.....	2,15,492 15 4	GRAND TOTAL ...	.....	2,15,492 15 4

EXAMINED and passed under section 88, Act X of 1871.

BANKIPORE,
The 14th January 1880.

ABDUL JUBBER,
Member of the Committee.

G. TOYNBEE,
Vice-Chairman.

No. 6.—Part II.

PATNA DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess-year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the Annual Account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.		Amount.	Total.
	Rs.	INCOME.		Rs. A. P.	Rs. A. P.
Taxes, rates, and cesses.	1,76,155	Cesses—			
		On lands		1,45,443 2 0	
		„ houses		337 14 10	
		„ mines and railways		...	1,45,781 0 10
Other cesses.	1,000	One per cent. road cess		857 3 7	857 3 7
			Rs. A. P.		
Staging-bungalows and serais.	800	Bankipore dák-bungalow fees	892 6 0		
	100	Behar ditto	76 8 0		
	300	Barrh ditto	396 12 0		
	100	Khagoul ditto	88 0 0		
	100	Buckhtarpore staging-bungalow fees	84 0 0		
	.....	Ekeungorseral inspection-bungalow fees	3 0 0	1,540 10 0	
Fees and forfeitures.		Process fees	1,423 13 5		
		Searching fees	48 3 0	1,472 4 5	
Grants-in-aid—Miscellaneous.		Grants-in-aid from Provincial services	... ...	.....	
	100	Sale-proceeds of trees and fruits on sides of district roads	98 10 0		
		Sale-proceeds of unserviceable furniture of the District Engineer's office and of dák-bungalows	29 7 0		
		Sale-proceeds of an agreement form	0 3 0		
		Contribution towards the joint establishment for the collection of the road and public works cesses ...	1,300 0 0		
		Contribution from the Estates Improvement Fund ...	1,061 2 9		
		Credited by the court concerned—Salary of an Overseer summoned as a witness	2 6 9		
		Ditto—— Salary of Sub-overseer summoned as do.	6 5 6		
		Ditto—— ditto of mohurirs as ditto	19 5 2		
		Salary of a muhurir for taking certain papers to the Commissioner	1 0 0		
		Credited by the courts concerned—Salaries of khansamah and peons summoned as witnesses	1 5 0	2,520 2 2	
Advances.		Refunded by the District Engineer, Patna	8,075 3 0		5,333 0 5
		Ditto Sub-divisional Officer, Barrh	1,102 4 10		
		Ditto ditto ditto, Behar	1,277 0 1		
		Ditto Ramgolam Doss, contractor	700 0 0		
		Ditto Drickpal Singh, ditto	4,000 0 6		
		Ditto Dharam Singh, ditto	117 0 0		
		Ditto Jogneshwar Singh, ditto	113 0 0		
		Ditto Radhamohun, ditto	500 0 0		
		Ditto Sampat Mahton, ditto	50 0 0	13,933 7 11	
Deposits.		Deposited the security of Ramgolam Dass	17 4 0		
		Ditto cost of repair work refused by Sukhu Mahton, contractor	159 0 9	176 4 9	13,109 12 8
			Total ...	.....	1,65,281 1 9
		EXPENDITURE			
		Clerks.	Rs. A. P.		
General management	4,668	1 clerk for Committee's office, at Rs. 50 per mensem, for 11 months	550 0 0		
		1 head clerk for the collection office, at Rs. 56 per mensem, for 11 months	638 0 0		
		1 second clerk for ditto, at Rs. 30, ditto ...	330 0 0		
		1 third clerk for ditto, at „ 20, ditto ...	220 0 0		
		1 head mohurir for ditto, at „ 25, ditto ...	275 0 0		
		1 mohurir for ditto, at „ 20, ditto ...	220 0 0		
		3 mohurirs for ditto, at „ 15, each ditto ...	494 15 6		
		1 extra naib-nazir for 10 months at Rs. 15 per mensem	150 2 9		
		Percentage salary of establishment in the office of the Accountant-General, Bengal, and the Commissioner of Patna	114 5 9	2,972 8 0	
		Servants.			
		1 duftry, at Rs. 6 per mensem, for 11 months	66 0 0		
		3 peons, at Rs 5 each per mensem, for ditto	165 0 0		
		Extra peons (average number per mensem 33), at Rs. 5 each, for 10 months	1,771 8 5	2,003 8 5	
		Contingencies.			
		Stationery	141 0 0		
		Postage stamps	8 0 0		
		Punkha-pullers	20 6 7		
		Refund of the amount drawn from the treasury to meet charges in connection with the introduction of the road cess in this district	35 9 6	200 0 1	
		Printing at Private Presses.			
		Printing forms	14 9 8		
		„ accounts and reports	78 13 0		
		„ dák and inspection bungalows' rules ...	18 12 0		
		„ istahar	28 11 6		
		Advertising notices	28 12 0	168 9 9	5,313 10 3
			Carried over ...	.....	5,313 10 3

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			...	5,342 10 3
			EXPENDITURE—*continued.*				
Staging-bungalows and serais.	.....		Establishment and contingencies of Bankipore dák-bungalow, at Rs. 13 per mensem, for 12 months			102 0 0	
			Establishment and contingencies of Behar dák-bungalow, at Rs. 13 per mensem, for 12 months			66 4 0	
			Establishment and contingencies of Barrh dák-bungalow, at Rs. 13 per mensem, for 12 months			156 0 0	
			Establishment and contingencies of Khagoul dák-bungalow, at Rs. 13 per mensem, for 12 months			113 8 0	
			Establishment and contingencies of Bucktearpore staging-bungalow, at Rs. 13 per mensem, for 12 months			194 6 6	
						734 2 6	
			Repairs to Bankipore dák-bungalow			600 12 9	
			Repairs to Behar dák-bungalow			158 12 6	
			Repairs to Barrh dák-bungalow			4 0 0	
			Repairs to Khagoul dák-bungalow			164 5 5	
			Repairs to Bucktearpore staging-bungalow			1,019 9 3	
			Repairs to Gerrick inspection-bungalow			273 8 9	
			Repairs to Ekongeaseral inspection-bungalow			294 1 6	
			Cost of a bungalow at Hilsa, purchased from the Opium Department			270 0 0	
						2,789 2 2	
							3,513 4 8
			Establishment and Contingencies, Canal tolls.				
Toll collections.	.....		Cost of constructing Ghirni pontoon			43 14 9	43 14 9
			Original Works.		Rs. A. P.		
Public works...	1,500	21	Metalling the portion of the road from the canal lock at Khagoul to Dinapore railway station		.....	.....	
			Metalling the portion of the road from the canal lock at Meetapore to Khagoul. Cost of collecting brick metal		1,389 15 0	1,389 15 0	
	5,000	24	Extension to Begumpore of the Bankipore to Sadickpore road		.....	.....	
			Rajgur to Gerrick road—				
			Marking out road and chilchal		69 11 3	69 11 3	
			Contingencies		5 3 10	5 3 10	
	2,300	18	Bankipore-Mohabalipore road—				
			Earthwork				
			Pucca masonry ...		365 11 9	365 11 9	
			Pointing				
			Pucca plaster ...				
	1,500	11	Constructing culverts on road from Phulwary to Sarounda-ghát		.....	.....	
	500	6	Ditto ditto Munair to Bickram		.....	.....	
	.....		Bihta to Bickram road, cost of bricks		314 3 0	314 3 0	
	5,000	26	Constructing culverts on Futwa to Raulbagh road—				
			Survey charges		96 10 3	96 10 3	
			Cost of bricks		1,518 3 0	1,518 3 0	
			Do. of coal (brick-burning)		558 15 3	558 15 3	
			Contingencies		23 14 0	23 14 0	
	500	1	Constructing culverts on Munair-Pureo		.....	.....	
	400	39	Constructing culverts Barrh railway station to Koylachát		.....	.....	
	1,060	6	Constructing culverts on Durveshpore-Bickram ...		.....	.....	
			Carried over ...		.....	4,342 7 1	8,908 13 8

Sub-head of estimate	Amount as per budget estimate	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of current year.	Amount.	Total.
	Rs					Rs. A. P.	Rs A P.
			Brought forward ...			4,342 7 4	8,900 13 8
			EXPENDITURE—*continued*				
			Original Works—continued.	Rs.	Rs. A. P.		
Public works—*continued*	1,60,023	32	Raising, bridging, metalling, and improving the Bucktearpore to Behar road, section I—				
			Survey charges .. .	96,238*	449 9 11	449 9 11	
			Earthwork		2,613 6 0	2,613 6 0	
			Concrete work		1,740 6 0	1,740 6 0	
			Pucca masonry		11,255 3 3	11,255 3 3	
			Turfing		2 4 0	2 4 0	
			Scrap-rails		2,843 13 11	2,843 13 11	
			Planks		4,719 14 9	4,719 14 9	
			Pointing		43 8 0	43 8 0	
			Iron bar		36 6 0	36 6 0	
			Bolts and nuts		104 14 6	104 14 6	
			Iron castings		304 12 1	304 12 1	
			Double chairs		94 2 6	94 2 6	
			Stove wire pipes		78 12 0	78 12 0	
			Brick metal		447 4 0	447 4 0	
			Kunker		805 0 0	805 0 0	
			Laying and spreading metal		165 0 0	165 0 0	
			Brick-burning coal ...		244 6 0	244 6 0	
			Contingencies		479 1 3	479 1 3	
			General charges of brick-manufacture ...		386 11 6	386 11 6	
			Nurseries—				
			Bankipore nursery ...		31 4 9	31 4 9	
			Ekangeresrai ,,		27 1 0	27 1 0	
			Bickram ,, .		7 3 3	7 3 3	
			Bucktearpore ,, ...		13 2 6	13 2 6	
			Sillas ,, ...		17 14 0	17 14 0	
			Rajeer ,, ...		7 8 0	7 8 0	
			Gerriak ,, ..		11 0 6	11 0 6	
			Behar ,, ...		66 11 9	66 11 9	
			Murary ,, ...		5 6 0	5 6 0	
			Futwa and Hilsa ,,		16 3 6	16 3 6	
			Paid to Woomesh Chunder Bose, contractor, on account of the balance of the amount spent by him on the construction of the Road Cess office building		631 3 3	631 3 2	
							31,990 9 5
			Repairs				
400	1		Repairing road from Munair to Sillouribagh ...			214 6 0	
140	2		Ditto ,, ,, Dehori to Sydabad ...			20 11 0	
100	3		Ditto ,, ,, Munair to Rampore-Patialaghât ...			24 0 0	
150	4		Ditto ,, ,, ditto to Hurdee-Chapra			40 0 0	
20	5		Ditto ,, ,, ditto to Bahpura			23 8 0	
600	6		Ditto ,, ,, ditto to Bickram			662 4 3	
4,250	7		Ditto ,, ,, dittó to Dinapore			500 7 3	
520	8		Ditto ,, ,, Durveshpore to Mohabalipore ...			436 10 9	
20	9		Ditto ,, ,, Sadickpore village road			. ..	
50	10		Ditto ,, ,, Sherepore Ghât roads			20 0 0	
240	11		Ditto ,, ,, Khagoul to Saroudha Ghât			174 4 0	
200	12		Ditto ,, ,, Dinapore to Nowbutpore			92 8 0	
100	13		Ditto ,, ,, Ooari to Khagoul . . .			58 7 0	
60	14		Ditto ,, ,, Khagoul to Budgawan			57 0 6	
100	15		Ditto ,, ,, Nusrigunge Ghât road			2 8 0	
80	16		Ditto ,, ,, Kurji Ghât road			24 0 0	
80	17		Ditto ,, ,, Andra to Sukerdi			30 0 0	
2,400	18		Ditto ,, ,, Bankipore to Mohabalipore .. .			1,218 2 9	
300	19		Ditto ,, ,, Nowbutpore to Mosoudhee			230 8 0	
480	20		Ditto ,, ,, Rampore to Mohabalipore			230 3 0	
100	21		Ditto ,, ,, Khagoul to railway station			116 0 0	
150	22		Ditto ,, ,, Ramunpura to Rajghât . ..			51 6 0	
1,000	23		Ditto ,, ,, Monsoudhi to Ekangeresrai ...			201 3 3	
3,000	24		Ditto ,, ,, Bankipore to Sadickpore ...			2,683 1 11	
1,000	25		Ditto ,, ,, Bagjafferkhan to Futwa			158 8 0	
1,056	26		Ditto ,, ,, Futwa to Rambagh			1,057 12 2	
100	27		Ditto ,, ,, Hilsa to Teldaha ...			23 5 6	
1,672	28		Ditto ,, ,, Futwa to Behar .			334 12 0	
400	29		Ditto ,, ,, Ekangeresrai to Behar			627 14 2	
250	30		Ditto ,, ,, Ramlbagh to Sillaq			.....	
1 000	31		Ditto ,, ,, Futwa to Burhea			658 6 0	
1,172	32		Ditto ,, ,, Bucktearpore to Behar . ..			1,269 2 11	
			Carried over			11,408 8 5	40,891 7 1

* Sanctioned by the Government of Bengal, in No. 5630, dated 14th July 1879.

Sub head of estimate	Amount as per budget estimate.	Distinguishing number.	PARTICULARS	Amount.	Total
	Rs.			Rs. a. p.	Rs. a. p.
			Brought forward ...	11,408 3 5	40,891 7 1
			EXPENDITURE—*continued.*		
			***Repairs*—continued**		
Public works—*continued.*	250	33	Repairing road from Behar to Asthawan	114 4 9	
	5,800	34	Ditto ,, ,, do. to Gerriek	605 6 3	
	722	35	Ditto ,, ,, do to Rajgeer	497 3 9	
	150	36	Ditto ,, ,, Rajgeer to Gerriek	40 1 0	
	100	37	Ditto ,, ,, Gerriek to Parbatty	....	
	500	38	Ditto ,, ,, Barrh railway station road ..	24 9 6	
	150	39	Ditto ,, ,, do. ditto to Soksorah .	...	
	100	41	Ditto ,, ,, Mokameh railway station to Surmeyreh	165 3 6	
	300	42	Ditto ,, ,, ditto ditto to Ghât ...	.....	
	100	40	Ditto ,, ,, Barrh kutchery to railway station ...	1 7 0	
			Repairing approaches to bridges at Sotra, Gunpa, Durgapore, Cheroea, and Bassola, at Rs. 20 each	100 0 0	
			Repairing Road Cess office building	8 4 0	
			Ditto encamping ground	31 3 6	
			Ditto Deegha Ghât	2 0 0	
			Village Roads.		
	10,000		Opening a new village road from Boor to Manickchand Talao ...	117 0 0	
			Ditto ditto ditto ,, Bickram to Billourie	73 0 0	
			Ditto ditto ditto ,, Dinapore to Phulwari	83 0 0	
			Ditto ditto ditto ,, Taragunge to Nowbutpore .	180 6 0	
			Repairing village road ,, Rajgeer to the hot-springs ...	100 0 0	
			Ditto ditto ditto ,, Barrh to Mahomedpore	50 0 0	
			Ditto ditto ditto ,, Sohsarai village road	41 5 0	
			Constructing a tar bridge over canal distributary, south of Dakhanpura	15 6 0	
			Constructing a tar bridge over canal distributary at Dakhanpura	5 6 0	
			Pay of the temporary work establishment entertained by the Branch Road Cess Committee, Dinapore, for marking out village roads in the Dinapore sub-division, from January to June 1879 .	35 4 3	13,687 12 5
	20,504		Salary of District Engineer, from October 1878 to August 1879, at Rs 812 per mensem	8,675 6 5	
			Salary of one 1st grade Overseer, at Rs. 100 per mensem, and two 2nd grade Overseers, at Rs 60 per mensem each, from October 1878 to August 1879	2,424 3 0	
			Salary of one Sub-overseer, at Rs. 50 per mensem, and two Sub-overseers, at Rs. 25 per mensem each, from October 1878 to August 1879	1,101 14 0	
			Salary of one Accountant, at Rs. 100 per mensem, from October 1878 to August 1879 ..	1,100 0 0	
			Salary of one clerk, at Rs. 20 per mensem, from October 1878 to August 1879	218 14 0	
			Salary of one Draftsman, at Rs 35 per mensem	388 8 0	
			Do. of one extra Draftsman for some days of March 1879	17 0 0	
			Travelling allowance of the District Engineers	1,809 15 0	
			Ditto ditto of three Overseers	852 0 0	
			Ditto ditto of three Sub-overseers	318 4 5	
			Salary of one duftry, at Rs. 6 per mensem, from October 1878-1879 .	65 0 0	
			Do. of eight peons, at Rs. 5 each per mensem, from October 1878-1879	449 13 5	
			Travelling allowance of a peon	6 7 0	
			Printed forms	97 4 9	
			Postage stamps	115 2 0	
			Contingencies (too numerous to be detailed)	318 3 3	
			Stationery	82 6 6	17,738 4 5
			Tools and Plant.		
	1,000		Parallel ruler, 10 inch	21 0 0	
			Tape measuring, 100 feet	37 8 0	
			Do (country)	1 0 0	
			Dumpy level, 14 inch	280 0 0	
			Levelling-staves	56 0 0	
			Measuring chain, 100 feet	12 0 0	
			Ranging flags	10 7 0	
			Drawing-board	18 0 0	
			Set squares	7 4 6	
			Foot-rules for drawings	2 0 0	
			Padlocks	2 1 0	
			Clock	18 0 0	
			Office cashbox	6 0 0	
			Camp-table	5 0 0	
			Sálwood doormishes	5 4 0	
			Iron hammers	1 0 0	
			Brick-moulds	14 4 0	
			Iron rammers	72 13 8	
			Do. buckets	5 2 0	
			Latta	2 2 0	
			Steel shovels	40 0 0	
			Mortar millstones	36 0 0	
			Pump, 32 feet	101 10 0	
			Lime-screens	83 13 0	
			Iron scrapers	2 6 0	
			Do. dab	0 8 0	
			Country kodalies	2 8 0	
			Mallets	1 0 0	
			Wooden measure for kunker	2 0 0	
			Rope for drawing stone roller	2 8 0	
			Carried over ...	841 13 0	72,287 9 2

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
		Brought forward ...	841 13 0	72,467 8 2
		EXPENDITURE—*continued.*		
		***Tools and Plant*—contd.**		
		Handles of kodalies, doormiahes, and rammers	9 3 7	
		Earthen gumlas...	31 4 6	
		Almirah	25 0 0	
		Chair	2 4 0	
		Badge	3 0 0	
		Table	20 0 0	
		Repairs and carriage of tools	90 0 9	
			.....	1,022 8 4
	5,000	Reserve	.....	
		Total expenditure ...	.....	73,309 10 6
		Advances.		
Suspense accounts.		Advanced to District Engineer for coal, scrap rails, &c.	5,075 3 0	
		Ditto to Sub-divisional Officer of Barrh for repairs to village roads	1,000 0 0	
		Advanced to Sub-divisional Officer of Behar for repairs to village roads	1,277 0 1	
		Advanced to Ramgolam Dass for works on district roads	700 0 0	
		Ditto to Drigopal Singh ditto ditto	4,000 0 0	
		Ditto to Radhamohun ditto ditto	500 0 0	
		Ditto to Sampar Singh ditto ditto	50 0 0	
		Ditto to Dharam Singh for repairs to a village road	117 0 0	
		Ditto to Joggeshwar Singh ditto ditto	212 0 0	
				12,931 3 1
		Deposits.		
		Refunded to Ramgolam Dass the security deposited by him ...	17 4 0	17 4 0
		GRAND TOTAL DISBURSEMENTS ...		86,158 1 7

Memorandum showing in detail the actual Cash Balance on 30th September 1879.

Particulars.	Amount. Rs. A. P.	Total. Rs. A. P.
Balance at credit of the Patna District Road Fund in the Patna Treasury as per pass-book	1,37,412 6 0	
Less amount of unpaid cheques	8,077 8 3	
		1,29,334 13 9

BANKIPORE,
The 14th January 1880.

G. TOYNBEE,
Vice-Chairman.

No. 182, dated Gya, the 3rd February 1880.

From—E. J. BARTON, Esq., Chairman, District Road Cess Committee, Gya,
To—The Commissioner of the Patna Division.

I HAVE the honor to submit the Annual Report and Accounts of the work of the Road Cess Committee of Gya for the cess-year 1878-79.

A comparison of the work carried out during the year under review and the previous one (1877-78) will show that considerable progress has been made.

Expenditure.	1877-78. Rs. A. P.	1878-79. Rs. A. P.
Original works	18,929 8 2	65,445 14 1
Repair works	24,946 0 11	54,458 3 2
Tools and plant	623 0 6	1,579 14 6
Establishment	16,768 1 5	26,956 2 10
Miscellaneous expenses	0 0 0	10,696 11 1
Total	61,226 11 0	1,59,136 13 5

The large increase in establishment is due to the fact that the District Engineer was only appointed in April 1878, after which date he appointed his staff and commenced operations. Previous to this date the work carried out was executed under the supervision of the Public Works Department.

There have been some difficulties in the way of getting a satisfactory outturn of work last year, the principal one being the construction of the Gya Railway. The railway authorities were paying rates varying from 25 to 50 per cent. higher than ours, and thus had a complete command over local labour.

The railway was opened in the month of July 1879; it was even then in a very unfinished state, and work has been going on on it up to a very recent date.

In addition to the expenditure shown above, many works were in progress at the end of the year, and were partly completed, but not paid for. These I will remark upon later, when I come to deal with the works undertaken in detail.

2. The accounts have been examined on the 29th ultimo by Mr. F. Moore, Deputy Examiner, Public Works Accounts, and although I have not yet received a copy of his report, I am informed that he found every thing in good order, correct, and up to date.

The accounts have also been examined by a sub-committee consisting of—

The Vice-Chairman,
Baboo Bhoop Sen Sing,
„ Woomesh Chunder Sircar,
Senior Covenanted Officer,

and I have the honor to append a copy of their report, and to inform you that the accounts were passed subsequently by the committee. The road cess cash-book, cheque-book, and treasury pass-book have been regularly examined, month by month, and the monthly balances checked.

3. *Working of the Road Cess System.*—I have the honor to append a copy of a letter, No 91RC, dated 14th January 1880, from Baboo Bhagwan Chunder Sen, Deputy Collector, in charge road cess, which deals with this portion of the report.

Appendix II.

4. *Road Cess Sudder Committee.*—The following gentlemen composed the committee at the end of the year:—

Mr. E. J. Barton, *Chairman*,
„ E. N. Baker, *Vice-chairman*.
Baboo Rajendra Nath Roy, *Road Cess Deputy Collector*.
Mr. A. H. Giles, *District Superintendent of Police*.
„ J. A. Windle, *Executive Engineer*.
„ W. B. Chardon, *Indigo-planter*.
Maharajah Sir Joy Prokas Sing, Bahadoor, K. C. S I., of Deo.
Baboo Balkissen Dass, Trader.
Mirza Dost Mahomud, Dewan of Baboo Rung Bahadoor Singh.
Moonshie Ikbal Ali, Dewan of Maharani of Ticary.
Baboo Rung Bahadoor Singh, Zemindar.
„ Jehanger Bux Khan, „
„ Rameshwar Persad Singh, „
Moulvi Wozir Ali, „
Baboo Baij Nath Singh, „
„ Woomesh Chunder Sircar, Pleader and Zemindar.
„ Shew Charon Lal, „
„ Bhup Sen Singh, Government Pleader.
„ Gunga Persad, Zemindar.
„ Mokoond Shai, „
„ Jowahir Bhagat, „

Statements A and B herewith annexed as usual.

Statement A shows the particulars of the several committees, and Statement B the names of those members who did not attend any meeting during the year under review.

The Committee met on the following dates during the cess-year:—

31st October 1878.	4th March 1879.
30th November 1878.	7th June 1879.
2nd December 1878.	11th August 1879.
23rd December 1878.	18th September 1879.
6th January 1879.	27th September 1879.

At three of these meetings, viz. those of the 30th November 1878, 23rd December 1878, and 18th September 1879, there was no quorum, and the meetings had to be adjourned to the dates immediately succeeding them.

This shows a want of interest on the part of the non-official members in the work of the committee.

5. *Change of members*—Mr. R. H. Greaves, Vice-Chairman, went on leave.

Mr. E. N. Baker, Vice-Chairman, from 27th September 1879, *vice* Mr. R. H. Greaves.

Baboo Woomesh Chunder Sircar, pleader, from 13th January 1879, *vice* Baboo Din Dyal, deceased.

Moulvi Wozir Ali, from 13th January 1879, *vice* Syud Abu Syud, deceased.

Baboo Baij Nath Sing, from 13th January 1879, *vice* Thacoor Pershad, deceased.

Baboo Ganga Pershad, from 15th March, *vice* Moonshi Ryot Lall, deceased.

Baboo Mocoond Shahi, from 15th March, *vice* Gocool Chand Poorohit, discarded from the list of members for non-attendance.

Baboo Shew Charun Lal, from 18th March 1879, *vice* Roy Sham Lal Mittra, from 18th March 1879.

Baboo Jewahir Bhagat, from 10th February 1879, *vice* Delha Mahtoh, resigned.

6. *Removal of members.*—No members were removed during the year.

7. *Road cess Branch Committees.*—I have the honor to submit the reports of Mr. Cox, Sub-divisional Officer of Nowadah; Mr. Dey of Jehanabad; and Mr. Stewart of Aurangabad, on the working of the branch committees in their sub-divisions. It does not appear from these reports that very much interest is taken in their work by the non-official members, which is much to be regretted. The particulars of the meetings of the several sub-committes, and the names of the absentees throughout the year will appear in the statements A and B, respectively.

Annual Accounts.—The detailed annual accounts are sent herewith. The balance in hand at the end of the cess-year preceding the one under report was Rs. 1,40,741-9-7. The receipts during the year amounted to Rs. 1,34,504-7-10, giving a total income of Rs. 2,75,246-1-5.

The expenditure amounted to Rs. 1,59,136-13-5, leaving a balance to next year of Rs. 1,16,109-4. It will therefore be seen that the whole collections of last year have been spent and that the balance in hand at the commencement of the year was reduced by nearly a quarter of a lakh of rupees.

Rs. 65,445-14-1 where spent on original works, and Rs. 54,458-3-2 on repairs.

There is an excess under the head of establishment (general management) which should be noticed. The amount of excess is Rs. 752-5-1 on a budget grant of Rs. 8,812, and the reason of the excess is that Government struck off Rs. 2,160 from the original amount (viz. Rs. 10,472), which sum was provided by us in the budget. The cause of the reduction was that Government considered the estimated cost of house-cess establishment would not be required owing to the suspension of house-cess collections; but it was found necessary to keep on the establishment for some portion of the year, in order to collect the house-cess arrears for the first and second quarters.

9. *Work establishment.*—The engineering and subordinate establishment consisted of the following officers during the year:—

1 District Engineer.
3 Overseers.
2 Sub-overseers.

A sub-overseer, Mr. A. Madiera, resigned, and sub-overseer Baboo Hem Chunder Sen's services were dispensed with during the year, and Baboos Preo Nath Mookerjee and Nabo Gopal Mookerjee were appointed in their places.

The office establishment in the District Engineer's office consists of one clerk and one draftsman only; in the Chairman's office, 1 clerk, 1 accountant and 1 estimator. The District Engineer has pointed out that the work is increasing rapidly in the office, and that another man is urgently required. There has been no change in the office, stablishment throughout the year, but Mr. Mill's proposition is under consideration.

10. *Works carried out during the year.*—The amount of estimates for original works farmed during the past year was Rs. 78,718, and for repair works Rs. 66,323. The amounts expended under these two heads respectively, as noted above was Rs. 65,445-14-1 and Rs. 54,458-3-2. There were, however, some original works for which estimates were farmed in the previous year, and which therefore do not come under the above amount of Rs. 78,718. These are as follows:—

Gya to Sherghotty.—Metalling Rs. 3,950, expended during year Rs. 808-11.

Kharkut to Rajowle.—Culvert Rs. 2,387, completed.

Gya to Nowadah.—Metalling Rs. 8,986 expended during the year Rs. 399-13-6. The contractor for this work has failed to carry out his agreement, which expired on 13th September 1879. Other arrangements have been made and the work is in progress.

Pemar bridge.—Rs. 9,760. Will be completed in four months. All the timbers are at site of bridge.

Jokari bridge.—Rs. 5,044. Will be completed in four months. Many of the timbers are already at site.

Jahanabad to Urwal.—Culverts, Rs. 2,824; completed.

Jehanabad to Kurtha road.—Completed.

Jehanabad to Bundhoogung road.—Rs. 2,091. Will be shortly completed.

Road-cess building.—Rs. 6,317; completed.

Nowadah to Pakree Barshwan.—Culverts, Rs. 5,697. In good progress. The works were stopped by the rains but will be shortly completed.

Nowadah to Worsligunge road.—Road culverts, Rs. 4,616. In good progress. The works were stopped by the rains, but will be shortly completed.

Jehanabad to Hoolasgunge.—Culverts Rs. 2,097, completed.

Chirku to Goowa Road.—Rs. 892, completed.

Pakree Barowan to Pachumba Road.—Rs. 2,080. Partly completed.

It should also be remarked that a good many original works were in progress at the end of the year, for which estimates were prepared in 1878-79; the greater part of the works are now approaching completion; many bridge and culvert works were stopped by the very heavy rains

of the past year, but have been resumed during the cold weather, and are now in good progress. I expected all these works will be completed by the end of the cold weather. Other works, again, could not be inspected and passed by the District Engineer in time to be paid for by the end of the cess-year. The payments for all these works will therefore appear in next year's annual accounts, although the work was actually done in this. Rs. 25,000 is a rough estimate of the work done but not paid for. The total value of the work actually done during the year is therefore about Rs. 1,45,000. It now remains to give a short statement of the works undertaken during the year in addition to those above-mentioned.

ORIGINAL WORKS.

11. *Daoodnugger*.—Bali bridge works. This important bridge, consisting of 9 spans of 16 feet was found to be in great danger. It seems that the contractor who built the bridge some years ago had not built the west pier on the west side on a firm foundation, but on sand. The consequence was that the floods scoured out the pier, and the two arches resting on it cracked owing to its subsidance. The pier and arches had in consequence to be dismantled and rebuilt which was carried out successfully. The pier (built on wells) now rests on a firm sub-stratum of clay. The cost of this work was Rs. 4,364-12-1; the masonry was completed within 5 weeks of placing the first well in position, and was carried out under rather difficult circumstances during the rains.

Kharkut to Rajolee Road.—Seven culverts of 5 feet span were completed at a cost of Rs. 2,082-9-9

Nowadah Road.—As above stated the contractor for this work failed in his agreement. About half an inch of metalling, which was all he collected, has been laid down and consolidated departmentally since his contract was broken.

The Pemar and Jokari bridges.—Are in good progress, and will be completed in about four months. Two piling engines have been constructed at Gya for the work.

Gya to Rajobe.—All the culverts have been now completed, although all have not yet been paid for.

Gye to Gopalgunge.—These culverts were commenced during the last year, and are now in progress. They will be completed shortly.

Baroon to Bhurraria-Inglis road.—The pipe ducts on the upper section have been completed, and the culverts on the lower section are in progress.

Gya to Surboda road.—All the culverts were completed last year.

Jehanabad to Urwal.—All the culverts were completed last year.

Daoodnagore to Obra road.—All the culverts were built with one exception, the construction of which was stopped by the floods. It is now being built.

Furah to Gobindpore road.—These culverts were also completed during the past cess year.

Johanabad to Kurtha road.—Only one culvert of 5 feet span was built last year, as the contractor stopped work in the rains. Another contractor has been put on the work.

Jehanabad to Bundhoogunge road.—This was only partly completed. The work was stopped by the District Engineer's orders, as the villagers complained of the damage being done to their crops. The work has now been recommenced, the crops having been cut.

Rufigunge to Goh.—These culverts will be constructed during this cold weather.

Pakrei Barowan to Sekundra.—Six miles of earthwork were done last year. The building of the culverts is now in hand.

Worsiligunge to Dergawn.—Four miles were completed, and 4 miles partly done last year. Bridge building is now in progress.

Hisenk to Sirdila road.—Six miles were finished and two partly so.

Aurangabad to Nabinagore.—These culverts are now being constructed.

Nawada to Nardigunge.—Completed.

Row to Roopow.—Two miles completed and two partly so.

Hisenak to Behar and Rajobe road.—Ten miles completed. This work was stopped during the latter part of the year on account of a dispute which has since been settled by me.

Worsiligunge to Kharkut vid Dariapore.—Two miles completed; two miles partly completed.

Rufigunge to Obra.—Sanction was obtained too late to do anything to this work. It is now going on.

Ramsila to Pretsila.—Completed, except one mile. The culverts were finished.

Gya to Aurangabad.—The culverts at the Gya end are built, as also are nearly all of those to be built in the Aurangabad section.

Chirkee to Goorwa.—Completed during this year.

Police line road.—Metalling completed, Rajolee to Shinghar. The culverts have all been finished.

Akbarpore to Gobindpore.—Ditto

The culverts were also partly built on the Deo to Miabigha road, but work was stopped by the heavy floods of last year.

Baroon to Mohewan.—Nine miles of this road were completed during the year. The other two have since been made.

Pakree—Burowan to Worsiligunge.—Two miles completed; two miles partly completed. This work was stopped by a violent outbreak of cholera during the rains.

Aurangabad to Moharajgunge.—These culverts were only commenced late in the year. They are in progress.

12. The following are some of the original works not undertaken during the year.

Seven Inspection-bungalows were estimated for, but in consequence of Government Circular No. 990, of 15th October 1878, their construction had to be delayed until the question had been referred to Government. Orders were received to commence work too late. The bungalows were to be built of kutcha masonry, and the contractor declined to undertake the risk of doing this during the rains.

It was not found necessary to spend any of the budget allotment for "Acquisition of Land."

Tree-planting was commenced this year. The plantation started by the District Engineer last year, gave 7,000 good young saplings which were all planted out. Another plantation has been started at Aurangabad and, during the coming rainy season, others will be taken in hand at the inspection bungalows.

The plantation at Aurangabad contains 3,000 seedlings which will be planted out this year. That in the District Engineer's compound contains 5,000 to 6,000 which will also be ready by the rains.

18. *Contribution works.—Mokur to Ticcari road.*—This work, towards which the Maharani of Ticari has contributed Rs. 16,000 is in good progsess. The earthwork up to the town is completed, metal is collected, and now being carted so as to be ready for consolidation during the rains.

14. *Repairs.—Works.*—These will not require such detailed remarks as the Original Works.

The estimates have all been worked up to, as a comparison of the estimated amount and expenditure will shew. Many of the roads shew marked improvement, notably the following:—

Kharkut to Rajolee.—About 12 miles of this road have been repaired with a coating of kunker, and the flanks have been repaired throughout.

Gya to Nowadah.—This road has been repaired in many of the miles.

The metalling of the distillery road passing the railway station has been renewed and is to be widened this year.

All of the district roads have been repaired so far as the allotments for repairs will allow, but many of them will not be fit for traffic during the rains, until they are considerably raised and bridged throughout. Of course this is a question of time. I have called the District Engineer's attention to my wishes on this point.

15. *Operations proposed during the present cess-year.*—The funds for original works this year will be devoted principally to the railway feeders. These roads are to be raised throughout and bridged as far as our funds will permit. As these will not allow us to build any of the larger bridges which will eventually have to be constructed, the District Engineer has drawn up estimates for constructing culverts and ducts over the numerous pynes and drains which cross these roads, as well as for raising them above flood-level. It must be remembered that few of the large streams in this district remain in flood for more than a few days at a time during the rains; whereas the net work of *ahars* with which the country is covered, presents an almost insurmountable obstacle to traffic. As these *ahars*, or reservoirs, contain still water (though frequently very deep), all that is required is to construct a culvert near the bund of the *ahar* so as to allow the water to pass freely from one side to the other of the road, and then to raise the road up to the level of the top of the bund. The road is then passable all the year round. The cultivators, too, cut the roads to irrigate their crops at frequent intervals, and until we give them waterway sufficient to supply their needs, will continue to do so. It is to supply all these innumerable little wants that the District Engineer is directing his attention on the railway feeder roads. The larger bridges required, which are not so urgently wanted for reasons stated above, will be undertaken afterwards. The larger works are, however, not being altogether neglected; two large bridges are being built on the Nowadah road over Pimar and Jokharee rivers, and a 45-feet span girder bridge is to be built over a large pyne near Ticcari. Two large bridges are also to be built on the Worsiligunge to Dergawn and Pakri, Berowan to Secundra roads; seven inspection-bungalows are also to be built.

The following are the roads on which the extensive original works are to be carried out this year:—

Jehanabad to Holasgunge.	Gya to Parrya.
Ditto to Urwal.	Gya to Rajolee.
Bila to Ticari.	Gya to Nowadah.
Bila to Khedirserai.	Aurangabad to Maharajgung.
Khedirserai to Tousa.	Pakree-Barawan to Sekundra.

Warsiligunge to Dergawn.

The first eight of these roads are feeders to the Gya and Patna Railway. The ninth is a very important road in the south of the district, and in the Aurangabad sub-division.

The last two connect the sub-divisional stations of Nowadah with the East Indian Railway stations of Jamui and Luckeserai. All these roads will be got into thorough good order before any considerable sums are spent in original works on others. The two roads leading from Nowadah to Pakree-Barawan and Warsiligunge will also be completed by the end of the current year, and are to be both raised and bridged.

There are only a few large allotments for repairs. The principal ones are for the Kabarhut to Rajolee and Patna branch road.

The improvements commenced on the former of these last year are to be continued, and the Patna branch road which was lately handed over to the committee by the Public Works

Department requires repair urgently, as it has been neglected for some years past owing to the proposal of a railway from Gya to Patna, since completed. The works in this district are carried out in conformity with the rules laid down in the Public Works Code, and on the contract system. The rates which had to be temporarily raised on account of the heavy rates given by the Railway Department last year, are to be lowered again this year.

Some expenditure has been incurred without an estimate in laying in stores of Ranegunge pipes for irrigation ducts. These are now being utilized on the roads, and estimates have been framed and are being framed according to requirements. These ducts will be very useful to the cultivators, and will obviate the necessity for their cutting the roads to irrigate their crops in future.

16. *Village Roads.*—The amounts spent on village roads in the three sub-divisions are as follows :—

Original Works.

	Rs.	A.	P.	
Nowadah ...	...			Some work has been done but not paid for.
Aurangbad ...	667	0	0	
Jehanabad ...	1,414	12	6	
Head-quarters ...	...			Work has been done but not paid for yet.

Repairs.

Nowadah ...	...			Some work has been done but not paid for .
Aurangabad ...	150	0	0	
Jehanabad ...	...			
Head-quarters ...	...			Work has been done but not paid for yet.

The village roads are under the charge of the sub-divisional officers, none of whom, however, have held charge of their respective sub-divisions throughout the whole of the cess-year. The work is invariably carried out by the committee's contractors, and under the supervision of the overseers. The native members of the branch committees (with very few exceptions) take no interest in this matter. This is also the first year in which any successful attempt has been made to carry out village road works in Gya. As will be seen, the progress in the Jehanabad sub-division is fairly good; in Aurangabad also something has been done; work has been done also in the head-quarters and Nowadah sub-divisions, but not paid for yet.

I have drawn the attention of the sub-divisional officers to the slow progress on village roads. I hope they will show better results this year, and many estimates have alreay been framed, approved by the District Engineer, and sanctioned by myself. As the villagers cannot be induced to take any interest in the work, I think the present system of carrying out the work by petty contract under the supervision of the District Engineer's subordinate staff is the best one for the present. It also avoids the necessity of the sub-divisional officers' keeping any supervising staff of their own.

17. *Adjustment*—The only adjustment during the year was caused by a contractor for a toll not presenting himself to receive a cheque, No. 209, dated 11th July 1878, for Rs. 110, which was made payable to him. The contract was in two persons' names and only one came to the office to claim payment; the second party to the contract never presented himself during the year although called on to do so several times. The cheque was consequently cancelled on the last day of the year, and the amount written back in the cash-book.

18. *Work establishment—Inspection of work.*—The District Engineer informs me that his staff have been fairly regular in inspecting their work, as their journals, which are submitted monthly, will show.

The District Engineer is allowed a maximun allowance of Rs. 150 (not to be exceeded in any one month), his bills are submitted month by month, and he is allowed travelling allowance in accordance with the rules laid down in the Public Works Code. His journals have exceeded the maximum amount in no less than six months of the year, and have had to be reduced.

This shows a creditable amount of inspection on his part, the more especially as four out of the six months in which he was most active were May, July, August, and September. The work establishment consists of the following, and the way in which they have worked during the year is also noted against their names.

Mr. C. A. Mills, District Engineer, has given me satisfaction with his work during the year; also his office has always been found to be in good order, when it was inspected. Baboo Hem Chunder Mitter, overseer. This officer's period of probation has been extended to a further period of six months. The District Engineer does not appear to be very well satisfied with him, but I hope he will do better next year.

Baboo Mati Lal Chowdhury, overseer. On the whole this subordinate has worked fairly. Some hard work has been done in his sub-division which was a very large one. However it has since been reduced to more manageable limits, and the offending contractors' names have been struck off the list by the District Engineer.

Baboo Rajendra Nath Neogy, overseer, has worked well during the latter part of the year.

Baboo Preo Nath Mookerji. This sub-overseer is very young at his work, but promises well. He looks after his work properly, and will, I think, make an efficient officer. Baboo Nobo Gopal Mookerjie. This officer is about to resign his appointment. The District Engineer reports that his office establishment has worked well during the year. It consists of one clerk and one draftsman. The office establishment under the Chairman has also behaved satisfactorily, particularly Baboo Bepin Behary Ghose the accountant, who understands his work well, and is very industrious in carrying it out.

19. Cost of establishment compared with income. The total income including last year's balance was Rs. 2,75,246-1-5, and the total expenditure on establishment Rs. 24,719-13-11, or almost exactly 9 per cent.

20. *General Remarks.*—I have pleasure in being able to state that one result of the labours of the year under report, and of the considerable expenditure which has been incurred, is a very marked improvement in the condition of a good many of the roads. The communications of the district had, from want of funds, been necessarily for that reason so much neglected, that they had fallen into a very deplorable condition. I do not mean to say that a vast amount of very necessary work does not still remain to be done. The roads of a large district like Gya, after having been left to themselves for so many years, can not be restored to a state of efficiency in the course of a single season.

The work is one which will require constant and uninterrupted attention and application for several years to come. The foregoing report will have shown that notwithstanding various untoward circumstances which tended to impede and obstruct our operations, a great mass of work, both original and repairs, has been carried out.

Dated Gya, the 30th January 1880.

From—The Members of the Sub-Committee, Gya,
To—The Chairman, District Road Committee, Gya.

WE the sub-committee were appointed under section 88 of the Road Cess Act.

We have very carefully examined the cash-book and other authorised books cited in the margin. We have checked every item of receipt in the cash-book with the pass-book, and we have checked the cash-book with the cash abstract book, and the latter with the register of monthly receipts and expenditure, and finally with the annual accounts of receipts. We have compared a number of vouchers chosen at random with the entries in the cash-book, and from the cash-book we have checked the cash abstract book of expenditure, and we have compared this with the register of monthly receipts and expenditure, and finally with the annual accounts. We did not think it necessary to compare the counterfoils of the cheques with the treasury pass-book and cash-book, inasmuch as this was quite recently done by the Deputy Examiner of Public Works Accounts in his late thorough inspection of the road cess accounts. The counterfoils and cash-book are compared daily by both the persons giving the district road cheques, and these are again compared monthly by the District Engineer. We found the accounts correct in all particulars.

Cash-book; cash abstract book; both receipts and expenditure; register of receipts and expenditure; treasury pass-book, and annual accounts.

One correction in the cash-book in the month of July was found not initialled; this omission has since been rectified. The cheque referred to in the past annual report not having been claimed has been cancelled, and the amount credited in the cash-book. We are of opinion that the accounts are kept in a most satisfactory manner, and that the Accountant, Baboo Bepin Bihari Ghosh, has done his work carefully and thoroughly.

No. 91RC, dated Gya, the 14th January 1880.

From—BABOO BHUGWAN CHUNDER SEN, Deputy Collector, in charge, Road Cess,
To—The Vice-Chairman of the District Road Cess Committee, Gya.

WITH reference to your No. 126 of the 7th instant, asking to submit the annual report on the working of the Road Cess Act, and of the establishment, for the cess-year 1878-79.

The cess-year commenced from 1st October 1878. The arrears of road cess on lands of previous years left unrecovered, were Rs. 13,040. This arrear, as well the current demands of the year, were collected from October 1878 to September 1879, and an arrear of only Rs. 5,299 was left unrealized at the end of September 1879.

2. The towji mohurirs of the Collectorate were directed to take the road cess chullans along with the Government revenue chullans, and the duty of entering the chullans in remittance register and comparing the amounts with the treasury books, rested with the office clerks.

3. The warrants for the recovery of arrears on land cess were written out after each instalment by the two office mohurirs and made over to the Collectorate nazir, who issued them through the peons. The nazir was assisted by a naib nazir up to March 1879, and an assessor helped him in the collection of arrears from December 1878 to July 1879. The work of collecting arrears was carried on throughout the year.

4. The house cess assessor, with nine peons, collected the house cess up to November 1878. The result in respect of the collection was not good owing to the villagers being scattered all over the district, and the assessees being too poor to pay their dues.

5. I beg to append a statement showing the collection of road cess under different heads of the cess-year 1878-79.

The Establishment under the Deputy Collector in charge Road Cess for 1878-79.

Baboo Tarini Churn Mozoomdar	...	Head Clerk.
„ Mohun Lal ...	...	2nd „
„ Koonjo Behary Lal	...	3rd „
Moonshie Hussen Bux	...	Mohurir.
Lala Goorsahai Lal ...	...	Ditto.

Gave satisfaction by the discharge of their duties.

Dated 14th January 1880. BHAGOWAN CHUNDER SEN, *Deputy Collector.*

Statement showing the Collection of Road Cess under different heads for the cess-year 1878-79.

Month.	Cess on Lands.	Cess on mines, &c.	Cess on houses.	Fines.	Tullabana.	Searching fees.	Sale proceeds of waste-papers and old boxes, &c.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
October 1878	1,444 6 9	.....	336 14 0	94 0 0	393 0 0	10 4 0	.....	2,178 8 9
November ,, ...	2,534 6 8	.....	134 1 4	.....	251 5 10	3 12 0	.....	2,963 9 10
December ,, ...	8,799 4 8	.....	36 10 8	26 0 0	497 8 0	6 8 0	.....	9,369 15 4
January 1879	22,145 14 10	0 7 5	9 5 5	95 0 0	487 8 0	.....	.....	22,738 8 8
February ,, ...	5,486 7 4	0 5 9	.....	7 0 0	367 12 0	3 4 0	.....	5,869 13 1
March ,, ...	23,067 11 4	7 2 0	.....	418 4 0	379 8 0	19 0 0	.....	23,811 9 4
April ,, ...	1,263 2 0	.....	14 8 0	353 0 0	446 4 0	7 0 0	5 14 0	2,109 12 0
May ,, ...	5,309 14 0	.....	.....	61 5 0	257 8 0	8 0 0	.....	5,636 11 0
June ,, ...	15,965 3 6	2 11 6	.....	185 0 0	206 8 0	4 0 0	15 15 6	16,379 5 6
July ,, ...	2,885 13 7	1 2 9	.....	60 0 0	293 11 6	6 8 0	.....	3,157 3 10
August ,, ...	3,706 4 2	0 7 6	.....	241 6 0	318 5 6	8 8 0	.....	4,274 8 8
September ,, ...	16,612 8 9	1 2 9	.....	85 0 0	506 1 6	6 12 0	.....	17,181 8 5
Total ...	1,08,831 4 0	13 7 8	583 7 5	1,597 9 0	4,536 10 10	68 3 0	19 11 6	1,15,671 1 5

A.

Statement showing particulars of the meetings of the District Road Cess Committees during the cess-year 1878-79.

District.	Number of members forming Committee.		Number required to form a quorum.	Number of meetings held.	Meeting at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meetings.	Number of members who attended only— One meeting.		Two meetings.		Three meetings.		Four meetings.		Five meetings.		Six meetings.		Seven meetings.		Eight meetings.		Nine meetings.		Ten meetings.		Percentage of average attendance to whole Committee.
	Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Gya ...	8	15	8	10	8	5·2	7	2	4	...	3	...	1	2	...	...	..	2	...	...	1	...	...	...	1	...	32·6
Nowadah	1	5	2	6	.	2·6	1	..	1	...	1	...	..	...	1	...	1	1	...	...	...	...	.	...	...	...	...	42·2
Jehanabad	1	4	2	4	...	2	2	1	1	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	..	..	..	40
Aurangabad.	1	4	2	4	...	2·5	2	...	.		1	...	...	1	...	...	...	...	...	...	...	...	...	...	..	..	...	50

GYA DISTRICT ROAD FUND OFFICE, } E. J. BARTON,
The 18 . } *Chairman.*

B.

List showing the names of the Members who did not attend any meeting, and the reasons of their non-attendance during the cess-year 1878-79.

Name of members.	Reasons of non-attendance.
1. W. B. Chardon, Esq.	He lives at too great a distance from Gya.
2. Moharajah Sir Joy Prokash Sing, Bahadoor, K.C.S.I. ...	Ditto
3. Syed Abu Saheb	He does not seem to take any interest in road cess matters.
4B Jahagir Bux Khan	Ditto.
5 ,, Boij Nath Sing	Ditto.
6 ,, Ramasher Prosad Sing	Ditto.
7 ,, Moulvi Wazir Ali	Ditto.
Nowadah sub-division.	
1B Dooud Lal	Ditto.
Arungabad.	
B Helnarain Sing	Ditto.
,, Thakur Sing	Ditto.
Jehanabad.	
Mohamud Azmet Ali	Ditto.
Baboo Thacoor Prosad Sing	Ditto.
,, Kharag Mahutow	Ditto.

E. J. BARTON,
Chairman.

No. 30.

From—H. Cox, Esq., Assistant Magistrate Nowadah,
To—The Vice-Chairman, District Road Cess Office, Gya.

WITH reference to your office No. 123, dated the 7th instant, I have the honor to inform you that during the cess year ending September 1879 there were six branch road cess meetings of the committee. The number of members is six, viz. Torul Narain Sing, Kazi Afzal Ali, Baboo Gurhux Lal, Dagun Sing, and Dund Lal.

2. Baboo Torul Narain Sing attended five meetings, Kazi Afzal Ali four meetings, Gurhux Lal two meetings, Dagun Sing one meeting, and Dund Lal did not attend any.

3. The work done by the committee chiefly had reference to the construction of the village roads in the sub-division. The question as to the village roads that are to be constructed this year has been decided and the work is being commenced.

4. A meeting will be called shortly to consider your letter No. 2410, dated 19th November 1879, on the drainage of villages of this sub-division.

Copy of all the proceedings of the last year are herewith forwarded.

Road Cess Meeting dated 22nd March 1879.

THE only members present to-day were myself and Kazi Afzul Ali.

The subjects for the meeting were—

1. The letter of the Commissioner, dated 3rd March 1879, about branch committee.
2. Estimate for making a village road from Orhunpore to Jadupore *vid* Bhadokhra.

As to No. 1—It was proposed to add to the road cess committee Jhumak Lal of Dona, Perasman Narain of Eknar, Budhi Khan of Pakri Barowin, and Shunker Lal of Rasulpore, and the meeting will be held this day fortnight when the members may be proposed from different parts of the sub-division.

As to No 2—The maliks have written to-day that they want Rs. 300 to make the road, and it was decided that they should be required to furnish an estimate in detail of the proposed road.

H. Cox.

No. 88, dated the 24th March 1879.

Memo. by—H. Cox, Esq., Assistant Magistrate, Nowadah.

COPY to be sent to Chairman for his information. The overseer sent in an estimate of Rs. 398, and as the maliks only require about Rs. 300, I thought it better to take the course I have noted.

At a Meeting held in the dwelling-house of the Sub-divisional Officers on the 27th December 1878.

PRESENT:

1. Sub-divisional Officer.
2. Babu Torul Narain Sing } *Members.*
3. „ Gurhur Lal }

LAID before the meeting an estimate, prepared by the Overseer of the sub-division, of the probable cost for repairing the village road from Nowada to Goshayenbigha, amounting to Rs. 141:—

Resolved—That the estimate be submitted to the Chairman of the District Committee for sanction.

No estimate with regard to the road from Orhunpore to the Jadapore *vid* Bhadokhra, sanctioned in the last meeting to be repaired, has not yet been submitted by the maliks of Bhadokhra, as the people in the villages do not know how to make estimates as required or to send in the measurement of the roads in their respective jurisdictions, *i. e.* length, breadth, and height.

Roads from Degwari in Andharbari to Amawan through Andharbari and Karbari or Goshenbigha, two miles, and from Amwan to Rajowli, two miles, and to Serdilla, six miles, are necessary. There exists a road from Amawan to Rajowli: this may be repaired. As regards others, there are tracts here and there. Unless an estimate be made as what expenditure would be required for their making and repairs, the amount to be required cannot be ascertained. The overseer of the Road Cess Department be requested to make an estimate of it.

None of the elakadars have yet come forward to have the village roads in their respective elakas repaired or made, and it is not probable that any should come to ask for aid unless the village roads are gradually made by the agency of the Road Cess Department. No hope can be entertained for the extension of village communication.

At a Meeting of the Branch Road Cess Committee held in the Sub-divisional Bungalow on the 16th November 1878.

PRESENT:

1. The Sub-divisional Officer.
2. Babu Torul Narain Sing (*Member*).

READ a letter from the Chairman of the District Committee, No. 46, dated 12th instant. In the last Committee the village road from Nowadah to Goshenbigha was ordered to be repaired, and an amount of Rs. 100 has been sanctioned for the purpose. The road extends to about four miles. In the beginning of the road, *i. e.* leading to the distillery, a large quantity of earthwork will be required with a bridge over the Pyne. The amount already sanctioned appears to be insufficient for the whole length of the road.

Resolved—That a further grant of Rs. 50 be sanctioned for the purpose.

Read a petition from Baboo Rasbehary Sing and other zemindars of Orhupore praying that a grant of Rs. 100 be made for the road from the Behar road to Bhadokhra; also a petition from the residents of Bhardokhra praying that Rs. 200 be granted to repair the road from that village to Orhunpore limit, and from Bhodokhra Nazarabad Barawan opposite to Jadupore. This has been inspected by the sub-divisional officer in his late tour, and he considers it necessary that the road up to Nazarabad Barawan should be kept up in repair for the convenience of the villagers. From Orhunpore that place is three miles: there are ups and downs almost everywhere.

Resolved—That Rs. 80 be granted for the road up to Orhunpore limit, and Rs. 100 for the keeping up the road from Bhadokhra to Nazarabad Barawan; that the petitioners be intimated on the subject.

Read a letter from the District Magistrate, No. 2157, dated the 7th instant, forwarding Government Circular No. 10, dated 28th October last, suggesting to plant mangoes, jack, &c., and other indigenous fruit-bearing trees along the lines of roads. This the committee consider to be most desirable, and it shall be glad to take the matter in hand if sufficient funds be placed at its disposal for getting plants, making earth fencing, and keeping an establishment for protecting and tending the trees until sufficiently grown up. Trees require to be planted from Kharant to Rajowli-Behar road, Nowada to Pahre-Barowan; Nowada to Dergawn *vid* Warisaligunge; Nowada to Toonge, and from Rajowli road to Gobindpore. As in planting trees on all the roads at one time a large outlay would be necessary, the committee consider that it would be better if the road from Nowada to Toogi be taken up this year for the purpose.

Resolved—That the Chairman of the district committee be moved to place at the disposal of the committee a sufficient sum to carry out the Government suggestions.

Read the Government resolution No. 944A, dated 13th September last, on the working of the road cess department for the year 1876-77.

Resolved—That the attention of the absent members of this committee be drawn to paragraph 16 by sending an extract from it.

Meeting of Branch Road Cess Committee held on the 2nd November 1878.

PRESENT:

1. Sub-divisional Officer.
2. Babu Torul Narain.
3. Moulvi Kazi Afzal Ali.

READ a letter, No. 325, dated 23rd September last, from the Chairman, Road Cess Committee, intimating that Rs. 1,000 have been allotted for the current year for the village roads of this sub-division. A notice appears to have been issued by the Sub-divisional Officer, inviting applicants, but no application has yet been presented.

Proposed by the Sub-divisional Officer, and
Seconded by Kazi Afzal Ali—

That the road from Nawada to Goshayenbigha *vid* distillery three miles in length, be repaired and Rs. 100 be allotted for the purpose:—

Resolved—That the further notice be issued on the subject, and the police of the several stations be directed to furnish the Committee with the names of village roads that require to be repaired or made in their respective jurisdictions with as little delay as possible, so that the matter may be taken into consideration at the end of this month:—

There is an Overseer or Sub-overseer in this sub-division, to whom the Branch Committee may refer for any work to be done. The service of such an officer is required:—

Resolved—That the Chairman of the District Committee be moved on this point, and requested to locate an Overseer or Sub-overseer to help the Branch Committee in its carrying out the village road work entrusted to it.

No. 347, dated Nawada, the 3rd November 1878.

Memo. by—BABU BHUBUNESHWAR SINGH, Deputy Magistrate, Nawada.

COPY forwarded to the Chairman, District Road Committee, for information, and with request to comply with the request of the Committee.

Branch Road Cess Committee.

AT the meeting to day were present:—

1. Babu Toral Narain Singh.
2. Kazi Afzal Ali.
3. The Sub-divisional Officer.

The Chairman's letter, dated 16th April 1879, was read, and it was proposed to construct—

1. A road two miles long, joining the west end of Golundpore to the Gya road.
2. A road from Nawada, passing south of Patna Serai through Ohari to Sear Mahamabad, ten miles long.
3. A road six miles long, from Kadergunge to Darypore.
4. A road from Golundpore to Ektara, four miles long.
5. A road from Amawan to Rajowli, three miles long.
6. A road from Bhadokhra to Samai, three miles long.
7. A road from Powra (a village on the road between Nowabad and Pakro Barowan) to Roh, some five miles long.

With reference to the second paragraph of the Chairman's letter, there is the road from Nowada to Goshayenbigha.

This, however, is expected to be finished by the beginning of July 1879, *i. e.* before the end of the present cess year.

The overseer, Mati Lal Chowdhary, has been ordered to submit estimates for the above roads without delay.

H. Cox.

THE late Sub-divisional Officer had proposed to make a road communication between Nowada and Kowakole, by continuing the road already under construction to Goshayenbigha, by way of Marove, Nazardo, Marra, &c.

It seemed to the Committee that, as there is a road under construction between Roh and Rupow, it would be better to connect Roh and Goshayenbigha by a road, and to extend the road from Roh to Rupow as far as Kowakole.

H. Cox.

Branch Road Cess Meeting held on the 5th April 1879.

AT today's meeting were present—

Babu Kasi Afsul Ali,
" Gurbux Lal,
" Torab Narain Singh,
" Degan Singh,

i. e. all the members were present except Dund Lall.

The Commissioner's letter, dated 3rd March 1879, relating to Branch Committees, formed the subject of the meeting.

It was proposed by all the members to strike out the name of Dund Lall from the list, as he lives chiefly in Gya station, and could therefore be useless on the Nowada Committee.

In addition to the remaining four members, it was decided to forward the following names for the sanction of the Chairman, viz.—

1. Babu Duli Chund of Hussna.
2. " Budhi Khan of Pukriharanwan.
3. " Dulmir Puri of Budhowli.
4. " Dund Singh of Kutri.
5. " Rasohari Singh of Arhunpore.
6. " Jwahir Singh of Pukuria.

H. Cox.

No. 11, dated Jehanabad, the 12th January 1880.

From—BROJENDRA NATH DE, ESQ., Sub-divisional Officer of Jehanabad,
To—The Vice-Chairman, Road Fund, Gya.

WITH reference to your memorandum No. 124 of the 7th instant, I have the honour to report that there was only one meeting of the Branch Committee held during the year, viz. on the 29th March 1879. There was only one member present, Sheikh Fazul Ulla, besides the Sub-divisional Officer.

The only resolution passed was to the effect that Mr. Chardon and Babu Gokul Chand Parohit be proposed as additional members. A copy of this resolution is herewith appended.

In explanation of the fact that there was only one meeting during the year, I have the honour to point out that, as at present constituted, the Branch Committee can scarcely do any work, except perhaps to propose in the beginning of the year what works should be taken in hand. After this has once been done, there is nothing more for them to do.

The village roads constructed during the last year were as follows:—

Jehanabad to Sydabad, about five miles.
Ditto to Kenari, about four do.
Kurowna to Sikuria, about a mile and, a half.

In the present year it is proposed to repair the above roads, with the exception of the Kurowna and Sikuria road, which, under the sanction of the Chairman of the Road Cess Committee, has been abandoned.

The new works to be constructed during the present year are different village roads, which will join the outpost at Kurtha with that at Perwazabad, the whole distance being about eight miles. Estimates have also been recently submitted for the construction of village roads from Mukdhumpore to Kaimgunge, about a mile and a half, and Mukhdumpore to Paibigha, about three miles.

It has also been resolved, with the sanction of the Chairman of the Road Cess Committee, to convert the part of the village road from Jehanabad to Kenari which lies between Jehanabad and the railway station into a district road. It has already been widened to 21 feet, and a double irrigation duct has been put in, and the metalling will be at once taken in hand.

Besides this, a certain part of the old Patna and Gya road has been taken back from the Railway department, and estimates have been submitted for repairing it from the funds of the Road Cess Committee.

The Sub-overseer, under the orders of the Branch Committee, is doing his work well.

The 29th March 1879.

PRESENT:

D. B. ALLEN, ESQ., *Chairman.*
MOULVI FAZUL ULLA.

LETTER of Commissioner of the 3rd March and memorandum of the Chairman, dated 6th March, read.

Resolved—That the names of Mr. Chardon and Babu Gokul Chand Parohit be proposed as additional members of the Branch Committee. Chairman of Branch Committee will report this resolution to the Chairman of District Committee.

D. B. ALLEN,
Chairman.

No. 386, dated Camp Nabinugger the 19th January 1880.

From—E. STEWART, ESQ., Sub-Divisional Officer, Aurangabad,
To—The Chairman, District Road Committee, Gya.

WITH reference to your No. 122, dated 7th instant, I have the honor to send herewith copies of four resolutions of the branch committee held during the past cess-year 1878-79, as also list of members who were present and absent on each meeting throughout the year.

2. There are four* members of the branch committee here, of which one named Ahiburn Singh is punctual in his attendance, and he is the only man who appears to take some interest in this matter. The other three, who are big zemindars, very seldom appear, and do not, even when called on to give any advice in regard to village roads or other matters.

*Rai Hit Narain Singh.
Baboo Simboo Purtap Singh.
„ Thakur Singh, and now Ragho Singh.
Ahiburn Singh.

3. Rai Hituram Sing, Bahadoor, of Chunder Gurh takes up any work of construction or repairs when entrusted to him, while on the contrary Baboo Simbhoo Purtap Sing of Tindua does not undertake the trouble of supervising the construction of any roads given to him, viz. the road from Madanpore to Khereawan and Biri, which was undertaken during the last cess-year, has not yet been finally completed.

4. The road works entrusted to Rai Hituram Sing, Bahadoor, and Ahiburn Singh have been performed to some extent to the benefit of the villagers. Small culverts

are, however, still necessary on the roads from Bambodeba to Pawyi repaired under the supervision of Ahiburn Singh, a member of branch road-cess committee.

5. The road from Nabinugger to Tindua, constructed during the last cess-year under the supervision of Rai Hituram Sing, Bahadoor, also requires some culverts.

	Rs.
1st. Repairing the village road from Daudnugger to Hussenpoora ...	499
2nd. Ditto Hussenpoora to Deohara	391
3rd. Ditto Ora to Deo	291
4th. Constructing the road from Tindua to Maharajgung ...	957
Total	2,138

6. The construction and repairs to the four roads in the sub-division amounting to Rs. 2,138 has been sanctioned for the current year. Rs. 1,000 has also been received to commence the work which will be very shortly done.

At a meeting held on 28th October 1878.

THIS was the day fixed for holding a committee, with a view to settle as to what village roads will be repaired this year. Only Ahibura Singh, one of the four members appeared, who proposed that the road from Madanpore to Khereeawan and Biri, distance 3 miles, estimated cost Rs. 300, should be taken in hand. As also the Seris and Jamhore roads which remained incomplete last year, owing to there being water in the fields, may also be completed at the estimated cost of Rs. 200; distance one and a half miles. Owing to other members not being present the matter could not be finally settled, and hence postponed for the next meeting to be held by the end of the next month.

AZHAROOL HUQ,
Vice-Chairman.

At a Meeting held on the 29th November 1878.

PRESENT.

Moulvi Azharool Huq ... ... *Vice-Chairman.*
Baboo Simbhoo Purtap Sing, } ... ... *Members.*
,, Ahiburn Sing. }

IT has been held that a road may be made from Madanpore to Mouzah Khereeawan, 3 miles in length, 12 feet wide, and 1 foot high. It will cost as estimated Rs. 300, or at Rs. 150 per mile.

The road leading from Nabinugger to Tindua bazar may be repaired; distance 4 miles. The cost is estimated at Rs. 400, or at Rs. 100 per mile.

The road leading from Bombandiha to Pawyi, distance 4½ miles in length, 12 feet wide, and 1 foot high, at an estimated cost of Rs. 200.

AZHAROOL HUQ.
Vice-Chairman.

At a Meeting held on the 28th February 1879.

PRESENT—

Moulvi Azharool Huq. ... ... *Vice-Chairman.*
Ahiburn Singh ... .. *Member.*

THE other members not present.

Three roads are under repair. One through Ahiburn Singh, from Bubundiha to Pawyi, about 2 miles, of which is finished, and the whole is about 4 miles in length. Two hundred rupees are estimated, out of which a sum of Rs. 150 is given to Ahiburn Singh. The road is expected to be finished in March 1879.

Another road is to be repaired through Baboo Hitnarain Singh, leading from Nabinugger to Tindua. Up to January last it was made a mile and a half, and in February it has advanced a little further. It is estimated to spend Rs. 400, out of which a sum of Rs. 300 is given to him.

The third one is placed under the direct supervision of Baboo Simbhoo Purtap Narain Singh, which will go from Madanpore to Khereeawan. A sum of Rs. 300 is estimated, of which Rs. 200 paid to him. It was up to the 5th February 1879 that 4,600 feet in length was completed. It is expected that these roads will be ready by March 1879.

The members are cautioned to complete the roads in their respective jurisdictions by March.

AZHAROOL HUQ,
Vice-Chairman.

A Meeting of the Road Cess Committee was held to-day.

Present Mr. E. Stewart, *Chairman.*
Baboo Simbhoo Protap Singh, } *Members.*
,, Ahiburn Singh, }

1. Baboo Simbhoo Protap Singh proposed that the road from Nabinugger to Tindua should be extended to Moharajgunge, a distance of 8 miles. As the road carries a good deal of traffic, the cost is estimated at Rs. 100 per mile. The road is proposed to be made 12 feet wide at an average height of 1 foot. The proposal was agreed to by the committee.

2. Ahiburn Singh proposed a road from Ora to Deo, distance 3 miles, to be repaired at a cost of Rs. 300; also repairing of the road from Daoodnugger to Hussenpoora, 10 miles, at an estimated cost of Rs. 500. Ditto Hussenpoora to Dehora at a cost of Rs. 400.

These proposals were considered and consented to by the committee, and it was resolved that the proceedings be sent up to the Chairman, district road cess committee, for sanction.

E. STEWART,
Chairman.

Statement shewing the list of Members who were present or absent on each Meeting during the cess year 1878-79.

Sub-division.	Date on which the meeting was held during the year.	Names of members present.	Names of members absent.
Aurangabad.	28th Oct. 1878	Ahiburn Sing	Ray Hitnaraen Sing; Bahadhur, Babu Simbhu Purtap Sing; Babu Thakhur Prosad Sing.
	29th Nov. „	Babu Simbhu Purtap Sing; Ahiburn Sing	Ray Hitnaraen Sing; Babu Thakhur Prosad Sing.
	28th Feb. 1879	Ahiburn Sing	Ray Hitnaraen Sing; Babu Simbhu Purtap Sing; Babu Thakur Sing.
	15th May „	Babu Simbhu Purtap Sing, Ahiburn Sing	Ray Hitnaraen Sing; Babu Raghu Sahay Sing, *vice* Babu Thakhur Sing.

AURANGABAD SUB-DIVISION;
CAMP NABINUGGER,
The 19th January 1880.

E. STEWART,
Sub-divisional Officer.

No. 105, dated Gya, the 10th February 1880.

From—The Chairman, District Road Cess Committee, Gya,
To—The Commissioner of the Patna Division.

WITH reference to your No. 228CP, dated 7th instant, requiring information as to the working of Road Cess Act, I have the honour to forward the following remarks for insertion in the place of head 3 of my annual report.

The Road Cess Act worked satisfactorily throughout the year. No complaints were made of shortcomings in any quarter. There appears, however, to be some reluctance on the part of the people to pay the public works cess. This is probably due to their imperfectly understanding the nature of the cess and the method of collection.

The establishment on collection worked satisfactorily throughout the year.

A duplicate copy of the annual account is to be sent to the Examiner on being passed by the Committee. A meeting has been fixed for the purpose on the 12th instant: a duplicate copy will then be sent to you. Three members, in addition to the Vice-Chairman, were originally appointed on the Sub-committee. One of these, however, has been transferred, and the member appointed in his place has since left for Calcutta.

No. 6.—Part I.

GYA DISTRICT ROAD FUND.

Annual Accounts of Income and Expenditure, from 1st October 1878 to 30th September 1879.

	Rs.	A.	P.	Rs.	A.	P.
Balance on the 1st of October 1878	...			1,40,741	9	7
RECEIPTS OF THE YEAR.						
Taxes, Rates, and Cesses.						
Cesses—						
On lands	1,08,831	6	0			
„ mines	13	7	8			
„ houses	583	7	5			
Total of above	1,09,428	5	1			
One per cent. road cess	586	6	0			
Total Cesses	.....			1,10,014	11	1
Miscellaneous Receipts.						
Tolls—						
Road tolls	110	0	0			
Ferry do.	1,085	0	0			
Total tolls	.....			1,195	0	0
Fees and forfeiture	6,244	0	10			
Miscellaneous	39	0	11			
				6,283	1	9
Suspense Accounts.						
Advances	1,773	7	0			
Deposits	12,238	4	0			
				17,011	11	0
Total receipts of the year	.....			1,34,504	7	10
GRAND TOTAL				2,75,246	1	5

	Rs.	A.	P.	Rs.	A.	P.
General Management.						
Clerks	5,174	7	6			
Servants	2,107	4	2			
Contingencies	1,782	9	5			
Total	.....			9,064	5	1
Staging bungalows and Serais.						
Establishment and contingencies	5	2	7			
Petty construction and repairs	...					
Total	..			5	2	7
Public Works.						
Original works	65,445	14	1			
Repairs	54,458	3	2			
Establishment	17,891	13	9			
Tools and Plant	1,579	11	6			
Total	.....			1,39,375	13	6
Contribution to provincial services	3,392	0	0			
				3,392	0	0
Suspense Accounts.						
Advances	4,567	2	0			
Deposits	2,732	6	3			
Total Suspense Accounts	.....			7,299	8	3
Total of the year				1,59,136	13	5
Balance on the 30th September 1879				1,16,109	4	0
GRAND TOTAL				2,75,246	1	5

Passed for Rs. (1,59,136-13-5) one lakh fifty-nine thousand one hundred and thirty-six annas thirteen and pies five only.

C. A. WILKINS. E. N. BAKER. } *Members of the Sub Committee.*

E. N. BAKER, *Vice-Chairman.*

E. J. BARTON, *Chairman.*

No. 6.—Part II.

GYA DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess-year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the Annual Accounts for that year.*

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.	INCOME.	Rs. A. P.	Rs. A. P.
Taxes, rates, and cesses.	1,06,975	Cess on lands	1,08,831 6 0	
	21	,, on mines	13 7 8	
		,, on houses	583 7 5	
	593	One per cent. road cess	586 6 0	
				1,10,014 11 1
		Road Tolls.		
Miscellaneous receipts.		Amount of uncashed cheque of 11th July 1876, drawn in favour of Hitan Singh, lessee of Narotim Chaktoll for refund of advance, but the lessee being not present to receive the amount up to date, the amount has been written back to the head concerned	110 0 0	
		Ferry Tolls.		
		Arrears of Sone ferry for the year 1876-77	1,085 0 0	1,195 0 0
		Fees and Forfeitures.		
		Road cess process fees	4,567 15 10	
		Ordinary or searching fees	88 8 0	
		Fines	1,587 9 0	
		Total ...	6,244 0 10	
		Miscellaneous.		
		Sale of stores and tools, 20 baskets, 1 plane, rabbets and auger ...	9 10 8	
		Sale of trees	8 0 0	
		Sale of waste papers	19 11 6	
		Salary of road cess employes for giving evidence in moonsiff's court deposited by parties who cited as witness	1 10 9	
		Total ...	39 0 11	6,283 1 9
		Advances.		
Suspense accounts.		Baboo Rajendar Nath Neogy, overseer, for excess charge in his imprest	1 0 9	
		Nawab Singh, Dafadar, being advance of salary	20 0 0	
		Deputy Magistrate of Johanabad, on account of works done on village ronds, &c.	1,875 3 6	
		Deputy Magistrate of Aurangabad, on account of works done on village ronds, &c.	817 4 6	
		Sale of tender forms which was held in miscellaneous advance when purchased	17 8 0	
		Baboo Nemai Charan Banerji, contractor, by works done	700 0 0	
		Behari Beidar for excess payment	0 8 0	
		Mr. Halsted on account of postage-bearing cover	0 1 0	
		Baboo Ramkishun Goshamy, clerk, being overdrawn of his travelling allowance when on tour	33 12 0	
		Jogeshar, punkha-puller, for excess payment of his salary ...	0 4 0	
		Railway freight and carriage of irrigation pipes held in miscellaneous advance now adjusted by charging to the proper head concerned ...	1,307 14 0	
				4,773 7 0
		Deposits.		
		Loknath Singh	15 0 0	
		Baboo Nemale Charan Banerji	4,498 8 0	
		,, Jai Gopal Chatarji	430 1 6	
		,, Lal Mohan Parmanic	175 12 0	
		,, Shama Charan Chatarji	1,575 7 0	
		,, Kedarnath Ghosh	212 0 0	
		Shere Ali, Mistri	485 0 0	
		Tafazool Husen	40 0 0	
		Bhikhari Sahu	157 1 6	
		Gangoo Singh	120 0 0	
		Parmeshar Dat	265 8 0	
		Mr. Halsted	1,698 5 9	
		Baboo Radha Kishore Sen and Co.	137 6 3	
		,, Rajkishun Nandi	50 0 0	
		,, Kameshanath	620 1 3	
		,, Benode Behari Sircar	168 0 0	
		,, Ramcamal Chowdhri	85 0 0	
		,, Nabogopal Mukharji	100 0 0	
		,, Prankishun Ganguli	132 4 9	
		Moharani of Tekari	913 0 0	
		Bishun Lal	60 8 0	
		Baboo Damadar Ghosh	100 0 0	
		Amir Mistri	158 1 6	
		Toolshi Ram	50 0 0	
		Tappe Singh	50 0 0	
		Teg Ali	150 0 0	
		Raja Ali, Mistri	73 4 6	
		Mowjan Mir	9 0 0	
		Carried over ...	12,081 4 0	1,22,366 5 10

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	12,081 4 0	1,22,266 3 10
		INCOME—(*contd.*)		
Suspense accounts, Deposit—(*contd.*)	1,14,684	Soorat Ali	102 0 0	
		Manohar Ram	24 0 0	
		Karim Mistri	31 0 0	
	1,14,684			12,238 4 0
		Total Income ...	.....	1,34,504 7 10
		EXPENDITURE.		
		Establishment.		
General management.	8,312	Under Road Cess Deputy Collector for Collection of Revenue—		
		1 head clerk for 11 months and 10 days, at Rs. 56 per month, and 9 days in April, at Rs. 28 (half pay on leave), and 12 days in May, at Rs. 28 (half pay on leave)	634 1 0 18 11 0	
		Rs. A. P.		
		1 second clerk for 12 months, at Rs. 30 ... ... 360 0 0 Acting allowance for 9 days in April, at Rs. 11-3 ... Acting allowance for 12 days in May, at Rs. 11-3 ... 7 10 11		
			367 10 11	
		1 third clerk for 12 months, at Rs. 20 ... 240 0 0 Acting allowance for 9 days in April, at Rs. 6 ... Acting allowance for 12 days in May, at Rs. 6 ... 4 1 10		
			244 1 10	
		2 mohurirs for 12 months, at Rs. 20 ... ... 480 0 0 Less fine ... 1 0 0		
			479 0 0	
		1 naib nazir for 6 months, at Rs. 15	90 0 0	
		1 house-cess assessor, for 5 months, at Rs. 40	200 0 0	
		1 assessor for collecting arrears of road cess and public works cess for 7 months and 8 days, at Rs. 40	290 5 1	
		Rs. A. P.		
		1 duftri for 12 months, at Rs. 5 ... ... 60 0 0 Less fine ... 1 4 0		
			58 12 0	
		1 office peon for 12 months, at Rs. 5 ... ... 1 office chowkidar for 12 months, at Rs. 5 ... ... 60 0 0 Less fine ... 0 2 7	60 0 0	
			59 13 5	
		7 house-cess peons for 4 months, at Rs. 5	140 0 0	
		7 house-cess peons for 12 days	14 0 0	
		6 peons for 4 months under assessor for collecting arrears of road cess and public works cess, at Rs. 5 per month	120 0 0	
		4 peons for 2 months, at Rs. 5	40 0 0	
		2 peons for 17 days in February 1879	6 1 0	
		6 peons for 8 day, at Rs. 5	7 11 6	
		2 ditto for 27 days, at ,, 5	8 11 4	
		2 ditto for 26 days, at ,, 5	8 6 2	
		Ticca mohurirs for compiling ryoti holdings for the road cess statistics, at 800 per rupee	131 5 6	
		Ticca mohurirs for preparing 6,606 instalment notices at 350 per rupee as above	18 13 6	
		2 ticca mohurirs deputed to work in the treasury during kist days for 3 days, at Rs. 10 per month, each	2 0 0	
		1 mohurir deputed for work in the treasury during kist days for 2 days, at 5 annas 9 pie per diem	0 11 6	
		Peons for serving 4,074 processes for collecting arrears at 4 annas per process	1,099 8 0	
		Ticca peons for serving 8,710 instalment notices, at Rs. 4, 5, and 6 per 100 notices served	317 7 9	
		1 Ticca peon for 11 months 22 days, at Rs. 5 per month, for writing out deposition of peons serving notices	58 10 8	
		Travelling allowance of 1 assessor for 6 months, at Rs. 25	150 0 0	
		Travelling allowance of 1 assessor for 7 months and 8 days, at Rs. 25	181 7 2	
		Carried over ...	4,807 5 4	

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount	Total.
	Rs.		Rs A. P.	Rs. A. P.
		Brought forward ...	4,807 5 4	
		EXPENDITURE—(*continued*)		
		***Establishment*—(continued.)**		
General management—(*contd*)		Establishment under Chairman, District Road Committee and Committees' control— Rs. A. P.		
		1 accountant for 7 months, at Rs. 80 ... ... 560 0 0		
		1 accountant for 5 months, at Rs. 87 ... ... 435 0 0		
			995 0 0	
		1 estimate checker and assistant accountant for 12 months, at Rs. 60	720 0 0	
		1 clerk for 12 months, at Rs. 50 ... ... 600 0 0		
		Less fine 5 0 0		
			595 0 0	
		1 duftery for 12 months, at Rs. 8	96 0 0	
		1 peon for 11 months, at Rs. 5 .. .. 55 0 0		
		1 peon for 25 days of April 3 13 4		
			58 13 4	
		1 sweeper for 3 months, at Rs. 2-8 ... ... 7 8 0		
		1 sweeper for 26 days of May, at Rs. 2-8... ... . 2 1 0		
			9 9 0	
			2,474 6 4	
		Contingencies of Road Cess Deputy Collector's office—		
		English stationery	17 2 10	
		Cost of printed forms	21 15 9	
		Office rent	355 10 3	
		Punkha-puller's pay	13 6 1	
		Country stationery	116 7 3	
		Service stamps	6 0 0	
		Miscellaneous	34 8 0	
		Furniture with carriage (four iron racks)	843 9 0	
			1,406 11 2	
		Contingencies of Chairman's Office—		
		Cost of printed forms, including carriage supplied by the Superintendent of Government Printing Office	112 2 9	
		Cost of printing road cess accounts and reports for 1876-77	83 10 3	
		Service stamps	20 0 0	
		Receipt stamps for cheques	23 0 0	
		Punkha-puller's pay	16 3 3	
		Cost of country stationery, including binding books, &c.	13 0 1	
		English stationery supplied by Superintendent of Stationery, Calcutta	63 9 9	
		Postage on bearing covers and parcel	0 11 0	
		Money order fees for remittance	1 4 0	
		Office rent	18 8 0	
		Six copies of Public Works Code, including postage	16 4 0	
		Municipal tax of road cess building	6 9 0	
			373 14 3	
		Establishment and Contingencies—		3,064 5 1
Staging-bungalows.		1 Chowkidar, from 23rd May to 30th June 1879, employed at Bela inspection-bungalow	5 2 7	
				5 2 7

		Distinguishing number.		Total estimated cost.	Total outlay to the end of the year.		
			Public Works.		Rs A. P.		
Original works	8,939	1	Daudnagar road, Gya to Daudnagar— Alteration to, and rebuilding of, one pier and two arches of the Pali bridge	.....	4,364 12 1	4,364 12 1	
	2,750	2	Sherghotti road, Gya to Sherghotti— Collection of metal on 6th and 7th miles .	3,257	1,206 14 9	627 0 6	
			Due from contractor	.....	8 6 6		
			Total ...	...	1,215 8 3		
			Consolidation of metal on 6th and 7th miles	693	181 10 6	181 10 6	
	12,847	3	Nawada road— Constructing seven culverts of 5' span	2,387	2,092 9 9	2,069 5 9	
			Due to contractor	.....	10 0 0		
					2,082 9 9		
			Carried over			7,343 12 10	9,069 7 6

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.			Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
			Brought forward ...			7,242 12 10	9,069 7 8
			EXPENDITURE—(*contd.*)				
			Original Works—(contd.)				
Public works—(*contd.*)	8,486		Nowada road, Gya to Nowada— Collection of metal on 3rd, 4th, and 5th miles	6,039	390 13 6	390 13 6	
	1,500		Inspection bungalow at Wasirganj	1,440	255 5 5	239 5 5	
	3,000	5	Fatehpur road, Gya to Rajauli— Constructing four culverts of double spans of 3' each ...	853	385 4 6	385 4 6	
			Constructing three culverts of 3' span	447	141 11 2	141 10 4	
			Due to contractor		0 0 10		
					141 10 4		
			Constructing 13 culverts of 2' span on the 2nd to 14th mile	1,724	917 8 0	917 8 0	
		6	Gopalganj road, Gya to Gopalganj—				
	3,000		Constructing four culverts of 3' span	972			
			Due from contractor		925 0 0	925 0 0	
					925 0 0		
		7	Baroon to Bhenaria Inglis— Constructing double 6" irrigation ducts	630	339 10 0	339 10 0	
	2,500	8	Sarbahda road, Gya to Sarbahda— Constructing two culverts of 2' span	250	245 6 2	245 6 2	
			Constructing five culverts of 3' span	740	693 3 3	693 3 3	
	2,500	9	Jehanabad to Arwal— Constructing five culverts of 3' span	2,125	3,346 3 3	1,170 7 6	
			Constructing double irrigation ducts	362	399 0 1		
			Due from contractor		49 0 0		
					448 0 1	448 0 1	
	1,000	10	Daudnagar to Aurangabad— Constructing a culvert of 6' span	342	308 4 3		
			Due to contractor		9 0 6		
					299 3 9	299 3 9	
			Constructing a culvert of 3' span	174	308 8 4		
			Due to contractor		29 8 7		
					338 15 9	338 15 9	
		11	Deo to Myabigha— Constructing two culverts of 10' span	2,268	522 8 9	522 8 9	
	5,000	12	Nawada to Pakribaraan— Constructing culverts of 5' span	353	576 2 6	.....	
			Due to contractor		137 4 3		
					438 14 3		
			Constructing one skew bridge on ditto		115 7 0	115 7 0	
			Constructing 21 culverts of 2' span on ditto	2,448	804 8 0		
			Due from contractor		1,425 0 0		
					2,229 8 0		
			Balance excess over manufacture		254 15 3		
					1,974 3 9	1,731 0 3	
	597	14	Jehanabad to Hulasgunge— Constructing bridges	2,097	2,592 2 6	962 6 9	
	1,500		Inspection bungalows at Hulasgunge	.....	.....	.....	
	500	15	Farha to Gobindpur road— Constructing three culverts, one of 3' and two of 2 ft. spans on 4th and 5th miles	446	441 12 10	441 12 10	
			Constructing 9 culverts of 3' span	413	513 5 5	234 4 10	
	5,000	16	Kadergunj to Warsaliganj road— Constructing culverts of 3' span	.....	337 6 0		
			Due from contractor		1,992 8 0		
					2,329 14 0	2,329 14 0	
		17	Gya to Aurangabad *vid* Rafigan and Parya road— Consolidating metal			.....	
	1,500		Constructing one culvert of 3' span	313	254 7 3	254 7 3	
	2,000		Constructing two culverts of 3' span	208	229 7 4	229 7 4	
		18	Aurangabad to Moharajganj road— Constructing two culverts of 5' span	748	530 5 6		
			Due to contractor		225 6 0		
					304 15 6	304 15 6	
			Carried over ...			20,915 9 7	9,069 7 8

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total
	Rs.				Rs. A. P.	Rs. A. P.	Rs. A. P.
			Brought forward ...		.....	20,015 9 7	2,069 7 8
			Original Works—(continued.)				
Public works—(*continued.*)	1,500	19	Dee to Nabinagar road—	1,398			
			Improving the approaches to three khals		.....		
			Earthwork		764 5 3		
			Turfing		19 7 6		
			Collecting metal		40 15 9		
			Contingencies		41 6 11		
					866 8 5		
			Due to contractor		420 13 5		
	1,500					445 6 0	
			Inspection bungalow on ditto		.....	.....	
	500	27	Cherki to Gooroca—	872			
			Raising earthwork		1,205 1 7		
			Milepost		21 0 0		
			Establishment		13 3 8		
			Contingencies		15 0 0		
			Turfing		25 4 3		
					1,279 9 6	1,004 9 0	
			Constructing irrigation duct in head quarter		5,894 8 6	5,894 8 6	
	1,200	28	Tousa to Khidarsarai road—	1,201			
			Earthwork		660 5 4		
			Nicking out lines		19 6 5		
			Milepost		20 0 0		
			Establishment		10 0 0		
					710 1 9	710 1 9	
	500		Bridges and culverts—		.....	.....	
	250	30	Road from corner of police line to the junction of Dobhi road—				
			Spreading and consolidating metal	206			
			Contingencies	.....	6 13 6	6 13 6	
	2,500	32	Rajauli to Singor road—				
			Constructing five culverts of 5' span	2,355	1,948 4 9	1,948 4 9	
			Constructing irrigation ducts in Jehanabad	.....	2,775 0 0	2,775 0 0	
	500	33	Akbarpur to Gobindpur road—				
			Constructing two culverts of 5' span	253	198 3 0		
			Due to contractor		198 3 0	.....	
			Constructing two culverts of 5' span	294	151 15 3		
			Due to contractor		136 15 3		
					15 0 0	15 0 0	
	3,696	34	Pakribaman to Pachamba—	3,498			
			Raising earthwork		2,062 8 9		
			Establishment		25 0 0		
			Milepost		60 0 0		
			Nicking out lines		40 0 0		
					2,207 8 9		
			Due to contractor		279 11 3		
						1,927 13 6	
		35	Pakribaman to Waresabganj—	1,507			
			Nicking out lines		15 0 0		
			Raising earthwork		497 3 0		
					512 3 0	512 3 9	
	5,501	36	Jehanabad to Kurtha road—	2,498			
			Raising earthwork		2,194 7 6		
			Surveying and nicking out line		53 5 0		
			Milepost		40 7 0		
			Turfing		570 9 6		
			Establishment		20 0 0		
					2,878 13 0	2,878 13 0	
			Constructing three culverts of 3' span	1,859	192 0 0	192 0 0	
			Constructing a culvert of 3' span	348	1,616 13 7	244 7 10	
	2,091	38	Jehanabad to Bundhooganj road *vid* Kako—	2,048			
			Raising earthwork ..		1,237 1 0		
			Surveying and nicking out lines		34 1 0		
			Milepost		.. ...		
			Establishment		20 0 0		
			Turfing		261 6 6		
					1,552 8 6		
			Due to contractor		0 7 6		
					1,552 1 0	1,552 1 0	
	2,500	40	Saifganj to Goh road—				
			Constructing a culvert of 10' span	629	328 9 8		
			Due to contractor		328 9 8		
	3,400	41	Pakribarwan to Sekandra—	1,374			
			Earthwork		1,279 1 9		
			Nicking out lines		48 0 0		
			Milepost		24 8 0		
			Establishment		25 0 0		
					1,376 9 9		
			Due to contractor		3 8 0		
						1,373 1 9	
					1,373 1 9		
			Carried over .		.....	41,785 13 2	2,069 7 8

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.				Rs. A. P.	Rs. A. P.	Rs. A. P.
			Brought forward ...			41,785 13 2	9,069 7 8
Public Works —*contd.*			*Original Works*—continued.				
	3,400	42	Waresahganj to Derhgaon road—	2,408			
			Earthwork...		1,924 5 3		
			Milepost		38 8 0		
			Nicking out lines		40 0 0		
			Establishment		25 0 0		
					2,027 13 3		
			Due to contractor		5 8 0		
						2,022 5 3	
			Constructing two culverts of 8' span	560	.....		
			Due from contractor		740 0 0		
						740 0 0	
	1,800	47	Hisnah to Sardellah *vid* Narhat—	1,797			
			Nicking out lines		30 0 0		
			Earthwork		921 2 9		
			Milepost		42 0 0		
			Establishment		25 0 0		
					1,018 2 9		
			Due to contractor		6 0 0		
						1,012 2 9	
	1,200	48	Namada to Nardeganj—	1,208			
			Nicking out lines		40 0 0		
			Earthwork...		2,077 11 0		
			Milepost		28 0 0		
					2,145 11 0		
			Due to contractor		4 0 0		
						2,141 11 0	
	1,000	49	Roh to Rupow road—	990			
			Nicking out lines		20 0 0		
			Earthwork		740 14 3		
			Milepost		17 8 0		
					787 6 3		
			Due to contractor		787 6 3		
	2,250	50	Hisnah to Behar and Rajauli *vid* Nardiganj and Kehna—	2,246			
			Nicking out lines		70 0 0		
			Earthwork		2,482 4 0		
			Milepost		52 8 0		
			Establishment		10 0 0		
					2,614 12 0		
			Due to contractor		2 8 0		
						2,612 4 0	
	1,200	51	Junction from Waresahganj to Pakribrawan to Behar and Rajauli through Daraypur—	1,176			
			Nicking out lines		25 0 0		
			Earthwork...		922 1 3		
			Milepost		21 0 0		
			Establishment		20 0 0		
					988 1 3		
			Due to contractor		3 0 0		
						985 1 3	
	5,317	54	Ramsillah to Prelsellah road—				
			Constructing two culverts of 2' span	178	170 5 6		
			Constructing three culverts of 2' span	513	469 13 2		
			Constructing one culvert of 8' span	130	129 0 0		
			Constructing one culvert of 4' span	185	181 10 0		
			Earthwork		920 3 0		
			Establishment	978	22 13 4		
					943 0 4		
			Due to contractor		0 1 0		
						942 15 4	
		56	Kelari Hill to the junction of Patna branch road near distillery—				
			Constructing masonry pillars on the Delha road round the railway station	1,066	659 11 5		
						659 11 5	
		57	Baroon to Mahuawan road—				
			Earthwork	.....	1,374 12 6		
			Nicking out lines	2,498	100 0 0		
			Cutting jungle		310 12 9		
			Contingencies		98 15 3		
			Turfing		188 2 4		
					2,078 10 10	2,078 10 10	
			Constructing road cess office in the Katchu compound ...	5,862	6,455 10 2	2,951 5 5	
			Maintaining and restaking tree plantation on the Gya district roads	787	516 8 2	516 8 2	
			Surveying district roads ...	500	743 7 7	743 7 7	
			Carried over ...			60,142 7 10	9,069 7 8

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.			Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
			Brought forward ...	.....	.....	30,142 7 10	9,069 7 8
			ORIGINAL WORKS—*contd.*				
			Construction Work.				
Public works —*contd.*	4,000	54	Marhar to Tekari—				
			Metalling and raising roads and slopes of the portion of the road from Fatehpur to Tekari—				
			Collection and consolidation of metal	.....	294 5 9		
			Earthwork	16,000	1,235 1 0		
			Contingencies		154 1 6		
			Establishment		90 0 0		
					1,773 8 3		
		5	Due from contractor for quarrying metal at site of the hill		999 11 6		
						2,7 5 3 9	
		17	Constructing a culvert of 2' span of 3' each on 8th mile of the road from Fatehpur to Rajauli	215	193 1 6	193 1 6	
			Gya to Aurangabad *viâ* Rafiganj and Parya—				
			Constructing two culverts on Parya road close to Kotari ...	286	263 0 0	263 0 0	
			Village roads—				
			Constructing road from Qazisersi to Amtoca	.....	67 0 0	67 0 0	
			Constructing road from Oota to Kamdihbigha	.....	115 10 0	115 10 0	
			Constructing road from Kamdihbigha to Kulpa	.....	194 0 0	194 0 0	
			Surveying village roads in Jehanabad sub-division ...	.....	7 0 0	7 0 0	
			Constructing road from Talee to Kanari	.....	119 9 6	119 9 6	
			Constructing road from Koolpa to Talee	.....	179 0 0	179 0 0	
			Surveying village road from Jehanabad to Nosanudinpur	.....	195 3 0	195 3 0	
			Surveying village road from Nosamudinpur to Aljana ...	.....	120 0 0	120 0 0	
			Surveying village road from Aljana to Warah	.....	105 9 6	105 9 6	
			Surveying village road from Madanpur to Khoriawan in the Aurangabad sub-division	.....	250 1 9	250 1 9	
			Surveying village road from Nabinagar to Tendua bazar	.....	417 2 9	417 2 9	
			Surveying village road from Sikaria to Kerena	.....	190 13 8	190 13 8	
			Surveying village road from Aynab to Sydabad	.....	118 9 6	118 9 6	
			Surveying village road from Jaipur to Kurtha	.....	2 5 4	2 5 4	65,445 14 1
			Repairs.				
	2,000	1	Gya to Daudnagar road (head-quarters)—				
			Collection and consolidation of metal			882 1 7	
			Earthwork			433 7 3	
			Flying repairs			24 0 6	
			Contingencies			4 8 0	
			Establishment			45 0	
			Bridge repairs			675 10 9	
	200		Cutting ghats			5 5 0	
						2,069 13 7	
			Due to contractor			7 13 3	
						2,062 0 4	
			Thorough repairs to a timber bridge on 5th mile of the road			2,820 0 9	
			Thorough repairs to a timber bridge on 6th mile of Daudnagar road			3,646 0 9	
			Due to contractor			483 0 0	
						3,166 0 9	
			Repairing road from Gya to Daudnagar (Aurangabad portion)—				
			Earthwork			856 8 8	
			Flying repairs			109 0 0	
			Contingencies			48 3 3	
			Establishment			17 4 0	
			Turfing			120 7 6	
						1,150 0 11	
			Repairing culverts and bridges			20 11 6	
			Due to contractor			20 11 6	
						0 0 0	
	1,225	9	Sherghatti road, Gya to Sherghatti. Improving road—				
			Spreading and consolidating metal			9 13 0	
			Earthwork			681 2 0	
			Flying repairs			113 9 0	
			Turfing			204 7 9	
	150		Bridge repairs			52 12 9	
			Establishment			5 0 0	
						1,065 5 6	
			Due to contractor			9 12 0	
						1,055 13 6	
					Carried over ...	10,253 9 8	74,515 3 9

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Amount.	Total.
	Rs.			Rs. A. P.	Rs. A. P.
			Brought forward ...	10,253 9 3	74,515 5 9
Public works—(*continued.*)			*Repairs*—continued.		
	7,930	3	Kharat *viâ* Nawada to Rajauli—		
			Repairing inspection bungalow	113 11 9	
			Due to contractor	3 0 0	
				110 11 9	
			Earthwork	3,268 6 0	
			Flying repairs	10 0 0	
			Jungle-cutting	6 0 0	
			Re ting hut	30 0 0	
			Establishment	59 0 0	
			Collection and consolidation of metal	3,803 7 1	
				7,176 13 1	
			Due to contractor	2 11 9	
				7,174 1 4	
	2,400	4	Nawada road, Gya to Nawada—		
			Earthwork	1,656 9 0	
			Turfing	193 3 6	
			Jungle-cutting	30 0 0	
			Flying repairs	272 0 0	
			Repairing ghât	36 0 0	
			Repairing bridges	230 0 0	
			Establishment	35 0 0	
				2,452 12 6	
	2,000	5	Fatehpore road, Gya to Rajauli—		
			Earthwork	1,042 10 0	
			Repairing ghât	8 0 0	
			Mileposts	63 0 0	
			Repairing bridges	38 0 0	
			Jungle-cutting	.....	
			Establishment	20 0 0	
			Flying repair	95 0 0	
				1,266 10 0	
			Due to contractor	15 0 0	
				1,251 10 0	
			Repairing inspection bungalow	44 0 0	
			Due to contractor	4 0 0	
				40 0 0	
	1,380	6	Gopalgunge road, Gya to Gopalgunge—		
			Earthwork	1,248 12 0	
			Flying repair	108 0 0	
			Establishment	20 0 0	
			Cutting ghâts	6 0 0	
				1,382 12 0	
		7	Baroon to Bhinaria Inglis (Jehanabad)—		
			Earthwork	1,690 3 0	
			Turfing	301 1 6	
			Establishment	65 0 0	
				2,056 4 6	
			Baroon road (Aurangabad section)—		
			arthwork	874 1 3	
			Flying repair	210 0 0	
			Contingencies	54 3 3	
			Establishment	77 8 3	
				1,215 12 9	
			Repairing bridge and culvert	28 10 4	
			Due to contractor	28 10 4	
				.....	
	1,200	8	Sarbahda road, Gya to Sarbahda—		
			Earthwork	996 6 0	
			Flying repair	152 0 0	
			Establishment	20 0 0	
				1,168 6 0	
			Due to contractor	57 7 6	
				1,110 14 6	
	1,302	9	Jehanabad to Armal—		
			Earthwork	811 7 0	
			Turfing	283 5 3	
			Establishment	45 0 0	
			Flying repair	63 0 0	
				1,202 12 6	
	1,050	10	Daoudnagar to Aurangabad—		
			Earthwork	833 12 3	
			Flying repair	160 0 0	
			Turfing	59 7 0	
			Contingencies	49 10 6	
			Establishment	17 1 6	
				1,119 15 3	
			Due from contractor	0 8 0	
				1,120 7 3	
			Repairing wooden bridge	369 10 1	
			Due to contractor	8 12 4	
				360 13 9	
			Repairing culverts and bridges	17 5 11	
			Due to contractor	17 5 11	
				.....	
	350	11	Deo to Myabegha road—		
			Flying repair	30 0 0	
			Contingencies	1 8 0	
			Establishment	6 14 9	
				38 6 9	
	1,900	12	Nawada to Pakribarwan road—		
			Earthwork	1,172 14 0	
			Flying repair	88 6 0	
			Repairing ghât	4 0 0	
			Turfing	200 14 5	
			Repairing bridge	44 0 7	
			Establishment	25 0 0	
				1,542 6 0	
			Carried over ...	31,369 6 10	74,515 5 9

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Amount.	Total.
	Rs.			Rs. A. P.	Rs. A. P.
			Brought forward ..	31,302 6 10	74,515 5 9
Public Works—(*contd.*)			*Repairs*—continued.		
	400	13	Bela to Khidarsera road—		
			Earthwork	362 12 4	
			Flying repair	21 0 0	
			Establishment	30 0 0	
			Turfing	30 1 11	
				443 14 3	
	1,120	14	Jehanabad to Hulasganj road—		
			Earthwork	907 0 3	
			Turfing	180 3 0	
			Bridge repair	22 5 9	
			Flying repair	50 5 0	
			Establishment	70 0 0	
				1,168 14 0	
	600	15	Furha to Gobindpore road—		
			Earthwork	503 5 6	
			Flying repair	45 0 0	
			Milepost	38 8 0	
				586 13 6	
			Due to contractor	11 0 0	
				576 13 6	
	800	16	Kadergang to Warisahganj road—		
			Earthwork	747 11 3	
			Milepost	3 8 0	
			Establishment	20 0 0	
			Flying repair	25 0 0	
				796 3 3	
	3,200	17	Gya to Aurangabad *viâ* Rafiganj and Parya (head-quarter)—		
			Earthwork	646 0 3	
			Temporary bridge repair	343 0 7	
			Levelling and surveying	4 13 6	
			Turfing	97 2 3	
			Establishment	12 8 0	
			Flying repair	13 3 3	
				1,116 12 3	
			Gya to Aurangabad *viâ* Rafiganj and Parya (Aurangabad section)—		
			Earthwork	1,629 8 6	
			Flying repair	250 0 0	
			Contingencies	93 14 9	
			Establishment	4 0 0	
				1,977 7 3	
	1,280	18	Repairing inspection bungalow at Aurangabad	24 13 11	
			Aurangabad to Moharajganj road—		
			Earthwork	1,129 7 9	
			Flying repair	80 0 0	
			Milepost	71 12 0	
			Contingencies	63 8 0	
			Establishment	10 8 0	
				1,351 3 9	
	1,800	19	Deo to Nabinagar road—		
			Earthwork	1,179 5 6	
			Flying repair	168 0 0	
			Establishment	13 10 6	
			Contingencies	67 5 10	
				1,428 5 10	
	1,000	20	Tekari to Kinjar road—		
			Earthwork	819 1 0	
			Flying repair	41 6 6	
			Establishment	40 0 0	
			Turfing	91 11 3	
				992 3 9	
			Due to contractor	614 14 4	
				807 4 5	
	1,690	21	Gya to Barachatti road—		
			Earthwork	1,442 8 11	
			Flying repair	90 0 0	
			Milepost	19 5 6	
			Bridge repair	78 5 7	
			Establishment	15 12 0	
				1,625 14 0	
	800	22	Lakhaipore to Patchpore road—		
			Earthwork	629 0 6	
			Milepost	26 5 0	
				655 5 6	
	780	23	Imamganj to Dumaria road—		
			Earthwork	475 5 11	
			Flying repair	120 0 0	
			Milepost	57 10 6	
			Contingencies	33 10 5	
				686 10 10	
			Special repairs to Dumaria road—		
			Nicking out lines	50 0 0	
			Clearing jungle	150 0 0	
			Earthwork	127 8 0	
			Establishment	15 0 0	
			Contingencies	17 8 0	
			Turfing	15 0 0	
				374 10 0	
	400	24	Tekari to Koch road—		
			Earthwork	286 12 9	
			Due to contractor	270 12 9	
				15 0 0	
	800	25	Lakhaipore to Barachatti road—		
			Earthwork	271 13 0	
			Milepost	26 0 0	
			Nicking out lines	23 3 0	
				321 0 0	
			Carried over ...	44,[illegible] 11 0	74,515 5 9

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Amount.	Total.
	Rs.			Rs. A. P.	Rs. A. P.
			Brought forward ...	44,938 11 0	74,518 5 8
			Repairs—(continued.)		
Public works—(*continued.*)	502	26	Gooroon to Sherghotti road—		
			Earthwork	127 7 7	
			Establishment	4 11 3	
				131 3 10	
			Due to contractor	127 7 7	
				3 11 3	
	340	29	Road from corner of Baitarni tank to the junction of Dobhi road—		
			Collection of metal	489 4 8	
			Earthwork	2 4 0	
			Contingencies	12 3 2	
				518 11 10	
			Earthwork	110 6 2	
			Establishment	10 0 0	
				120 6 2	
			Due to contractor	1 0 0	
				119 6 2	
	50	30	Road from corner of police line to the junction of Dobhi road—		
			Collection of metal	0 6 3	
			Bridge repair	8 8 3	
				8 14 6	
			Due to contractor	8 14 6	
				...	
	2,100	31	Ketari hill road to the junction of Sherghotti road—		
			Collection and consolidation of metal	421 0 5	
			Earthwork	279 13 7	
			Turfing	66 11 6	
			Bridge repair	4 12 9	
				775 6 3	
			Due to contractor	4 12 9	
				770 9 6	
	800	32	Rajauli to Singhar road—		
			Earthwork	456 14 11	
			Flying repair	16 0 0	
			Jungle-cutting	16 0 0	
			Milepost	21 0 0	
				509 14 11	
	1,200	33	Akburpore to Gobindpore road—		
			Earthwork	1,055 13 0	
			Turfing	68 0 0	
			Milepost	35 0 0	
			Nicking out lines	...	
				1,159 13 0	
			Due to contractor	1,159 13 0	
				...	
	1,600	39	Nabinagar to Mahuawan road—		
			Earthwork	577 12 0	
			Flying repair	180 0 0	
			Contingencies	16 14 2	
			Establishment	15 0 0	
				789 10 2	
	1,800	40	Rafiganj to Goh road—		
			Earthwork	1,494 5 2	
			Flying repair	120 0 0	
			Establishment	65 0 0	
			Contingencies	76 2 10	
				1,755 8 0	
			Due to contractor	1 0 0	
				1,754 8 0	
	1,600	43	Aurangabad to Nabinagar road—		
			Flying repair	200 0 0	
			Earthwork	224 9 1	
			Contingencies	21 3 7	
				445 12 8	
	900	44	Sherghotti to Imamganj—		
			Earthwork	617 10 11	
			Flying repair	170 0 0	
			Milepost	66 5 6	
			Contingencies	44 2 5	
			Establishment	8 11 10	
			Turfing	40 10 8	
				935 12 3	
			Special repair—		
			Nicking out lines	10 0 0	
			Clearing jungle	39 12 1	
			Earthwork	27 10 4	
			Turfing	22 3 6	
			Contingencies	13 15 0	
				263 9 2	
			Repairing culverts	49 15 6	
			Due to contractor	49 15 6	
				...	
	540	45	Bela to Tekari road—		
			Earthwork	557 14 9	
			Flying repair	40 0 0	
			Establishment	80 0 0	
			Turfing	42 0 0	
				669 14 9	
				...	
			Earthwork	3 0 0	
			Flying repair	10 0 0	
			Establishment	13 0 0	
				26 0 0	
			Carried over	45,884 4 9	74,518 5 8

Sub-head of estimate.	Amount as per budget estimate	Distinguishing number.	PARTICULARS.	Amount.	Total.
	Rs.			Rs. A. P.	Rs. A. P.
			Brought forward ...	51,584 5 9	74,515 5 9
			Repairs.—(concluded.)		
Public works—(*continued.*)	.....	58	Ketari hill to the junction of Para branch road—		
			Collecting and spreading metal	2,066 0 1	
			Earthwork	223 8 0	
			Bridge repair	70 10 8	
			Contingencies	19 10 9	
			Establishment	15 0 0	
				2,414 8 1	
			Due to contractor	712 2 11	
				1,702 5 2	
			From junction of Bath to Ketari hill—		
			Earthwork	798 15 3	
			Turfing	223 0 0	
				1,021 5 3	
			Village Road.		
	4,000	.....	Repairing road from Bamandiha to Powee	150 0 0	
	2,000	.....	Minor works		54,458 3 8
			Establishment.		
			1 District Engineer for 12 months, at Rs. 650	7,800 0 0	
			Contribution towards pension for 12 months, at Rs. 162-8	1,950 0 0	
				9,750 0 0	
			1 overseer for 9 months and 18 days, at Rs. 100	960 0 0	
			1 overseer for 3 months and 13 days, at Rs. 80	273 8 9	
			1 overseer for 11 months and 5 days, at Rs. 80	893 5 4	
			Less fine ...	40 0 0	
				853 5 4	
			1 overseer for 10 days, at Rs. 80, in February	16 1 2	
			1 overseer for 18 days, at Rs. 80, in February	51 6 10	
			1 overseer for 3 months and 8 days, at Rs. 80	280 10 3	
			1 overseer for suspension allowance from 5th May to 10th June 1879, at Rs 20	21 4 8	
			1 overseer from 11th June to 31st August, at Rs. 60	180 0 0	
				429 6 11	
			1 sub-overseer for 3 months and 17 days, at Rs. 80	283 13 11	
			Contribution towards pension for 3 months and 17 days, at Rs. 12-8...	44 5 8	
				328 3 7	
			1 sub-overseer for suspension allowance for 8 months, at Rs. 8-12 ...	70 0 0	
			1 sub-overseer for 7 months, at Rs. 35	245 0 0	
			1 sub-overseer for 5 months and 13 days, at Rs. 35	156 9 8	
			1 sub-overseer for 2 months, at Rs. 35	70 0 0	
			1 sub-overseer for 4 months and 11 days, at Rs. 35	145 13 4	
			Rs. A. P.		
			1 road sircar for 8 months and 15 days, at Rs. 24 ... ... 222 8 5		
			Less fine ... 10 0 0	212 8 5	
			1 road darogah for 1 month, at Rs. 10, and 11 months, at Rs. 15 ... ... 175 0 0		
			Less fine ... 2 0 0	173 0 0	
			2 sub-divisional peons, at Rs. 5 for 12 months	120 0 0	
			1 sub-divisional peon, at Rs. 5 for 11 months	55 0 0	
			1 sub divisional peon for 11 months and 17 days, at Rs. 5	89 5	
			Office Establishment.		
			1 clerk for 11 months and 23 days, at Rs. 30	363 2 7	
			1 clerk from 14th to 31st August 1879, at Rs. 30	17 6 8	
			1 draftsman for 12 months, at Rs. 20 ... ... 240 0 0		
			Less fine 5 0 0	235 0 0	
			1 moonshi for 12 months, at Rs. 15	180 0 0	
			2 peons for 12 months, at Rs. 5	120 0 0	
			Carried over ...	14,787 9 0	1,28,973 9 11

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. a. p.	Rs. a. p.
		Brought forward ...	14,787 3 0	1,33,973 9 [illegible]
		Establishment—(concluded.)		
Public works—(*contd.*)		1 treasure guard for 2 months at Rs 5, and 10 months, at Rs. 6 ...	70 0 0	
		Arrears of pay of 1 clerk entertained by the Executive Engineer, Gya Division (abolished)	30 0 0	
		Travelling allowance of the District Engineer	1,240 0 0	
		Travelling allowance of the 1st grade overseer	327 3 0	
		Travelling allowance of the 2nd grade overseer	163 15 9	
		Travelling allowance of the 2nd grade overseer	184 7 0	
		Travelling allowance of one overseer, 2nd grade	102 9 3	
		Travelling allowance of one sub-overseer, 1st grade	53 6 7	
		Travelling allowance of one sub-overseer, 2nd grade	120 0 0	
		Travelling allowance of one sub-overseer, 2nd grade	105 0 0	
		Travelling allowance of one sub-overseer, 2nd grade	42 5 6	
		Travelling allowance of one sub-overseer, 2nd grade	62 8 0	
		Travelling allowance of one sub-overseer, 3rd grade	81 15 6	
		Travelling allowance of one clerk in cold weather tour with the District Engineer	33 12 0	
		Travelling allowance of one draftsman in cold weather tour with the District Engineer	18 0 0	
		Travelling allowance of one chuprasi in cold weather tour with the District Engineer	3 1 1	
		Travelling allowance of one chapras in cold weather tour with the District Engineer	1 5 5	
		Carriage of office furniture	11 4 0	
		Pay of punkha-puller	17 14 5	
		Country stationery	4 14 0	
		English stationery, including carriage	60 0 9	
		Value of printed forms supplied by the Superintendent of Government Printing, including carriage	202 14 10	
		Postage of hearing covers and parcels	4 15 0	
		Telegraph charge	11 0 0	
		Money order fees	9 4 0	
		Municipal tax for Fatehpore inspection bungalow for 1878-79	4 8 0	
		Ordinary postage stamps	37 7 0	
		Cost of district maps	15 8 0	
		„ of khus-khus tatti	3 2 0	
		„ of advertisement in newspaper for advertising notices of tenders, &c.	47 7 9	
		Oil for treasure guard	1 5 0	
		Miscellaneous sundry	11 14 0	
		Law charges	1 9 6	
				17,891 13 3
		TOOLS AND PLANT.		
		Mathematical Instrument.		
	2,000	2 levelling staves	64 13 0	
		2 prismatic compass with stand	154 13 9	
		Carriage of above	5 13 0	
		Furniture.		
		1 tin despatch box	18 8 0	
		2 chairs	8 0 0	
		1 clock	33 8 0	
		Carriage of above	3 5 0	
		1 letter-weighing scale	12 0 0	
		Working Tools.		
		303 small iron hammers, at Rs. 12 per maund	74 1 3	
		100 brick moulds, at 8 annas each	50 0 0	
		100 „ strikes, iron, at 2 annas	12 8 0	
		Hoop-iron for rings	14 10 0	
		50 wooden rammers, at 14 annas each	43 12 0	
		2 iron buckets, at Re 1	2 0 0	
		2 excavators, iron, at Rs. 70	140 0 0	
		4 iron blocks, at Rs. 15	60 0 0	
		7 wooden centre	830 14 6	
		16 iron khantis	5 3 9	
		Godown rent for 12 months	12 0 0	
		2 iron khurpies	0 6 0	
		Carriage of stone roller from Jehanabad to Gya	15 2 0	
		Repairing office furniture and carriage of tools to and from different works and sub-divisions to head-quarters godown	9 9 0	
				1,679 14 6
		Carried over ...		1,48,445 5 2

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...		1,48,945 5 2
Contribution to Provincial services.	6,975	Contribution to provincial services for previous year	3,392 0 0	3,392 0 0
Suspense accounts.		*Advances.*		
		Rajendar Nath Neogy, overseer, for excess charge in his imprest ...	1 0 0	
		Deputy Magistrate of Nowada, on account of works to be done in village roads	141 0 0	
		Nawab Singh, Daffadar, being advanced for salary	20 0 0	
		Deputy Magistrate of Jehanabad, on account of works to be done on the village roads	2,000 0 0	
		Deputy Magistrate of Aurangabad, for works to be done on the village roads	900 0 0	
		Purchasing agreement forms	11 8 0	
		Ramkishun Goshamy, clerk, for travelling allowance on cold weather tour with the District Engineer	33 12 0	
		Jageshar, punkha-puller, for excess payment in his salary	0 4 0	
		Mr. Mills, District Engineer, for excess charge in his travelling bill ...	2 0 0	
		Carriage of stoneware pipes despatched from Raniganj	1,307 14 0	
		Magistrate of Gya for purchasing and repairing ferry boats in Jehanabad	149 12 0	
			4,567 2 0	
		Deposits.		
		Manager, Beldar	50 0 0	
		Baboo Nemai Charan Banerji	133 0 0	
		„ Jai Gopal Chatterjee	801 8 0	
		„ Lal Mohan Pramanic	256 9 6	
		„ Laig Mohan Khan	50 0 0	
		„ Shama Charan Chatterjee	118 11 9	
		„ Kedar Nath Ghose	240 13 0	
		Shere Ali	193 9 0	
		Rama Nath Banerji	50 0 0	
		Tejan Lal	38 0 0	
		Chatu Lal	582 9 0	
		Theroo Singh	50 0 0	
		Gangoo Singh	82 14 3	
		Mr. Halsted	184 11 0	
		Mitarjat Singh	800 0 0	
		Damodar Ghose	100 0 0	
			2,732 6 3	
				7,299 8 3
		Total expenditure for the year ...	.....	1,59,136 13 5

Memorandum showing in detail the actual Cash Balance on the 30th September 1879.

	Rs. A. P.	Rs. A. P.
Balance as per treasury pass-book	1,68,361 8 6	
Less amount of cheques charged in accounts but not yet paid from treasury	52,503 14 0	
		1,15,857 10 6
Imprest cash in hand of District Engineers and others		251 9 6
Net balance as per road cess cash-book ...		1,16,109 4 0

No. 100, dated Camp Sasseram, the 26th January 1880.

From—J. W. EDGAR, ESQ., C.S.I., Chairman, District Road Fund Committee, Shahabad,

To—The Commissioner of Revenue, Patna.

I HAVE been directed by the Road Cess Committee to submit the annual accounts of the Shahabad district for the year ending 30th September last, together with the report prescribed in section LXXXIX.

2. The accounts were prepared by the Vice-Chairman, submitted under section LXXXVIII to three members of the Committee, viz. Messrs. Edgar and Fox and Babu Joy Prokash Lall, and after examination by them were passed at a meeting of the Committee held this day the 23rd instant.

3. *Working of Road Cess Act.*—The amount which, as was estimated, would be yielded by the several cesses under the Act was Rs. 1,48,093, the amount actually collected Rs. 1,37,587, leaving a balance of Rs. 10,506. As there is at present a Bill before the Bengal Government for the amendment of the present Act, I do not think it necessary to discuss the working of the latter at any length, and shall merely record here that I believe the proposed changes will remove any causes of complaint at present existing.

4. *Working of Sudder Committee.*—The Committee is at present composed of eighteen members, thirteen of whom are non-official. Eleven meetings were held during the year, three of which were adjourned for want of a quorum. One member of the Committee

died during the year, and six members failed to attend any meeting. I shall report specially upon the desirability of retaining the names of these gentlemen on the list. Most of the remaining members have taken an intelligent interest and given valuable aid in the working of the law. I am specially indebted to Messrs. Mylne and Charles Fox and Babu Bhugwan Dass for their co-operation.

5. *Branch Committee.*—The reorganization of the Branch Committees, which was mentioned in the last annual report, did not receive the final sanction of Government till late in the year. The measure was consequently postponed to the present year. It has now been carried out with great promise of success.

6. *Accounts.*—The Road Fund and District Engineer's offices were examined recently by the Deputy Examiner of Public Works Accounts, Bengal, and it is believed were found to be in fair order.

7. *How the Establishment worked during the year.*—The cost of establishment for collection of revenue and under Committte's control, estimated in the budget at Rs. 4,818, has amounted to Rs. 5,051. The cost of engineering and executive establishment, including all office charges and contingencies, estimated at Rs. 22,000, has amounted to Rs. 21,882, against an expenditure on work of Rs. 1,19,378, or 18 per cent. on the total outturn. The season closed with a balance in hand of Rs. 22,781. Mr. J. McNamara, C.E., held the post of District Engineer throughout the year. The Chairman has recorded the following remarks regarding his services :—

"I am anxious to bring prominently to the notice of the Committee the excellent work done by Mr. McNamara during the present year. The great progress made in the heavy undertakings now in hand is mainly due to his energy and zeal. The care and ability shewn in the preparation of plans and estimates prevent those delays in obtaining the sanction of the higher authorities which is so much complained of elsewhere. His close supervision of his work, particularly in the matter of measurements, ensures cheapness as well as efficiency."

The Committee agree in the opinion above expressed of the good work done by Mr. McNamara.

The following Sub-overseers, who were favourably mentioned in the last annual report, were promoted during the year :—

Sub-overseer	Beni Proshad,	from 3rd to	2nd grade.
,,	Munshi Chedi Ally,	ditto	ditto.
,,	Troylucco Nath Ghoshal,	ditto	ditto.

The District Engineer reports that his subordinates have generally conducted their duties satisfactorily during the year, and the Chairman observes that he agrees with the District Engineer on this point.

8. *Principal works undertaken during the year.*—The principal works undertaken during the year were :—

I.—The raised and bridged road from Serayah to Rughunathpore, which has been completed and was opened to traffic early in the year. This work was severely tried by the unusually heavy rainfall of the past year, and the waterway of the bridges and culverts was found to be ample for all requirements. This road is very highly appreciated by the inhabitants of the surrounding country and is being much used as a railway feeder.

II.—The metalling of the road between Mohania and the sub-division of Bhabua, in connection with the metalled road to the railway at Zamaniah. The estimate was sanctioned in Bengal Government's No. 404C, dated 3rd May 1878. The entire work was completed early in the season and was under traffic the whole of the past rains. The metalling of the road is an excellent piece of work.

III.—Metalling Tenduni and Dumraon road, 26 miles in length, estimate of which was sanctioned in Bengal Government's No. 91C, dated 30th January 1879. About three-fourths of the entire quantity of metal required for the work, have been collected, upwards of five miles of metal have been laid and consolidated, and about four miles more have been pratly spread. The work will be finished during the current year.

IV.—Metalling portion of Kailwar and Chowsah road, No. 3, class 2, between Durhara and Moulabag, sanctioned in Commissioner's No. 207CP, dated 12th February 1879. Work completed.

V.—Metalling five miles of road between Dilsagur and Buxar, to complete the metalling between Dumraon and Buxar, sanctioned in Commissioner's No. 69CP, dated 30th May 1879. This work was two-thirds completed when the further collection of metal was stopped by the rains. Since then all the metal has been collected and spread, and is only awaiting the coming rains to be finally rolled and consolidated.

VI.—Raising road from Sasseram to Kochus (Chowsah), sanctioned in Commissioner's No. 261CP, dated 22nd March 1878. Completed early in the season and laid open to traffic.

9. The rainfall of the past year has been the heaviest since 1871. It was especially heavy during the first half of the month of September, when nearly 7 inches of rain in 24 hours fell over a great part of the district. The Kaonuddi was particularly affected by this

rainfall, and though this flood which came down was not so high near its source at Sasseram as in 1874, yet lower down, between Bickrum and Dumraon, the flood was the highest on record, and caused considerable damage to the road. The abutments of the two old beam-bearing bridges at Bickrum (so old that it was not known when they were constructed) were destroyed, and the road was considerably breached in four places between Bickrum and Dumraon. All other bridges constructed in 1861-62 stood well. Careful enquiries have been made of Mr. Levinge, Chief Engineer, and the officers of the Irrigation Department, regarding the effect of the canal works on these floods, and I understand that measures have been sanctioned which, the Committee hope, will prevent a recurrence of this year's mischief. It is therefore unnecessary to write more on the subject here. An unusual quantity of water also came down the Banas and destroyed one of the abutments of the Gurhiney bridge on the Sasseram and Arrah road (No. 2, class 2). This likewise was an old beam-bearing bridge of six 20 feet bays on wooden posts, built by the old Ferry Fund before the Mutiny. The foundation was insufficient, and the least scour undermined the abutments. Details are being collected for the design of a permanent bridge, the estimate of which will be submitted as soon as possible and the work undertaken immediately on sanction being obtained, if funds can be provided out of the savings of the current year.

10. *Principal works to be undertaken during the ensuing year.*—The principal works to be undertaken during the ensuing year, besides the metalling of the Dumraon and Tenduni road already in progress, are as follows:—

I.—The metalling of the road from Tenduni and Mokur, 22 miles in length, sanctioned in Bengal Government's No. 876C, dated 26th November 1879. Much progress has already been made in the collection of materials for this work, which we hope to finish within the current year.

II.—The metalling of the road between Tenduni and Arrah, 36 miles in length, and repairs of bridges on the same road, sanctioned in Bengal Government's No. 876C, dated 26th November 1879. Some preliminary work on this road has already been completed, and we hope to get about 20 miles metalled within the present year if our funds permit.

11. *Village roads.*—The amount actually expended on new village roads during the year was Rs. 10,582, for which about 250 miles of road have been opened out; but this does not represent the total work done in the district under this head. Much has also been done in laying out the work of the future, in tracing up old village paths which have been encroached on and in parts obliterated, and in making enquiries the result of which will give the reorganized Branch Committees a basis to work on. In connection with the subject of village Roads, the Committee think it well to record here that during the past year their attention was again directed to the question of raising the status of the existing fourth-class road between Dumraon and Bulliaghât. This subject was mentioned in last year's report, and the Committee's decision not to attempt to raise or bridge the road then recorded. The experience gained in the floods of the last year have confirmed the Committee in their conviction that their decision is the only practicable one. At the same time they propose to realign a portion of the existing road which runs through very low ground, and are taking steps to acquire the land needed for the purpose.

12. *Planting trees.*—In accordance with Bengal Government's circular No. 10, Revenue Department, dated 28th October 1878, nine nursery-gardens for raising indigenous fruit-bearing trees, to be planted along the sides of district roads, averaging nearly 4,564 plants each, have been established during the year at convenient places throughout the district, viz. at Arrah, Tenduni, Bhabua, Burraon, Moradabad, Nasrigunge, Dumraon, Motisabad, Kawye, details of which have already been submitted with my letter No. 419 of the 23rd September last; and nearly 1,000 young trees of from one to two years' growth have been planted out on the roadsides.

APPENDIX A.

Abstract of particulars regarding Meetings of the District Road Committees for 1878-79.

Commissionership.	District and sub-division.	Number of members forming committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	Number of members who attended only—						Percentage of average attendance to whole Committee.
									One meeting.		Two meetings.		Three meetings.		
		Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Patna Division	Shahabad—														
	Arrah	6	13	6	8	6	6	6	1	...	1	6	...	1	38½
	Buxar	2	9	4	.....	.....	.....	.....	...	...	...	...	...	...	.....
	Bhabuah	2	9	4	.....	.....	.....	.....	...	...	...	...	...	...	.....
	Sasseram	3	10	4	.....	.....	.....	.....	...	...	...	...	...	...	.....

SHAHABAD ROAD FUND OFFICE,
The 23rd January 1880.

F. H. BARROW,
Vice-Chairman, D. R. Fund Committee.

No. 118, dated Arrah, the 7th February 1880.

From—J. W. EDGAR, ESQ., C.S.I., Chairman, District Road Fund Committee, Shahabad,
To—The Commissioner of the Patna Division.

WITH reference to your memorandum No. 285OP, dated 31st ultimo, requesting me to report on the working of the establishment for the collection of revenue and Committee's control, I have the honour to state that the establishments worked satisfactorily during the year under review.

2. Referring to paragraph 2 of your letter under reply, I beg to state that a copy of the annual accounts has already been sent to the Examiner of Public Works Accounts, Bengal, direct under cover of this office No. 37, dated 17th November last, and noted on the back of the annual account submitted to your office.

No. 6.—Part I.

SHAHABAD DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.
Balance on 30th September 1878	.....			9,106	15	2	*General Management*—						
							Clerks	2,841	15	2			
RECEIPTS OF THE YEAR—							Servants	1,608	6	0			
Taxes, Rates, and Cesses—							Contingencies	597	3	10			
Cess on lands	1,37,480	9	11				Printing at private presses	.....					
„ on mines, railways, &c.	44	12	1								5,047	9	0
„ houses	61	15	2				*Toll Collection*—						
	1,37,587	5	2				Establishment and contingencies of road tolls ...	.....					
One per cent. road cess	.....						Ditto ditto of canal or river tolls	404	0	0			
	1,37,587	5	2								404	0	0
Miscellaneous Taxes—							*Staging-bungalows and Serais*—						
Moturpha	182	0	0	1,37,769	5	2	Establishment and contingencies	292	8	0			
							Petty construction and repairs	348	15	6			
Miscellaneous Receipts—											641	7	6
Road tolls	.....						*Public Works*—						
Canal or river tolls	190	9	9				Original works	65,168	10	2			
				190	9	9	Repairs	51,626	7	1			
Rents of serais and staging-bungalows	493	8	0				Establishment	21,885	4	1			
Fees and forfeitures	230	3	9				Tools and plant	2,381	14	6			
Grants-in-aid from provincial services	.....										1,41,262	3	10
Miscellaneous	15,539	9	1				Contribution to provincial services	.....			.....		
				16,263	4	10							
Suspense Accounts—							*Suspense Accounts*—						
Advances	19,245	4	1				Advances	12,458	8	9			
Deposits	400	0	0				Deposits	380	0	0			
				19,645	4	1					12,838	8	9
							Total outlay to be passed ...	.....			1,60,193	13	1
Total Receipts ...	.....			1,73,868	7	10	Balance on 30th September 1879	.....			22,781	9	11
GRAND TOTAL ...	.....			1,82,975	7	0	GRAND TOTAL ...	.....			1,82,975	7	0

Passed for rupees (1,60,193-13-1) one lakh sixty thousand one hundred and ninety-three annas thirteen and pie one only.

J. W. Edgar,
Charles Fox,
Joy Prokash Lall,
Members of the Committee.

F. H. BARROW,
Vice-Chairman,
District Road Cess Committee, Shahabad.

No. 6.—Part II.

SHAHABAD DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess-year 1878-79, *from* 1*st October* 1878 *to* 30*th September* 1879, *to accompany the Annual Account for that year.*

Sub-head of estimate.	Amount as per budget.	Particulars.	Amount.	Total.
		INCOME.	Rs. A. P.	Rs. A. P.
	Rs.	*Cesses.*		
Taxes, rates, and cesses.	1,47,744 349	Cess—		
		On lands	1,37,480 9 11	
		„ mines, railways, &c.	44 12 1	
		„ houses	61 15 2	
			1,37,587 5 2	
		One per cent. road cess	.....	
			1,37,587 5 2	
		Miscellaneous taxes—		
		Moturpha	182 0 0	1,37,769 5 2
		Canal or river tolls.		
Miscellaneous receipts.	„	Amount collected on account of tolls of Ramnagar Ghat at Kookrait, leased by the Magistrate of Benares to the District Road Committee of Shahabad	190 9 9	190 9 9
		Rents of Series and Staging-bungalows.		
	500	Fees realised from the following staging-bungalows :—		
		Arrah ... „	365 0 0	
		Buxar	128 8 0	
			493 8 0	
		Fees and forfeitures.		
		Searching fees	168 4 9	
		Copying fees	60 15 9	
		Process fees realised from defaulters	1 0 0	
			230 3 9	
		Grants-in-aid from Provincial Services.		
		Grants-in-aid from provincial services	.....	
		Miscellaneous.		
	7,800	Contribution from Estates Improvement Fund towards roads and communications as per distribution list of the fund, (*vide* Board's circular No 6 of May 1876)	15,431 9 4	
		Sale of trees	24 13 9	
		„ of mangoe and jamun	50 0 0	
		„ of boat	26 0 0	
		„ of measuring tapes	11 10 0	
		„ of clock	5 8 0	
			15,539 9 1	
		Advances recovered.		
Suspense accounts.		Ajodhia Kumhar	32 0 0	
		Abilakh Choubey	398 0 9	
		Allyar Noniah	15 0 0	
		Balkishoon	15 0 0	
		Busgit Ram	218 0 0	
		Bhugwan Dass	195 14 0	
		Bhukharee Noniah	114 0 0	
		Bama Churn Banerjee	80 0 0	
		Baijnath Noniah	308 10 6	
		Bachoo Khan	185 4 0	
		Bhunjun Aheer	7 0 0	
		Bidasee Noniah	47 1 3	
		Bhunjun Busphare	14 0 0	
		Baboo Lall	10 0 0	
		Chedi Lall	22 0 0	
		Chumroo Rajwar...	6 0 3	
		Dhontal Noniah	10 0 0	
		Deokishoon Ram	25 0 0	
		Dumreo	80 0 0	
		Dhoomun Noniah	138 0 0	
		Dookhee Kumhar	4 0 0	
		Mr. Charles Fox	300 0 0	
		Fearman Singh	12 0 0	
		Gobind Singh	185 7 5	
		Golam Mohumed Khan	19 0 0	
		Goburdhun Lall	2 11 6	
		Gopi Ray	330 0 0	
		Gocool Lall	54 0 1	
		Gunesh	20 0 0	
		Gocool Kumhar	20 0 0	
		Ginga Dyal Noniah	25 0 0	
		Hyder Ally	111 1 0	
		Hurbunse Sahai	190 5 0	
		Hazaree Lall	50 0 0	
		Hurnam Noniah	5 0 0	
		Issree Singh	10 0 0	
		Imrit Kahar	30 0 0	
		Jan Mahomed Khan	10 0 0	
		Jawahir Lall	2 5 6	
		Kishoon Mistree	62 8 0	
		Khoob Lall	128 1 5	
		Kishoon Chund	5 0 0	
		Koonjbaharee	25 0 0	
		Kallypado Chatterjee	1 6 4	
		Khually Kumhar	5 0 0	
		Moti Lall Noniah	20 0 0	
		Mewaram Noniah	39 0 0	
		Materials at sato	686 3 9	
		Mujoo Singh	25 0 0	
		Mela Bux	10 0 0	
		Madarun Mistree	60 0 0	
		Mahabeer Kumhar	9 0 0	
		V. Rungiah Naidoo	70 0 0	
		Naram Noniah	7 0 0	
		Carried over ...	4,384 0 3	1,54,323 9 9

Sub-head of estimate.	Amount as per budget.	PARTICULARS.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
	Rs.	Brought forward ...	4,384 0 5	1,54,223 3 9
		Advances.—(continued.)		
Sucspense accounts—(*contd.*)	.....	Mr. C. W. Odling ...	920 0 0	
		Pergash Ram ...	34 0 0	
		Mr. Reid ...	87 1 9	
		Ramdour Singh ...	105 0 0	
		Ramsaroop Awastee ...	45 0 0	
		Rughoobur Lall ...	53 0 0	
		Ramhit Ram ...	199 2 2	
		Rughoo Kumhar ...	40 0 0	
		Rakhal Noniah ...	10 7 4	
		Ram Lall Noniah ...	128 0 0	
		Ramyad	0 0 3	
		Rang Lall	0 0 4	
		Ramcharun Bhagut ...	8 0 0	
		Sub-divisional Officer, Buxar ...	3,996 13 0	
		Ditto of Sasseram ...	2,224 2 6	
		Ditto of Bhaboosh ...	6,433 5 4	
		Soonnber Noniah ...	56 0 0	
		Sukgoo Malah ...	34 10 0	
		Seogolam Rai ...	28 0 0	
		Seoburn Koiree ...	119 10 10	
		Sookun Noniah ...	23 0 0	
		Messrs. T. B. Myline & Co. ...	320 14 2	
		Timul Mistree ...	4 0 0	
			19,245 4 1	
		Deposits received.		
		Chedi Ally ...	75 0 0	
		Banoo Pershad ...	60 0 0	
		T. N. Ghosal ...	30 0 0	
		Rampershad ...	20 0 0	
		Bhunjun Singh ...	90 0 0	
		Gyan Chand Sahoo ...	125 0 0	
			400 0 0	19,645 4 1
		Total Income ...	.....	1,73,868 7 10
		EXPENDITURE.		
		CLERKS.		
General management.	4,038	1 Accountant for 11 months, at Rs. 55 ...	603 2 3	
		1 Clerk for 10½ „ at „ 25 ...	258 1 0	
		1 Head clerk for 12 „ at „ 35 ...	413 7 0	
		1 Second „ for 12 „ at „ 25 ...	269 4 6	
		1 Treasury „ for 11 „ at „ 20 ...	219 0 0	
		2 Copyists ...	52 0 0	
		Percentage of local fund establishment as per Accountant-General, Bengal's No. 731B, dated 21st September 1878 ...	40 9 3	
		3 Mohurirs for 12 months, at Rs. 20 ...	720 0 0	
		4 Extra mohurirs ...	96 7 3	
		1 Mohurir for 12 months, at Rs. 15 ...	179 0 0	
			2,841 15 2	
		SERVANTS.		
		Road Fund office.		
		1 Peon for 11 months at Rs. 8 ...	84 10 6	
		Road Cess office.		
		1 Duftry for 12 months, at Rs. 7 ...	82 0 0	
		1 Orderly peon for 12 „ at „ 5 ...	60 0 0	
		Treasury.		
		1 Poddar for 11 months, at Rs. 7 ...	77 0 6	
		8 Extra for 11 „ during kist days...	66 0 6	
		Collection of balances and serving notices.		
		1 Bukshee at Rs. 15 ...	56 5 4	
		10 Permanent peons at „ 6 ...	525 3 3	
		40 Extra peons at „ 6 ...	687 2 11	
		Total ...	1,608 6 0	
		CONTINGENCIES.		
		Road Cess office.		
	180	Office rent for April 1878 ...	15 0 0	
		Value of forms	61 9 3	
		Carriage of forms... ...	13 13 6	
		Punkha-puller ...	19 7 3	
		Country stationery ...	40 4 0	
		Binding registers ...	24 0 0	
		Service stamps ...	25 0 0	
		Postage on bearing covers, parcels, &c. ...	0 1 0	
		Petty items	17 2 0	
		Road Fund office.		
		Municipal tax of road cess building ...	45 0 0	
		Service stamps ...	20 0 0	
		Receipt „ ...	45 0 0	
		Printing annual accounts ...	60 14 0	
		Postage on bearing covers, parcels, &c. ...	11 11 6	
		Value of forms ...	32 6 0	
		Ditto stationery ...	69 6 1	
		Carriage of forms ...	.....	
		Ditto of stationery ...	1 6 0	
		Value of Public Works revised Code ...	2 8 0	
		Chowkidar	43 13 9	
		Sweeper	22 0 0	
		Punkha-puller	17 14 0	
			597 3 10	
		Carried over ...	.....	5,047 9 0

Sub-head of estimate.	Amount as per budget.	Particulars.	Amount.	Total
			Rs. A. P.	Rs. A. P.
		Brought forward		5,047 9 8
	Rs	*Establishment and contingencies of river tolls.*		
Toll collection		Rent of Karamnasa Ghát at Kookrait for the year 1879-80 paid to the Magistrate of Benares ...	404 0 0	404 0 0
		Establishment.		
Staging-bungalow and serais.		Arrah staging-bungalow—		
		1 Khansamah for 12 months, at Rs 6	72 0 0	
		1 Sweeper for ditto, at „ 3	36 0 0	
		1 Chowkidar for ditto, at „ 3	36 0 0	
		Buxar staging-bungalow—		
		1 Khansamah for 12 months, at „ 6	72 0 0	
		1 Sweeper for ditto, at „ 2	24 0 0	
		1 Washerman for ditto, at annas 8	6 0 0	
		Contingencies		
		Arrah dák-bungalow—		
		Municipal tax	7 14 0	
		Value of knives	17 10 0	
		Buxar staging-bungalow—		
		Municipal tax	21 0 0	
			292 8 0	
		Petty construction and repairs.		
		Arrah staging-bungalow	62 7 6	
		Buxar ditto	286 8 0	
			348 15 6	641 7 6

Sub-head of estimate.	Amount as per budget.	Distinguishing number	Particulars.	Total estimated cost	Total outlay to end of year.	Amount.	Total
			Original works	Rs	Rs A. P.		
Public Works—(*contd.*)		2	Raising road from Sasseram to Arrah—				
			Earthwork	20,896	19,250 0 11	...	
			Turfing		1,388 1 10	46 2 0	
			Repairing bermes		487 11 5		
			Contingencies		741 14 0	16 0 0	
			Materials at site			..	
			Total ...		21,876 12 2		
		„	Metalling road from Mokur to Sasseram—				
			Stone on edge ...	13,821			
			Collecting metal ...		11,055 11 11		
			Spreading and consolidating		385 0 10		
			Earthwork to flanks		505 10 10		
			Contingencies		1,410 8 4	9 4 0	
			Total ...		13,356 15 11		
		„	Metalling road from Tendooni to Arrah—				
			Preliminary operations	83,325	....	557 1 0	
		„	Metalling road from Tendooni to Mokur—				
			Preliminary operations	48,350	...	3,564 9 6	
	7,000	3	Metalling a portion of Koelwar and Chowsa road from Dharara to Mentabang—				
			Collection of metal	5,551	4,174 8 0	4,174 8 0	
			Spreading and consolidating		426 4 4	426 4 4	
			Bricks on edge		154 9 2	154 9 2	
			Earthwork for raising		605 7 2	605 7 2	
			Ditto for flanks		—30 10 8	—30 10 8	
			Shaping, watering &c		116 5 2	116 5 2	
			Contingencies		105 7 0	105 7 0	
			Total		5,551 14 2		
		„	Metalling a portion of Koelwar and Chowsa road from Buxar to Dulsagur—				
			Collection of metal	6,857	4,274 2 3	4,274 2 3	
			Spreading and consolidating		322 4 3	322 4 3	
			Earthwork for flanks		81 7 3	81 7 3	
			Watering, ramming, &c		92 12 9	92 12 9	
			Contingencies		57 12 6	57 12 6	
			Total ...		4,828 7 0		
		7	Raising road from Burhara to Arrah—				
			Earthwork	730	641 11 0		
			Turfing		55 7 9		
			Contingencies		74 0 5	60 0 0	
			Total ...		771 3 2		
			Carried over ...			14,063 6 4	6,093 0 6

Sub-head of estimate.	Amount as per budget.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of year.	Amount.	Total
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			14,663 6 4	6,093 0 6
			Original works—(contd.)				
Public Works—(*contd.*)	3,880	9	Raising road from Nasreegunge to Doomraon—	Rs.	Rs. A. P.		
			Earthwork	7,893	4,902 13 11	289 13 11	
			Turfing		1,570 8 2	20 14 10	
			Contingencies		645 1 9	80 12 9	
			Total ...		7,178 7 10		
	66,786	,,	Metalling road from Nasreegunge to Doomraon—				
			Collecting kunkur ...	68,527	10,657 5 2	13,250 4 7	
			Brick ballast		834 11 1	834 11 1	
			Spreading and consolidating		821 11 7	821 11 7	
			Brick on edge (new bricks)		220 1 3	220 1 3	
			Brick on edge (old bricks)		.....	.....	
			Shaping, watering, &c....		401 9 5	401 9 5	
			Earthwork for flanks ...		.....	.....	
			Soling		.....	.....	
			Kani road chowkie ...		1,535 4 1	1,535 4 1	
			Nasreegunge road chowkie		1,890 14 4	1,890 14 4	
			Contingencies		1,355 5 11	811 3 10	
			Total ...		23,716 14 10		
		11	Raising road from Dehreé to Nasreegunge—				
			Earthwork	11,655	9,515 1 10		
			Turfing		778 2 7		
			Repairs of the road while earthwork in progress		245 6 0		
			Contingencies		678 12 7	20 14 0	
			Total ...		11,217 7 0		
		,,	Constructing masonry drains Nasreegunge bazar—				
			Earthwork	4,504	105 0 3	105 0 3	
			Rubble stone masonry ...		2,811 14 3	1,365 4 0	
			Slab stones		1,337 7 3	656 13 4	
			Curving stones		179 0 0	179 0 0	
			Contingencies		90 4 3	90 8 3	
			Total ...		4,583 10 2		
		,,	Raising road from Dehree to Akberpore	2,482	2,350 10 3	1,230 5 10	
		16	Constructing road chowkie at Adhaura on Bhabua and Bhugwanpore road	500	554 9 11	480 8 4	
	15,000	17	Widening road from Bhabua to Mohania—				
			Earthwork	5,809	2,226 13 5	1,541 11 7	
			Turfing		693 11 9	653 1 5	
			Contingencies		104 13 3	93 13 3	
			Total ...		3,025 6 5		
		,,	Metalling road from Bhabua to Mohania—				
			Bricks on edge	21,210	1,079 0 10	1,079 0 10	
			Soling		240 12 4	98 4 4	
			Collection of metal ...		12,275 6 9	6,081 12 7	
			Spreading and consolidating		2,704 14 11	2,704 14 11	
			Earthwork to flanks ...		515 11 11	515 11 11	
			Curving and levelling ...		522 6 6	522 6 6	
			Contingencies		1,199 11 3	861 14 3	
			Total ...		18,538 0 8		
		,,	Constructing culverts and bridges on Bhabua to Mohania—				
			Earthwork	5,205	149 10 3	....	
			Rubble stone masonry ...		4,640 9 5	6 12 0	
			Pointing		0 12 0	0 12 0	
			Slab stones		420 0 0	.....	
			Coping stones		236 4 4	180 4 4	
			Plaster		7 12 0	7 12 0	
			Contingencies		284 2 9	.....	
			Materials at site		.....	.....	
			Total ...		5,748 3 3		
	3,161	23	Raising road from Sassoram to Chowsa—				
			Earthwork	9,500	8,477 13 10	5,435 15 0	
			Turfing		419 0 1	419 0 1	
			Repairs of berm		90 12 2	60 12 0	
			Contingencies		649 11 7	439 3 6	
			Total ...		9,627 14 6		
			Carried over ...		.....	39,736 14 8	6,093 0 6

Sub-head of estimate.	Amount as per budget.	Distinguishing number.	Particulars.	Total estimated cost.	Total outlay to end of year.	Amount.	Total.
						Rs. A. P.	Rs. A. P.
			Brought forward ...			89,736 14 8	6,093 0 6
	Rs.						
			Original works—(contd.)				
Public Works—(*contd.*)	8,593	27	Constructing Rughoonathpore and Sarya road—		Rs. A. P.		
			Compensation of land ...	Rs.	4,705 14 6	895 14 6	
			Earthwork		5,271 3 1	1,504 7 6	
			Turfing		645 3 2	645 3 2	
			Contingencies		810 19 4	259 2 6	
			Materials at site		.....	3,285 15 9	
			Total ...		11,922 15 1		
		,,	Constructing culverts and bridges in Rughoonathpore and Sarya road—	13,283			
			Earthwork		96 15 11	96 15 11	
			Masonry		3,113 0 5	3,113 0 5	
			Pointing		23 14 3	23 14 3	
			Contingencies		245 9 4	245 9 4	
			Materials at site		865 6 4	865 6 4	
			Total ...		4,346 14 3		
	2,370	29	Raising and metalling the road from Doomraon to Bullooghat	2,444	939 9 6	766 11 6	
		30	Raising road from Sahar to Arrah—				
			Earthwork...		1,990 12 1	.....	
			Turfing	2,313	186 1 1	161 1 5	
			Contingencies		103 0 8	60 0 0	
			Total ...		2,279 13 10		
			Metalling Sahar and Arrah road from railway crossing to railway station	2,007	2,013 1 9	2 6 5	
			Constructing Road Cess office building at Arrah—				
			Earthwork		13 3 6	.....	
			Masonry		3,865 14 5	.....	
			Salwood work		2,189 3 7	.....	
			Screw bolts		10 0 0	.....	
			Venetain doors		415 6 9	4 0 0	
			Panel ,, ...		193 15 1	6 9 9	
			Glazed ,, ...		487 7 4	36 9 0	
			Terrace roofing		761 9 6	.....	
			Stone flooring		651 0 8	.....	
			Plaster	9,725	182 12 0	.....	
			Cornice		304 12 6	.....	
			White-washing		29 12 5	.....	
			Pointing ,, ...		141 3 9	.....	
			Priming		72 4 0	.....	
			White painting		41 3 6	.....	
			Green ditto		20 13 4	.....	
			Contingencies		372 12 9	23 9 3	
			Materials at site		.....	.....	
			Total ...		9,743 6 9		
			Repairs.			75 12 0	
							85,166 10 2
	685	1	Repairs to the metalled portion of Zamania road—				
			Collecting metal		2,797 8 2	831 10 8	
			Spreading and consolidating	3,895	418 3 1	44 13 4	
			Contingencies		75 1 10	56 9 10	
			Total ...		3,290 8 1		
	2,032	3	Renewing the metalled portion of Koelwar and Chowsa road from Bhojepore to Dulsagur—				
			Collecting metal		5,034 2 2	1,030 3 9	
			Spreading and consolidating		1,019 8 0	787 15 9	
			Earthwork to raise lower portion of the road	8,471	865 15 9	.....	
			Soling with bricks ...		1,156 0 6	1,108 12 6	
			Bricks on edge		490 15 9	373 6 8	
			Earthwork to flanks ...		434 5 7	385 8 1	
			Shaping, watering, &c. ...		230 14 3	193 1 9	
			Contingencies		263 2 0	69 12 0	
			Total ...		8,975 0 0		
			Repairs to the metalled portion of Bhabuah Kutchery road—				
			Repairs of the road		943 9 11		
			Culverts and bridges		153 0 4		
			Planting trees		2 12 0	1,098 6 3	
			Carried over			5,475 8, 2	71,261 10 8

Sub-head of estimate.	Amount as per budget.	Distinguishing number.	PARTICULARS.			Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			5,475 3 2	71,261 10 8
			Repairs—(contd.)				
				Rs	A. P.		
Public Works—(*contd.*)	650	1	Durgati and Zamania road—				
			Repairs of the road	383	15 8		
			Culverts and bridges	31	14 0		
						415 13 8	
	5,986	2	Sasseram and Arrah road—				
			Repairs of the road	4,981	9 7		
			Culverts and bridges	486	15 10		
			Road, chowkie, and serais, &c.	20	7 5		
			Planting trees	346	11 0		
						5,844 11 10	
	1,465	3	Koelwar and Chowsa road—				
			Repairs of the road	2,196	5 7		
			Culverts and bridges	431	9 8		
			Road, chowkie, and serais	33	6 3		
			Repairs to the metalled portion from Doomiah-pool to old thana	126	14 9		
			Repairs to the metalled portion from Doomiah-pool to police station	1,574	10 7		
			Raising lower portion from Bhojepore to Dul-sagur	22	2 0		
						4,374 0 10	
	630	4	Peero and Beehea road	.....		3 2 0	
	810	5	Sinha and Beehea road	.....		.....	
	1,000	6	Ditto Arrah ,, ...	.....		230 9 7	
	2,241	7	Burkara and Arrah road—				
			Repairs of the road	1,860	14 0		
			Culverts and bridges	93	7 10		
			Planting trees	10	8 0		
			Repairs to the metalled portion of the road from Gangi bridge to railway station ...	39	13 0		
						2,004 10 10	
	105	8	Kaishopore to Kaim Nuggur road	.....		.....	
	3,098	9	Nasreegunge and Doomraon road—				
			Repairs of the road	1,757	3 7		
			Culverts and bridges	337	13 4		
			Planting trees	76	4 4		
			Road, chowkies, &c.	137	3 2		
						2,308 8 5	
	260	10	Sasseram and Beehea road			.....	
	6,632	11	Judoonathpore and Koelwar road—				
			Repairs of the road	4,024	8 1		
			Culverts and bridges	999	9 2		
			Renewal of metalled portion at Nasreegunge bazar	969	3 11		
						5,993 2 2	
	30,000	12	Tilanthoo and Sasseram road	1,176	12 7		
			Culverts and bridges	191	1 11		
						1,368 14 6	
		13	Karmundeeah and Chelbella road	.....		200 0 0	
		14	Jehanabad and Unenaroo ,, ...	.....		1,034 7 4	
		15	Ditto and Karumnasa ,, ...	.....		580 13 6	
		16	Bhugwanpore and Bhabuah road—				
			Repairs of the road	425	1 0		
			Road, Chowkie	0	2 0		
						425 3 0	
		17	Mohanesh and Bhabuah road—				
			Repairs of the road	672	14 7		
			Culverts and bridges	191	2 9		
			Planting trees	45	6 0		
			Road, chowkie, &c.	214	3 11		
			Rutwar Ghat	31	3 0		
						1,354 14 3	
		18	Bhugwanpore and Durouloe road	.....		1,027 6 0	
		19	Hata and Durgauti ,, ...	.....		210 0 0	
		20	Burson and Jehanabad ,, ...	.....		312 5 0	
		21	Mohanea and Chowsa ,, ...	.....		774 13 4	
		22	Ramgurh and Nowaon ,, ...	.....		135 0 0	
	1,400	23	Sasseram and Chowsa road—				
			Repairs of the road	1,529	13 8		
			Culverts and bridges	280	4 4		
			Road, chowkie, &c.	121	8 0		
			Planting trees	23	6 0		
						1,944 0 0	
		24	Burson and Buxar road	.....		431 0 6	
		25	Denarah and Dildarnuggur road	.....		.....	
		26	Nynjare and Doomraon ,, ...	.....		205 0 8	
		27	Ditto and Saraya ,, ...	.....		678 3 6	
	560	28	Nawanuggur and Arrah ,, ...	.....		.....	
		29	Bullughat and Doomraon road—				
			Repairs of the road	361	8 1		
			Culverts and bridges	170	15 0		
						532 7 1	
	660	30	Sinha and Arrah road—				
			Repairs of the road	947	5 6		
			Road, chowkie, &c.	5	12 8		
			Planting trees	180	0 0	1,133 2 2	
			Carried over ...			39,018 15 11	71,261 10 8

Sub head of estimate	Amount as per budget.	Distinguishing number.	Particulars		Amount.	Total.
					Rs. A. P.	Rs A. P.
			Brought forward ..		39,018 15 11	71,361 10 8
			EXPENDITURE—(*contd.*)			
			Repairs—(concluded.)			
				Rs. A. P.		
Public Works—(*contd.*)	300	31	Beboorunge and Jugdispore road		.....	
	540	32	Ukhgaon and Arrah road		190 5 0	
	3,000	33	Burhara and Kailwar road		.....	
	810	34	Gurhini and Bhita road		.....	
		35	Saraya and Porunda road—			
			Repairs of the road	545 14 4		
	A part of 30,000		Road chowkee, &c.	53 1 9		
					599 0 1	
		36	Bickrumzunge and Mohania road—			
			Repairs of the road	816 9 5		
			Road chowkees, &c.	619 12 2		
					1,436 5 7	
	200	37	Nonore and Beerson road	. .	. ....	
	A part of 30,000	38	Johanabad and Paunda road .. .	. ..	.....	
	150	39	Tendooni and Beelgaon road	.....	.....	
	A part of 30,000	41	Chonaree and Sasseram road	...	.....	
			Village Roads.			
	3,082		Arrah sub-division	936 15 9		
			Buxar ditto	5,626 8 9		
			Bhabuah ditto	4,046 10 1		
			Sasseram ditto	1,160 10 6		
					10,581 12 6	51,896 7 1
			ESTABLISHMENT.			
			Engineering.			
	Rs. 21,800 part of Rs. 24,000	1	District Engineer for 12 Months at Rs. 950		11,400 0 0	
			Upper Subordinates			
		1	Overseer for 12 months at Rs. 130		1,560 0	
		1	Do. for 11 do at „ 100			
		1	Do. for 12 do. at „ 100		1,196 10 9	
		1	Do. for 12 do. at „ 80		960 0 0	
			Lower Subordinates.			
		8	Sub-overseers for 4 months at Rs 35		420 0 0	
		8	Do. for 8 do at „ 25		600 0 0	
		1	Do. for 12 do. at „ 25		300 0 0	
		1	Do. for 1 do. at „ 25		25 0 0	
			Petty.			
		1	Jemadar for 12 months at Rs. 10		120 0 0	
			Office.			
		1	Head Clerk for 11 months at Rs. 70		770 0 0	
		1	Second Do. for do. at „ 35		385 0 0	
		1	Draftsman for 8 do. at „ 35		280 0 0	
		1	Do. for 2½ do. at „ 30		75 0 0	
		2	Peons for 11 do. at „ 5		110 0 0	
			Travelling Allowance.			
		Or 1	District Engineer		1,200 11 0	
		„ 3	Upper subordinates		816 11 0	
		„ 4	Lower ditto		766 2 3	
			Contingencies.			
			Office-rent		360 0 0	
			Value of stationery		89 2 0	
			Do of forms		190 1 0	
			Carriage of Stationery		3 12 6	
			Do. forms		7 4 0	
			Postage stamps		107 15 0	
			Value of measurement books		6 5 9	
			Municipal tax		6 0 0	
			Mounting plans		8 1 0	
			Postage on bearing covers and parcels, &c.		3 8 0	
			Washing office room		2 4 0	
			Value of maps		24 4 0	
			Matting office room		4 0 0	
			Value of P. W. Revised Code		2 8 0	
			Petty items		70 15 1	
			Value of brass types		4 0 0	
						21,885 4 1
			Tools and plant.			
	2,000	2	Padlocks, brass		10 0 0	
		12	Brass badges		12 0 0	
		17	Crowbars		28 11 5	
		1	Commode		1 15 0	
		14	Stone rollers		617 1 3	
		281	Burmahes		94 3 6	
		2,196	lbs scabbling hammers		76 0 9	
		3	Camp tables		12 2 0	
		11	Measuring tapes		57 12 0	
		1	Mast for lifting beams		10 0 0	
		1	Stool		1 0 0	
		4	Sets of bl sting tools		64 0 0	
				Carried over ...	984 13 11	1,44 973 5 10

Sub-head of estimate.	Amount as per budget.	PARTICULARS.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
	Rs.	Brought forward ...	984 13 11	1,44,973 5 10
		EXPENDITURE—(*contd.*)		
		Tools and plant—(contd.)		
Public Works—(*contd.*)	2,000	2 Shovls	5 0 0	
		130 Pick axes	196 0 0	
		1 Sledge hammer	5 10 0	
		2 American axes	7 0 0	
		1 Country axe	6 12 0	
		2 Gradient gauges	30 0 0	
		00 Kunkur ,, ...	11 12 11	
		8 Sidewood for stone rollers	2 0 0	
		Centrings for bridges	171 5 8	
		3 Compasses	14 2 0	
		21 Plumb-bolts...	6 12 0	
		6 Templates	6 0 0	
		1 Pocket level	2 8 0	
		7 Kunkur level	9 2 9	
		1 Soorkee screw	3 12 6	
		1 Brass parallel ruler	32 8 0	
		8 Bow pens	18 8 0	
		1 Bow pencil	5 8 0	
		12 lbs. chisels	4 2 0	
		9 Vulcanite set squares	18 10 0	
		2 Diamonds (glaziers)	16 8 0	
		206 Small hammers	94 13 8	
		2 Letter boxes	2 0 0	
		1 Almirah	21 4 0	
		1 Magnifying glass	0 8 0	
		1 Bonanza office stamp	9 0 0	
		1 Circular Do. Do.	14 0 0	
		1 Small Do.	8 0 0	
		1 Set Drawing stamps	45 0 0	
		Repairs and carriage	582 14 9	
		Petty items	53 5 4	
				2,881 14 6
		Advances given out to Contractors and others.		
Suspense accounts.	.....	Ajodhia Kumher	32 0 0	
		Abelakh Chauboy	970 11 0	
		Audan Khan	35 0 0	
		Allyar Noniah	15 0 0	
		Amjeed Hussain	50 0 0	
		Balkishoore	27 0 0	
		Bungit Ram	140 0 0	
		Bhugwan Dass	298 0 0	
		Bhikharee Noniah	114 0 0	
		Bama Churn Banerjee	32 3 6	
		Baijnath Noniah	326 0 0	
		Bachoo Khan	135 4 0	
		Bhunjun Aheer	7 0 0	
		Bidasee Noniah	75 0 0	
		Bhunjun Busphare	14 0 0	
		Buldeo Malee	4 0 0	
		Baboo Lall	10 0 0	
		Bundhoo Malee	2 0 0	
		Chatoari Manjhee	7 4 0	
		Chedi Ally	9 5 0	
		Chummun Khan	19 0 0	
		Chedi Lall	23 0 0	
		Chumroo Bujwar	6 0 0	
		Dhontal Noniah	16 0 0	
		Deokishoori Ram	22 0 0	
		Dumree	80 0 0	
		Dhoomun Noniah	186 0 0	
		Deokhee Kumhar	4 0 0	
		Deep Chund	20 0 0	
		Mr. Charles Fox	300 0 0	
		Fearman Singh	22 0 0	
		Gobind Singh	105 0 0	
		Golam Mohamed Khan	10 0 0	
		Goburdhun Lall	2 11 6	
		Gopi Roy	805 0 0	
		Gocool Lall	140 0 0	
		Gunesh	20 0 0	
		Gocool Kumhar	20 0 0	
		Gyan Chund Sahoo	112 0 0	
		Ganga Dyal Noniah	25 0 0	
		Hyder Ally	132 0 0	
		Heerbunse Sahai	300 0 0	
		Hazaree Lall	50 0 0	
		Hurish Chunder Paul	538 0 0	
		Hurman Noniah	5 0 0	
		Isree Singh	10 0 0	
		Imritt Kahar	30 0 0	
		Jan Mohomed Khan	10 0 0	
		Jawahir Lall	2 5 6	
		Kishoore Mistree	55 0 0	
		Khoob Lall	128 1 5	
		Kishoore Chund	25 0 0	
		Koonjbeharee	25 0 0	
		Kally Pado Chatterjee	1 6 4	
		Kheally Kumhar	5 0 0	
		Moti Lall Noniah	20 0 0	
		Mawa Ram Noniah	39 0 0	
		Materials at site	248 8 2	
		Mnjoo Singh	25 0 0	
		Moula Beg	10 0 0	
		Makoond Singh	70 15 0	
		Madaroo Mistree	80 0 0	
		Mahaleer Kumhar	9 0 0	
		Maheput Noniah	85 0 0	
		V. Rungiah Naidoo	70 0 0	
		Naram Noniah	7 0 0	
		Mr. C. W. Odling	920 0 0	
		Pirgash Ram	34 0 0	
		Carried over ...	7,463 11 5	1,47,355 4 4

Sub-head of estimate.	Amount as per budget.	Particulars.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
		Brought forward ..	7,483 11 5	1,47,355 4 4
		EXPENDITURE—*concld.*		
		Advances to Contractors and others—contd.		
Suspense accounts-*contd*		Padanath Noniah	30 0 0	
		Ramdour Singh	105 0 0	
		Ramsaroop Awasti	45 0 0	
		Rugho dhur Lall	53 0 0	
		Ramhit Ram	199 2 2	
		Rughoo Kumhar	40 0 0	
		Rambishoon Noniah	45 0 0	
		Rakhai Noniah	85 0 0	
		Ram Lall Noniah	128 0 0	
		Ramyad	0 0 3	
		Rujcoomar Manjhee	5 0 0	
		Rung Lall	0 0 9	
		Rameharun Bhagut	8 0 0	
		Sub-Divisional Officer Buxar	1,500 0 0	
		Do. of Sasseram	7 0 7	
		Do. of Bhabuah	2,500 0 0	
		Soumber Noniah	56 0 0	
		Subgoo Maiah	34 10 0	
		Sheogolam Ray	28 0 0	
		Seoburn Koiree	118 0 0	
		Sookun Noniah	25 0 0	
		Messrs T. B. Mylne & Co.	.....	
		Tamal Mistree	4 0 0	
		Tagu Singh	10 0 0	
		Woogur Koiree	1 0 0	
			12,458 8 9	
		Deposits Refunded.		
		Abilakh Chaubey	50 0 0	
		Ruchoobur Lall	50 0 0	
		Hyder Ally	50 0 0	
		Deokishoon	50 0 0	
		Ramkit Ram	50 0 0	
		Imrith Bind	50 0 0	
		Rameharn Bhagut and others...	50 0 0	
		S. S. Abul Hussain	30 0 0	
			380 0 0	
				12,838 8 9
		Total Expenditure ...		1,60,193 13 1

Memorandum showing in detail the actual Cash Balance on the 30th September 1879.

Particulars.	Amount. Rs. A. P.	Total. Rs. A. P.
Balance at credit of Shahabad District Road Fund in the Shahabad Treasury, as per pass-book	38,576 1 0	
Deduct cheques charged in accounts but not cashed	18,394 7 1	
		20,181 9 11
Imprest cash with Mr. J. Mc'Namara, District Engineer	50 0 0	
Babu Jawahir Lall, Overseer	500 0 0	
„ Sookh Lall, „	500 0 0	
„ Rama Churn Bencrjee, Overseer	300 0 0	
„ Gobardhun Lall, Sub-overseer	400 0 0	
„ Bance Pershad, „	100 0 0	
„ Troylucko Nath Ghosal, Sub-overseer	300 0 0	
Moonshi Chedi Ally, „	100 0 0	
Babu Hirumbo Chunder Chackerbutty in charge of stores	50 0 0	
		2,600 0 0
Total ...		22,781 9 11

Explanatory Note.

	Rs. A. P.
Total amount under the head "Clerks" (general management) as per four quarterly returns	1,791 2 6
Ditto. ditto as per annual account ...	1,791 8 0
Difference ...	0 5 6

Annas 5-6 was erroneously charged to servants in January and February 1879, hence the discrepancy. The same remark applies to the expenditure under the head "Servants."

ARRAH, *The 17th November* 1879.

F. H. BARROW, *Vice-Chairman.*

No. 99, dated Mozufferpore, the 6th February 1880.

From—C. F. WORSLEY, Esq., Collr. and Chairman, Road Cess Committee, Mozufferpore,
To—The Commissioner of the Patna Division.

I HAVE the honour to submit the annual report on the working of the road cess and its operations in this district during the past year, *i. e.* from 1st October 1878 to 30th September 1879.

2. I have also the honour to annex the accounts of receipts and expenditure for the cess year 1878-79.

The road cess has now been in force in this district for three years and has (except in the year 1875-76, when it was levied at half-rates) been uniformly levied at the full rate of half an anna. The collections during the past year have amounted to 81·42 per cent. of the demand, which is slightly in excess of the previous year's collections, which were 80·57 per cent.

The year commenced with an outstanding balance of collection, amounting to Rs. 28,822, or 20·50 per cent. of annual demand; and at the close of the year under review the outstanding balance of collection amounted to Rs. 29,349, or 18 60 per cent. of annual demand.

The cash balance on the 1st October 1878 was Rs. 87,398-7-7½, and on the 30th September 1879 was Rs. 2,398 10-9 as per annual accounts annexed.

I regret to report that during the past year it was found necessary to issue some 7,684 processes and to appoint 25 tehsildars in different parts of the district in order to recover arrears of road cess and public works cess, which are now collected jointly, and I am of opinion that, so long as the present joint-and-several-liability system is maintained against shareholders in joint undivided estates, the cesses will never be paid punctually in this district. I believe that the collections of these cesses would be very greatly facilitated and the source of much discontent would be removed by making individual shareholders in joint undivided estates responsible for the punctual payment of their proportionate shares of the cesses. So long as the extent of interest possessed by every shareholder in each such estate was not discoverable in the Collectorate registers, no other course was possible than that of holding the entire body of shareholders jointly and severally responsible, but now that, under the Land Registration Act, the registration of shares has have completed, or is approaching completion, I consider it expedient in every point of view to enforce individual responsibility to the utmost possible extent. It is erroneous, I submit, to suppose that, because there may be (as there often are in this and some other Behar districts) hundreds of shareholders in a joint undivided estate, there will therefore be extraordinary difficulties under the system which I advocate in realizing the cesses from each shareholder whenever default of payment may be made. If the extent of each shareholder's interest (as at present) remains unrecorded in the road-cess registers, great injustice must frequently be committed in realizing arrears by attachment and sale of movable property. If, again, the proposal to make arrears of cesses recoverable by the same process as arrears of land revenue is adopted, many shareholders will be forced to pay the arrears strictly due from their co-sharers in order to save their estates from sale, and then to sue the actual defaulters in the civil court. Moreover (as in the case of land revenue payments), until the latest dates for payment have passed and an estate has become liable to sale for arrears, one shareholder never knows whether another has paid his proportionate share or not. The system of joint undivided tenancy being widely prevalent in the province of Behar, I think every possible consideration should be shown in collecting cesses from landholders. The experience which I have gained in administering the sale law (Act XI of 1857) makes me strongly deprecate the extension of its stringent provisions regarding recovery of arrears to the case of cesses. Occasionally a large shareholder purposely makes default in order that an estate in which there are a number of petty shareholders may be put up to sale, and that he may buy the whole 16 annas through one of his own dependents. Intentional or unintentional defaults will probably be very common in respect of payment of cesses, and innocent shareholders, to save their estates from sale, will generally be compelled to pay up the arrears. It may be said that the Estates Partition Act and sections 10 and 11 of Act XI of 1859 provide sufficient remedies, but, in the first place, a partition case, besides being from its nature a tedious business, entails much trouble and expense on the shareholders, and, secondly, there seems little reason in requiring shareholders to go to the expense of opening separate accounts after they have already spent so much money in obtaining registration of their names and interests under the Land Registration Act. The result of continuing the joint-and-several-liability system in its present form will probably be to promote the institution of partition cases, a result in my opinion to be greatly deprecated in this district, where the number of estates is already so large as 12,946, and where there are some thousands of estates on the towji, paying, on an average, less than Rs. 3 a piece as Government revenue.

By making each share that has been recorded in the general registers of estates primarily responsible for its own quota of cesses, and saleable in the same manner as an estate under the sale law, the holder will soon recognise that he must pay the demand punctually, and that if he fails to pay, he alone will be the sufferer. At first under such a system arrears may ensue, but not, I feel assured, to a greater extent than at present while every sale that may take place will produce good effects.

Very great inconvenience is felt in the Road Cess Office in consequence of no instructions having ever been issued for inserting changes of proprietorship in the registers. In attaching the movable property of defaulters, the Road Cess Department in many instances runs the risk of being sued for damages. It might be enacted that the names of all proprietors entered in the general registers of the Collectorate should be transcribed into the Road Cess registers, that mutations of names should be made from time to time in accordance with extracts supplied from the general registers under pain of fine by new proprietors, and that so long as the name of proprietor remains in the Road Cess register he shall be deemed to be a "holder" of the estate against which his name stands recorded.

During the year eight meetings of the Committee were held, all of which were attended by a quorum as shown in the subjoined statements, which also show the names and number of the members of the Committee and details of their attendance at meetings :—

	NAMES.	Number of meetings attended.	Number of meetings at which absent.	Total number of meetings.	
1.	C. F. Worsley, Esq., *Chairman*	8	.....	8	
2.	F. R. S. Collier, Esq., *Vice-Chairman*	3	2	5	during his time.
3.	District Superintendent of Police	Nil	8	8	
4.	Babu Madhub Chandra Roy, Executive-Engineer	5	3	8	
5.	G Toomey, Esq.	5	3	8	
6.	R. Brown, Esq	6	2	8	
7.	J. Smith, Esq.	7	1	8	
8.	H. E. Abbott, Esq.	5	3	8	
9	T Fraser, Esq	2	6	8	
10.	A. Mackintosh, Esq.	1	7	8	
11.	G. Grant, Esq.	7	1	8	
12.	M. Lloyd, Esq.	Nil	4	4	during his time.
13.	C. Smith, Esq.	1	7	8	
14.	Babu Durga Dass Chowdry	3	5	8	
15.	„ Jung Bahadur	3	5	8	
16.	„ Scoraj Deo Narain	0	8	8	
17.	„ Bishen Nath Sing	2	6	8	
18.	„ Summa Prosad	1	5	6	during his time.

Abstract of Particulars regarding Meetings of District Road Cess Committee, Mozufferpore, for the Cess year 1877-78.

DISTRICT.	Number of members forming Committee.		Number required to form a quorum.	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	NUMBER OF MEMBERS WHO ATTENDED ONLY—																Percentage of average attendance to whole meetings.
								One meeting.		Two meetings.		Three meetings.		Four meetings.		Five meetings.		Six meeting.		Seven meetings.		Eight meetings.		
	Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	
Mozufferpore ..	5	13	6	8	Nil	9·25	2	2	5	2	7	2	6	3	4	2	6	2	5	3	7	3	7	44

During the year the only change which occurred in the list of the Committee was the election of Mr. F. R. S. Collier, Covenanted Senior Assistant to the Magistrate, as Vice-Chairman in the place of Mr. G. Toomey of Kanti Factory, who resigned the office of Vice-Chairman in March last.

The members of the Committee have as usual evinced great interest in the working of the road cess, and have always been most ready and willing to afford assistance to the District Engineer in carrying out works and in aiding as much as lay in their power towards the improvement of the district communications. In accordance with section 88 of the Road Cess Act, the annual detailed account current was examined and audited and passed on the 22nd December by a Sub-committee consisting of Messrs. F. R. S. Collier, Vice-Chairman, J. Smith and G. Toomey, members, and the accounts so passed were submitted to a meeting of the Committee held on the 26th of January 1880.

The actual cash balance on the 1st October 1878 was Rs. 87-398-7-7½, and the receipts during the year from all sources of income amounted to Rs. 1,95,378-11-9½ as per details subjoined :—

	Rs.	A.	P.
Cess on lands	1,46,484	3	9½
Do. on houses	5	0	0
One per cent. road cess	128	12	5
Ferry tolls	8,328	14	2
Rent of serais and staging-bungalows	649	8	0
Fees and forfeitures	4,666	1	5
Miscellaneous	2,093	6	5
Advances	29,183	13	7
Deposits	3,844	0	0
Total ...	1,95,378	11	9½

The aggregate amount therefore at the disposal of the Committee was Rs. 2,82,777 3-5, and the total expenditure incurred during the year was Rs. 2,80,378-8-8 as per details subjoined:—

	Rs.	A.	P.
General management	7,802	1	8
Staging-bungalows and serais	2,397	5	4
Original works	98 238	14	10
Repairs	87,420	4	9
Establishment	30,254	14	2
Tools and plant	11,548	15	2
Advances	21,872	10	10
Deposits	20,843	6	0
Total ...	2,80,378	8	8

leaving a balance of Rs. 2,398-10-9 for the current year.

As the details of expenditure have been shown in Part II of the annual accounts, I will here submit a few remarks and explanations on the several heads of works.

General Management.—The expenditure, Rs. 7,802-1-8, under this head was on account of establishment and contingent charges of both the collection and Committee's offices. The budget allotment for the same was Rs. 9,102. The saving under this head of Rs. 1,299-14-4 was in consequence of the provision for contingencies being in excess of requirements, and because the pay of the establishment for September was not paid until October, i. e. after the expiration of the year.

Staging-bungalows and Serais.—The expenditure under this head was Rs. 2,399-5-4, against the budget allotment of Rs. 2,315, the excess, Rs. 82-5-4, being due to the construction of a pucca well at the Mozufferpore dâk bungalow, where the want of a well had been long felt, and its construction being considered an urgent nece-sity, the work was undertaken with the special sanction of the Committee.

Original works.—Under this head the expenditure of the past year has been Rs. 98,238-14-10, out of Rs. 1,17,016, the budget allotment. The unexpended balance, Rs. 18,777-1-2, is in consequence mainly of several bills for works not having been paid before the close of the year, and because many final certificates for works executed were not submitted until after the year had expired. I would instance the following works:—

1.—Constructing a bridge over the river Byah at Gutiah Ghât on the Hajipore road.
2.—Constructing a bridge over the Dunda river on the Sahibgunge road.
3.—Constructing a bridge over the Khuruckpore river on the Mahanar road.
4.—Constructing the railway feeder road to the Muniari station.
5.—Constructing a bridge at the Chuckdanye Ghât on the Kurha Ghât road.
6.—Constructing Road Cess office.
7.—Metalling various roads.
8.—Planting trees on various roads.
9.—Constructing various culverts.

The following original works have been undertaken during the year as per statements subjoined, in which I have subdivided them into eight classes:—

Of the importance of the culverts and petty bridges in class II. I have elsewhere treated in my remarks on district drainage in this report. *Arching over old, and in many instances dangerous platform bridges,* is so very necessary, that class III require no comment. *The petty improvements under class IV* have at slight expense proved very beneficial. *Planting trees, class V,* has also been treated of separately in this report, and its importance has been most thoroughly recognised by the Government in its utilitarian, economical, and financial points of view. *Without mile-posts, class VI,* no road can be judged complete. *Class VII,* requires a few remarks. It had been the practice, until two years ago, to keep all heavy traffic off the principal roads on the so-called cart-leaks below the raised embankment during the dry season. This had been felt to be a great hardship, and on nearly all our principal roads the centre has now been raised one foot in height, and 12 feet in width, and turfed, and this portion set aside for light traffic, such as horse and foot passengers, palkees, and vehicles with springs; and a space not less than 7 feet in width on each side of the raised portion has been kept for heavy traffic, the import traffic being kept on one side and the export on the other, as far as practicable. The general satisfaction and content that this plan has given to the inhabitants of the district, European and native, rich and poor, I cannot sufficiently describe. In the instance of the Hajeepore road, this work was placed under the class of original works, but on all other roads the work has been included in surface repairs and not shown as original works. *Metalling road, class VIII,* requires no particular remarks. The portion of the Durbhanga road was notoriously the worst in the district at all seasons of the year—a very high narrow bank and no side cart-leaks. The metal was available on the spot and was purchased from the Durbhanga Raj at half cost price, and a great improvement has been effected at a very low figure. The metalling of the Poosah and Hajeepore roads in the vicinity of Mozufferpore and Hajeepore

towns was also imperative owing to the very heavy traffic, and its execution has been of considerable benefit to the traffic of the district and the inhabitants of the towns and their neighbourhood.

The only original works that require remarks are those in class I, and of them I would observe that, *the construction of a masonry bridge consisting of* (2) *two arches of* 35 *feet span each over the River Dundah on the Shahibgunge road*, is in very fair progress, all the wells (20) twenty in number having been sunk to a depth of twenty-five feet and on them the superstructure has been built up to the springings of the arches. The arching is in progress, and the completion of the bridge before next rains will remove one great obstruction to the traffic of the large and important town of Sahibgunge on the Gunduck river. A bridge existed at this spot many years ago, but was swept away by an unusually heavy flood, its foundations bring undermined. I need hardly add that care has been taken to prevent a repetition of such a disaster. In the construction of this bridge nothing has occurred requiring special notice.

The construction of a railway feeder road from Otter to the Muniari Station of the Tirhoot State Railway, connecting it with the principal and important roads to Durbhunga, Pusah, Dulsingserai, Tajpore, Shahpore, Mewah, and Hajipore. The importance of this road speaks for itself, the utility of all feeder roads is too obvious to call for remark. The work has been executed and bridged throughout with nine culverts.

Construction of a building for the Road Cess Offices.—This has been completed, and all the offices of the Chairman and Committee, collections, and District Engineer have been brought together under one roof. The charges for rent for office-room, amounting to Rs. 48 per mensem, will not in future be incurred, and the business of the Committee has been facilitated and much unnecessary correspondence saved.

Construction of a Bridge of five arches, of 35-*feet span each, over the Byah river at Guriah Ghât on the Hajipore Road.*—This bridge has been satisfactorily completed, and by its completion the only break in the road between Mozufferpore and Hajipore has been bridged. The project was originally started in 1863, but although many plans and estimates were submitted from time to time, nothing was done until 1877-78, when the plans prepared by the District Engineer were approved by Government and the bridge commenced and completed prior to the rainy season of 1878-79. No greater boon to the district could have been granted than this bridge, and no greater hardship existed than the old ferry and toll levied here on this the most frequented road in this district, and its main communication with Patna, Bankipore, Dinapore, and the East Indian Railway.

The construction of a Bridge of six arches, of 20-*feet span each, over the Khuruckpore Nulla on the Mahanar Road* has also been completed. Some bricks for this bridge were burnt 10 or 12 years ago, but no plans or estimates were ever prepared. The bridge was commenced and completed within the year, and the road from Mahanar to Hajipore has now no break in it.

The construction of a Bridge of three arches, of 35-*feet span each, over the Luckundye River at Chuckandye Ghât, on the Kurlea Ghât Road* has been commenced and will be completed before the rains of 1880. The delay in receiving sanction to this estimate prevented much being done in the past year, and the liberal grant, Rs. 20,000, accorded for the work by the Committee, was devoted to other works instead. The importance of the bridge is great, as it reduces the number of breaks in the road between Mozufferpore and the sub-division of Sitamarhi from four to three, and as this is the main road to the Nepal Frontier through this district as well as to the sub-division, it seems almost a certainty that sooner or later the other three breaks must be bridged.

In all the above bridges ample headway has been allowed for boat-traffic, and special care has been taken about the foundations, which are built on wells sunk to a depth of 25 feet below level of bed.

Planting trees.—At the close of the year 209 miles of roads had been planted with trees as per following statement:—

Sahibgunge	road ...	... 4	miles.	Pupri	road ...	... 3	miles.
Motihari	,, ...	... 22	,,	Bhossah Ghât	,, ...	... 9	,,
Duriah	,, ...	... 16	,,	Suki Ghât	,, ...	... 2	,,
Mullye	,, ...	... 10	,,	Dulsingserai	,, ...	... 8	,,
Rewa Ghât	,, ...	... 17	,,	Durbhunga	,, ...	... 14	,,
Kurlia Ghât	,, ...	... 7	,,	Lalgunge	,, ...	... 10	,,
Muniari Ghât	,, ...	... 5	,,	Ludowra	,, ...	... 5	,,
Sitamarhi	,, ...	... 5	,,	Belsund	,, ...	... 8	,,
Jointpore	,, ...	... 8	,,				
Hajipore	,, ...	... 32	,,		Total	... 209	,,
Pusah	,, ...	... 16	,,				
Shahpore	,, ...	... 8	,,				

or about 17 per cent. of the total mileage of the district roads.

On the sides of the Durbhunga, Ludowra, and Lalgunge roads 253,440 cuttings of Dalbergia sissu were planted, and 37,667 struck and were alive at the close of the year. These are not protected by gabions or fences, but chowkidars are kept to prevent injury from cattle-trespass or traffic. On all other roads the trees are fenced with strong bamboo gabions,

six feet in height and two feet six inches in diameter, made on one uniform plan and built round the tree when planted in the following manner:—

Five whole, not split, bamboo posts, eight feet in length and not less that one and a half inch diameter, are sunk in the ground to a depth of two feet, at equal distance from each other and in a radius of fifteen inches from the stem of the tree. Four pieces of split bamboos are then placed between the posts, and split bamboos are woven in basket-work fashion to a height of six feet, the last six inches being passed through loops in the bamboo posts to prevent travellers removing and untwisting the basket-work, which was a common and very mischievous practice, and one that caused continual labour and considerable expense in repairs. I may add that the system now adopted has been absolutely successful in preventing such mischief and injury, as, although easy to twist the split bamboos through the loops when green, it is most difficult to remove them when they have become dried and set.

Trees on road.—The following timber-trees were alive and doing well at the close of the year:—

Swietenia mahogani ...	100	Acacia Arabica	59
Ficus elastica	50	Bambax Malabaricum	38
„ religiosa	512	Gmelina arborea	27
„ infectoria	176	Cedrela toona	99
„ Indica	242	Albizzial ebbek	425
Dalbergia sissu ...	39,606	Albizzia procera	220
Melia azedarach	23		
„ Indica	282	Total timber-trees ...	41,878
Polyalthia longifolia ...	19		

And the undermentioned fruit-trees were also alive and thriving on the 1st of October 1879:—

Mangifera Indica	17,782	Eriobotrya Japonica	32
Artocarpus integrifolia ...	619	Zizyphus vulgaris	31
Eugenia Jumbolana ...	785	Morus Indica	10
Ægle marmelous	15	Bidum Guajava	22
Tamarindus Indica ...	436		
Bassia latifolia	120	Total of fruit-trees ...	21,154
Ficus cordifolia	302		

I may mention that the above are all seedlings of good varieties, and that no common or inferior fruit-seedlings have been planted out on the roads. The advantage of planting good kinds of fruit-trees is obvious, the future income from the fruit-trees depending entirely on the nature and class of fruit-trees planted. I would add that in future the Committee's planting operations will be confined entirely to the following trees:—

Eugenia jumbolana	Eriobotrya Japonica
Mangifera Indica	Swietenia mahogoni
Ægle marmelos	Pithe Calabium Saman
Bassia latifolia	Gmelina arborea
Tamarindus Indica	Dalbergia sissu
Artocarpus integrifolia	Cedrela toona

the above forming, as fruit or timber-trees, the most valuable and reproductive varieties that can be grown in this district.

Nursery-gardens.—What has been done in this respect I have shown in my No. 76 of 20th January 1880, and beg to repeat in this report:

"Two nursery-gardens have been established during the last road cess year, 1878-79, one at the dâk bungalow in Mozufferpore, the other in the District Engineer's grounds.

"The formation of nursery-gardens was rendered necessary for several reasons, amongst them the following:—

"1. The difficulty experienced in obtaining young fruit-trees of even inferior description.

"2. The policy of planting none but good varieties and descriptions of fruit-trees so as to ensure eventually from the sale of the fruit a handsome return to the outlay and expenditure incurred in planting and maintaining them.

"3. To prevent injury in transplanting trees with tap roots such as Artocarpus integrifolia, Bassiau latifolia, and Dalbergia sissu by raising them in pots, it having been found by practical experience most difficult to transplant such trees satisfactorily.

"To ensure the production of good varieties, the Chairman and District Engineer have personally interested themselves in purchasing or obtaining from various localities Bombay, Maldah, and other varieties of the best mangoes, Ægle Marmelos, from Bhekhun Khan Bahadur and Babu Suruj Deo Narain Sing, and from Dulsingserai where a celebrated variety is to be had, and Artocarpus integrifolia from Babu Ishwari Churn Mukerji and Soruj Deo Narain Sing, and also from Durbhunga and Dulsingserai where very excellent descriptions are obtainable.

"Mahogany seed was obtained from the Royal Botanical Garden, Calcutta, and the seed of the Pithe Colabum Laman from the Horticultural and Agricultural Society of India. Owing to the extraordinary heavy rains this year, much of the seed rotted in the ground and pots, and considerable injury was also sustained by the young trees from excessive and long-continued moisture. I annex a statement, shewing the operations and results of both nursery-gardens.

"Experience has impressed the necessity for using pots for all future nursery operations as being eventually a safer and more economical way of raising and transplanting young trees

than in and from the open ground. After much care, time, and expense have been laid out and incurred on the young trees in the nurseries, it is very disappointing to find them dying a few days after being transplanted, in consequence of injury to tap roots. And here I would observe that it would appear very inadvisable to plant out any trees less than two years old. The cost of tending, watering, and maintaining them is much less in the nurseries than when they are scattered over many miles of roads, and as the existence of a bamboo fence, such as is used in this district, is three to four years by the time it is worn out, its need is no longer required, the trees being five to six years old and strong enough to do without such protection. We have now in the nurseries 14,112 well-grown young trees, which will suffice for about 80 miles of road, which is about the annual average length of avenue planted in this district.

The experience gained during the past season will render future operations more successful, but, the same time, I trust that the results obtained this year may be considered not altogether unsatisfactory.

The expense incurred on nursery-gardens during the cess year 1878-79 was as follows:—

	Rs.	A.	P.
Labour	427	9	9
Price of fruit	59	7	4
Chowkidars	10	0	0
Pots	75	0	0
Thatching grass	7	9	0
Total ...	579	10	1

Improvement of district drainage by the construction of small bridges, culverts, and drains.—The attention of the Committee has been especially directed during the past year to the improvement, wherever practicable, of the drainage of villages and lands in the vicinity of district roads, a subject that has recently so greatly occupied the notice of the Government. The construction of the following 167 structures will be the best evidence of the consideration and care bestowed by the Chairman and Committee on this important subject. I may add that all the bridges and culverts are brick masonry and arched, and of a thoroughly solid and permanent character:—

Sudder-Sub-division.

	Spans. Feet.	No.	Lineal feet waterway.
Culverts	10	30	300
Ditto	6	16	96
Ditto	4	21	84
Ditto	2	1	2
Total ...		58	482

Sitamarhi Sub-division.

Culverts	10	4	40
Ditto	6	7	42
Ditto	4	34	136
Ditto	2	12	24
Total ...		57	242

Hajipore Sub-division.

Culverts	10	5	50
Ditto	6	32	192
Ditto	4	8	32
Ditto	2	7	4
Total ...		52	288

The expenditure on the above was during the year as follows:—

	Rs.	A.	P.
Sudder sub-division	11,640	5	6
Sitamarhi	7,730	13	11
Hajipore	11,649	10	0
Total ...	31,020	13	5

In addition to the above masonry culverts and bridges, the undermentioned-glazed pottery ware pipe-drains, manufactured at, and obtained from, Raneegunge, have been laid down:—

100 of 21 inch diameter.
100 of 18 „ „
100 of 15 „ „

Surface repairs to roads and repairs to culverts and bridges, &c.—One thousand one hundred and ninety three and a half miles of roads and their bridges and culverts have been repaired and maintained during the past year by the following agency:—

259½ miles by indigo factories.
320 „ by petty contractors.
614 „ by noker coolies.

A new plan of working by certificates has been introduced with indigo factories in the place of the old system of making advances to factories, which gave rise to much trouble in settlement of accounts. A factory manager now works his roads by granting certificates to his cooly-mates or sirdars when the work is completed to his and District Engineer's satisfaction, and the certificates after check in the District Engineer's office are passed and paid by cheque from the treasury in due course and in the same way as the works certificates of the District Engineer or his subordinates. During the past year Messrs. Toomey, Swain, and others worked this system successfully, and the Chairman and Committee have decided to adopt the plan universally in future, and to insist on its adoption by such factory managers as are willing and desirous of executing the road repairs in their vicinity. I may add that the plan has also been extended to such zemindars and native residents of the district as are willing to interest themselves in such works; and already this year Babu Soruj Deo Narain Sing, zemindar of Baligurh, has undertaken the repairs of several roads in the neighbourhood of Baligurh, and executed the works in a very creditable and excellent manner.

The nokur cooly repairs were also well executed, and those by petty contractors generally were good, and the maintenance of the roads altogether was satisfactorily performed. Much has been done in repairing bridges and culverts, and a very large number of cross-drains and petty culverts have been arched.

The following statement will show the mileage of the roads in the three sub-division and the expenditure on them during the year in repairs to roads, surface, culverts, bridges, and their maintenance:—

Sudder Sub-division.

	Rs.	A.	P.
Expenditure on surface repairs	35 393	7	3
Ditto on repairs to bridges and culverts ...	10,656	1	10
Total expenditure ...	46,049	9	1
Total mileage ...			597½
	Rs.	A.	P.
Cost of maintenance and repairs per mile	77	1	0

Sitamarhi Sub-division.

Expenditure on surface repairs	22,540	6	4½
Ditto on repairs to culverts	3,770	10	8
Total expenditure ...	26,311	1	0½
Total mileage ...			345
	Rs.	A.	P.
Cost of maintenance and repairs per mile ...	76	4	0

Hajipore Sub-division.

Expenditure on surface repairs	10,952	14	8½
Ditto on repairs to culverts	2,135	9	0
Total expenditure ...	13,088	7	8½
Total mileage of roads ...			251
	Rs.	A.	P.
Cost of maintenance and repairs per mile	50	2	0

I would here subjoin a brief memorandum, showing the mileage of the roads on the list of the District Road Committee in—

	Miles.
1876-77	642
1877-78	893
1878-79	1,193½

From the above it will be seen that the mileage of this district has increased in three years from 642 miles to 1,193½ miles.

Village roads.—During the past year Rs. 30,346-14-2 have been expended on the repairs to village roads, and Rs. 5,982-1-1 in building culverts on them. The total mileage of village roads in this district is 390½ miles, and the total amount expended on them during the past year Rs. 36,328-15-3. or Rs. 93 per mile.

Tools and Plant.—Under this head the expenditure has exceeded the budget estimate by Rs. 3,339-15-1. The excess is attributable to the purchase of kodalis, bullocks, and some furniture for the Committee's office, for which no provision was made in the budget. The Committee, however, accorded special sanction for their purchase.

During the current year the Committee propose to undertake the following new works :—

Constructing a masonry bridge at Sonbursa on the Shapore road, at a cost of Rs. 30,000; constructing two 10-feet culverts on Hujrut-Jundaha road, Rs. 1,400; constructing ten 6-feet culverts on Pupri, Hujrut-Jundaha, Parihur, and Batnahur roads, Rs. 4,490; constructing six 4-feet culverts on Pupri, Belamoch, Pakowne, and Parihur roads, Rs. 2,100.

Besides the above, provision for planting trees on about 40 miles of roads has been made in the budget for the current year. I regret to say that the late flood in this district caused considerable damages to the roads, more especially to those in the Mozufferpore and Sitamarhi sub-divisions. The spill of the rivers Bagmutit, Little Gunduck, and Luckundye swept away many temporary bridges and culverts, and breached the road embankments in several places so as to render them quite impassable. They have, however, been rectified, and communications have already been restored.

Inspection of roads.—During the year, the District Engineer was out inspecting roads 176 days, and travelled 4,877 miles. Supervisor Koylash Chandra Mitra was out inspecting roads 194 days, and travelled 3,821 miles. Overseer Troyluckho Nath Banerji was out inspecting roads 125 days, and travelled 2,997 miles. Overseer Mutty Lal Sen was out inspecting roads 131 days, and travelled 3,103 miles. Overseer Ramlal Mukerji was out inspecting roads 117 days, and travelled 3,551 miles. Sub-overseer Preo Nath Palit was out inspecting roads 131 days, and travelled 2,470 miles. Sub-overseer Siffadar Khan was out inspecting roads 170 days, and travelled 3,693 miles. Sub-overseer Abdul Kadir was out inspecting roads 90 days, and travelled 1,982 miles.

In conclusion, I have to report that the District Engineer has shown his usual energy and activity in the discharge of his duties, and has worked generally to the entire satisfaction of the Committee. The subordinate officers of all departments have given satisfaction.

Statement showing details of the Nursery-garden at the Dâk-bungalow, Mozufferpore, 1879-80.

DESCRIPTION OF TREES.	Number of stones planted.	Number germinated.	Number destroyed by heavy rains.	Number supplied to plant over roads.	Number in the nursery.	REMARKS
Eugenia jamboiana	15,"00	3,800	1,337	.....	2,413	All these trees were planted in the ground in rows, 18 inches apart
Mangifera Indica	5,000	3,100	499	1,900	703	
Ægle marmilos	14,500	2,750	464	450	1,840	
Bassia latifolia	19,000	4,600	1,700	2,400	500	
Total .	53,200	14,250	4,041	4,750	5,459	

Statement showing details of the Nursery-garden at the District Engineer's ground, Mozufferpore, 1879-80.

DESCRIPTION OF TREES.	Number of stones supplied.	Number germinated.	Number destroyed by heavy rains.	Number supplied to plant on roads.	Number in the nursery	REMARKS.
Mangifera Indica	1,610	1,895	194	610	791	All the trees in this nursery were planted in pots, so as to facilitate transplanting and to prevent injury to their tap roots.
Ægle marmilos	620	585	18	. ..	567	
Bassia latifolia	2,150	2,150	142	.	1,908	
Artocarpus integrifolia	6,310	4,524	1,710	.	2,814	
Tamarindus Indica	2,200	417	.. .	235	182	
Swietenea mahogani ...	1,427	213	41	.....	172	
Dalbergia sissu	2,260	2,011	168	.....	1,808	
Eriobotya japonica	310	291	105	. .	186	
Pithecolabium Samua	176	150	...		130	
Total ...	17,003	11,916	2,318	845	8,653	

No. 109, dated Mozufferpore, the 12th February 1880.

From—C. F. WORSLEY, ESQ., Collector and Chairman, Road Cess Committee, Mozufferpore,

To—The Commissioner of the Patna Division.

IN reply to your No. 86CP, dated the 9th instant, I have the honour to report that the Branch Road Cess Committees of this district held no meetings during the past year.

With reference to paragraph 2 of your letter, I beg to inform you that a copy of the annual account has already been sent to the Examiner of Public Works Accounts direct.

Under section 88 of the Road Cess Act, the Sub-committee appointed to examine the annual account consisted of Vice-Chairman and three other members of the Committee, of whom one member, the Executive Engineer, late Mozufferpore Division, did not attend the meeting.

No. 6.—Part I.

MOZUFFERPORE DISTRICT ROAD FUND.

Annual Accounts of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Balance on 1st October 1878 ... Cash in hand ..		87,398 7 7	*General Management.*		
RECEIPTS OF THE YEAR.			Clerks	4,735 14 7	
Taxes, Rates, and Cesses.			Servants	2,368 9 3	
Cesses—			Contingencies	697 9 10	
On lands	46,484 3 10		Printing at private presses	.....	
„ houses	5 0 0		Total ...	.....	
„ mines and railways ...	... ..		*Toll Collection.*		7,802 1 8
Total of above ...	1,46,489 3 10		Establishment and contingencies of road tolls	.....	
One per cent. road cess	128 12 5		Establishment and contingencies of canal tolls	.....	
Total Cesses ...	1,46,618 0 3		Total ...	.....	
Moturpha	... ...		*Staging bungalows and Serais.*		.....
Total Taxes .	.....		Establishment and contingencies	426 6 0	
		1,46,618 0 3	Petty construction and repairs	1,970 15 4	
Miscellaneous Receipts.			Total ...	... .	2,397 5 4
Tolls—			*Public Works.*	.... .	
Road tolls	...		Original works	98,238 14 10	
Ferry tolls (arrears)	8,323 14 2		Repairs	87,420 4 9	
Canal or river tolls	.....		Establishment	30,254 14 2	
Total Tolls ...	... ...		Tools and plant	11,548 15 1	
		8,323 14 2	Total ...	.....	2,27,463 0 10
Rent of serais and staging bungalows	649 8 0		Contribution to Provincial services	.....	.....
Fees and forfeitures	4,666 1 5		*Suspense Accounts.*		
Grants-in-aid from provincial services	...		Advances	21,872 10 10	
Miscellaneous	2,093 6 5		Deposits	20,843 6 0	
Total ..	.....		Total Suspense Accounts ...	... .	42,716 0 10
		7,408 15 10	Total of the year ...	.....	2,80,378 8 8
Suspense Accounts					
Advances	29,183 13 7		Balance on 30th September 1879 (as per memorandum of balances)	.....	2,398 10 9
Deposits	3,844 0 0				
Total Suspense Accounts ...	.....	33,027 13 7			
Total of the year ...	.....	1,95,378 11 10			
GRAND TOTAL ..	.....	2,82,777 3 5	GRAND TOTAL ...	.....	2,82,777 3 5

Passed for Rs. 2,80,378-8 8.

G. MONEY.
G. SMITH.

F. R. S. COLLIER,
Vice-Chairman.

No. 6.—PART II.

MOZUFFERPORE DISTRICT.

Details of Income and Expenditure for the cess-year 1878-79 *from* 1st *October* 1878 *to* 30*th September* 1879 *to accompany the Annual Account for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs.	**INCOME.**	Rs. A. P.	Rs. A. P.
Taxes, Rates, and Cesses.	1,35,000	Cesses on lands	1,46,484 3 10	
	4,000	„ on houses	5 0 0	
		„ on mines and railways	.....	
			1,46,489 3 10	
	150	One per cent. road cess	128 13 5	
		Moturpha	.....	1,46,618 0 3
		Tolls.		
Miscellaneous Receipts.		Road tolls	.....	
		Ferry Tolls (arrears).		
		Realised from sale of Gooriah Ghât ferry	1,008 0 0	
		Ditto of Manbishenpore ferry	939 0 0	
		Ditto of Rewa ghât „	1,720 0 0	
		Ditto of Bishenpore Owrai „	186 8 0	
		Ditto of Smiree Jalalpore „	646 10 0	
		Ditto of Madhopore Bewgrah ferry	231 4 0	
		Ditto of Sahanse ferry	555 0 0	
		Ditto of Moorsund Pathree ferry	168 12 0	
		Ditto of Sabagpore ferry	635 0 0	
		Ditto of Gyghatty ferry	1,215 0 0	
		Ditto of Mainery ghât ferry	115 8 0	
		Ditto of Tajpore Toorkey ferry	541 12 0	
		Ditto of Bhosraghât ferry	0 4 2	
		Ditto of Doomrah ghât ferry	67 12 0	
		Ditto of Persajee ferry	118 8 0	
		Ditto of Sonbursa ferry	62 8 0	
		Ditto of Bungoriah ferry	6 8 0	8,223 14 2
		Staging Bungalows and Serais.		
	1,000	Amount of staging-bungalow collection at Mozufferpore	492 0 0	
		Ditto ditto ditto at Hajeepore	157 8 0	649 8 0
		Fees and Forfeitures.		
	3,600	Process fees realised in road cess office	4,136 2 5	
		Searching fees realised in road cess office	91 0 0	
		Copying fees ditto ditto	182 6 0	
		Fine imposed on contractors	200 0 0	
		Fine realised from despatching clerk, District Engineer's office	2 10 0	
		Ditto from peons, &c.	8 15 0	
		Ditto from a sub-overseer	45 0 0	4,666 1 5
		Miscellaneous.		
	3,000	Realised on account of sale proceeds of old bullocks	10 0 0	
		Ditto ditto ditto of bamboos	2 0 0	
		Value of some rammers realised from a contractor	2 12 0	
		Sale proceeds of old timbers received from old bridges and dismantling culverts, &c.	341 0 0	
		Amount less paid by treasury	0 0 3	
		Amount erroneously credited to the land revenue	37 10 2	
		Amount of contribution towards the joint establishment for collecting road and public works cesses	1,700 0 0	2,093 6 5
		Advances.		
Suspense accounts.		Advance refunded by the Manager of Rajkhund factory	15 0 0	
		Advance outstanding against the indigo-planters realised by works done	26,448 0 1	
		Amount refunded by the Manager of Kurnoul factory	185 2 9	
		Ditto ditto of Poopree factory	992 0 0	
		Ditto ditto of Surryah factory	409 10 9	
		Amount of advances realised from Nankar coolies	1,000 0 0	
		Amount refunded on account of bullocks purchased by District Engineer	119 0 0	
		Amount refunded on account of sale of stoneware pipes	315 0 0	29,183 15 7
		Deposits.		
		Security deposit held in favor of Rajab Ali Mistry	603 0 0	
		Ditto ditto of Mooradali	57 0 0	
		Ditto ditto of Golom Rubhany	118 0 0	
		Ditto ditto of Guddadhur Thacoor	74 0 0	
		Ditto ditto of Abdool Karaim	62 0 0	
		Ditto ditto of Saya Ram Banerjee	122 0 0	
		Ditto ditto of Doorga Sing	300 0 0	
		Ditto ditto of Golam Ali	66 0 0	
		Ditto ditto of Elahi Bux	94 0 0	
		Ditto ditto of Moula Bux	141 0 0	
		Ditto ditto of Karimuddeen	62 0 0	
		Ditto ditto of Ramoosrah Sing	66 0 0	
		Ditto ditto of Shewdhary Thacoor	60 0 0	
		Ditto ditto of Sahir Ali	67 0 0	
		Ditto ditto of Punchanun Mistry	133 0 0	
		Ditto ditto of Messrs. Mathews and Sen	1,980 0 0	
		Total receipts		3,844 0 0
				1,95,378 11 10
		EXPENDITURE.		
		Clerks.		
General management.	2,102	1 Head clerk and accountant in Chairman's office, for 11 months, at Rs. 100	1,100 0 0	
		1 Second clerk in Chairman's office, for 11 months, at Rs. 50	550 0 0	
		1 Third clerk in Chairman's office, for 17 days of January at Rs. 25	13 11 3	
		1 Third clerk in Chairman's office, for 7 months, at Rs. 25	175 0 0	
		Percentage of establishment charges in Commissioner and Accountant-General's offices	270 10 6	
		Carried over	2,109 5 9	

Sub-head of estimate	Amount as per budget-estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs A P.
		Brought forward	2,109 5 9	
		EXPENDITURE—*continued.*		
		Clerks.—continued.		
General management—(*continued*)	9,102	1 Head clerk in road cess office for 11 months, at Rs. 70	770 0 0	
		1 Second clerk in road cess office for 11 months, at Rs. 30	330 0 0	
		1 Third clerk in road cess office for 11 months, at Rs 20	220 0 0	
		2 Temporary clerks road cess office for 10 days of August, at Rs. 20 each	12 14 4	
		5 Mohurirs in road cess office for 11 months, at Rs. 20 each	1,100 0 0	
		1 Naib Nasir in road cess office for 2 months, at Rs. 15	30 0 0	
		2 Temporary mohurirs in road cess office for 10 days of August, at Rs. 15	9 0 6	
		Temporary copyists in road cess office	154 10 0	
				4,735 14 7
		Servants.		
		1 Duftry in Chairman's office for 7 months, at Rs. 8	56 0 0	
		2 Peons ditto for 11 months, at Rs. 5 each	110 0 0	
		2 Peons in road cess office for 11 months, at Rs. 6	132 0 0	
		10 Peons ditto for November 1878, at Rs 5	50 0 0	
		30 Peons ditto for 15 days of November 1878, at Rs. 5 ...	75 0 0	
		25 Peons ditto for ditto at Rs. 5	62 8 0	
		10 Peons ditto for December 1878, at Rs. 5 ...	50 0 0	
		16 Peons ditto for ditto at Rs. 5	80 0 0	
		20 Peons ditto for ditto at „ 5	100 0 0	
		20 Peons ditto for January 1879, at „ 5	100 0 0	
		50 Peons ditto for February 1879, at „ 5	250 0 0	
		11 Peons ditto for ditto at „ 5	55 0 0	
		40 Peons ditto for 14 days of February, at Rs. 5	100 0 0	
		30 Peons ditto for ditto at „ 5	75 0 0	
		36 Peons ditto for April 1879, at Rs. 5	180 0 0	
		20 Peons ditto for 15 days of April, at Rs. 5	50 0 0	
		7 Peons ditto for 25 „ „ at „ 5	28 4 1	
		16 Peons ditto (May) for one month, at Rs 5	80 0 0	
		8 Peons ditto for 25 days of June 1879, at Rs. 5	33 5 4	
		11 Peons ditto for 20 ditto „ at „ 5	36 10 8	
		15 Peons ditto for 15 ditto „ at „ 5	37 8 0	
		28 Peons ditto for one month (July 1879), at Rs. 5	140 0 0	
		10 Peons ditto for 26 days of July 1879, at Rs 5	41 15 8	
		20 Peons ditto for 26 ditto „ at „ 5	83 15 4	
		59 Peons ditto for one month (August 1879), at Rs. 5 ...	295 0 0	
		3 Peons ditto for 26 days of „ „ at „ 5 ...	12 9 5	
		5 Peons ditto for 13 „ of „ „ at „ 5 ...	15 6 8	
		13 Peons ditto for 15 „ of „ „ at „ 5 ...	27 1 0	
		8 Peons ditto for one month „ „ at „ 5 ...	40 0 0	
		1 Charpaha in road cess office for 13 days of June 1879, at Rs 3 ...	1 5 0	
				2,368 0 3
		Contingencies.		
		Cost of service labels	30 0 0	
		„ telegraph messages sent to Accountant-General and Examiner of Public Works Accounts	6 0 0	
		Cost of printing road cess report and accounts for 1876-77 in *Calcutta Gazette*	77 9 7	
		Cost of receipt stamps	70 0 0	
		Value of two cheque-books	19 4 0	
		„ stationery purchased	295 0 0	
		Pay of punkha-puller from 15th April to 31st August 1879	16 9 6	
		Value of a badge and office seal	2 0 0	
		Rent of road cess Deputy Collector's office from September 1878 to February 1879	48 0 0	
		Purchase of forms	19 8 9	
		Pay of a punkha-puller for 3 months, at Rs. 3...	9 0 0	
		Value of country papers	56 7 0	
		„ wooden-boxes for keeping vernacular records	8 0 0	
		Cost of khurwa cloth for binding registers	5 0 0	
		Value of country ink	5 0 0	
		Cost of binding towji registers	11 15 0	
		Value of service stamps for office use	9 0 0	
		Wages for coolies for removing office furniture	1 8 0	
		Railway freight on a case of stationery	3 2 0	
		Pay of a mehter	4 0 0	
		Value of a badge	1 0 0	
		Postage on a parcel	0 8 0	
		Value of a lock	0 4 0	
				697 9 10
		Petty Construction and Repairs		
Staging-bungalows and serais	2,315	Sinking a pucca well in the Mozufferpore dák bungalow compound ...	821 12 6	
		Repairing carriage drive	186 3 2	
		Repairs to Mozufferpore dák bungalow	913 15 0	
		„ to Hajeepore dák bungalow	549 0 8	
				1,970 15 4
		Establishment and Contingencies.		
		Salary of one khansama for Mozufferpore dák bungalow for 12 months, at Rs. 6	72 0 0	
		Salary of one khansama for Hajeepore dák bungalow for 12 months, at Rs 6	72 0 0	
		Salary of one bearer for Mozufferpore dák bungalow for 12 months, at Rs. 4	48 0 0	
		Salary of one bearer for Hajeepore dák bungalow for 12 months, at Rs. 6	72 0 0	
		„ one sweeper for Mozufferpore dák bungalow for 12 months, at Rs 2	24 0 0	
		Salary of one sweeper for Hajeepore dák bungalow for 12 months, at Rs. 3 ...	36 0 0	
		Purchasing cloth, &c., for Hajeepore dák bungalow	30 4 0	
		Ditto for Mozufferpore dák bungalow	24 8 0	
		Municipal tax for Mozufferpore dák bungalow	27 0 0	
		Washing charges for one year	14 10 0	
		Cost of jharun for Hajeepore dák bungalow	8 0 0	
				426 6 0
		Carried over ...	... .	10,198 7 0

Sub-head of estimate.	Amount as per budget estimate.	Particulars.				Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
				Brought forward ...			10,199 7 0
		Expenditure—(*continued.*)					
		Distinguishing number.	*Original Works.*	Total estimated cost.	Total to end of year.		
				Rs. A. P.	Rs. A. P.		
Public Works.	4,335	1	Metalling a portion of Durbhunga road	5,600 0 0	1,942 8 8	1,942 8 8	
	951	3	Metalling a portion of Poosa road	951 0 0	795 5 1	795 5 1	
			Widening the flanks of metalled portion of Poosa road	557 0 0	4 0 0	4 0 0	
			Planting trees on Poosa road ...	450 0 0	1,461 14 9	1,461 14 9	
	.....	4	Constructing two 6' culverts on Koorleaghât road	726 0 0	5 14 0	5 14 0	
			Turfing the approaches of culverts on Koorleaghât road	38 8 0	6 11 9	6 11 9	
			Making projects for the Koorleaghât and Khuna Nulla bridge on Koorleaghât road	.....	15 6 10	15 6 10	
			Constructing five 4' culverts on Koorleaghât road	1,235 0 0	543 15 8	543 15 8	
			New earthwork on Koorleaghât road	600 0 0	6 0 0	6 0 0	
	1,576	.....	Constructing a 20' culvert on Koorleaghât road	1,576 0 0	1,271 5 6	1,271 5 6	
			Turfing the approaches and protecting the parapets of culverts on Koorleaghât road	38 0 0	10 0 0	10 0 0	
			Fixing mile posts on 84 mile of Koorleaghât road	3 0 0	0 8 0	0 8 0	
	20,960	.....	Constructing Chuckdonye bridge on Koorleaghât road	28,366 0 0	37 9 0	37 9 0	
			Constructing Chuckdonye bridge on Koorleaghât road				
			Constructing four dâk sheds on Koorleaghât road	200 0 0	95 5 0	95 5 0	
		1	Planting trees on Koorleaghât road	750 0 0	831 7 1	831 7 1	
			Preliminary expenditure for metalling a portion of Koorleaghât road	.....	1 0 0	1 0 0	
	2,890	.....	Constructing ten 4' culverts on Koorleaghât road	2,890 0 0	1,817 13 1	1,817 13 1	
	.....	4A	Constructing a 4' culvert on Russulpore ghât road	.....	92 2 1	92 2 1	
	4,000	5	Renewing the metalling of Hajeepore road	5,852 0 0	4,228 13 7	4,228 13 7	
	16,000	.....	Constructing Goorlah bridge on Hajeepore road	28,668 0 0	20,415 8 0	20,415 8 0	
	5,000	.....	Raising the centre and metalling a portion of Hajeepore road ...	9,770 0 0	3,813 6 11	3,813 6 11	
			Constructing a 4' culvert on Hajeepore road	223 0 0	4 0 0	4 0 0	
			Metalling a portion of 32nd mile of Hajeepore road	629 0 0	16 10 0	16 10 0	
	640	.....	Planting trees on Hajeepore road	3,303 0 0	4,807 2 1	4,807 2 1	
			Constructing two dâk sheds on Hajeepore road	100 0 0	186 10 11	186 10 11	
	726	.....	Constructing a 6' culvert on Hajeepore road	726 0 0	635 11 7	635 11 7	
			Constructing a pucca well at Mozufferpore road	.....	16 0 0	16 0 0	
			Preliminary expenditure for metalling the 4th mile of Mozufferpore road ...	.....	1 0 0	1 0 0	
	349	6	Constructing a 6' culvert on 13th mile of Bhosra ghât road ...	349 0 0	322 8 8	322 8 8	
	831	6	Constructing a 10' culvert on Bhosra ghât road	831 0 0	762 15 10	762 15 10	
			Fixing mileposts on Bhosra ghât road	33 0 0	12 0 0	12 0 0	
			Constructing three 4' culverts on Bhosra ghât road	.....	735 0 0	735 0 0	
			Planting trees on Bhosra ghât road	750 0 0	1,921 12 1	1,921 12 1	
	.....	7	Preliminary expenditure for metalling 3rd mile of Dulaingseral road	.....	1 0 0	1 0 0	
			Constructing two 4' culverts on Dulaingseral road	458 0 0	415 13 9	415 13 9	
	1,400	8	Constructing a 45' culvert on Soorsund road	2,473 0 0	1,088 0 1	1,088 0 1	
			Supplying bricks on Soorsund road	.....	4 0 0	4 0 0	
	1,500	.....	Constructing a 20' culvert on 3rd mile of Soorsund road	.....	428 13 4	428 13 4	
			Constructing a 20' culvert on 4th mile of Soorsund road	2,256 0 0	280 13 1	280 13 1	
			Chowkidar for bricks on Soorsund road	.....	30 8 0	30 8 0	
			Fixing milepost on Soorsund road	39 0 0	6 8 0	6 8 0	
			Turfing the approaches and protecting the parapets of culverts on Soorsund road	54 8 0	4 0 0	4 0 0	
	.....	9	Constructing five 4' culverts on Poopree road	1,235 0 0	8 0 0	8 0 0	
			Turfing the slopes of newly raised portion of Poopree road	299 0 0	4 0 0	4 0 0	
			Constructing five 6' culverts on Poopree road	1,815 0 0	260 13 1	260 13 1	
			Carried over ...	.....	.....	48,839 6 1	10,199 7 0

Sub-head of estimate	Amount as per budget-estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total to end of year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			48,839 6 1	10,199 7 0
			EXPENDITURE—(*continued.*)				
			Original Works—(continued.)	Rs. A. P.	Rs. A. P.		
Public Works—(*continued*)	1,800	.....	Constructing a 40' culvert on Poopree road	1,868 0 0	3 8 9	3 8 9	
			Fixing mileposts on Poopree road	5 0 0	0 8 0	0 8 0	
	916	.....	Constructing four 4' culverts on Poopree road	916 0 0	766 3 7	766 3 7	
	666	.....	Constructing six 2' cross drains on Poopree road	666 0 0	608 4 9	608 4 9	
			Planting trees on Poopree road ...	450 0 0	315 10 1	315 10 1	
	.....	10	Constructing dák sheds on Rewaghát road ...	100 0 0	153 2 11	153 2 11	
			Planting trees on Rewaghát road	750 0 0	1,779 5 0	1,779 5 0	
			Preliminary expenditure for metalling one mile of Rewaghát road	.....	1 0 0	1 0 0	
	19,661	11	Constructing Duna bridge on Sahebgunge road ...	19,661 0 0	7,902 15 7	7,902 15 7	
			Arching over three platform culverts on Sahebgunge road ...	376 0 0	7 4 0	7 4 0	
			Planting trees on Sahebgunge road	.....	242 13 0	242 13 0	
	.....	12	Constructing dák shed on Motihari road	50 0 0	51 5 6	51 5 6	
			Planting trees on Motihari road...	3,525 0 0	3,057 0 11	3,057 0 11	
			Constructing three culverts on Motihari road	.....	595 0 0	595 0 0	
	.....	13	Constructing dák stables on Dooriah road	.....	153 2 11	153 2 11	
			Arching over platform culverts on Dooriah road	361 0 0	342 1 3	342 1 3	
			Planting trees on Dooriah road ...	630 0 0	605 5 3	605 5 3	
			Constructing two culverts on Dooriah road	.....	233 0 0	233 0 0	
			Constructing three dák sheds on Dooriah road	150 0 0	150 0 0	150 0 0	
	.....	15	Constructing a 30' culvert at Roghupore on Mullye road ...	1,569 0 0	6 10 8	6 10 8	
			Making projects for the Tajpore and Doomra ghát bridges on Mullye road	.....	16 8 0	16 8 0	
			Planting trees on Mullye road ...	450 0 0	934 7 6	934 7 6	
			Constructing one 2' cross-drain on Mullye road	100 0 0	96 9 9	96 9 9	
	.....	16	Fixing mileposts in Seetamarhi road	72 0 0	24 0 0	24 0 0	
			Constructing 4 shelter sheds on Seetamarhi road	200 0 0	49 4 1	49 4 1	
			Planting trees on Seetamarhi road	750 0 0	675 0 0	675 0 0	
	.....	17	Fixing mileposts on Belsund road	30 0 0	13 0 0	13 0 0	
	.....	18	Painting and engraving figures on milepost on Shahpore road	4 13 0	4 13 0	4 13 0	
			Planting trees on Shahpore road	450 0 0	266 6 4	266 6 4	
	389	*.....	Constructing a 6' culvert on Shahpore road	389 0 0	2 5 0	2 5 0	
	.....	19	Constructing six 6' culverts on Lalaunge road	2,274 0 0	20 0 0	20 0 0	
	536	20	Arching over two platform-culverts on Bettiah road	536 0 0	190 15 6	190 15 6	
			Constructing four 4' culverts on Bettiah road	992 0 0	33 4 7	33 4 7	
			Constructing 10' culvert on 22rd mile of Bettiah road ...	740 0 0	238 1 0	238 1 0	
			Constructing 10' culvert on 23rd mile of Bettiah road	707 0 0	370 7 5	370 7 5	
	.....	21	Constructing a small culvert on Mahidinagar road	.....	100 0 0	100 0 0	
	.....	22	Constructing a 6' culvert on Sookeeghát road	379 0 0	11 11 0	11 11 0	
	1,396	.....	Constructing four 6' culverts on Sookeeghát road ...	1,396 0 0	768 13 3	768 13 3	
	...	23	Constructing a 4' culvert on Mowah road	252 0 0	4 9 0	4 9 0	
	349	.....	Constructing a 6' culvert on Mowah road	349 0 0	299 9 10	299 9 10	
			Fixing mileposts on Mowah road	7 8 0	6 9 0	6 9 0	
			Constructing three 4' culverts on Mowah road	744 0 0	15 0 0	15 0 0	
	.....	24	Fixing mileposts on Sohagpore ghát road	26 0 0	4 2 0	4 2 0	
	5,745	25	Constructing Kharuckpore bridge on Mahnor road	7,745 0 0	4,992 10 16	4,992 10 16	
			Constructing six 2' cross-drains on Mahnor road	690 0 0	13 0 0	13 0 0	
	.....	26	Constructing a 4' culvert on Husna ghát road ...	494 0 0	11 15 11	11 15 11	
			Arching over 2 platform-culverts on Husna ghát road	145 0 0	85 5 6	85 5 6	
	379	27	Constructing two 6' culverts on Reghye road ...	698 0 0	685 3 4	685 3 4	
	837	....	Constructing a 10' culvert on Reghye road	837 0 0	776 9 8	776 9 8	
			Carried over .			76,533 9 9	10,199 7 0

Sub-head of estimate.	Amount as per budget-estimate.	Distinguishing number.	PARTICULARS.	Total estimated cost.	Total to end of year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ...			76,532 9 9	10,199 7 0
			EXPENDITURE—(*continued.*)				
			Original Works—(concluded.)	Rs. A. P.	Rs. A. P.		
Public Works—(*continued.*)	479	.....	Constructing two 4' culverts on Reghye road	479 0 0	351 13 3	351 13 3	
	.....	28	Constructing a 40' culvert on Ladowra road	1,866 0 0	237 4 8	237 4 8	
	.....	29	Constructing three 10' culverts on Paroo road	2,361 0 0	330 13 8	330 13 8	
			Constructing a 20' culvert on Paroo road	1,157 0 0	97 5 0	97 5 0	
			Constructing a 6' culvert on Paroo road	363 0 0	4 0 0	4 0 0	
	.....	30	Constructing a 30' culvert on Jutherolee ghât road	1,509 0 0	839 15 6	839 15 6	
			Constructing two 6' culverts on Jutherolee ghât road ...	736 0 0	—68 0 0	—68 0 0	
			Constructing two 4' culverts on Jutherolee ghât road	436 0 0	428 1 6	428 1 6	
	.....	31	Fixing mileposts on Showhur road	30 0 0	10 0 0	10 0 0	
	.....	32	Fixing mileposts on Sonbursa road	37 0 0	19 8 0	19 8 0	
			Constructing one shelter shed on Sonbursa road	50 0 0	49 3 5	49 3 5	
			Constructing a temporary bridge on Sonbursa road	50 0 0	50 0 0	50 0 0	
	716	33	Constructing four 6' culverts on Mantary ghât road	1,516 0 0	580 12 3	580 12 3	
	270	.....	Constructing three 4' culverts on Mantary ghât road	570 0 0	72 2 4	72 2 4	
			Supplying bricks at Pooranadhor Bagmutty road	.....	9 0 0	9 0 0	
			Chowkidar for bricks at Pooranadhor Bagmutty road ...	.....	23 0 0	23 0 0	
			Fixing mileposts on Pooranadhor Bagmutty road	63 0 0	21 0 0	21 0 0	
			Constructing a shelter shed on Pooranadhor Bagmutty road ...	50 0 0	49 3 4	49 3 4	
			Planting trees on Pooranadhor Bagmutty road	750 0 0	675 0 0	675 0 0	
	.....	34	Fixing mileposts on Majorgunge road	60 0 0	10 0 0	10 0 0	
			Constructing a temporary bridge on Majorgunge road	50 0 0	50 0 0	50 0 0	
	349	.....	Constructing a 6' culvert on Majorgunge road	349 0 0	322 13 2	322 13 2	
	229	.....	Constructing a 4' culvert on Majorgunge road	229 0 0	212 15 5	212 15 5	
	.....	35	Fixing mileposts on Jallay roads..	81 0 0	33 0 0	33 0 0	
	.....	36	Constructing two 10' culverts on Dhoolly road	1,474 0 0	794 4 0	794 4 0	
	1,165	.....	Constructing a 20' culvert on Dhoolly road	1,165 0 0	1,162 3 10	1,162 3 10	
	229	.....	Constructing a 4' culvert on Dhoolly road	229 0 0	214 14 9	214 14 9	
	349	.....	Constructing a 6' culvert on Dhoolly road	349 0 0	334 0 9	334 0 9	
	.....	37	Fixing mileposts on Modhevapore road	24 0 0	4 0 0	4 0 0	
	2,158	39	Constructing six 6' culverts on Tajpore road	2,158 0 0	2,022 14 3	2,022 14 3	
	3,533	.....	Constructing five 10' culverts at Bazetpore on Tajpore road ...	3,533 0 0	2,999 2 2	2,999 2 2	
	2,094	59	Constructing six 6' culverts on Kurhurree road	2,094 0 0	1,998 2 6	1,998 2 6	
	349	60	Constructing a 6' culvert on Bhotowlia road	349 0 0	341 1 8	341 1 8	
	2,274	61	Constructing six 6' culverts on Emadpore road	2,274 0 0	1,986 11 10	1,986 11 10	
	750	.....	Constructing three 4' culverts on Emadpore road	750 0 0	430 11 11	430 11 11	
	.....	62	Surveying Jandaha road	23 0 0	23 9 0	23 9 0	
	....	63	Earthwork on Chucksikundor road	.....	97 13 0	97 13 0	
	687	64	Constructing three 4' culverts on Roneydpore road ...	687 0 0	20 0 0	20 0 0	
	606	65	Constructing six 3' cross-drains on Owraj road	606 0 0	600 12 9	600 12 9	
	687	71	Constructing three 4' culverts on Amoosh road	687 0 0	604 5 5	604 5 5	
	5,923	73	Constructing Otter railway feeder road	5,923 0 0	1,035 2 4	1,035 2 4	
			Constructing a godown at Seetamarhi	453 0 0	318 15 11	318 15 11	
			Entertaining two masons for painting figures on mileposts...	16 0 0	16 0 0	16 0 0	
	2,957	.....	Constructing Road Cess Office building	7,902 0 0	2,303 5 6	2,303 5 6	
			Total Original Works ...	.....	.....	.....	86,338 14 10
			Carried over ...	.....	.....	.....	1,06,438 5 10

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Amount.	Total.
	Rs.			Rs. A. P.	Rs. A. P.
			Brought forward ...		1,08,438 5 10
			EXPENDITURE—(*continued.*)		
			Repairs.		
Public Works—(*contd*)	1,062	1	Surface repairs to Durbhunga road	1,501 14 6	
	580	.....	Repairs to bridges on ,, ,, ...	527 10 2	
	157	.....	Repairing Gyghatty inspection bungalow on Durbhunga road..	84 5 4	
			Chowkidar for inspection bungalow on ,, ,,	55 0 0	
	174	2	Repairing Rajwarah road	103 6 1	
	59	.....	Repairs to bridges and culverts on Rajwarah road	5 0 0	
	852	3	Surface repairs to Poosa road	1,241 8 3	
			Protecting trees on ,, ,, ...	199 8 9	
			Repairs to culverts on Poosa road	209 0 0	
			Maintaining plants on ,, ,, ...	170 9 11	
	.....	4	Filling in gaps on 38th mile of Koorlea ghat road	9 4 9	
	1,446	.....	Surface repairs to Koorlea ghat road	1,765 0 9	
	525	.....	Repairs to bridges and culverts on Koorlea ghat road	598 4 1	
			Renewing a portion of Koorleaghat road	104 8 9	
	300	4A	Surface repairs to Russulpore ghat road	803 0 3	
	157	.....	Repairs to culverts on Russulpore ghat road	734 11 9	
	2,382	5	Surface repairs to Hajeepore road	3,627 4 1	
	682	.....	Maintaining plants on Hajeepore road	895 10 11	
			Chowkidar for Gooriah inspection bungalow, No. II	43 3 6	
			Cost of furniture for Gooriah inspection bungalow, No. II ...	16 13 0	
			Repairing Gooriah inspection bungalow, No. II	240 13 0	
			Refixing mileposts on Hajeepore road	8 11 0	
			Chowkeydar for Gooriah inspection bungalow, No. I	40 0 0	
		6	Repairing earthwork of Bhosra ghat road	15 0 0	
			Filling in gaps on Bhosra ghat road	4 0 0	
	936	.....	Surface repairs to ,, ,, ...	943 11 1	
			Changing beams of timber bridges on 9th mile of Bhosra ghat road	18 7 0	
	172	.....	Repairs to culverts on Bhosra ghat road	220 3 10	
	613	7	Surface repairs to Dulsing serai road	1,872 13 2	
	458	.....	Repairs to culverts on ,, ,, ...	695 14 3	
	564	8	Surface repairs to Soorsund road	580 8 3	
		.....	Chowkidar for bricks on ,, ,, ...	9 0 0	
	189	.....	Repairs to culverts on ,, ,, ...	183 8 0	
		9	Chowkidar for bricks on Poopree road	47 8 9	
	2,172	.....	Surface repairs to ,, ,, ...	2,436 13 0	
	600	.....	Repairs to bridges and culverts on ,, ,, ...	796 9 0	
		.....	Maintaining plants on ,, ,, ...	3 0 0	
	1,086	10	Surface repairs to Rewaghat road	3,314 7 9	
	441	.....	Maintaining plants on ,, ...	503 15 0	
	250	.....	Repairs to culverts on ,, ...	345 9 6	
	695	11	Surface repairs to Saliebgunge road	1,575 4 8	
	409	.....	Repairs to culverts on ,, ...	180 12 0	
		12	Repairing a short cut near Motipore on Mothari road ...	142 8 2	
		.....	Filling in gap on the bed of Dunda Nulla on ,, ...	138 7 6	
	118	.....	Repairs to culverts on ,, ...	13 0 0	
	1,002	.....	Surface repairs to ,, ...	1,170 1 9	
	1,482	13	,, ,, to Dooriah road	607 11 3	
	332	.....	Repairs to culverts on ,, ,, ...	325 14 3	
	853	14	Surface repairs to Jointpore road	583 6 11	
	663	.....	Repairs to culverts on ,, ,, ...	15 0 0	
		.....	Repairing dâk sheds on ,, ,, ...	5 7 3	
	552	14A	Surface repairs to Jointpore continued road	477 14 6	
	220	.....	Repairs to culverts on ,, ,, ,, ...	60 1 0	
	2,256	15	Surface repairs to Mullye road	1,792 5 3	
	543	.....	Repairs to culverts on ,, ,, ...	617 7 9	
		.....	Maintaining plants on ,, ,, ...	276 6 4	
	1,128	16	Surface repairs to Seetamarhi road	1,078 9 4	
	63	.....	Repairs to culverts on ,, ,, ...	55 14 0	
	564	17	Surface repairs to Belsund road	538 5 5	
	89	.....	Repairs to culverts on ,, ,, ...	85 3 5	
	1,173	18	Surface repairs to Shahpore road	2,528 5 9	
	198	.....	Repairs to culverts on ,, ,, ...	543 6 6	
	1,146	19	Surface repairs to Lalgunge road	1,847 6 8	
	320	.....	Repairs to culverts on ,, ,, ...	507 12 11	
	1,606	20	Surface repairs to Ilottiah Road	1,561 9 7	
	524	.....	Repairs to culverts on ,, ,, ...	640 10 9	
	936	21	Surface repairs to Mohidinagur road	296 5 6	
	500	.....	Repairs to bridges and culverts on Mohidinagur road	500 0 0	
	1,824	22	Surface repairs to Sookheghât road...	494 10 9	
	289	23	,, ,, to Mowah road	447 12 9	
	140	.....	Repairs to culverts on ,, ,, ...	113 0 0	
	360	24	Surface repairs to Sekagpore road	214 8 0	
	1,044	25	,, ,, to Mahnor road	1,055 12 9	
	810	26	,, ,, to Husnaghât road	294 5 7	
	58	.....	Repairs to culverts on ,, ,, ...	580 0 3	
	420	27	Surface repairs to Rigiye road	264 12 6	
	21	.....	Repairs to culverts on ,, ,, ...	22 10 1	
	678	28	Surface repairs to Ladowra road	648 2 9	
	42	.....	Repairs to culverts on ,, ,, ...	33 8 7	
	648	29	Surface repairs to Paroo Road	231 14 10	
	63	.....	Repairs to culvert on ,, ,, ...	59 15 7	
		30	Filling in gaps on Jutkowleoghat road	13 9 6	
	1,212	.....	Surface repairs to ,, ,, ...	1,398 2 7	
	379	.....	Repairs to culverts on ,, ,, ...	374 15 9	
	1,668	31	Surface repairs to Shewhur road	479 4 4	
		.....	Repairing a timber bridge over Kola river on Shewhur road ...	214 8 10	
		.....	Repairs to culverts on Shewhur road	110 9 6	
	64	.....	Earthwork on ,, ,, ...	464 14 5	
		.....	Surface repairs to Sonbursa road	898 8 3	
	960	33	Repair to culverts on ,, ,, ...	220 11 9	
	256	.....	Surface repairs to Manaryghât road...	987 1 3	
	1,002	33	Repairs to culverts on ,, ,, ...	142 7 6	
	398	.....	Surface repairs to Majorgunge road	921 15 5	
	336	34	Repairs to culverts on ,, ,, ...	249 3 10	
	236	.....	Surface repairs to Jallay roads	532 8 4	
	774	35	Repairs to culverts on ,, ,, ...	501 8 0	
	318	.....	Substantial repairs to Dhally road	524 5 6	
		36	Repairs to a bridge over Jumwari Nulla on Dhally road ...	2,729 2 3	
	5,209	.....	Turfing the slopes of Dhally road	168 15 7	
		.....	Surface repairs to ,, ,, ...	235 12 7	
	1,720	.....	Repairs to culverts on ,, ,, ...	206 10 0	
	281	.....	Surface repairs to Modhevapore road	303 8 9	
	384	37	,, ,, to Pilkee road	182 1 4	
	216	38	,, ,, to Tajpore road	671 8 0	
	726	39	Repairs to culverts on ,, ...	294 0 0	
	290	.....	Carried over ..	50,986 2 5	1,08,438 5 10

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.	Amount.	Total.
	Rs.			Rs. A. P.	Rs. A. P.
			Brought forward	90,996 2 5	1,08,439 2 10
			EXPENDITURE—(*continued.*)		
			Repairs—(concluded.)		
Public Works—(*contd.*)	1,053	40	Surface repairs to Dhoolly Tajpore road	179 14 9	
	2,790	41	,, ,, to Gyshatty road	2,214 11 10	
	2,370	42	,, ,, to Ratwarah road	1,076 14 0	
	468	43	,, ,, to Singhworah road	409 3 5	
	648	44	,, ,, to Mantem road	117 4 0	
	63	.....	Repairs to culverts on ,, ,, ...	158 8 11	
	100	45	Surface repairs to Hurpore road	27 2 8	
	250	.....	Repairs to culverts on ,, ,, ...	210 10 9	
	240	46	Surface repairs to Kulanjar road	187 8 6	
	600	.....	Repairs to culvert on ,, ,, ...	391 7 3	
	70	47	Surface repairs to Burkamaon road	51 3 3	
	280	.....	Repairs to culverts on ,, ,, ...	273 9 6	
	168	48	Surface repairs to Bemsgtal road	206 10 1	
	240	.....	Repairs to culverts on ,, ,, ...	239 14 4	
	560	49	Surface repairs to Sukree road	529 9 2	
	250	50	,, ,, to Sharubdeepore road	1,366 14 1	
	240	51	,, ,, to Jurung road	383 13 9	
	560	52	,, ,, to Kanti road	1,867 12 4	
	840	.....	Repairs to culvert on ,, ,, ...	60 0 0	
	208	53	Surface repair to Toorkey road	17 8 3	
	260	.....	Repairs to culvert on ,, ,, ...	434 15 5	
	200	54	Surface repairs to Methomserai road	186 1 6	
	118	55	,, ,, to Japaha Bazar road	188 10 10	
	180	.....	Repairs to culverts on ,, ,, ,, ...	164 4 9	
	200	56	Surface repairs to Bhosur road	227 8 0	
	1,215	57	,, ,, to Chitwara road	20 7 4	
	192	.....	Repairs to culverts on ,, ,, ...	192 0 0	
	2,945	58	Surface repairs to Husrat Jamadaha road	125 5 11	
	2,160	59	,, ,, to Kurhiirree road	1,886 10 11	
	1,110	60	,, ,, to Bhatowlia ,, ...	25 11 7	
	2,160	61	,, ,, to Emadpore ,, ...	1,633 0 4	
	400	62	,, ,, to Jandaha ,, ...	418 8 0	
	720	63	,, ,, to Chuoksikunder road	688 7 8	
	1,320	64	,, ,, to Ramaydpore ,, ...	1,009 4 10	
	468	65	,, ,, to Owrai road	425 3 10	
	61	.....	Repairs to culverts on ,, ,, ...	30 0 0	
	1,798	66	Surface repairs to Kutreh road	2,421 2 8	
	357	.....	Repairs to culverts on ,, ,, ...	339 8 0	
	1,740	67	Surface repairs to Bela-moschipokowni road	1,597 10 10	
	2,160	68	,, ,, to Koomeh road	1,334 2 4	
	1,740	69	,, ,, to Parrihar ,, ...	985 9 0	
	2,895	70	,, ,, to Rutnaha ,, ...	1,771 6 5	
	422	.....	Repairs to culverts on Rutnaha road	414 9 5	
	2,295	71	Surface repairs to Amoosh road	1,291 2 3	
	1,216	72	,, ,, to Salghur ,, ...	441 13 4	
			,, ,, to Pudmoul ,, ...	1,800 13 0	
			,, ,, to Pokhrera ,, ...	612 8 8	
			Repairing bullock shed at Mosufferpore	77 4 2	
			Purchasing gunjahs	10 0 0	
			Total Repairs ...	.....	97,420 4 6
			Establishment.	Rs. A. P.	
	33,000		Salary of District Engineer for 5 months @ Rs. 900	4,500 0 0	
			,, ,, for 18 days of March @ 900	533 9 3	
			,, ,, for 13 ditto @ 1,000	419 5 9	
			,, ,, for 5 months @ 1,000	5,000 0 0	
			,, of 1 Supervisor for 7 ditto @ 150	1,050 0 0	
			,, of ,, for 7 days of February @ 150	33 13 11	
			,, of 1 Overseer for 10 months an 18 days @ 125	1,297 10 7	
			,, of 2 Overseers for 11 months @ 100	2,200 0 0	
			,, of 2 Sub-overseers for 11 ,, @ 50	1,100 0 0	
			,, of 1 Sub-overseer for 4 ,, @ 50	200 0 0	
			,, of 1 ,, for 11 days of March @ 50	19 10 3	
			,, of 1 ,, for 6 months @ 50	300 0 0	
			Travelling allowance of District Engineer for 16 months	2,337 8 0	
			,, ,, of Supervisor for 9 ,, ...	408 12 0	
			,, ,, of 1 Overseer for 10 ,, ...	360 0 0	
			,, ,, of 2 Overseers for 10 ,, ...	720 0 0	
			,, ,, of 2 Sub-overseers for 11 ,, ...	312 0 0	
			,, ,, of 1 Sub-overseer for 5 ,, and 11 days ...	80 7 0	
			Travelling allowance of 1 Sub-overseer for 6 months	36 0 0	
			1 Head clerk and accountant for 11 months @ Rs. 80	880 0 0	
			1 Estimator for 11 months @ 80	880 0 0	
			1 Assistant accountant for 11 months @ 40	440 0 0	
			1 Clerk for 11 months @ 45	495 0 0	
			1 Ditto for 11 months @ 30	330 0 0	
			1 Draftsman for 11 months @ 55	605 0 0	
			1 Moonshee for 11 months @ 20	220 0 0	
			1 Duftry for 11 months @ 8	88 0 0	
			4 Office peons for 11 months @ 6	264 0 0	
			1 Carpenter for 11 months @ 10	110 0 0	
			6 Chuprassees for 2 months @ 5	60 0 0	
			7 Ditto for 1 month @ 5	35 0 0	
			8 Ditto for 1 month @ 5	40 0 0	
			9 Ditto for 4 months @ 5	180 0 0	
			10 Ditto for 3 months @ 5	150 0 0	
			One Surveyor for 11 months @ 100	1,100 0 0	
			Horse allowance for ,, @ 15	165 0 0	
			9 Khalassees for 9 months @ 5	405 0 0	
			1 Khalasee for 1 month @ 5	5 0 0	
			1 Ditto for 26 days of June 1879 @ 5	4 5 0	
			Pay of a tindal for 21 days of September @ 32	22 6 4	
			Pay of a tindal for 6 months @ 16	96 0 0	
			,, of moonshee for 6 months @ 10	60 0 0	
			,, of 16 khalassees for 6 months @ 4	384 0 0	
			Total carried over ...	28,133 8 1	
			Carried over ...	.....	1,25,553 10 7

Sub-head of estimate	Amount as budget estimate.	PARTICULARS.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
		Brought forward ...	28,133 3 1	1,95,858 10 7
		EXPENDITURE—(*continued.*)		
		Establishment—(concluded.)		
Public Works—(*concluded.*)		Rent of District Engineer's office for 5 months @ Rs. 40	200 0 0	
		" for 14 days of February @ Rs. 40	20 0 0	
		Cost of telegraph messages	9 0 0	
		Pay of office sweeper for 11 months @ Re 1	11 0 0	
		Postage due on bearing covers received in District Engineer's office ..	20 5 0	
		Cost of vinegar, paste, &c., for office use	5 8 0	
		Cost of polishing Mathemetical Instruments	5 11 0	
		Cart-hire for conveying instruments	5 0 0	
		" " for " stoneware pipes	4 11 6	
		Cost of stationery	1,144 4 10	
		Charge for a money-order sent to Superintendent, Botanical Garden	0 12 0	
		Cost of postage stamps	184 7 0	
		Salary of 4 punkha-coolies for 5 months @ Rs. 3	60 0 0	
		" of 1 punkha-coolie for 1 month @ Rs. 3	3 0 0	
		" of 4 punkha-coolies for 15 days of April @ Rs 3	6 0 0	
		Cart-hire for conveying timber, &c.	0 7 9	
		Cost of 2 padlocks purchased for office use at eight annas each	1 0 0	
		Value of 300 tin boxes	14 1 0	
		Wages of coolies for conveying levelling instrument to Seetamurhi ...	0 8 0	
		Value of one duree purchased for office use	1 4 0	
		Value of four cane baskets	2 4 0	
		Cost of four wire files	0 6 0	
		Cost of repairing a die press	15 4 0	
		Railway fare of a peon for conveying urgent letter to Superintending Engineer, Durbhunga	6 10 6	
		Value of one pound candle for office use	0 10 0	
		Cost of iron screws purchased for fitting plane table	1 4 6	
		Railway freight on cases containing stationery despatched from Calcutta	11 6 0	
		Value of printed forms	442 9 6	
		Total ...	2,121 6 1	30,254 14 2
		Tools and plant.		
	8,209	Keeping and feeding cattle	3,637 9 8	
		Supplying mortar and edge stones	408 14 6	
		Purchasing a theodolite	500 0 0	
		Repairing old stone rollers	316 9 9	
		Carriage of boring instrument	9 7 7	
		Purchasing stone rollers	697 5 8	
		Ditto badges for Nankar coolies	150 0 0	
		Ditto cane basket	248 8 0	
		Ditto a set of boring tools	243 7 5	
		Ditto 2 almirahs	80 0 0	
		Repairing an old tent	98 1 0	
		Making stone roller frames	621 14 5	
		Purchasing 11 dugnees for bullocks	10 8 0	
		Ditto belts and badges for chowkidars	249 8 0	
		Value of knives and other implements for tree planting	103 10 0	
		Purchasing carts	165 0 0	
		Repairing 3 water carts	63 0 0	
		Marking measuring chains	1 11 0	
		Repairing a leather cap for prismatic compass	0 2 0	
		Purchasing one notice board	15 0 0	
		Ditto one table, one box, and one chair for supervisor	22 0 0	
		Ditto an iron axle and a pair of iron tires	45 9 6	
		Ditto a Bull's patent hand-dredger	85 0 0	
		Repairing carts	98 6 6	
		Purchasing an oval table for Committee room	65 0 0	
		Ditto 24 arm chairs for " "	180 0 0	
		Ditto 1 almirah for Chairman's office	30 0 0	
		Ditto 2 large tables with desk for District Engineer's office ...	70 0 0	
		Purchasing 2 small tables for Chairman's office	24 0 0	
		Ditto 3 pigeon holes	15 0 0	
		Ditto 2 record racks	10 0 0	
		Ditto 4 office boxes	20 0 0	
		Ditto 1 mangoe cot	3 0 0	
		Ditto 1 durree	2 8 0	
		Ditto Tilt cart	200 0 0	
		Ditto iron khuntus	65 12 9	
		Repairing 1 dumpy level	2 8 0	
		Cost of cleaning boring instruments	8 0 0	
		One stationery cabinet	8 0 0	
		Kodalees	1,955 9 6	
		Bullocks	1,081 0 0	
			11,560 11 1	
		Deduct excess drawn by District Engineer on account of salary of boring establishment	11 12 0	11,548 15 1
		Advances.		
Suspense accounts.		Cash advanced to H. W Stevens, Esq., District Engineer . ..	1,200 0 0	
		Ditto to Manager of Metpore factory	980 0 0	
		Ditto to ditto of Deyne Chupra	620 0 0	
		Ditto to ditto of Jointpore "	979 0 0	
		Ditto to ditto of Shahpore "	720 0 0	
		Ditto to ditto of Bhicunpore "	4,157 4 7	
		Ditto to ditto of Dhurmpore "	1,290 0 0	
		Ditto to ditto of Syaghya "	1,270 0 0	
		Ditto to ditto of Kanti "	1,220 0 0	
		Ditto to ditto of Doorah " ..	1,080 0 0	
		Ditto to ditto of Rajkhund " ...	100 0 0	
		Ditto to ditto of Chuckaikunder Factory	2,000 0 0	
		Ditto to Superintendent, Government Mathematical Instrument Department	43 12 0	
		Supplying bricks for Chuckdonya bridge	4,191 3 2	
		Carried over .	19,822 3 9	2,37,662 7 10

Sub-head of estimate.	Amount as per budget-estimate.	PARTICULARS.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
		Brought forward .	19,622 8 9	2,37,062 7 10
		EXPENDITURE—(*continued.*)		
		Advances—(continued.)		
Suspense accounts—(*concluded.*)		Constructing nursery at Mozufferpore .	570 10 1	
		Purchasing milo stones and stoneware pipes	1,470 8 0	
				21,673 10 1
		Deposits.		
		Moulabux Mistry	201 0 0	
		Kissen Dass and Roghobuns Chowdery	544 0 0	
		Nobo Coomar Chackerbutty	111 0 0	
		Roshun Sing	22 0 0	
		Golam Rubbany	35 0 0	
		Chatoo Shaha	75 0 0	
		Chattoo Shaha and Sreeram Sing	68 0 0	
		Mr J. Cecil	510 0 0	
		Guddadhur Thacoor	35 0 0	
		Wololat Hossain	102 0 0	
		Shaikh Burkut Ali and E'lahi Bux	115 0 0	
		Jugmohan Sing	90 0 0	
		Punchanun Mistry	48 0 0	
		Baboo M. Mookerjee	337 8 0	
		Rajah Ali Mistry	200 0 0	
		Ram Sahai Lall	65 0 0	
		Shew Sahai Sing Ticcadar	640 10 0	
		Ramlochan Sing and Hakim Sing	3,055 4 0	
		Bhorosa Sing and Rijoo Sing	2,576 4 0	
		Juggonutty Sing and Ishree Sing	2,771 4 0	
		G. C. Swaine, Esq.	725 0 0	
		Ramdhary Sing and Woograh Sing	340 0 0	
		Tribocan Sing	498 12 0	
		Boolaki Sing	400 0 0	
		Ram Narayan Sing	62 8 0	
		Jungee Roy and Rampershad Sing	63 4 0	
		Behary Sing	4,188 12 0	
		Roopdown Sing	575 0 0	
		Sripal Roy	512 8 0	
		Bhugwan Roy	643 12 0	
		Matookdhary Roy	256 4 0	
		Roopun Roy	256 4 0	
		Mitto Mistry	187 0 0	
		Shaikh Moulabux	68 0 0	
		Hur Lall Root	281 0 0	
		Nubbibux and Nadirali	162 0 0	
		Karimudeen	62 0 0	
		Ramcoorah Sing	38 0 0	
		Moulay Mistry	281 0 0	
				20,843 6 6
		Total Expenditure ...	.....	2,80,278 8 8

Memorandum shewing the actual Cash Balance on 30th September 1879.

Particulars.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
Balance at credit of District Road Fund in the Mozufferpore treasury as per pass-book	2,634 11 3	
Deduct amount of cheques charged in accounts but not yet cashed	1,236 0 3	
	1,398 10 9	
Imprest with District Engineer	1,000 0 0	
		2,398 10 9

F. R. S. COLLIER,
Vice-Chairman.

No. 276, dated Durbhunga, the 20th January 1880.

From—The Chairman, District Road Cess Committee, Durbhunga,
To—The Commissioner of the Patna Division.

UNDER section 69 of Act X of 1871, I have the honour to submit the following report on the working of the Road Cess Department of this district during the cess year 1878-79. The brief preliminary report prescribed in Bengal Government's (Public Works Department) circular No. 50, dated 23rd July 1873, was submitted to you with this office letter No. 471, dated 14th July 1879.

COMMITTEE.

(*a*) *Sudder Committee.*—There were 22 members on the Committee during the year. The names of those members and the number of meetings attended by each are noted below :—

		Number of meetings.
1.	Collector and Chairman	10
2.	Vice-Chairman	10
3.	District Superintendent of Police	7
4.	Road Cess Deputy Collector	8
5.	Executive Engineer, Mozufferpore	6
6.	Manager, Durbhunga Raj	8

		Number of meetings
7.	G. Anderson, Esq.	Nil
8	E. Carlisle, Esq.	2
9.	T. Lloyd Esq.	4
10.	J. Gale, Esq.	3
11.	W. S. Mackenzie, Esq.	1
12.	E. Macnaghten, Esq.	1
13.	Maharaj Kumar Gopeshur Singh	2
14.	Babu Bunsidhary Singh	Nil
15	Nazimuddin Hossen	1
16.	Munshi Sadiq Ally Khan	Nil
17.	Rai Goburdhun Lal, Bahadur	2
18	Babu Mittro Lal Chowdhry	3
19.	„ Bhogbut Narain Singh	Nil
20.	„ Jugdip Narain Singh	„
21.	„ Sri Narain Singh	6
22	„ Sheo Prosad Singh	1

About the end of the year the Chairman, with a view to have the interests of the two sub-divisions of the district better represented at the Sudder Committee, nominated both the Sub-divisional Officers for appointment as members. They were accordingly appointed (*vide* Government order No 3570½A, dated 30th July 1879, received with your memorandum, No. 71CP, dated 11th August 1879.) Mr. Grierson, the Sub-divisional Officer of Madhubani attended two meetings during the year since his appointment.

There were ten meetings held during the year, in two of which no quorum was formed :—

The	1st	meeting	was held on	2nd November	1878.
„	2nd	„	„ on	14th December	1878.
„	3rd	„	„ on	22nd February	1879.
„	4th	„	„ on	5th March	1879.
„	5th	„	„ on	19th May	1879.
„	6th	„	„ on	16th June	1879
„	7th	„	„ on	26th June	1879.
„	8th	„	„ on	23rd July	1879.
„	9th	„	„ on	2nd September	1879.
„	10th	„	„ on	27th „	1879.

The particulars of the attendance of the members are shown in the statement below :—

District	Number of members		Number required to form a quorum	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting	Number of members who attended only—						Percentage of average attendance to whole Committee.
								One meeting.		Two meetings.		Three meetings.		
	Official	Non-official						Official	Non-official	Official	Non-official	Official	Non-official	
Durbhunga	4	16	7	10	2	8	8		4	1	3		3	

All the European non-official members lent valuable assistance by helping to keep the Chairman informed of the state of the roads in their neighbourhoods, and by supervising the lighter kinds of work done on the roads. Some of the native gentlemen on the Committee also lent similar, though smaller, assistance. I propose shortly to submit for approval a fresh list of members, from whom will be removed those gentlemen who have shown no interest in the Committee's work.

(b) Branch Committees.—There are two Branch Committees in the district in the two sub-divisions of Madhubani and Tajpore.

The Madhubani Branch Committee held four meetings, which concerned themselves, chiefly in effecting improvements in village roads out of the funds specially allotted for the purpose. Two attempts were made at Tajpore to hold a meeting, but both failed, owing to the non-attendance of non-official members. I annex the reports of the Chairmen of the Branch Committees. It will be seen that the work done by the Madhubani Branch Committee was useful and good. Mr. Lloyd, whose aid at Madhubani is specially acknowledged by Mr. Grierson, has also been one of the most useful members of the Sudder Committee.

INCOME.

The total income of the Committee during the year under report was Rs. 1,55,219-11-7, classed under the following heads:—

		Rs.	A.	P.
1.	Cess on lands	1,52,101	14	8
2.	Do. on houses	59	6	0
3.	One per cent. road cess	177	8	0
4.	Staging-bungalows	471	0	0
5.	Miscellaneous	2,409	14	5
	Total ...	1,55,219	11	7

Cess on lands.—A separate report on "cesses" has already been submitted to you by the Collector in his letter No. 203R, dated 11th December 1879. I beg to note below the following extracts from that report, having special regard to the road cess:—

The total demand of cess for the year leviable in this district was Rs. 1,66,942. Against this demand, Rs. 1,49,781 was realized, leaving a balance of Rs. 17,161. The percentage of collection on demand was therefore 89 6, against 88·7 of the preceding year. This increase in the percentage, though slight, is satisfactory.

The year began with arrears of Rs. 9,925, of which Rs. 9,027 were realized, leaving a balance of Rs. 898. Hence the total arrears at the end of the year were Rs. 18,059. I note here that Rs. 4,867 was collected during the year for future years.

During the year in 4,292 cases processes for attachment of property of defaulters were issued; but in 21 cases only recourse was had to the extreme measure of actual sale of properties such as bullocks, horses, &c. In the other cases the arrears were paid up when the peons produced the attachment warrants, or when they attached the properties, but no orders were passed for the issue of sale notices.

EXPENDITURE.

The total expenditure of the year was Rs. 92,775-9-4 under the following heads:—

		Rs.	A.	P.
1.	Original works	2,163	10	0
2.	Repairs	50,608	13	8
3.	Collection establishment	5,532	15	5
4.	Engineering ditto	18,125	4	10
5.	Tools and plant	405	5	3
6.	Ferry (previous years')	250	9	0
7.	Staging-bungalows	398	12	11
8.	Advances	15,290	11	3
	Total ...	92,775	9	4

(*a*) *Original works.*—A sum of Rs. 72,346 was provided for in the budget for construction of masonry bridges and other original works in the district; but out of this, Rs. 2,163-10 only were expended for the metalling with kunker of a portion of the road from Durbhunga to Gopalpore Ghât. The other works provided for in the budget could not be done during the year, owing to the estimates not having been submitted to the Superintending Engineer in time for sanction. It is expected that the works will be taken in hand during the current year.

Planting trees.—The District Engineer reports that a total number of 3,200 mangoe-trees were planted during the year on the road from Pipraghât *viâ* Narayah to Tiljuga, *i. e.* end of the north emigration road; but, as during the late floods the surface of the road was in many places under water, it is feared that a great many of the trees already planted will die. They are, however, planted and kept up by contract, and the loss will not fall on the Committee.

(*b*) *Repairs.*—The total expenditure on this head was Rs. 50,608-13-8. In addition to this, works to the value of about Rs. 6,000 or Rs. 7,000 were executed during the year, but as they could not be measured up before the year closed, they have been paid for in the current year.

A statement is annexed to this report, shewing the quantity and value of work done on each road, but I beg to note the following remarks on particular roads from the report submitted by the District Engineer.

1. *Roads—Road from Durbhunga bazar to new railway station* required no repairs as it is a metalled road and kept therefore in good order.

2. *Road from Durbhunga to Bohera* has been kept open, but nothing since the famine has been done to the bridges, so that a great many of them were carried away and have to be reconstructed during the current year.

3. *Road from Durbhunga to Gopalpore Ghât* is the most important road in this district and the most difficult to keep in order, on account of the enormous traffic going over it every year. It has been kept fairly in repairs, but the part nearest Durbhunga is still being mended, and one of the most important bridges is still being repaired. The bridges on this road are many of them unsafe and must be replaced next year.

4. *The road from Durbhunga to Rakka* has been slightly repaired and kept in passable order.

5. *The road from Durbhunga to Kumtowl* is not a difficult one to keep in order. The greater part of the earthwork done to it was on account of the diversion made to save the road from being breached by the Kumla river, but precaution was ineffectual, and several breaches were made in the road at the end of the rainy season. This year a larger diversion will have to be made.

6. *Road from Durbhunga to Simri.*—The repairs done to this road consisted in filling in gaps and breaches only.

7. *The road from Durbhunga to Pusah* viâ *Hya Ghât* was also very much damaged by the floods, and the earthwork done to it consisted in raising the surface of the road near Durbhunga above flood-level.

8. *The road from Bohera to Hathowri* has been kept passable by filling in gaps, but no thorough repairs have been done to it.

9. *The road from Bohera to Hatti* is in fair order. Some earthwork was done to it in places where the floods injured the road.

10. *The road from Bohera to Sakri.*—Nothing has been done to the road. It is, however, in passable order, and it is proposed to keep it in good order by the current year's repairs.

Some of the following roads were lightly repaired during the last year, and it is proposed to thoroughly repair them all during the current year. Ample provisions have been made for them in the budget.

1. Road from Roserah to Hatti *vid* Singhia and Mongulgurh.
2. ,, Puhuddi to Mudheypore.
3. ,, Chuckmehsi to Kumtowl.
4. ,, Hya Ghât to Jhanjerpore.
5. ,, Hathowri to Singea.
6. ,, Roserah to Singea Ghât.
7. ,, Dohur to Kumrowli on the Pipra Ghât north road.
8. ,, Babuarah to Shapore.
9. ,, Bharatpore to Bazitpore *vid* Jandha and Nandi.
10. ,, Pipra Ghât to Tiljuga (North Emigration road.)
11. ,, Naraya to Patrahi.
12. ,, Somastipore to Dhuli.
13. ,, Durbhunga to Ekim and Ropowli Ghâts.
14. ,, Hirni to Mouzi.
15. ,, Bohera to Pipra Ghât.
16. ,, Gundwar to Jibneh Ghât.
17. ,, Nagurbusti *vid* Jhuasnuggur and Kuder Ghât to Roserah road.
18. ,, Ladowrah *vid* Kishenpore railway station to Jhuasnugger.
19. ,, Narayab to Lowkaba.
20. ,, Keota to Mududabad.
21. ,, Bazitpore through Jubow to Monghyr boundary.

The road from Belaspore to Hathowri has been in fair order, and required only surface repairs until the Belaspore diversion was breached towards the end of the rainy season. The same may be said of the roads—

Roserah to Dowlatpore.
Durbungha to Gangwarah.
Madhubani *vid* Taj Serai to Pandaul.
Pandoul to Sakri.
Dulsingserai to Jitwarpore.

Nepal frontier road.—This road is to be regarded as a dry-weather road only. It would be foolish to spend large sums of money on it that would be required to put it in serviceable order for the rainy season.

The amount of repairs done to the remainder of the roads may be seen from the statement annexed to this report. Owing to exceptionally high floods, many of them were impassable at the end of the year, but they have nearly all been made temporarily passable previous to undergoing their annual repairs.

Village roads.—A sum of Rs. 6,000 was provided for in the budget of the last year for the improvement of village communications :—

					Rs.
Durbhunga	...	...	...	...	3,000
Madhubani	...	...	...	...	2,000
Tajpore	...	...	...	...	1,000
			Total	...	6,000

Nothing was done under this head in the sudder sub-division, but in the other two sub-divisions many important village roads were repaired. The names of these roads and the nature of work done on each will appear from the copies of reports received from the Chairmen of the Branch Committees annexed herewith.

The allotment for the current year has been more than doubled, and arrangements have been made for spending the money profitably in all the three sub-divisions.

Works proposed.—Almost all the original works provided for in the last year's budget, but which could not be done owing to reasons given above, have been included in this year's budget. The works are as follow :—

		Rs.
(1)	Temporary office buildings (District Engineer's)	1,122
(2)	Pucca masonry bridges on road from Durbhunga to Rosrah *vid* Anar and Hathowri	10,782
(3)	Wooden bridges on the Bohera road	9,500
(4)	Metalling of Gopalpore Ghât road	1,000
(5)	Diverting Kumtowl road	1,500
(6)	Pucca bridges on Raika, Joynugger road	2,500
(7)	Ditto on the North Emigration road	21,000
(8)	Wooden bridges on Tajpore-Poosah road	2,000
(9)	Bridge on the Poosah-Mohna road	1,300
(10)	Ditto on Narhan-Jitwarpore road	1,300

Besides this, a sum of Rs. 1,77,848 has been allotted for the repairs of all the important roads in the district. As a great many of these roads have been heavily damaged by the extraordinary floods of last year, much work will have to be done in the way of raising and diverting roads and repairing and constructing new bridges. Estimates for these works have been already prepared and submitted for sanction, and work has been commenced in many places.

WORKING OF ESTABLISHMENT.

Collection Establishment—Collector's and Chairman's offices.—The Collector's office has been under the charge of the Deputy Collector, Baboo Peary Mohun Banerji. Both Collector's and Chairman's offices have worked satisfactorily during the year.

ENGINEERING ESTABLISHMENTS.

(*a*) *District Engineer.*—Mr. N. G. Beaumont was the District Engineer up to the 26th August, when he was relieved by Mr. E. E. A. Kuster.

Mr. Kuster has had some difficulties to combat in clearing off the arrears of correspondence left by his predecessor, * * * * * * * * * * *. There is no longer any complaint to find with the office work, and we trust the district work also will soon be put on a satisfactory footing.

(*b*) *Subordinate Engineering Establishment.*—The District Engineer reports unfavourably on the establishment left to him by his predecessor, and he has found it necessary to discharge all three of the old Overseers and appoint new men in their places.

The annual accounts of the last year are submitted herewith in duplicate. The accounts were duly examined by a Sub-committee appointed under section 88 of Act X of 1871.

No. 394, dated Durbhunga, the 23d February 1880.

From—The Chairman, District Road Cess Committee, Durbhunga,

To—The Commissioner of the Patna Division.

WITH reference to your letter No. 174CP, dated 3rd instant, I have the honour to submit the following report on the working of the Road Cess Act for the cess year ending 30th September 1879.

No special difficulty was experienced last year in the working of the Road Cess Act, as far as the question of the collections of the cesses is concerned : 89·6 per cent. of the demand was collected. The arrears were mostly due from estates held by several proprietors, who looked to each other for payment of the cess. Some proprietors in such joint estates justly complained when processes for the recovery of arrears were issued that they had paid in their share of the cess, but that their coproprietors had not done so. But this complaint could not be listened to as the Act makes each such proprietor jointly and severally liable for the cess. It is only in extreme cases, when the complaints came from a proprietor holding but an inconsiderable share of a big estate, and when the process-server called upon him for the payment of a very large amount of arrears due from the estate, that redress was given by making him pay according to his share. But there were numerous cases where no such redress was attempted to be given, because, had it been generally done, the recoveries would have been seriously interfered with. I do not think there is any necessity for modifying the law so as to make each proprietor pay according to his share. It would entail an undesirable amount of labour and cost and would be next to impossible to carry out.

If, however, the law were simply changed so that arrears of cess should be recoverable like arrears of revenue by the sale of the defaulting estate, the proprietors would learn their duty and cess be realized more satisfactorily, leaving all coproprietors of a joint estate to settle amongst themselves the question of each one's liability to pay cess according to his share. Nothing short of such a stringent provision will show a better state of the collections.

The collection of house-cess has been very justly abandoned by Government, for it was not worth the trouble and entailed great hardship upon the assessees. All irrecoverable balances have been written off under sanction of the Commissioner and all amounts realized for the second-half-year of the cess year 1877-78 have been refunded. The remission of the house-cess has been a great relief to the assessees and the loss to the Fund not at all considerable.

No. 6.—Part I.

DURBHUNGA DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Amount.	Total.		Amount.	Total.
	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Balance on 1st October 1878 (cash in-hand)	.....	67,794 12 10	*General Management.*		
Receipts of the year.			Clerks	3,512 15 4	
Taxes, Rates, and Cesses—			Servants	1,293 5 4	
Cess—			Contingencies	619 0 2	
On lands	1,52,101 14 8		Printing at private presses	37 10 7	
„ houses	59 6 0				5,462 15 5
„ mines, &c.	.....		Toll collections—		
	1,52,161 4 8		Establishment and contingencies of ferry tolls	250 0 0	
One per cent. road cess	177 8 6				250 0 0
		1,52,338 13 2	*Staging-bungalows.*		
Miscellaneous Receipts.			Establishment and contingencies	398 12 11	
Tolls Ferry (previous year's)	100 0 0		Petty construction and repairs	3 4 6	
					402 1 5
Rents of staging-bungalows	471 0 0		*Public Works.*		
Fees and forfeitures	2,304 5 5		Original works	2,163 10 0	
Grant-in-aid	.....		Repairs	50,605 9 2	
			Establishment	18,122 4 10	
Miscellaneous	5 9 0		Tools and plant	478 5 3	
		2,880 14 5			71,369 13 3
Suspense Accounts.			*Suspense Accounts.*		
Deposits	.....		Deposits	.....	
Advances	850 0 0		Advances	15,290 11 3	
		850 0 0			15,290 11 3
Total receipts of the year ...		1,56,069 11 7	Total outlay to be passed ...		92,775 9 4
			Balance in hand on 30th September 1879 ...		1,31,088 15 1
GRAND TOTAL ...		2,23,864 8 5	GRAND TOTAL ...		2,23,864 8 5

PASSED.

DURBHUNGA,
The 20th November 1879.

H. MONRO.
PEARY MOHUN BANERJEE.
Members of the Committee.

H. LEE,
Vice-Chairman.

No. 6.—Part II.

DURBHUNGA DISTRICT ROAD FUND.

Details of Income and Expenditure for the year 1878-79, *from* 1st *October* 1878 *to* 30*th September* 1879, *to accompany the Annual Accounts for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs. A. P.	INCOME.	Rs. A. P.	Rs. A. P.
Taxes, Rates, and Cesses.	1,62,240 6 6	Cess—		
		On lands	1,52,101 14 6	
		„ houses	59 6 0	
		„ mines, &c.	.....	
			1,52,161 4 6	
Miscellaneous receipts.	500 0 0	One per cent road-cess	177 8 6	1,52,338 13 2
		Ferry (previous year's)	100 0 0	
		Rents of staging-bungalows—		
		Durbhunga and Madhubani dák bungalow	471 0 0	
		Rs. A. P.		
		Fees and forfeiture—		
		Process fees 1,896 1 8		
		Copying „ 348 11 9		
		Searching 59 8 0		
			2,304 5 5	
		Grants-in-aid	.....	
		Miscellaneous—		
		Sale of bamboos 1 7 0		
		„ of old materials 4 2 0		
			5 9 0	2,380 14 5
Suspense accounts.	.....	Advances (adjustment of advances for repairs of village roads in Tajpore)	850 0 0	
		Deposits	.....	850 0 0
		Total Income ...		1,56,069 11 7
		EXPENDITURE.		
		Clerks (Chairman's office.)		
General management.	3,493 0 0	1 Accountant and head clerk, at Rs. 80, for 11 months	877 6 9	
		1 Second clerk, at Rs. 40, for 11 months	439 8 0	
		Total ...	1,316 14 9	
		Clerks (Collector's office.)		
		1 Head clerk, at Rs. 50 per month, for 11 months (fines, &c.) ...	520 5 1	
		1 Second „ at „ 30 ditto, for 11 „ „	327 8 0	
		4 Mohurirs, at Rs. 20 each, ditto, for 11 „ „	814 8 0	
		1 Naib-nazir, at Rs. 15 ditto, for 10 „ 27 days	172 8 0	
		Temporary establishments during the kists	118 0 0	
		Wages of copyists during the year	243 3 6	
		Total ...	2,196 0 7	3,512 15 4
		Servants (Collector's office.)		
		1 Peon, Collector's office, at Rs. 5, and 1, Chairman's office, at Rs. 6, for 11 months	117 6 0	
		Process peons employed during the year	1,175 15 4	
		Total ...	1,293 5 4	1,293 5 4
		Contingencies (Chairman's office.)		
	1,926 0 0	Monthly office contingencies	157 0 3	
		Paid to Superintendent, Government Printing, for annual accounts and reports for 1875-76	34 6 9	
		Total ...	191 7 0	
		Contingencies (Collectors' office.)		
		Monthly office contingencies	134 5 3	
		Stationery and forms	113 3 11	
		Rent of office, at Rs. 15 per month, from October 1878 to September 1879	180 0 0	
		Total ...	427 9 2	619 0 2
		Printing.		
		Charges for forms for use in the office	37 10 7	37 10 7
		Toll collections—		
		Establishment and contingencies of ferry tolls—		
		Ferry charges (previous year's)	250 0 0	250 0 0
		Staging-bungalows.		
Staging-bungalows & serais.	.....	Establishment and contingencies—		
		Maintenance to Durbhunga dák bungalow	149 12 11	
		Contingencies and purchase of furniture of dák bungalow ...	152 13 0	
		Maintenance to Madhubani dák bungalow	90 0 0	
		Contingencies and purchase of furniture of dák bungalow ...	6 4 0	
		Total ...	398 12 11	
		Petty construction and repairs—		
		Repairs to Durbhunga dák bungalow	3 4 6	
		Total ...		402 1 5
		Carried over ...		6,115 0 10

Sub-head of estimate.	Amount as per budget-estimate.	Particulars.	Amount.	Total.
	Rs. A. P.		Rs. A. P.	Rs. A. P.
		Brought forward ...	.....	6,115 0 10
		EXPENDITURE—*continued.*		
		Original Works.		
		Distinguishing number. / Total estimated cost. / Total outlay to end of current year.		
		Rs. / Rs. A. P.		
Public Works.	1,122 0 0	Construction of District Engineer's office buildings 1,122	.....	
	15,504 0 0	56 Construction of bridges on road from Durbhunga to Roserah *vid* Anar and Hathowri 15,504	.....	
	22,000 0 0	3 Construction of bridges on road from Durbhunga to Gopalpore Ghât 22,000	.....	
	9,000 0 0	5 Metalling of road from Durbhunga to Gopalpore Ghât 9,000 2,163 10 0	2,163 10 0	
	1,035 0 0	5 Diversion of road from Durbhunga to Kumtowl ... 1,035	.....	
	17,200 0 0	57 Construction of bridges on road from Pipraghât to Tiljuga (North Emigration road) 17,200	.....	
	2,400 0	68 Construction of bridges on road from Narayah to Lowkaha 2,400	.....	
	700 0 0	53 Construction of bridges on road from Nurhan to Jitwarpore 700	.....	
	1,000 0 0	55 Construction of bridges on road from Poosah to Mohuah 1,000	.....	
	2,415 0 0	Metalling of Gangwarah road 2,415	.....	2,163 10 0
		Repairs.		
		Durbhunga road-cess dâk bungalow	80 12 9	
	1,870 0 0	56 Road from Durbhunga to Roserah *vid* Anar and Hathowri	925 0 0	
	1,206 0 0	2 Road from Durbhunga to Bohera	777 4 9	
	9,631 0 0	3 ,, ,, ditto to Gopalpore Ghât	4,455 12 3	
	5,133 0 0	4 ,, ,, ditto to Raika	1,705 0 7	
	1,788 0 0	5 ,, ,, ditto to Kumtowl	1,123 3 9	
	1,253 0 0	6 ,, ,, ditto to Simri	893 2 3	
	1,724 0 0	7 ,, ,, ditto to Poosa *vid* Hyaghât	925 4 4	
	880 0 0	8 ,, ,, Bohera to Hathowri	267 3 3	
	1,116 0 0	9 ,, ,, ditto to Hatee	379 15 6	
	534 0 0	10 ,, ,, ditto to Sakree	12 0 6	
	1,626 0 0	11 ,, ,, Hatti to Roserah *vid* Singhia and Mongalgurh	1,100 14 9	
	8,000 0 0	62 ,, ,, do. *vid* Hirni and Rajghât to ditto	1 0 0	
	1,591 0 0	13 ,, ,, Mudheypore to Pahuddi	12 11 6	
	892 0 0	13 ,, ,, Kumtowl towards Chukmohsi as far as Simri...	865 15 6	
	555 0 0	14 ,, ,, Belaspore to Hothowri	32 15 3	
	1,758 0 0	16 ,, ,, Hathowri to Singhia	14 3 9	
	356 0 0	17 ,, ,, Roserah to Singhia Ghât	9 2 0	
	906 0 0	19 ,, ,, Jitwarpore to Mallinuggur	457 8 3	
	204 0 0	..... ,, ,, Durbhunga to railway station	.....	
	276 0 0	20 ,, ,, Simri to Singhwara	78 8 6	
	939 0 0	21 ,, ,, Kumtowl towards Pubri to boundary	442 6 3	
	193 0 0	23 ,, ,, Jaley towards Pupri	100 11 3	
	232 0 0	23 ,, ,, Jaley to Kumtowl	163 15 9	
	1,000 0 0	65 ,, ,, Gundwar to Jebneh Ghât	746 9 0	
	85 0 0	24 ,, ,, Durbhunga to Gangwarah	73 2 0	
	1,000 0 0	..... ,, ,, Nagurbasti to Roserah	.....	
	660 0 0	25 ,, ,, Madhubani *vid* Pandoul to Taj Serai	74 3 6	
	1,146 0 0	26 ,, ,, Bhowarah to Madhubani to Sursoo	591 2 6	
	2,300 0 0	27 ,, ,, Madhubani *vid* Ramputti and Motipur to Mudheypore	554 9 5	
	3,025 0 0	28 Road from Madhubani to Ladina	1,886 9 9	
	1,305 0 0	29 ,, ,, ditto to Kelwai	1,053 4 7	
	872 0 9	30 ,, ,, ditto to Bainputti	636 14 9	
	1,146 0 0	31 ,, ,, Mirsapore to Arere	1,061 0 9	
	2,295 0 0	32 ,, ,, Pandoul *vid* Ramputti, Mirsapore and Tahar to Joynugger	588 0 0	
	1,600 0 0	33 Road from Mirsapore to Lowkaha	1,240 11 3	
	1,100 0 0	34 ,, ,, Kelwai to Pipraghât	675 3 0	
	832 0 0	35 ,, ,, Bainputti to Kumtowl	721 13 3	
	1,393 0 0	36 ,, ,, ditto to Hurlakhi	953 0 9	
	1,468 0 0	37 ,, ,, Raika to Joynugur	998 6 5	
	5,641 0 0	57 ,, ,, Pipraghat to Tiljuga (North-East road) ...	4,366 1 0	
	1,074 0 0	38 ,, ,, Narayah to Mohadeomutt *vid* Andramutt ...	375 15 9	
	2,443 0 0	58 ,, ,, ditto to Patrahi	4,004 14 9	
	1,530 8 0	61 ,, ,, Nurhar to Umgaon	1,484 9 6	
	2,143 0 0	40 ,, ,, Mudheypore to Herhampore	1,789 2 5	
	105 0 0	41 ,, ,, Pandoul to Sakri	5 4 0	
	3,157 0 0	69 ,, ,, Ramputti to Jhaiyharpore	1,528 5 6	
	500 0 0	71 ,, ,, Septa to Kakrowl	495 9 8	
	1,848 0 0	72 ,, ,, Nepal Frontier road	1,175 0 0	
	299 0 0	42 ,, ,, Tajpore towards Chutwara	190 11 6	
	670 0 0	43 ,, ,, ditto to Jandaha	398 13 0	
	1,689 0 0	44 ,, ,, ditto *vid* Dulsing Serai to Basitpore	324 5 3	
	538 0 0	45 ,, ,, ditto to Somustipore	254 10 9	
		Carried over ...	42,785 8 0	8,278 10 10

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Particulars.	Amount.	Total.
	Rs. A. P.			Rs. A. P.	Rs. A. P.
			Brought forward ...	43,795 3 6	3,279 10 10
			Repairs.—concluded.		
Public Works—*concluded.*	1,096 0 0	46	Road from Tajpore to Poosah	875 6 9	
	274 0 0	47	,, ,, ditto to Pookrera	252 7 9	
	301 0 0	48	,, ,, ditto to Mushowri...	161 1 9	
	1,498 0 0	50	,, ,, Bazlpore *viâ* Nandi to Jandaha	18 0 0	
	1,126 0 0	51	,, ,, Dulsing Serai to Singhia Ghat	553 4 0	
	400 0 0	52	,, ,, ditto to Jitwarpore	16 9 6	
	3,027 0 0	53	,, ,, Nurhan to Jitwarpore	1,824 10 9	
	261 0 0	54	,, ,, Poosah towards Mahomedpore	18 0 0	
	273 0 0	55	,, ,, do. to Mohua	137 12 6	
	2,656 0 0	74	,, ,, Hursingpore *viâ* Azimgunge and Madudabad to Mohuddinugger	2,009 15 5	
			Total ...	46,772 11 8	
	1,000 0 0		Village roads—		
			Durbhunga sub-division	61 4 0	
			Madhubani ditto	385 0 0	
			Tajpore ditto	1,000 0 0	
				50,418 15 8	
	2,000 0 0		Unforeseen expenditure	.....	
			Maintenance to Harahi godown	140 0 0	
			Ferry for the convenience of men and carts passing over the roads	46 9 6	
					50,605 9 2
			ESTABLISHMENT.		
			Engineering Establishment.		
	23,784 0 0		1 District Engineer, at Rs. 650 per month, for 11 months	7,150 0 0	
			1 Ditto ditto, at ,, 650 ditto for 6 days of August 1879	125 12 9	
			1 Overseer, at Rs. 113 per month, for 11 months	1,243 0 0	
			2 Overseers, at ,, 75 ditto, for 11 ,, (fines, &c.) ...	1,505 0 0	
			3 Sub-overseers, at Rs. 35 per month, for 11 months	1,095 7 9	
			1 Head clerk, at Rs. 75 per month, for 11 months	762 1 6	
			1 Second ,, at ,, 35 ditto ,, 11 ,, ...	410 2 3	
			1 Third ,, at ,, 25 ditto ,, 11 ,, ...	275 0 0	
			1 Estimator, at ,, 60 ditto ,, 8 ,, 25 days	524 9 0	
			1 Draftsman, at ,, 50 ditto ,, 11 ,, ...	550 0 0	
			1 Duftry, at Rs. 7 for 9 months, and at Rs. 8 for 2 months	79 0 0	
			Travelling allowance of District Engineer	2 8 0	
			Ditto ditto of 3 Overseers, at Rs. 30 each, for 11 months	990 0 0	
			Ditto ditto of 3 Sub-overseers, at Rs. 12 each, for 11 months	495 0 0	
			Office and road peons during the year	1,867 4 3	
			Monthly contingencies ditto	302 0 7	
			Forms and stationery	656 6 9	
			Total ...	.....	
					18,122 4 10
			Tools and Plant.		
	8,917 0 0		Repairs of tools, &c.	20 6 6	
			Purchase of ditto	3 12 0	
			Ditto of a teakwood rod for surveying	15 0 0	
			Ditto of three stone-rollers	270 0 0	
			Repairs of tents	96 2 9	
			Furniture purchased	73 0 0	
			Total ...	.....	
					478 5 3
Suspense Accounts.			Deposits	.....	.....
			Advances—		
			Messrs. Matthews and Sen, contractors	7,636 0 0	
			Mr. Gale of Pandoul factory	1,672 8 0	
			,, MacNaghten of Khan Mirzapore	405 0 0	
			,, Carlisle of Hathowri	1,170 0 0	
			,, Dalgleish of Dulsing Serai	916 4 0	
			,, Crowdy of Dowlatpore	350 0 0	
			,, Mackenzie of Jitwarpore	442 8 0	
			,, Mackenzie of Jhuasnugger	435 0 0	
			Chairman, Branch Road Cess Committee, for village roads	1,413 7 3	
			Ditto ditto ditto of Tajpore, for village roads	850 0 0	
				.....	
					15,290 11 3
			Total expenditure during the year ..		82,775 9 4

Memorandum showing in detail the actual Cash Balance on 30th September 1879.

Particulars.	Amount.			Total.		
	Rs.	A.	P.	Rs	A.	P.
Balance at credit of the District Road Fund in the Durbhunga treasury as per pass-book	1,30,095	12	5			
Less amount of cheques charged in accounts, but not yet been paid	406	13	4			
	1,30,588	15	1			
Imprest cash with the District Engineer	500	0	0			
Total ...				1,31,088	15	1

No. 156, dated Chupra, the 18th January 1880.

From—The Chairman, District Road Cess Committee, Sarun,
To—The Commissioner of the Patna Division.

I HAVE the honour to submit herewith the Annual Accounts and Administration Report of the Sarun District Road Fund for the cess year 1878-79.

2. *District Committee.*—This Committee was appointed in July 1877, as per Bengal Government's notification dated 23rd idem. There were at first 21 members on the Committee, viz.—

The Magistrate and Collector, *Chairman.*
„ Joint-Magistrate and Deputy Collector for the time being.
„ District Superintendent of Police for the time being.
„ Executive Engineer, Mozufferpore Division, for the time being.
Babu Ram Anugraha Narain Sing, Manager, Court of Wards.
Mr. D. N. Reid.
„ H. W. Llewhellin.
„ N. S. Urquhart.
„ E. G. Williams.
Rai Mahabir Persad Shah, Bahadur.
Babu Deo Coomar Singh.
„ Opendro Deo Narain Singh.
„ Debi Persad Sahi.
Moulvi Dost Mahomed.
„ Abdul Alli.
Babu Chuni Lall Marwari.
„ Debi Persad Agrawalla.
„ Janwar Dass.
„ Salgram Sing.
„ Debi Prosad.
„ Seo Govinda Sah.

The name of the Sub-divisional Officer of Sewan was subsequently added to the list, agreeably to section 77 of Act X (B.C.) of 1871.

3. *Changes of Personnel.*—Mr. Hodgkinson, Chairman, left this district, making over charge to Mr. J. F. Bradbury on the 28th November 1878. Mr. Bradbury continued to preside up to 7th February 1879, when he was succeeded by Mr. Pawsey. Mr. H. G. Cooke, Vice-Chairman, left this district, making over charge to Mr. Pawsey on the 21st July 1879. Mr. J. Whitmore received charge from 25th August 1879. Messrs. D. N. Reid and A. S. Urquhart having resigned, Mr. Macrae and Babu Nobin Chunder Mitter were selected in their stead. Mr. Harman was selected in place of Babu Ram Anugraha Narain Sing.

4. *Committee Meeting.*—There were eight meetings held during the year, of which only one was adjourned for want of a quorum. The average attendance at meetings was more than what was actually necessary for a quorum. Of the total number of members, there were six officials and 16 non-officials. Almost all the officials and six non-officials exhibited an interest in discussing matters that were laid before them, and were generally regular in their attendance. Among the non-officials, Babu Deo Coomar Sing, Moulvi Dost Mahomed, and Mr. Llewhellin attended five meetings; Babus Chooni Lall and Debi Persad Agrawalla four; Mr. Harman three; Rai Mahabir Persad Shah, Bahadur, and Babu Seo Govinda Sah two; Babus Opendro Deo Narain Sing and Janwar Dass and Mr. William

and the remaining five members attended no meeting at all. With regard to the attendance of Mr. Harman, it is necessary here to observe that after his nomination there were only four meetings held in that year, of which he attended three. An abstract of particulars regarding attendance at Committee meetings is given in Appendix A.

5. *Branch Committee.*—There is one Branch Committee at Sewan, consisting of 15 members, viz. two officials and 13 non-officials. This organization of the Branch Committee seems, however, to have gone no further than the nomination of members during the year under review.

6. *Working of the Road Cess Act.*—The working of the Act has, I am informed, been successful as far as expenditure goes, but the collection of only 84·58 of the demand indicates a certain want of success in this regard. Not having been in charge of the district during the year under report, I cannot give any personal assurance regarding the feeling with which the Act was viewed by the people; but I make no doubt, from what I have seen after the close of the year, that a certain impatience with the necessary taxation was felt.

7. *Income.*—The total receipts of the year amounted to Rs. 1,36,947-15-0, and were derived from sources detailed below :—

	Rs.	A.	P.	Rs.	A.	P.
Cess on lands			1,24,921	15	7	
Do. on houses			1,814	11	6	
Fines			60	1	0	
One per cent. road cess ...			79	0	9	
						1,26,875 12 10
Miscellaneous receipts—	Rs.	A.	P.			
Ferry tolls ...	240	0	3			
Road do. ...	119	0	0			
				359	0	3
Rent of serais and bungalows	544	10	0			
Fees and forfeitures ...	1,784	2	3			
Miscellaneous ...	1,336	10	9			
				3,665	7	0
						4,024 7 3
Suspense Accounts—						
Advances						6,047 10 11
			Total ...			1,36,947 15 0

The total fund at the disposal of the Committee, including balance of previous year (Rs. 30,318-8-11), was therefore Rs. 1,67,266-7-11.

8. *Cess on lands.*—The amount assessed under this head, including arrears of previous year, was Rs. 1,48, 827-4-1. This amount was subsequently reduced to Rs. 1,47,689-4-1 owing to remission and reduction in the valuation. The total collections of the year amounted to Rs. 1,24,921-15-7, and the balance outstanding against the defaulters was Rs. 22,767-4-6. The result of collection, however, shows some improvement in comparison with the previous year, the collection being 84·58 per cent. of the demand, or 2·17 per cent. more than that of the previous year.

9. *Cess on houses.*—This cess has been abolished. There was an arrear of Rs. 10,908 7-6 at the close of the cess-year 1877-78; of which Rs. 1,814-11-6 were realized during the year, leaving Rs. 9,093-12 due. My predecessors on several occasions recommended the remission of the house-cess demand, inasmuch as the assessment under this head was in the first instance done in a very unsatisfactory manner.

10. *Explanation of the discrepancy between the figures of collections as per Road Fund Accounts and as shown in the Road Cess Return.*—The figures of collection on account of cess on lands and houses, as shown in this report, will not correspond with those shown in the road cess return. The causes which gave rise to the discrepancy are thus explained.

In the Treasury and Road Fund accounts, the figures of collection were divided rateably between the road and public works cesses, agreeably to the Board's order, whereas in the road cess return the collections from the current demand were so divided, while the arrear collections were shown under the particular cesses to which they belonged. Owing to the above rateable division, Rs. 839-9-5 and Rs. 295-12, creditable respectively to road cess on lands and houses, were in the treasury accounts credited to public works cess on lands and houses. Rs. 2,319-10-6 and Rs. 661-5-6 which were, owing to the above reason, credited to public works cess on lands and houses in the previous year's accounts were adjusted in this year's accounts by crediting to road cess on lands and houses as per Accountant-General's order No. 304TA, dated 7th May 1879. And lastly, Rs. 80-8, creditable in equal proportion to road and public works cess on houses, were in the treasury accounts credited to road cess on lands.

The requisite adjustments of Rs. 639-9-5, 295-12, and 80-8 will be made in the Treasury and Road Fund accounts on receipt of the Accountant-General's order, to whom the matter has been reported by the treasury officer.

11. *Cess fines*.—Under this head there was an unrealized balance of Rs. 92-11 at the close of the cess-year 1877-78; of this, Rs. 74-10 were realized during the year, leaving Rs. 18-1 due. Steps are being taken by the naib-nazir for the realization of the balance. In the annual accounts, out of Rs. 74-10, Rs. 60-1 have been shown under "Cess fines" and the remainder Rs. 14-9 under "Fees and forfeiture" as per Examiner's remarks on the 4th quarterly return.

12. *One per cent. road cess*.—This cess is levied from estates which were settled prior to 1st January 1874 and whose terms of engagements have not yet expired, as per Board's order No. 264A, dated 14th May 1876. Total receipts under this head were Rs. 79-0-9.

13. *Ferry-tolls*.—The unrealized balance of ferry-tolls due for the period prior to 1st October 1877 was Rs. 528-6-7½ at the close of the cess-year 1877-78; of this, Rs. 240-0-3 were realized from the farmers of ferries and the balance remitted to them, as per order of the Commissioner, conveyed in his letter No. 32CP of 12th June 1879.

14. *Road-tolls*.—The amount assessed under this head, including arrears of previous year, was Rs. 319-13; of which Rs. 119 were realized and the balance remitted to the farmer under the authority of the Commissioner's letter No. 33CP of 12th June 1879. This toll has been abolished in this district, *vide* resolution of the Committee, dated 10th March 1879, copy of which was submitted to the Commissioner with this office No. 217 of 10th March 1879.

15. *Rent of bungalows and serais*.—The receipts on account of rent of bungalows, and serais were Rs. 517-6-9 and Rs. 27-3-3 respectively.

16. *Fees and forfeitures*.—The total sum realized under this head was Rs. 1,784-2-3; of this, Rs. 1,713-13-3 were on account of total anna fees, Rs. 14-9 on account of cess fine, and the remainder Rs. 55-12 as fine.

17. *Miscellaneous*.—The receipts under this head were Rs. 1,336-10-9, including Rs. 1,300 paid by Government on account of proportionate pay of joint establishment employed for the collection of road and public works cesses, as per Bengal Government No. 2 of 31st January 1879, received with Commissioner's No. 16CP of 24th April 1879.

18. *Suspense accounts*.—The amount advanced to the planters, contractors, and others, including outstanding advances of the previous year, was Rs. 6,705-6-8; of this, Rs. 6,047-10-11 were adjusted during the year, leaving an unadjusted balance of Rs. 657-11-9. The following is the detail of the unadjusted balance:—

	Rs.	A.	P.
Value of Kutni stone lime	37	3	9
Mr. D. N. Reid of Suddowa	83	0	0
„ J. N. Reid of Moinara	112	8	0
„ A. L. Harman of Jaitpore	425	0	0
Total ...	657	11	9

19. *Expenditure*.—As regards outlay, the actual outlay during the year amounted to Rs. 1,17,551-4-5, as follows:—

General management—

	Rs.	A.	P.	Rs.	A.	P.
Clerks	3,290	1	6			
Servants	2,370	2	9			
Contingencies	886	12	1			
Printing at private presses ...	65	8	0			
				6,612	8	4
Staging-bungalows and serais—						
Establishment and contingencies	638	1	3			
Petty construction and repairs ...	1,324	15	0			
				1,963	0	3
Public works—						
Original works	40,713	15	5			
Repairs	36,429	10	10			
Establishment	24,680	9	6			
Tools and plant	742	3	6			
				1,02,566	7	3
Suspense accounts—						
Advances	6,409	4	7			
Total expenditure ...	1,17,551	4	5			

20. *General management.*—The expenditure incurred on general management was Rs. 6,612-8-4, or Rs. 1,092 8-4 in excess of the budget provision. This excess was due (*a*) to the entertainment of the 3rd clerk, of supernumerary peons for serving notices under section 22 of the Road Cess Act, and of extra process peons for the realization of road and public works cess arrears; (*b*) to the paymet of the proportionate pay of the Local Fund establishment entertained in the Accountant-General's office; (*c*) to the cost of printed forms and other miscellaneous contingencies. The insufficiency of Rs. 5,520 provided for general management and the necessity for the entertainment of supernumerary peons were brought to the notice of the Committee, who, at the meeting held on the 9th June 1879, sanctioned Rs. 350 for supernumerary peons, Rs. 300 for printed forms, and Rs. 100 for miscellaneous contingent charges out of savings on other works. A copy of this resolution was submitted to the Commissioner with this office No. 304 of 10th June 1879. The entertainment of extra process peons and payment of their wages from talabanna fees were sanctioned by the Commissioner in his No. 129 of 6th February 1879. The 3rd clerk was appointed under the orders of my predecessor, his pay being met from Rs. 1,300. paid by Government for establishment charges. The proportionate pay of the Local Fund establishment entertained in the Accountant-General's office was disbursed under authority of Accountant-General's No. 7308 of 23rd September 1878. The excess under the head of printed forms was due to the purchase of a large number of road and public works cess challan forms. These forms were previously supplied gratis by Government. Miscellaneous contingent charges were exceeded by the purchase of three Chubb's padlocks and of punkhas, &c.

21. *Staging-bungalows and serais.*—Out of a budget grant of Rs. 2,730, only Rs. 1,963-0-3 were expended, leaving a balance of Rs. 766-15-9 as saving. This saving was effected by the slight or petty repairs which had only to be made in some of the bungalows and serais.

22. *Original works.*—The total outlay on "Original works" was Rs. 40,713-15-5 against a budget provision of Rs. 49,063. The saving of Rs. 8,349-0-7 was caused partly by the non-payment of the value of some works which were executed, but could not be measured on account of inundation, and partly by others not having been carried in full to their estimated provision, and also by letting out works at a less percentage through public competition.

23. *Works not budgetted for but executed.*—The following works for which no provision was made in the budget estimate were executed under the authority of the Committee. The works were of an urgent nature and their execution was absolutely necessary.

(*a*)—Metalling the 18th mile of Chupra and Sewan road.

(*b*)—Constructing stoneware pipe drains on several roads.

(*c*)—Constructing a second opening bridge of 9' span each on the 43rd mile of Chupra and Gothuna road.

(*d*)—Reconstructing a 3' barrel drain, 18th mile, Khyra and Ramsalla road.

(*e*)—Constructing a 3' barrel drain, 1st mile, Cheerand and Gurkho road.

(*f*)—Constructing temporary bridges on Moharajgunge and Kochaikote road.

(*g*)—Constructing temporary bridges on Gopalgunge and Baturcla road.

(*h*)—Constructing a bridge of boats at Chainpore on Sowan and Siswan road.

(*i*)—Constructing a culvert of 6' span, 3rd mile, Sewan and Durrowlee road.

(*j*)—Constructing a bridge of three openings, 10' each, 3rd mile ditto ditto.

(*k*)—Constructing a bridge of boats at Audur, on ditto ditto.

(*l*)—Sinking a trial well in the bed of Daha.

(*m*)—Constructing a 3' barrel drain, 1st mile of the village road from Jigun to Singabighât.

Item (*a*)—The Committee approved the proposal of District Engineer regarding metalling this portion, and sanctioned an estimate amounting to Rs. 1,017. Items (*c*), (*e*), (*i*) (*i*), (*l*) and (*m*).—Provision for these works, except items (*c*) and (*m*), were made in the previous year's budget. But owing to their not being completed within that year, Committee was obliged to sanction fresh allotments from savings of other works to ensure their completion.

Items (*b*), (*d*), (*f*) to (*h*), and (*k*)—The execution of these works was thought necessary at a time long after the submission of the budget estimate. But as their non-execution would have interfered with the public traffic, Committee authorised the District Engineer to undertake their construction from savings on other works.

24. The two bridges originally proposed to be constructed on the Sewan and Seetalpore road were afterwards thought unnecessary by the District Engineer. He proposed a little diversion of the road, and construction of some barrel drains and culverts thereon with the allotment made in the budget for the two bridges in question. The Committee approved his proposal, and accordingly the road was diverted and the barrel drains and culverts constructed thereon.

25. *Works budgetted for but do not show any expenditure.*—The following original works, although budgetted for, do not show any expenditure, inasmuch as the works done on them by the contractors were not measured and paid for :—

Constructing a culvert of 5' span, 32nd mile, Chupra and Gothuna road.
Ditto ditto of 5' span, 12th mile, Durrowlee and Kochaikot road.
Ditto ditto of 8' span, 20th mile, Sewan and Siswan road.

26. *Works which have exceeded budget grant.*—The following works have exceeded the budget allotment:—

	Budget grant.	Actual outaly.			Excess.		
	Rs.	Rs.	A.	P.	Rs.	A.	P.
(*a*)—Constructing a barrel drain, 3′ span, 31st mile, Chupra and Sallempore road	198	249	11	9	51	11	9
(*b*)—Constructing a culvert of 6′ span, Dighwara and Amnour road	272	280	15	2	8	15	2
(*c*)—Constructing a barrel drain of 3′ span, 3rd mile, Dighwara and Amnour road	154	157	7	4	3	7	4
(*d*)—Constructing a culvert of 4′ span, 5th mile, Titra and Semuria road	202	214	11	1	12	11	1
(*e*)—Constructing a third opening bridge of 12′ span each, 14th mile, Sewan and Siswan road ...	3,271	3,504	1	2	233	1	2
(*f*)—Constructing a two-openings bridge of 12 feet span at 15th mile on Sewan-Siswan road...	2264	2,513	11	10	249	11	10
(*g*)— Ditto ditto 15 feet span at 17th mile ditto ...	2,877	3,294	4	7	417	4	7
(*h*)— Ditto culvert of 6feet span on the Amnour-Bassantopore road	272	280	15	2	8	15	2

Item (*a*).—The contractors having declined to manufacture such a small quantity of bricks as is required for this small culvert, the District Engineer was obliged to cart bricks to the site of the work from Baniapore brick-field, and this was the chief cause of excess.

Items (*b*), (*c*), *and* (*h*).—The excesses on these works are very trifling and do not require any explanation.

Item (*d*).—The excess on this was due to the masonry foundation having had to be built on a layer of concrete one foot in depth, in consequence of the soil being sandy.

Items (*e*), (*f*), *and* (*g*).—The excesses on these works were chiefly due to the increase of the depth of the masonry in foundation of the bridges as recommended by the Superintending Engineer in his letter No. 3005 of 16th November 1878, to the address of the Commissioner.

27. With regard to the aforesaid excesses, I would beg to state that the estimates are of necessity made prior to the working season, and it stands to reason that however carefully the preliminary calculations may have been made, difficulties must often arise in the actual working which often necessitate increased expenditure.

28. *Repairs.*—The total outlay on "repairs" amounted to Rs. 36,429-10-10, against a budget provision of Rs. 50,774. A large saving under this head was effected (1) by the non-payment of the value of certain works which were executed, but could not be measured on account of inundation; (2) by the small outlay in village roads; (3) by letting out works at a less percentage through public competition.

29. *Repairs which have exceeded budget grant.*—The following "repairs" have exceeded the grant made in the budget for their execution:—

	Budget grant.	Actual outlay.			Excess.		
	Rs.	Rs.	A.	P.	Rs.	A.	P.
(*a*) Repairing metalled portion of the road from Chupra to Sewan	125	277	8	9	152	8	9
(*b*) Ditto ditto ditto from Chupra to Gothni	1,000	1,008	1	5	8	1	5
(*c*) Ditto bridges on Chupra and Rewaghât road	200	258	0	10	58	0	10
(*d*) Ditto ditto on tramway road from Chupra to Salimpore	250	385	2	10	135	2	10
(*e*) Ditto ditto on Manjhi and Burowli road	200	206	5	1	6	5	1
(*f*) Ditto ditto on Mirgunge and Sutterghat road	150	182	2	11	32	2	11
(*g*) Ditto ditto on Domaighur and Sohagpore road	500	1,010	8	6	510	8	6
(*h*) Ditto road from Khyra to Rameolla ...	630	632	12	7	2	12	7
(*i*) Ditto bridges on Pursa and Shapore road	100	113	12	1	13	12	1
(*j*) Ditto road from Chirand to Gurkha ...	210	222	10	0	12	10	0
(*k*) Ditto ditto from Sewan to Kuteya ...	1,208	1,418	10	0	210	10	0
(*l*) Ditto metalled portion of road from Sewan to Kuteya	19	29	5	0	10	5	0
(*m*) Ditto ditto from Sewan to Gothni ...	94	138	14	2	44	14	2
(*n*) Ditto bridges on Sewan and Gothni road ...	200	263	6	4	63	6	4
(*o*) Ditto ditto on Mushruk and Nugwa road	150	241	11	9	91	11	9
(*q*) Ditto ditto on Turreya and Sohasighât road	25	92	8	1	67	8	1
(*r*) Ditto road from Sessai to Pakri ...	70	86	4	2	16	4	2
(*s*) Ditto ditto from Bhiti to Pursa ...	180	454	4	11	274	4	11
(*t*) Ditto bridges on Nugwa and Sewan road...	350	563	6	9	213	6	9

Items (*a*) *and* (*b*).—The works were exceeded owing to the liabilities of previous year which were due to the contractors having been paid this year.

Item (*c*).—The cause of excess was owing to many of the bridges having sustained damage from the late flood, and having required repairs more extensively than was provided for.

Item (*d*).—The excess was owing to the value of bricks (30,000) having been debited to this work. The cost of brick was not included in the estimate.

Items (*e*), (*h*), (*i*), (*j*), (*l*), *and* (*n*).—The excesses on these were unavoidable.

Item (*f*).—The excess on this was due to the cost of railings which had to be supplied to a temporary bridge which was before very unsafe.

Item (*g*).—The bridge at Tajpore having become impassable, it was necessary to put it in order for the convenience of traffic. Hence Rs. 765 was sanctioned by the Committee from saving which led to the excess.

Item (*k*).—The road was much cut away by the heavy rains, and additional earthwork was necessary to render it fit for traffic.

Item (*m*).—The provision of Rs. 60 in the budget not being sufficient in actually repairing the metalled road, this excess expenditure was met from savings on other metalled roads in Sewan sub-division.

Item (*n*).—The excess was due to some extra quantities of pucca masonry, sâlwood work, and pucca pointing having been urgently required.

Items (*o*), *and* (*t*).—The provision of Rs. 500 made in the budget for repairing bridges on these roads was found insufficient in examining the timbers in each bridge and preparing a detailed estimate of what was necessary to be done. The Committee therefore sanctioned an additional Rs 500 for them out of saving, and this was the cause of excess.

Item (*q*).—The excess was due to the extensive repairs that had to be done to two planked bridges.

Item (*s*).—In actually repairing this road the budget allotment was found insufficient, and hence Rs. 300 more was sanctioned by the Committee for the purpose.

30. *Repairs although budgeted for do not show any expenditure.*—The following "repairs," which were provided for in the budget, do not show any expenditure, as they could not be carried out to their estimated provision owing to inundation, nor could any payment on their account be made for non-measurement of the works done in them by the contractor:—

Repairing bridges on Sitalpore and Saringhât road.
" " on Dighwara and Amnour "
" " on Telpa and Sanra "
" " on Sitalpore and Mokair "
" " on Sewan and Siswan "
" " on Sewan and Sukri "
" " on Surfra and Suddowa "
" " on Nugwa and Amnour "
" " on Amnour and Iswapore "
" " on ditto and Bassantpore "

31. *Repairs executed without budget provision.*—The following works, for which no provision was made in the budget, were executed as they were urgent:—

	Rs.	A.	P.
Repairing bridges on Chirand and Gurka road ...	44	0	7
" inspection hut at Dighwara in Chupra and Sonepore road	84	11	5

32. The road from Kochaikote to Bejoypore being a portion of the road from Moharajgunge to Kochaikote, the expenditure incurred on the former was included with that of the latter.

33. *Village roads.*—The outlay on "village roads" was Rs. 1,820-8-7, against a budget provision of Rs. 10,000.

34. *Establishment.*—The total charges for establishment employed on works were Rs. 24,680-2-6, against a budget provision of Rs. 25,917.

35. *Tools and plant.*—Under this head there was an expenditure of Rs. 742-5-6, against Rs. 600 provided in the budget. This excess expenditure was due to the payment of the price of two hill tents purchased by the District Engineer. Rs. 197-3 were sanctioned by the Committee for the purpose out of contingencies.

36. *Advances.*—The amount of advances made during the year was Rs. 6,409-14-7. The details of advances not yet adjusted are given in paragraph 18 of this report.

37. *Public Works Department establishment.*—The Committee took no assistance from the Public Works Department as they had their own establishment.

38. *Cash balance.*—After meeting the expenditure of the year, there was a cash balance of Rs. 49,715-3-6 left on the 30th September 1879. Of the above cash balance, Rs. 99-4-1 was in hand of the District Engineer as imprest, and the remainder, Rs. 49,615-15-5, at treasury. The balance at treasury, as per treasury pass-book, was Rs. 67,069-1-4. The difference was due to the cheques Nos. 340 to 343, and 345 to 414, dated 30th September 1879, amounting to Rs. 17,453-1-11, not being cashed in the treasury within that month.

39. *Percentage of establishment.*—The following table shows the actual cost of each kind of establishment and percentage it bears to the total cess collections and the expenditure on

works; and also the percentage which the total cost of establishment bears to the total income of the Committee:—

Total income.	Total cost of establishment	Percentage	Total revenue under rates, taxes, and cesses.	Cost of establishment on general management	Percentage.	Expenditure on works.	Cost of establishment on works.	Percentage.
Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
1,07,268	21,931	19·08	1,26,875	6,613	5·21	77,143	24,080	31·9

The total cost of establishment bears a percentage of 19·08 to the total income of the Committee, and the cost of establishment on general management and works bears percentage of 5·21 and 31·9 respectively to the total cess collections and the expenditure on works. The percentage of establishment on works would have been less had there been no saving caused in works owing to the reasons stated in paragraphs 22 and 28 of this report.

40. *Works proposed for* 1879-80.—The works proposed to be undertaken during the cess year 1879-80 are these provided for in the budget estimates for that year.

41. *Work of the Engineer establishment.*—This district is divided into two sub-divisions under Lieutenant-Colonel May, the District Engineer. The Chupra sub-division is in charge of Supervisor Babu Koylas Chunder Mukerji, and the Sewan sub-division in charge of Overseer Babu Bany Madhub Sinha. There are also two sub-overseers, one with the supervisor and the other with the Overseer. The number of main roads in this district is 52, which are thus classified:—

Class I.	Class II.	Class III.	Class IV.	Total.
9	16	7	20	52

The total length of these roads is 916¾ miles, of which 21½ miles are metalled and 895½ unmetalled. The supervisor, Babu Koylas Chandra Mukerji, with Sub-overseer Babu Gopi Kissen Ghose, supervised the repairs of 513½ miles of unmetalled and 17¾ miles of metalled roads and bridges and culverts over them, and the construction of 51 new masonry bridges and culverts of various spans, a few temporary bridges and some stone pipe drains, besides improving and repairing about 100 miles of village roads within the Chupra sub-division. The Overseer, Babu Bany Madhub Sinha, with Sub-overseer Babu Kishub Lall Ghose supervised the repairs of 381¾ miles unmetalled and 3¾ miles of metalled roads and bridges and culverts over them, besides the repairs of about 32 miles of village roads in that sub-division. They also supervised the construction of 19 new masonry bridges and culverts of different spans and a number of temporary wooden bridges and some stone pipe drains.

The Subordinate establishments have, the District Engineer reports, all performed their duties during the year satisfactorily.

All my predecessors have borne testimony to the Engineer, Lieutnant-Colonel May's efficiency. I have only been a short time in the district and have only seen the roads in that portion of it which suffered most from the heavy inundations. Naturally these roads needed repairs, but they should not be taken as a specimen of what the district roads are as a whole. I am prepared to find in my next tour on the tract which has escaped inundation reason to confirm all that my predecessors have written of Lieutenant-Colonel May's success.

42. Copy of the Sub-Committee's report is enclosed.

APPENDIX A.

Abstract of particulars regarding Meetings of District Road Cess Committees for the cess-year 1878-79.

Commissionership.	District.		Number of members forming Committee.		Number required to form a quorum	Number of meetings held.	Meetings at which there was no quorum.	Average attendance at meetings.	Number of members who did not attend any meeting.	Number of Members who attended only—						Percentage of average attendance to the whole Committee.	Remarks.
										One meeting.		Two meetings.		Three meetings.			
			Official.	Non-official.						Official.	Non-official.	Official.	Non-official.	Official.	Non-official.		
Patna.	Sarun.	District Committee.	6	16	8	8	1	8·75	5	...	8	1	2	1	1	39 77	Five out of 16 non-official members failed to attend any meeting nor did they take any interest in any other way in the general concerns of the district.
		Branch Committee.	2	13	5	.....	....	.....	.....	.....	.....	.....	.....	.....	....	... ..	There was no meeting held of this Committee

J. WHITMORE,
For Chairman.

Dated Chupra, the 19th December 1879.

Memo. from—J. WHITMORE, ESQ., Vice-Chairman, and three members, District Road Cess Committee, Chupra,

To—A. P. MACDONNELL, ESQ., Chairman, District Road Cess Committee, Sarun.

UNDER a resolution of the District Road Cess Commitee of Sarun, held on the 15th September 1879, we the undermentioned members were selected, agreeably to section 88 of Act X (B.C.) of 1871, to form a Sub-Committee for the audit of accounts for the cess-year 1878-79.

The Sub-Committee was held on the 16th instant, and was presided by the Vice-Chairman.

We beg to submit for the information of the District Committee our observations and the result of our examination of all the accounts that are kept in the Road Fund office.

The books prescribed by Government for the Road Fund Department are the following:—

1. Cash-book.
2. Cash abstract book (Parts I & II).
3. Statement of revenue assessed and realized.
4. Register of monthly receipts and expenditure (Parts I & II).
5. Account of advances.
6. Account of deposits.

All the account books and returns were carefully examined by us, and may briefly be noticed below:—

I. *Cash-book.*—This book is kept very neat and clean. The entries on the debtor side were compared item by item with the treasury pass-book, and those on the creditor side with the counterfoils of the cheques used in the year; we are glad to observe that all the items tallied. The balances of each month were also found to agree with the amounts shown to the credit of the fund at treasury, less the sum of uncashed cheques. A memorandum explaining the difference, if any, between the two balances which arose in consequence of unpaid cheques, was given after the closing balance of each month. The number of cheques with their amounts was entered consecutively in the cash-book. In two instances, however, *i. e.* cheque No. 160 has been entered after No. 153, and No. 383 has been entered prior to the entry of cheque No. 382. The accountant, on being called upon to explain the error, attributed this to an oversight which was brought about by having turned over some cheques and entered the same. There was no difference in the items of those two cheques; they were correct with respect to the sums mentioned therein, except that the serial order had been broken in those two instances.

A new series of number in the cheques were not commenced from the beginning of the cess-year, which ought to have been done. The accountant explained that he was then on leave, and the person in charge had committed the mistake. This mistake does not prevail in the new cess-year, *i. e.* from October 1879.

II. *Cash abstract book.*—This book also is very neatly kept up. The entries were carefully compared with the cash-book and found correct.

II. *Statement of Revenue assessed and realized.*—There are in several places erasures and scorings in this book. After a thorough scrutiny and a careful examination of the accounts, we found that these erasures and scorings, though highly objectionable, have not been resorted to with dishonest motives; they are *bonâ fide* mistakes. The figures in the columns of realization exactly corresponded with the treasury pass-book and the cash abstract book. The demand of cess on lands was found to have been correctly distributed in the columns of assessment. The causes which led to so many erasures are mainly, that entries have been made of the amount of cess on lands expected to be realized in the budget estimate of 1878-79, as the estimated receipts, and that proportionate distributions have been made in the different columns of assessment in this book. This mistake, however, was noticed when the Commissioner's letter No. 207CP "circular," dated 22nd January 1879, was received, with the remarks that in the budget estimate the whole current demand and not the amount expected to be realized should be shown. The figure already thus entered in the assessment columns had to be altered and amended accordingly, and the current demand distributed rateably; but there was an easier method of making the necessary correction than resorted to by the accountant could have simply rectified the mistake by penning through the wrong figures with red ink and writing the correct figures with the same ink.

IV. *Register of monthly receipts and expenditure.*—This book is in good order. The entries were compared month by month and found to agree with the cash abstract book.

V. *The account of advances* correctly and properly kept up.

VI. *Deposit account.*—This is a blank book. There was no deposit during the year.

The quarterly and annual accounts were carefully examined and found correct.

Vouchers were compared with the counterfoils of the cheques and found correct. They are duly cancelled after payment.

Cheque books.—The counterfoils of cheques below Rs. 100 bear the signature of the Vice-Chairman, and those above, Rs. 100 bear the signature of both the Chairman and the Vice-Chairman. The Chairman, in the absence of the Vice-Chairman, signs for both, and *vice versâ*. In eight counterfoils of the cheques, above the word "Chairman" the words "not present" were written and the signature of the Vice-Chairman was given only in one place. The vouchers, however, have duly been signed in both places by the Vice-Chairman.

In conclusion, the Sub-Committee cannot help expressing its satisfaction, on the whole, in the manner in which the various account books and statements have been kept by the accountant. He is really a very hardworking, able and useful officer, and understands account business very well, and has much to do.

No. 6.—Part I.

SARUN DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.
Balance on 1st October 1878...	.....	30,318 8 11
RECEIPTS OF THE YEAR.		
Taxes, Rates, and Cesses.		
Cess—		
On lands	1,24,921 15 7	
„ houses	1814 11 6	
„ mines and railways	.....	
Total of above ...	1,26,736 11 1	
One per cent. road cess	79 0 9	
Total Cesses ...	1,26,815 11 10	
Miscellaneous Taxes.		
Moturpha	.....	
Total taxes, &c. ...	.....	1,26,815 11 10
Miscellaneous Receipts.		
Tolls—		
Road „	119 0 0	
Ferry tolls	240 0 8	
Canal or river tolls	.....	
Total Tolls ...	359 0 8	
Rents of serais and staging-bungalows	544 10 0	
Fees and forfeitures	1,844 8 3	
Grants-in-aid from provincial services	.....	
Miscellaneous	1,336 10 9	
Total ..	3,725 8 0	
Total miscellaneous receipts ...	.....	4,084 8 8
Suspense Accounts.		
Advances	6,047 10 11	
Deposit	.....	
Total suspense accounts .	.....	6,047 10 11
Total of the year ...	.....	1,36,947 15 0
GRAND TOTAL ..		1,67,266 7 11

	Rs. A. P.	Rs. A. P.
General Management.		
Clerks	3,290 1 6	
Servants	2,370 2 9	
Contingencies	763 15 1	
Printing at private presses	109 2 0	
Total ..	.....	6,533 5 4
Toll Collection.		
Establishment and contingencies of road tolls	.....	
Ditto „ „ of canal „	.....	
Total ...	.....	.....
Staging-bungalows and Serais.		
Establishment and contingencies	638 1 3	
Petty construction and repairs	1,324 15 0	
Total ...	.....	1,963 0 3
Miscellaneous	.....	.....
Public Works.		
Original works	40,713 15 5	
Repairs	36,429 10 10	
Establishment	24,636 15 6	
Tools and plant	865 0 6	
Total ...	.....	1,02,645 10 3
Suspense accounts—		
Advances	6,409 4 7	
Deposit	.....	
Total suspense accounts ...	.....	6,409 4 7
Total outlay to be passed ...		1,17,551 4 5
Balance on 30th September 1879 (as detailed on the memorandum of balances)		49,715 3 6
GRAND TOTAL ...		1,67,266 7 11

PASSED for Rs. (1,17,551-4-5) one lakh seventeen thousand five hundred and fifty-one annas four and pies five only.

A. L. HARMAN,
BABOO RAM ANUGRAHA NARAIN SING,
TARA PROSAD MOOKERJEE,
Members of the Committee.

The 16th December 1879.

J. WHITMORE,
Vice-Chairman.

No. 6.—Part II.

SARUN DISTRICT ROAD FUND.

Details of Income and Expenditure for the cess year 1878-79 *from* 1*st October* 1878 *to* 30*th September* 1879 *to accompany the Annual Accounts for that year.*

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
		RECEIPTS.		
		Taxes, Rates, and Cesses.		
Taxes, Rates, and Cesses.	1,26,685	Cess—		
		On lands	1,24,921 15 7	
		„ houses	1,814 11 6	
		„ mines and railways	.....	
		Total of above ...	1,26,736 11 1	
		One per cent. road cess ...	79 0 9	
		Total Cesses ...	1,26,815 11 10	
		Miscellaneous Taxes.		
		Moturpha	.....	
		Total taxes ...	.....	1,26,815 11 1
		TOLLS.		
Miscellaneous receipts.		*Road Tolls.*	Rs. A. P.	
	620	Gurkha tollgate	119 0 0	
		Total tolls ...	.....	359 0 3
		Ferry Tolls.		
		Unrealized balances of ferry tolls due for the period prior to 1st October 1877 as per detail below :—	Rs. A. P.	
		Chuck-Dalip and Bhorjari ferries	70 0 3	
		Barway and Derihara ferries	170 0 0	
			240 0 3	
		Rent of Serais and Staging-bungalows.		
		Rent of Sewan bungalow	79 2 3	
		„ of Chupra dák-bungalow	168 4 6	
		„ of „ inspection bungalow	270 0 0	
		„ of Ekma serai	24 0 0	
		„ of Mushruk serai	3 1 3	
		„ of Moknir „	0 2 0	
		Total ...	544 10 0	
		Fees and Forfeitures.		
		Cess fine	74 10 0	
		Talubana fees	1,713 13 3	
		Fine realized from road chowkidars	55 12 0	
		Total ...	1,844 3 3	
		Grants-in-aid from provincial services	.....	
	600	*Miscellaneous.*		
		Sale proceeds of materials of an old dismantled sluice	30 0 0	
		Contribution paid by Government towards the proportionate pay of the joint establishment for the collection of road and Public Works cesses, as per Bengal Government No. 2 of 31st January 1879	1,800 0 0	
		Salary of Moonshee Ramanund, Mohurir of the Sarun Road Cess Office, for 10 days, at Rs. 20 a month, deposited by the Maharajah of Bettiah for going to Gazipore and giving evidence in the Civil Court ...	6 10 9	
		Total ...	1,836 10 9	3,725 8 0
		Total miscellaneous receipts	.....	4,084 8 3
Suspense Accounts.		Advances—		
		Cash refunded by Jhaju Kuar on behalf of Guru Sarun Dass, being the amount advanced to the latter during the famine relief of 1874	150 0 0	
		Value of Kutni stone lime purchased from Mr. Cook, proprietor of Kutni stone lime manufactures, Jubbulpore, debited to works	4,444 12 11	
		Value of work done by the manager of Suddowa concerns	43 0 0	
		Carried over ...	4,637 12 11	1,30,900 4 1

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.		Amount.	Total.
	Rs.			Rs. A. P.	Rs A. P.
		Brought forward ...		4,637 12 11	1,30,900 4 1
		Additions—(contd.)			
Suspense accounts—(*concld.*)		Value of work done by the manager of Protahpore factory		100 0 0	
		Cash refunded by Baboo Tarak Nath Dutt, being the amount advanced to him by order of the Chairman, dated 24th April 1879		50 0 0	
		Value of work done by the manager of Moniara factory		55 8 0	
		Value of stone ware pipes debited to works		72 10 0	
		Ditto sold to the municipality		11 12 0	
		Value of work done by the manager of Jaitpore factory		230 0 0	
		Value of work done by Rala Mistry & Co.		1,000 0 0	
		Deposit		6,047 10 11	
		Total suspense accounts ...			6,047 10 11
		Total Receipts of the year ...			1,36,947 15 0
		EXPENDITURE.			
		Clerks.	Rs. A. P.		
General management.	648	1 Head clerk from 1st October 1878 to 2nd April 1879 for 6 months and two days, @ Rs. 50 a month ...	303 5 4		
	360	1 Head clerk from 3rd April 1879 to 31st August 1879, @ Rs. 52 a month	256 8 5		
	480	1 Second clerk from 1st October 1878 to 31st August 1879 for 11 months, @ Rs. 30 a month ...	330 0 0		
		1 Third clerk from 6th June to 31st August 1879, for 2 months and 25 days, @ Rs. 20 a month	56 10 6		
	300	2 Mohurirs from 1st October 1878 to 31st August 1879, for 11 months, @ Rs. 20 each a month	440 0 0		
	480	1 Touji-navis from 1st October 1878 to 31st August 1879, for 11 months @ Rs. 25 a month	275 0 0		
	120	2 Touji mohuris from 1st October 1878 to 31st August 1879 for 11 months, @ Rs. 20 each a month ...	440 0 0		
		1 Extra treasury clerk from 15th September 1878 to 31st October 1878, from 1st January 1879 to 14th February 1879, from 1st to 31st March 1879, from 16th to 30th April 1879, from 15th to 31st May 1879, and from 1st to 30th June 1879, for 6 months, @ Rs. 20 a month	120 0 0		
	180	1 Treasury mohurir from 1st October 1878 to 31st August 1879, @ Rs. 15 a month	165 0 0		
		1 Naib-nazir from 1st November 1878 to 31st July 1879 for 9 months @ Rs. 15 a month ...	135 0 0		
	600	1 Road Fund Accountant from 1st October 1878 to 31st August 1879 for 11 months @ Rs 50 a month ...	550 0 0		
	20	Proportionate allowance of Local Fund establishment entertained in the Accountant-General's office during the cess-year 1877-78, as per Accountant-General's No. 7303 of 23rd September 1878	213 8 9		
		1 Temporary mohurir under the Canoongoe deputed for the collection of road cess arrears from 19th to 31st August 1879 for 13 days @ Rs. 12 a month	5 0 6	3,290 1 6	
		Servants.			
	60	1 Duftry from 1st October 1878 to 31st August 1879, for 11 months, @ Rs. 5 a month	55 0 0		
	84	1 Poddar from 1st October 1878 to 31st August 1879 for 11 months, @ Rs. 7 a month	77 0 0		
		2 Extra peons from 1st September 1878 to 31st August 1879 for 12 months @ Rs. 6 each a month	144 0 0		
	72	1 Road Fund peon from 1st October 1878 to 31st August 1879 for 11 months, @ Rs. 6 a month ...	66 0 0		
	1,440	20 Process peons from 1st August 1878 to 31st July 1879 for 12 months @ Rs. 6 each per month ...	1,440 0 0		
		Supernumerary peons for serving 5,272 notices @ Rs. 6-4 per 100 notices	329 8 0		
		Extra process peons employed for the collection of arrears of road and public works cesses on lands as below :—			
		1 Extra process peon from October 1878 to 29th June 1879 for 9 months and 20 days, @ Rs. 5 a month...	49 13 6		
		1 Extra process peon for August 1879	5 0 0		
		2 Ditto ditto for 17 days of March 1879, @ Rs. 6 each per month	6 9 0		
		2 Extra process peons for 19 days of April, @ Rs. 6 each per month	7 9 6		
		6 Extra process peons for 5 days of April @ Rs. 6 each per month	6 0 0		
		20 Extra process peons for April 1879, @ Rs. 6 each per month	120 0 0		
		3 Extra process peons for 30 days of May 1879, @ 6 each per month	11 10 0		
		1 Extra process peon from 1st to 11th July 1879, @ Rs. 6 per month	2 2 1		
		1 Extra process peon from 22nd to 31st July 1879, @ Rs. 6 per month	1 14 11		
		2 Extra process peons from 15th to 31st August 1879, @ Rs. 6 each per month	6 9 0		
		2 Extra process peons from 18th to 31st August 1879, @ 6 each per month	7 5 6		
		1 Extra process peon for September 1879, @ 6 per month	0 0 0		
		5 Extra process peons for 15 days of September 1879, @ Rs. 6 each per month	9 0 0		
		Carried over ...	2,351 1 6	3,290 1 6	

Sub-head of estimate.	Account as per budget estimate.	PARTICULARS.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	2,351 1 6	2,290 1 0
		EXPENDITURE—*contd.*		
		Servants—concluded.		
General management—*continued.*		3 Extra process peons for 21 days of September 1879, @ Rs. 6 each per month	12 9 0	
		1 Extra process peon for 12 days of September 1879, @ Rs. 6 per month	2 6 3	
		1 Extra process peon for 11 days of September 1879, @ Rs. 6 per month	2 3 0	
		1 Extra process peon from 22nd to 31st August 1879, @ Rs. 6 per month	1 15 0	
				2,370 2 9
		Contingencies.		
	676	Wages of a punkha-puller from 21st March 1879 to 31st August 1879, @ Rs. 3 a month	16 1 0	
		Wages of a punkha-puller from 15th March 1879 to 31st August 1879, @ Rs. 3 a month	16 8 0	
		Purchasing a Public Works Code	2 12 0	
		Ditto 12 cheque books @ 6 annas each ...	4 8 0	
		Value of printed forms (Government)	306 5 2	
		Do. of country stationery	38 3 6	
		Cost of binding registers	18 6 0	
		Do. of service postage labels	40 0 0	
		Do. of receipt stamps	20 0 0	
		Do. of cloth for busta and duster	2 12 0	
		Do. of printing accounts and returns	101 4 5	
		Do. of stationery (Government)	49 3 0	
		Office rent from July 1878 to August 1879, @ Rs. 10 a month	140 0 0	
		Postage of bearing letters and parcels	1 3 6	
		Cost of carriage of house cess registers to Sewan ...	0 12 0	
		Miscellaneous	6 0 6	
				763 15 1
		Printing at private presses		109 3 0
		Total General management ...		6,582 5 4
		Toll Collection.		
Toll collection		Establishment and contingencies of road tolls		.....
		Ditto ditto canal tolls		.....
		Total ...		.....
		STAGING BUNGALOWS AND SERAIS.		
		Establishments and Contingencies.		
Staging bungalows and serais.	2,750	Distinguishing number of the road in which the bungalow is situated.		
		1 Durigunje Bungalow—		
		Chowkidar for 12 months at Rs. 3 a month		36 0 0
		Rent of land		25 7 6
		Total ...		61 7 6
		2 Mushruk Bungalow and Serai—		
		Chowkidar for 12 months at Rs. 3-8 a month		42 0 0
		3 Ekma Bungalow and Serai—		
		Chowkidar for 11 months at Rs. 3-8 a month		38 8 0
		3 Sewan Bungalow—		
		Chowkidar for 11 months at Rs. 3 a month		33 0 0
		Municipal tax		18 0 0
		Total ...		51 0 0
		3 Chupra Dâk Bungalow—		
		Khansama for 14 months at Rs. 6 a month		84 0 0
		Chowkidar for ditto at „ 3 „		42 0 0
		Mehter for ditto at „ 2-8 „		35 0 0
		Municipal tax		13 8 0
		Contingencies		22 4 0
		Total ...		196 12 0
		3 Chupra Inspection Bungalow—		
		Rent of land		44 5 9
		Municipal tax		20 0 0
		Total ...		64 5 9
		4 Siswan Bungalow—		
		Chowkidar for 11 months at Rs. 3 a month		33 0 0
		5 Mokair Bungalow and Serai—		
		Chowkidar for 12 months at Rs. 3-8 a month		42 0 0
		Rent of land		4 9 0
		Total ...		46 9 0
		7 Poochree Bungalow—		
		Chowkidar for 12 months at Rs. 3 a month		36 0 0
		33 Durrollee Serai—		
		Chowkidar for 11 months at Rs. 3 a month		33 0 0
		22 Sossai Bungalow—		
		Chowkidar for 12 months at Rs. 3 a month		36 0 0
		Total Establishment and Contingencies ...		638 1 3
		Carried over ...	638 1 3	6,582 5 4

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number of the road in which the bungalow is situated.	PARTICULARS.	Amount.	Total.
	Rs.			Rs. A. P.	Rs. A. P.
			Brought forward ...	638 1 8	6,533 5 4
			Petty Construction and Repairs.		
Staging bungalows and serais—*continued.*		1	Repairing Durigunjo bungalow	173 15 6	
		2	Ditto Mushrukh Serai	75 8 11	
		3	Ditto Ekma bungalow and serai	205 6 6	
		3	Ditto Sewan bungalow	103 15 7	
		3	Ditto Chupra dak bungalow	157 10 3	
		3	Ditto ditto inspection bungalow	100 14 6	
		4	Ditto Siswan bungalow	131 13 9	
	.....	.....	Ditto Mol bungalow	.....	
		5	Ditto Mokair ditto	131 7 4	
		7	Ditto Poochree ditto	100 4 9	
		33	Ditto Durgowlee serai	60 9 2	
		22	Ditto Seasai bungalow	95 4 9	
			Total Petty Construction and Repairs ...	1,334 15 0	
			Total Staging Bungalows and Serais ...		1,903 9 3
Miscellaneous.			Miscellaneous	.....	

	Distinguishing number.	Class.	*Original Works.*	Total estimated cost.	Total outlay to end of the year.	
				Rs.	Rs. A. P.	
Public Works. 198	1	I	Chupra and Sonepore Road— Constructing a 3 feet culvert on the 24th mile	198	197 3 9	197 3 9
429	3	I	Chupra and Sewan Road— Constructing a culvert 6 feet span, 27th mile	429	308 9 6	308 9 6
7,897			Constructing a bridge at Sewan (abandoned) ...	.....	2,572 6 7	763 3 6
.....			Metalling the 18th mile ...	1,017	532 8 0	532 8 0
8,326			Total ...	.....	.....	1,603 5 0
154	4	I	Chupra and Gothnee Road— Constructing a barrel drain 3 feet span, 27th mile ...	154	184 1 10	184 1 10
314			Constructing a culvert 5 feet span, 32nd mile	314	.....	.....
.....			Constructing a two-opening bridge, 9 feet span, at 43rd mile	1,802	1,752 13 3	20 7 6
.....			Constructing stone-ware pipe drains	.....	225 9 11	225 9 11
468			Total ...	.....	.....	430 3 5
198	6	II	Chupra and Sallempore Ghat Road— Constructing a barrel drain 3 feet span, 31st mile ...	198	249 11 9	249 11 9
30			Constructing stone-ware pipe drains	.....	280 1 6	280 1 6
228			Total ...	.....	.....	529 13 3
185	7	II	Manjhi and Barowlee Road— Constructing a culvert of 4 feet span, 2nd mile ..	176	171 9 3	171 9 3
602			Constructing a bridge of 3 openings 4 feet span, at 3rd mile	421	378 14 1	378 14 1
1,664			Constructing a bridge of 3 openings 9 feet span, at 3rd mile	1,664	1,559 14 10	1,559 14 10
154×5=770			Constructing 5 barrel drains of 3 feet span, on 7th, 8th, 15th, 19th and 25th mile ...	770	728 0 6	728 0 6
312×3=936			Constructing 3 barrel drains of 2 openings of 3 feet span on 8th, 12th, and 18th mile	936	889 14 2	889 14 2
124×4=496			Constructing 4 barrel drains of 2 feet span, on 19th, 22nd 23th and 26th miles ...	496	465 4 8	465 4 8
313			Constructing a culvert of 2 openings 4 feet span at 23rd mile	313	287 6 3	287 6 3
466			Constructing a bridge of 2 openings 4 feet span at 24th mile	432	353 8 7	353 8 7
181			Constructing a barrel drain of 2 openings of 2 feet span at 25th mile	181	162 11 3	162 11 3
.....			Constructing stone-ware pipe drains	.....	111 3 10	111 3 10
5,613			Total ...	.....	.....	5,078 7 5
			Carried over ...	.....	.....	7,889 0 8 / 8,496 5 7

Sub-head of Estimate.	Amount as per Budget Estimate.	Distinguishing number.	Class.	PARTICULARS.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total.
	Rs.						Rs. A. P.	Rs. A. P.
				Brought forward ...			7,389 0 3	3,496 5 7
Public works—(contd.)		9	II	Meerganje and Sutterghat Road—	Rs.	Rs. A. P.		
	202			Constructing a culvert of 4 feet span, 3rd mile	202	190 2 7	190 2 7	
	314			Constructing culvert of 5 feet span, 13th mile ...	314	190 2 7	190 2 7	
	.....			Constructing stone-ware pipe drains...	.....	141 0 0	141 0 0	
	516			Total ...	.....	.....	521 5 2	
		10	II	Domaighur and Sohagpore Road—				
	.....			Constructing stone-ware pipe drains	.....	5 6 0	5 6 0	
	.....	11	IV	Khyra and Ramcolla Road—				
	.....			Re-constructing a 3' barrel drain, 18th mile	222	207 8 5	207 8 5	
	.....	12	II	Purea and Shapore Road—				
	.....			Constructing stone-ware pipe drains	.....	20 1 8	20 1 8	
	.....	13	IV	Cheerand and Gurkha Road—				
				Constructing a 3 feet barrel drain, 1st mile	154	142 10 4	142 10 4	
		14	II	Pygumberpore to Junction with No. 1 near Dighwara—				
	1,178			Constructing a bridge of 12 feet span, ½ mile west of Gurkha	.....	.....	.....	
	1,200			Constructing a bridge of 10 feet span, one mile west of Gurkha...				
	.....			Constructing 6 barrel drains of 3 feet span, each ...	924	876 11 11	876 11 11	
	.....			Constructing 3 culverts of 3 feet span each	630	573 3 7	573 3 7	
	.....			Constructing 2 culverts of 3 feet span each	308	257 9 7	257 9 7	
	2,378			Total ...	.....	.....	1,907 14 1	
	1,418	15	IV	Dighwara and Amnour Road—				
				Constructing a bridge of 8 openings 8 feet each, 1st mile	1,400	1,138 13 0	1,138 13 0	
	272			Constructing a culvert of 5 feet span	272	280 15 2	280 15 2	
	238			Constructing a culvert of 4 feet span	238	219 10 6	219 10 6	
	154			Constructing a barrel drain of 3 feet span, 3rd mile ...	154	157 7 4	157 7 4	
	2,082			Total ...	.....	.....	1,796 14 0	
		18	I	Sewan and Kuteya Road—				
	.....			Constructing stone-ware pipe drains	.....	106 1 6	106 1 6	
	.....	19	I	Sewan and Sallempore road—				
				Constructing stone-ware pipe chains	.....	89 0 0	89 0 0	
		20	I	Sewan and Gothnee road—				
	202			Constructing a culvert 4' span, 6th mile	202	189 10 4	189 10 4	
	.....			Constructing stone-ware pipe drains	.....	134 13 0	134 13 0	
	202			Total ...			324 7 4	
		21	II	Durrowlee and Kuchaikote road—				
	314			Constructing a culvert of 5 feet span, 12th mile	314	....	.....	
	1,178			Constructing a bridge of 12 feet span, 24th mile	1,041	971 11 2	971 11 2	
	.....			Constructing stone-ware pipe drains	.....	154 4 0	154 4 0	
	1,492			Total ...			1,125 15 2	
		22	IV	Titra and Sinuria road—				
	202			Constructing a culvert of 4' span, 5th mile	202	214 11 1	214 11 1	
		23	II	Moheraganga and Bewa road—				
	154			Constructing a barrel drain, 3 feet span, 1st mile	154	136 2 5	136 2 5	
	314×3=942			Constructing 3 culverts of 5 feet span each, on 3rd, 6th, and 15th mile	942	739 15 6	739 15 6	
	202			Constructing a 4 feet culvert on 10th mile	202	192 13 3	192 13 3	
	.....			Constructing temporary bridges	68	67 13 9	67 13 9	
	.....			Constructing stone-ware pipe drains	.....	131 8 6	131 8 6	
	1,178			Total ...			2,303 5 5	
				Carried over ...	.....	.....	13,039 4 5	3,496 5 7

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Class.	Particulars.	Total estimated cost.	Total outlay to end of the year.	Amount.	Total
	Rs.						Rs. A. P.	Rs. A. P.
				Brought forward			15,039 4 5	8,496 3 7
				Original works—(contd.)				
Public works—(*contd.*)		31	IV	Gopalgunge and Baturia road—	Rs.	Rs. A. P.		
				Constructing a temporary bridge	206	241 15 3	241 15 3	
		32	I	Sewan and Siswan road— *				
	1,554			Constructing a bridge of 14′ span, 13th mile	*1,589	1,079 3 5	1,578 3 5	
	3,271			Constructing a bridge of 3 openings, 12′ each, 14th miles	*3,396	3,504 1 2	3,504 1 2	
	2,264			Constructing a bridge of 2 openings 12′ each, 15th mile	*2,480	2,513 11 10	2,513 11 10	
	2,877			Constructing a bridge of 2 openings, 15′ each, 17th mile	*3,105	3,294 4 7	3,294 4 7	
	433			Constructing a culvert of 8′ span, 20th mile	*433	.....	.....	
	.....			Constructing a bridge of boats at Chainpore, 18th mile	1,900	1,549 0 0	1,549 0 0	
	10,399			Total ...			12,439 5 0	
		33	III	Sewan and Durrowlee road—				
				Constructing a culvert of 6′ span, 3rd mile	429	335 14 8	335 14 8	
				Constructing a bridge of 3 openings, 10′ each, 3rd mile	2,236	1,872 11 11	697 10 8	
				Constructing stone-ware pipe drains	.....	127 10 0	127 10 0	
				Constructing a bridge of boats at Andur, 18th mile	1,960	1,554 12 0	1,554 12 0	
				Total ...			2,715 15 4	
		48	IV	Bhitee and Pursa road—				
	2,002			Constructing a bridge of 3 openings of 9′ span each ..	2,002	1,853 6 11	1,853 6 11	
	153			Constructing a culvert of 4′ span	153	136 12 2	136 12 2	
	309			Constructing a culvert of 5′ span	309	198 5 7	198 5 7	
	1,050			Constructing a bridge of 14′ span	1,046	936 15 3	936 15 3	
	808			Constructing 4 culverts of 4′ span each	808	730 4 1	730 4 1	
	309			Constructing 5′ culvert ..	309	197 9 6	197 9 6	
	308			Ditto 2 barrel drains 5′ span each	308	241 8 4	241 8 4	
	462			Constructing a culvert of 6′ span	462	371 3 10	371 3 10	
	320			Constructing 2 culverts of 4′ span	320	288 3 11	288 3 11	
	2,002			Constructing a bridge of 3 openings 9′ span each	2,002	1,766 14 3	1,776 14 3	
	.....			Constructing stone-ware pipe drains	.....	57 9 11	57 9 11	
	7,723			Total ...			6,768 13 9	
		49	III	Burragaon and Bhagaputty road—				
	404			Constructing 2 culverts of 4′ span each, on 3rd and 5th miles	404	350 4 4	350 4 4	
		51	IV	Busuntapore to junction with road No. 12 near Amjour—				
	272			Constructing a culvert of 6′ span	272	280 15 2	280 15 2	
				Sewan and Nugwa road—				
	5,000			Compensation for land ...	†25,052	21,403 13 4	2,952 10 8	
	2,262			Constructing accommodation for road cess office ...	.....	959 0 0	959 0 0	
	.....			Sinking a trial well in the bed of the Daha ..	197 161	378 4 7	162 6 7	
	.....			Constructing a barrel drain, 1st mile of the village road from Jigna to Singahighat	154	142 10 4	142 10 4	
	.....			Constructing a bridge of 2 openings 6 each, 1st mile of the village road from Jigna to Singahighat ...	376	0 2 0	0 2 0	
				Total ...			42,053 6 10	
				Baniapore brick-field ...	.....	.....	—442 2 9	
				Bhantapokur ditto ...	.....	....	—205 5 7	
				Nymee ditto ..	.....	....	—20 0 0	
				Constructing bridges and culverts on Sewan and Siswan road	.....	.....	—640 15 10	
				Constructing bridges on Cheerand and Gurkha road...	.....	.....	—15 0 0	
				Constructing bridges on Sewan and Gothnue road ...	.....	.....	—7 0 0	
				Total ..			—1,339 7 5	
				Total Original works ...			... ..	40,713 15 5
				Carried over ...			.. ..	49,210 3 0

* Sanctioned in Bengal Government's Nos. 405C and 406C of 10th May 1879.
† Sanctioned in Bengal Government's No. 406C, dated 10th May 1879.

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Class.	Particulars.	Amount.	Total.
	Rs.				Rs. A. P.	Rs. A. P.
				Brought forward ...	.....	40,210 5 9
				EXPENDITURE—(*continued.*)		
				Repairs		
Public works—(*contd.*)	1,100	1	I	Chupra and Sonepore road—		
	1,900			Repairing unmetalled portion	962 3 4	
	150			,, metalled portion	773 10 11	
	.....			,, bridges and culverts	9 8 0	
	2,258			,, inspection hut at Dighwara...	84 11 5	
					1,830 1 8	
	1,800	2	I	Chupra and Sutterghât road—		
	1,000			Repairing unmetalled portion	1,783 3 5	
	300			,, metalled portion	805 4 4	
	3,100			,, bridges and culverts	151 15 7	
					2,690 7 4	
	1,904	3	I	Chupra and Sewan road—		
	125			Repairing unmetalled portion	1,720 6 9	
	650			,, metalled portion	277 8 9	
	2,679			,, bridges and culverts	221 0 8	
					2,218 15 8	
	1,808	4	I	Chupra and Gothnee road—		
	1,000			Repairing unmetalled portion	1,193 15 6	
	450			,, metalled portion	1,008 1 5	
	3,258			,, bridges and culverts	257 11 4	
					2,464 12 3	
	1,410	5	II	Chupra and Rewaghât road—		
	200			Repairing road	887 5 3	
	1,610			,, bridges and culverts	258 0 10	
					1,145 6 1	
	1,960	6	II	Tramway road, Chupra to Sallempore—		
	250			Repairing road	1,959 1 9	
	2,210			,, bridges	385 2 10	
					2,344 4 7	
	1,326	7	II	Manjhi and Barowh road—		
	200			Repairing road	1,152 14 8	
	1,526			,, bridges and culverts	206 5 1	
					1,359 3 9	
	180	8	II	Sestalpore and Saraighât road—		
	200			Repairing road	152 0 0	
	380			,, bridges and culverts	...	
					152 0 0	
	1,710	9	II	Meergunge and Sutterghât road—		
	150			Repairing road	1,392 8 5	
	1,860			,, bridges and culverts	182 2 11	
					1,574 11 4	
	675	10	II	Domaighur and Sohagpore road—		
	600			Repairing road	792 6 6	
	1,275			,, bridges and culverts	1,010 8 6	
					1,802 15 0	
	630	11	IV	Khyra and Ramcolla road—		
	200			Repairing road	632 12 7	
	830			,, temporary bridges	134 11 1	
					767 7 8	
	1,250	12	II	Pursa and Shapore road—		
	100			Repairing road	843 9 2	
	1,350			,, bridges and culverts	118 12 1	
					962 5 3	
	210	13	IV	Cheerand and Gurkha road—		
	.....			Repairing road	222 10 0	
	210			,, bridges and culverts	44 0 7	
					266 10 7	
	868	14	II	Pygumberpore to junction with No. 1 near Dighwara—		
	107			Repairing road	784 12 5	
	975			,, bridges	93 5 3	
					878 1 8	
	1,060	15	IV	Dighwara and Amnour road—		
	63			Repairing road	805 5 2	
	1,123			,, bridges and culverts		
					805 5 2	
	90	16	IV	Telpa and Sawra road—		
	50			Repairing road	45 8 0	
	140			,, bridges and culverts		
					45 8 0	
				Carried over ...	21,308 4 0	40,210 5 9

Sub-head of estimate	Amount as per budget-estimate.	Distinguishing number.	Class.	PARTICULARS.	Amount.	Total
					Rs A. P.	Rs. A P.
				Brought forward ...	21,308 4 0	49,210 5 0
				EXPENDITURE—(*continued*)		
				Repairs—(continued)		
Public works—(*contd*)	350	17	II	Seetalpore and Mokair road—		
	300			Repairing road	336 3 0	
				,, temporary bridges	.....	
	650				336 3 0	
	1,208	18	I	Sewan and Kuteya road—		
	19			Repairing unmetalled portion	1,418 10 0	
	250			,, metalled portion	29 5 0	
				,, bridges and culverts	160 2 7	
	1,477				1,608 1 7	
	950	19	I	Sewan and Sallempore road—		
	38			Repairing unmetalled portion	777 5 9	
	300			,, metalled portion	16 0 6	
				,, bridges and culverts	299 4 6	
	1,288				1,092 10 9	
	770	20	I	Sewan and Gothnee road—		
	94			Repairing unmetalled portion	668 4 3	
	200			,, metalled portion	198 14 2	
				,, bridges and culverts	203 6 4	
	1,073				1,070 5 9	
	1,170	21	II	Durrowlee and Kochaikote road—		
	200			Repairing road	816 10 7	
				,, bridges and culverts	190 8 5	
	1,370				1,007 3 0	
	228	22	IV	Titra and Simuria road—		
	75			Repairing road	170 12 1	
				,, bridges and culverts	67 3 1	
	303				237 15 2	
	1,000	23	II	Moharajgunge and Kochaikote road—		
	50			Repairing road	964 9 3	
				,, bridges and culverts	.....	
	1,050				964 9 3	
				Kochaikote and Bijoypore road—(This is a portion of road No 23).		
	240			Repairing road	.....	
	200	24	IV	Gonaipore and Panapore road—		
				Repairing road	108 4 0	
	385	25	II	Mushruka to junction with No 6 at Nuigwa—		
	150			Repairing road	216 9 0	
				,, bridges and culverts	241 11 9	
	535				458 4 9	
		26	III	Palijah Ghât road, Sonepore to Palijah—		
				Repairing road	.....	
		27	IV	Telpaghât road, Chupra to Telpaghât road—		
	80			Repairing road	33 0 0	
		28	IV	Dighwara and Bamongaon road—		
	52			Repairing road	37 0 0	
		29	IV	Sohasighât road, Rajaputty to Sohasighât—		
	100			Repairing road	36 8 0	
		30	III	Nurhan and Andur road—		
	180			Repairing road	100 12 8	
	40			,, temporary bridges	37 0 9	
	220				137 13 5	
		31	IV	Gopalgunge and Baturda road—		
	330			Repairing road	319 2 11	
	50			,, temporary bridges	22 4 9	
	380				341 7 8	
		32	I	Sewan and Siswan road—		
	520			Repairing road	462 9 11	
	40			,, bridges and culverts	.....	
	560				462 9 11	
		33	III	Sewan and Durrowlee road—		
	481			Repairing road	476 4 5	
	60			,, bridges and culverts	124 3 0	
	541				600 7 5	
		34	I	Sewan and Lukree road—		
	231			Repairing unmetalled portion	107 3 9	
	75			,, metalled portion	17 3 9	
	40			,, bridges and culverts	.....	
	346				154 12 6	
		35	II	Sewan and Pygumberpore road—		
	837			Repairing road	754 15 11	
	103			,, bridges and culverts	90 15 4	
	940				845 15 3	
		36	II	Rosulpore and Chainpore road—		
	150			Repairing road	131 4 8	
	75			,, bridges and culverts	55 6 6	
	231				186 11 2	
				Carried over ...	31,058 5 7	49 210 5 0

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	Class.	Particulars.	Amount.	Total.
					Rs. a. p.	Rs. a. p.
				Brought forward ...	31,058 5 7	49,210 5 0
				EXPENDITURE—(*continued*)		
				Repairs—(continued.)		
Public Works —(*contd.*)		37	II	Surpa and Sudowa road—		
	140			Repairing road	104 15 0	
	50			„ temporary bridges	..	
	190				104 15 0	
		38	IV	Rutwabarar and Doomratolah road—		
	500			Repairing road	268 10 8	
	300	39	IV	Panchdeori and Bengari bazar—		
				Repairing road	152 12 10	
		40	IV	Nugra and Amnour road—		
	150			Repairing road	115 0 0	
	100			„ bridges and culverts	....	
	250					
		41	IV	Amnour and Iswapore road—		
	165			Repairing road	110 0 0	
	.			„ bridges and culverts	...	
	165					
		42	IV	Tureya and Sobaighât road—		
	150			Repairing road	56 13 6	
	25			„ bridges	92 8 1	
	175				149 5 7	
		43	IV	Berhampore and Koringa road—		
	30			Repairing road	7 14 0	
		44	III	Ajaibgunge and Indai road—		
	25			Repairing road	18 0 0	
		45	IV	Rajapuity and Banaghât road—		
	120			Repairing road	75 0 0	
		46	III	Bassantapore and Khoripakur road—		
	15			Repairing road	10 0 0	
		47	IV	Sesai and Pakroo road—		
	70			Repairing road	86 4 2	
	180	48	IV	Bheeti and Purna road—		
	... ..			Repairing road	454 4 11	
				„ bridges and culverts	1 0 0	
					455 4 11	
		49	III	Burragaon and Bhagaputty road—		
	680			Repairing road	523 13 10	
	150			„ bridges and culverts	142 11 6	
	830			Total ...	665 9 4	
		50	III	Thaway and Gopalgunge road—		
	160			Repairing road	95 15 7	
	10			„ bridges	3 3 0	
	170			Total ...	99 2 7	
		51	IV	Bassantpore to junction with road No. 12, near Anour—		
	180			Repairing road	134 2 3	
	7			„ bridges		
	187			Total ...	134 2 3	
		52	II	Nagwa and Sewan road—		
	665			Repairing road	505 4 7	
	350			„ bridges	563 6 9	
	1,015				1,068 11 4	
				Total repairs to main roads ...	84,699 2 3	
				Village roads.		
	10,000			Repairing village road from Repoorah to Chanchuk ...		
				Ditto ditto from Jiana to Singahi Ghât	53 8 0	
				Ditto ditto „ Rasselpore to Chainpore	32 0 0	
				Ditto ditto „ Mirzapore to Tehiti	104 0 0	
				Ditto ditto „ Dudwara to Ghoouri	31 0 0	
				Ditto ditto „ Sudowa to Burhoga	56 0 0	
				Ditto ditto „ Sheet to Matuk Chak	85 0 0	
				Ditto ditto „ Serai to Coringa	56 0 0	
				Ditto ditto „ Burhoga to Sarungpore ...	5 0 0	
				Ditto ditto „ Bassantapore to Kishenpura ...	140 7 7	
				Ditto ditto „ Macleaod's bungalow to second mile of Rewaghât road	24 0 0	
				Ditto ditto „ Pursa to Jallalpore ...	5 0 0	
				Ditto ditto „ Mahomuda to fourth mile Rewaghât road ...	11 0 0	
				Ditto ditto „ Teipa to Mehia	9 12 0	
				Ditto ditto „ Burrowhe to Mushruk	6 0 0	
				Protecting Chees and sluice	22 0 0	
				Repairing village road from Jigun to Kishengurra ...	145 4 0	
				Ditto ditto from Mahamadpore to Ramaghât ...	73 0 5	
				Ditto ditto near Momma factory	49 0 0	
				Ditto ditto from Bassantapore to Mowri ...	55 8 0	
				Ditto ditto from 6th mile of Sampore road to Goldengunge ...	137 9 9	
				Ditto ditto from Mehra to Mahomuda ...	27 13 0	
				Ditto ditto from Saringpore to Rosuli ...	6 3 5	
				Ditto ditto near Jaipore factory	1 8 0	
				Ditto ditto from Kuta to Chawmukar ...	129 0 0	
				Ditto ditto from Sesai to Kuchaikote ...	100 4 2	
				Ditto ditto adjoining Suddower factory ...	45 13 6	
				Ditto ditto from Bhotey to Chowmuker ...	43 0 0	
				Ditto ditto from Gopalgunge to Herapakur ...	105 7 9	
				Ditto ditto from Bagaia to Kateya	51 0 0	
				Ditto ditto near Protalpore junction ...	42 8 2	
				Total ...	210 0 0	
				Refunds—Repairing village roads	1,840 0 0	
				Total repairs to village roads ...	29 7 11	
				Total repairs ...	1,820 8 7	86,429 10 10
				Carried over ...	....	85,699 15 10

Sub-head of estimate.	Amount as per budget estimate.		PARTICULARS.	Rs. A. P.	Amount. Rs. A. P.	Total. Rs. A. P.
			Brought forward ...		.....	23,639 15 10
			EXPENDITURE—*(continued.)*			
Public works—(*concld.*)			*Establishment.*			
	10,980	1	Executive Engineer for 12 months' salary at Rs. 915 per mensem, from September 1878 to August 1879	10,980 0 0		
	1,200		Travelling allowance, at Rs. 100 a month	1,200 0 0		
	2,745		Contribution towards pension, at Rs. 183 a month ...	2,196 0 0		
	14,925				14,376 0 0	
	1,800	1	Supervisor for 12 months' salary, at Rs. 150 a month ...	1,800 0 0		
	600		Travelling allowance, at Rs. 50 a month	600 0 0		
	360		Sub-divisional allowance, at Rs. 30 a month	360 0 0		
	2,760				2,760 0 0	
	960	1	Overseer for 12 months' salary at Rs. 80 a month ...	960 0 0		
	540		Travelling allowance at Rs. 45 ditto ...	540 0 0		
	360		Sub-divisional allowance at Rs 30 ditto ...	360 0 0		
	240		Contribution towards pension at Rs. 18 ditto ...	192 0 0		
	2,100				2,052 0 0	
	600	1	Sub-overseer for 12 months' salary at Rs. 50 a month ...	600 0 0		
	180		Travelling allowance at Rs. 15 a month	180 0 0		
	780				780 0 0	
	420	1	Sub-overseer for 12 months' salary at Rs. 35 a month ...	420 0 0		
	180		Travelling allowance at Rs. 15 a month	180 0 0		
	600				600 0 0	
	300	1	Sub-overseer for 12 months' salary	.....		
	180		Travelling allowance	.....		
	480				.....	
	960	1	Accountant's salary for September 1878, at Rs. 70 a month	70 0 0		
		1	Accountant's salary for 11 months at Rs. 80 a month ...	880 0 0		
	240		Contribution towards pension for September 1878 ...	17 8 0		
			Ditto ditto for 11 months at Rs. 20 a month	220 0 0		
	1,200				1,187 8 0	
	720	1	Estimator for for 12 months' salary, at Rs. 60 a month	720 0 0		
	180		Contribution towards pension, at Rs. 15 a month ...	180 0 0		
	900				900 0 0	
	420		Salary of a clerk for 12 months, at Rs. 35 a month ...	... ..	420 0 0	
	480		Ditto of a draftsman for September 1878, at Rs. 35 a month	35 0 0		
			Salary of a draftsman for 11 months, at Rs. 40 a month	440 0 0		
					475 0 0	
	72		Salary of a peon for September 1878, at Rs. 5 a month...	5 0 0		
			Ditto for 11 months, at Rs. 6 a month ...	66 0 0		
					71 0 0	
	180		Salary of 3 peons for 7 months at Rs. 5 each a month ...	105 0 0		
			Ditto of 2 ditto for 5 months at „ 5 ditto ...	50 0 0		
			Ditto of 1 ditto for 6 days at „ 5 ditto ...	1 0 0		
					156 0 0	
	96		Salary of a duftry for 12 months, at Rs. 8 a month ...	96 0 0		
	24		Petty establishment for 12 months, at Rs. 2 a month ...	24 0 0		
	900		Contingencies—		120 0 0	
			Office rent for 12 months, at Rs. 30 a month	360 0 0		
			Wages of a mehter for 12 months, at Re. 1 a month ...	12 0 0		
			Do. of 4 punkah coolies for 7 months, at Rs. 3 a month	84 0 0		
			Advertisement charges for inviting tenders	32 2 0		
			Postage of bearing covers and parcels	2 3 0		
			Cost of vinegar	6 0 0		
			Wages of chaprassies accompanying the District Engineer on tour	6 6 3		
			Cost of postage stamps	35 0 0		
			Ditto of stationery	67 4 9		
			Ditto of printed forms (Government)	121 7 6		
			Carriage of forms	5 9 0		
			Do. of stationery	7 11 0		
			Miscellaneous	1 4 9		
			Refunds—Value of forms	—1 8 0		
					739 7 6	
			Total Establishment		.....	24,636 15 6
	600		*Tools and Plant.*			
			Cost of wooden rammers		11 2 6	
			„ „ 2 hill tents		197 8 0	
			„ „ 6 tapes 50 feet each at Rs. 6		36 0 0	
			„ „ 3 tapes 100 feet, each at Rs. 9 each		27 0 0	
			„ „ 50 pick axes		42 0 0	
			„ „ 23 iron shutters		15 2 0	
			„ „ 2 excavators with 2 pulleys, &c.		312 6 0	
			„ „ 4 sál bullahs for excavators		57 0 0	
			Packing charges of tapes		1 0 0	
			Railway freight and carriage of tapes from Calcutta to Chupra ...		2 8 0	
			Carriage of 2 excavators from Arrah to Chupra and thence to Sewan		35 14 0	
			Carriage of surveying and levelling instruments		5 12 0	
			Ditto of a mortar mill		8 0 0	
			Ditto of old materials		0 2 0	
			Slaking bricks		0 4 0	
			Rent of godown in which tools are kept		2 0 0	
			Repairing punkhas		11 0 0	
			Purchasing a new punkha		10 0 0	
			Cost of wooden chest		17 4 0	
			„ of Chubb's padlock		37 14 0	
			„ of 20 badges for peons		27 6 0	
			„ of repairing a tent		13 3 0	
			„ of repairing a bench		0 12 0	
			„ of a lock		9 6 0	
			Refund value of 50-feet tape sold to Municipality		—6 4 0	
			Total Tools and Plant ...		.....	865 0 6
			Carried over ...		.....	1,11,141 15 10

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs.		Rs. a. p.	Rs. a. p.
		Brought forward ...	.....	1,11,161 13 10
		Expenditure—(*concluded.*)		
		Advances—		
Suspense accounts.		Advance made through the District Engineer for purchase of kutni stone lime, including cost of carriage and other contingencies ...	4,686 14 7	
		Advance made to the manager of Suddowa factory for repairing village roads	128 0 0	
		Advance made to the manager of Protabpore factory for repairing village roads	100 0 0	
		Advance made to Baboo Taruk Nath Dutt, as per order of the Chairman, dated 24th April 1879	50 0 0	
		Advance made to the manager of Moniara factory for repairing village roads	168 9 0	
		Advance made to the manager of Moniara factory for carriage of stone pipes	84 8 0	
		Ditto ditto of Jaitpore factory for repairing village roads	345 0 0	
		Advance made to Baloo Mistry & Co. for constructing bridges of boats at Audur and Chainpore	1,000 0 0	
			6,409 4 7	
		Deposits	.....	
		Total Suspense Accounts .	.....	6,409 4 7
		Total Expenditure of the year ..	.. ..	1,17,551 4 5

Memorandum shewing in detail the actual cash balance on 30th September 1879.

Particulars.	Amount. Rs. a. p.	Total. Rs. a. p.
Balance of cash as per treasury pass-book	67,069 1 4	
Less amount of cheques charged in accounts, but not yet paid	17,453 1 11	
		49,615 15 5
Imprest in hands of District Engineer		99 4 1
Net balance as per road cess cash-book		49,715 3 6

J. Whitmore,
Vice-Chairman.

No. 233, dated Motihari, the 19th January 1880.

From—A. Weekes, Esq., Magistrate and Chairman, Chumparun,
To—The Commissioner of the Patna Division.

I have the honour to submit herewith the annual account* and report of the District Road Fund for the cess year ending 30th September 1879, prepared in accordance with the instructions laid down in Government circular No. 8, dated 4th February, and circular No. 54A, dated 5th August 1879.

* In duplicate.

The year opened with a balance of Rs. 92,666-10-3, and the receipts of the year, including (suspense account) advance refunded, Rs. 1,04,505-8-10, making a gross total of Rs. 1,97,172-3-1. The sources from which the income was derived are as follows :—

	Rs. a. p.
Cess on lands	74,788 7 4
One per cent. road cess	32 15 1
Miscellaneous receipts	662 1 3
Advance refunded	29,022 0 7
Total ...	1,04,505 8 10

The expenditure of the year amounted to Rs. 99,770-3-3, of which Rs. 46,322-2-10 were spent on the construction and maintenance of roads and bridges.

Part II of the annual account will show in detail the particular heads under which this expenditure was incurred.

It will be seen from a comparison with the budget estimate that the expenditure actually incurred during the year 1878-79 on roads and bridges was much less than was provided in the budget. The following is a report from the District Engineer on the works carried out during the year :—

Road No. 1, Motihari to Kutkenwah.—Ordinary repairs have been executed, and road kept in good order. Part of the road near the Baruwah Ghât was overtopped by the floods in the Kathia rain and the embankment carried away in three places.

Road No. 2, *Motihari to Dhaka.*—Ordinary repairs have been carried out and the road kept in good order. The reason this estimate has been exceeded is that the expenditure of a former year has been debited in this year's account.

The original works estimated for repairing the timber work of bridges has been carried out and the bridges put into thorough repairs. The cost of this work will be partly charged in year's account, 1879-80.

Road No. 3, *Motihari to Talleria.*—Ordinary repairs have been executed and the road kept in good order, and the earthwork to the 22nd and 23rd-mile cart-leaks have been completed. Metalling estimated partly completed. A large number of trees have been planted on the side of the road. The excess in the expenditure over the estimate is due to planting young trees on the sides of road and renewing planking to bridges not anticipated in estimate. The original work estimated for metalling a portion of the road has not been completed partly owing to the estimate having been sanctioned late in the season, and partly due to the extreme difficulty of getting kunker in large enough quantities, it having to be collected along the bed of the Sikrahna river.

Road No. 4, *Motihari to Mehsi.*—Ordinary repairs and the road kept in good order; also some trees have been planted along the sides of road. Original works estimated for repairing timber work in two bridges have been completed, and the bridges put in thorough repairs, and metalling road has been done in part. Estimate not completed in consequence of difficulty in procuring kunker.

Road No. 5, *Pipra to Tallorghât.*—Ordinary repairs have been executed, and the road kept in good repair. The leaks have been repaired with broken bricks in two places where the road is narrow and the traffic heavy, hence the excess in expenditure over the estimate.

The original works estimated for repairing bridges has been commenced, but owing to the sanction arriving just before the rains commenced, and tenders for the work being advertised for, temporary bridges had to be constructed to convey the traffic during the rains. The repairs of the work are well in hand now and will be completed shortly.

Road No. 6, *Rajepur to Barrh.*—This road has been kept in good order. The excess in the estimate is due to kunker metalling having been spread over bridges and banks where the traffic cut up the road.

Road No. 7, *Rajepur to Sahebgunge.*—This road has been kept in good order.

Road No. 8, *Rajepur to Tarkanliah.*—This road has been kept in fair order. Some bamboos and tar-wood bridges require repairs, and have been estimated for in this year's estimate.

Road No. 9, *Kessaria to Gobindgunge.*—This road has been kept in good order, and the excess in the expenditure above the estimate is due to two culverts over irrigation pine having to be enlarged to enable a sufficient quantity of water to pass for the requirements of the villagers.

Road No. 10, *Gobindgunge to Bettiah.*—This road has been kept in good order. The savings in the sanctioned estimate is due to the work of repairing the cart-leak not having been completed to the extent estimated for. Metalling estimated half finished: not completed in consequence of difficulty of procuring metal.

Road No. 11, *Gobindgunge to Segouli.*—This road has been kept in good order, and the bridges, which are in a very rotten and unsafe state, are to be repaired: work will be commenced at once.

Road No. 12, *Segauli to Raxole.*—This road has been kept in good order up to the end of the year, but during the Hattua rain the floods overtopped the road and carried away the embankment in four places between Segauli and Ramgarhwa. The excess in the expenditure is due to expenditure of a former year by the Ramgarhwa factory having been debited in this year's account. A bridge over the Tetoewil Nullah, near Ramgarhwa bazar, was nearly carried away during the rains by timber being allowed to float down the river and getting stuck among the piles. This bridge will have to be entirely re-constructed this year. The estimate is now ready.

Road No. 13, *Motihari to Bettiah.*—This road has been kept in good order throughout the year. A bridge between Rajghât and Bettiah was broken during the floods by an elephant and was repaired immediately. Metalling estimate partly completed; metal difficult to procure.

Road No. 14, *Chupra Bahas to Bettiah.*—This road has been kept in good order.

Road No. 15, *Peepra to Bettiah, near Sugong.*—This road has been kept in good order. A large bridge near Surkaulia has been thoroughly repaired.

Road No. 16, *Motihari to Gobindgunge.*—This road has been kept in good order. A bridge at Goyghât is in very bad repairs, and the repairs have been estimated for in this year's budget and the work commenced (accounts not all debited and not received).

Road No. 17, *Hardia to Barkarwa.*—This road has been kept in good order. Accounts not all debited. Not received.

Road No. 18, *Peepra to Siraha.*—This road has been kept in good order.

Road No. 19, *Dhaka to Kollyanpur.*—This road has been kept in good order. Original works. Two bridges have been thoroughly repaired with new timber work.

Road No. 20, *Dhaka to Ghorasoban and N. E. Frontier.*—This road has been kept in good order. Excess of expenditure is due to accounts of previous years being debited during this year.

Road No. 21, *Dhaka to Jamooa Ghât.*—This road has been kept in good order. Excess due to bridge repairs not anticipated.

Road No. 22, *Seeraha to Jamooa Ghât.*—This road has been kept in good order.

Road No. 23, *Meerpore to Ghorasoban.*—This road has been kept in good order, and the leaks have been raised where necessary, and the road widened, and the bridges put in good order.

Road No. 24, *Semrah to Sugong.*—This road has been kept in good order.

Road No. 25, *Barrah to Seratha.*—This road has been kept in good order.

Road No 26, *Dhaka to Padumkeri.*—This road has been kept in good order. Excess is owing to previous year's account being debited in this year's account.

Road No. 27, *Dakha to Madhubani* —This road has been kept in good order.

Road No. 28, *Turkaulia to Sangrampur.*—This road has been *chaqled* and kept in good dry weather repairs. Some bridges are required to make it good throughout the year.

Road No. 29, *Gobindgunge to Barkarwa.*—This road has been kept in good order.

Road No. 30, *Branch road to Segauli cantonment.*—Has been kept in good order.

Road No. 31, *Dhaka to Patahi.*—This road has been kept in good order.

Road No. 32, *Mackwa to Gakiri.*—This road has been kept in good order..

Road No. 33, *Kutkenwah to Adapur, Peparpatee and Dhokarha.*—This road has been repaired, but still requires some culverts built to make it thoroughly useful throughout the year.

Road No. 34, *Chaklahuran to Katabaghat and Lallgarh.*—This road has been repaired and bridge mended, and kept in fair order.

Road No. 35, *Tatteria to Paharchak.*—This road has been kept in good repairs.

Road No. 36, *Telahra to Ghorasahan and Ekdari.*—This road has been repaired and kept in good order. The estimate has been exceeded, as the bridges required more repairs than was anticipated when they were opened out for repairs, for wood and bamboos that were found to be quite rotten had to be replaced by sâlwood planking.

Road No. 37, *Belteah to Chunoha and Bagaha.*—The road was kept in good repair until the rains, when two portions were washed away by the encroachment of the Gunduck river on each side of Rotowl, which will necessitate a deviation from the old line of road.

Road No. 38, *Bettiah to Balther and Bhawneah.*—This road has been kept in good order and three wooden bridges built between Ballhar and Bhowneah outpost. The excess of expenditure over estimate is owing to the rebuilding of a bridge 8 miles from Bettiah, washed away by floods during the Hattua rains.

Road No. 39, *Bettiah to Ramnaggar.*—This road has been kept in good repair, and the rest-house at Lauriah was finished two months before. It was burnt down at the same time as the thana.

Road No. 40, *Rajghat Bridge, Dhakagha and Lohari a*—This road has been kept in good order; some timber culverts have been replaced by glazed pipe culverts, and the road credited with the value of the timber taken out.

Road No. 41, *Bettiah to Fengrahighat.*—This road has been kept in good repair.

Road No. 42, *Lauriah to Surkobia.*—This road has been kept in good order.

Road No. 43, *Lauria to Shekarpur.*—This road has been kept in good order, and bridges to be repaired this year.

Road No. 44, *Ramnaggar to Bagaha.*—This road has been kept in good dry weather repair. Bridges are required to make it good and useful in rains and floods. Bridges to be built this year.

Road No. 45, *Bettiah to Peepraghat.*—This road has been kept in good repairs and some small bridges repaired, also 12 feet and 15 feet culverts built, which have greatly improved the road and made it useful all the year round, these two places being impassable during floods before.

Road No. 46, *Shikarpur to Ramnaggar.*—This road has been kept in good repairs.

Road No. 47, *Bettiah to Chainpallia and Shikarpur.*—This road has been kept in good repairs. Four temporary bridges have been built to keep the road open during the rains.

Road No. 48, *Bagaha to Madhubani.*—This road has been kept in good order.

Road No. 49, *Parsah to Bagha.*—This road has been kept in good order.

Road No. 50, *Parsah to Loharia.*—This road has been kept in good order.

Road No. 51, *Shikarpur to Bollhar.*—This road has been kept in good order repair, and several wooden culverts repaired and removed.

Road No. 52, *Jagdispur to Segowli.*—This road has been kept in good order.

Road No. 77, *road across Matikari Lake.*—Rs. 1,382-15-10 has been spent in raising an embanked road across the lake; work has since been stopped by the height of the water in the lake; the work will soon be recommenced and completed.

VILLAGE ROADS.

A sum of Rs. 9,431 was set aside in the budget for 1878-79. Of this sum Rs. 7,514-3-1 were actually expended, and the following village roads opened out :—

1. Road from Palaura to Chotauni.
2. Chakar road, north of Motihari.
3. Ballua bridge to Borriar.
4. Baswaria to Borriarpur.
5. Village road at Zetowraha.
6. Madhuban to Mehsi.
7. Segowli to Narkalia.
8. Bhandoi to Kharipatti.
9. Lakhaura to Adapur.
10. Jamoca to Jhetkaba.
11. Rattansher to Kallyanpur.
12. Sarraya to Serrala.
13. Bankutwa to Jhagraha.
14. Padumkere to Dehapur.
15. Padumkere to Gambharia.
16. Sackwa to Bagharwa.
17. Bhelwa to Dehapur and Kadumwa.
18. Pachpakri to Dehapur.
19. Kadamwa to Darbara.
20. Chakar road at Chillauni.
21. Barriarpur to Palaura.
22. Madhuban to Sahebgnuge.
23. Adapur to Segowli.
24. Bhaunga to Karole.
25. Etwaghat to Sahebgunge.
26. Dhaka to Etwaghat.
27. Barrah to Madhuban.
28. Madhuban to Rupwalia.

29. Baisakhwa to Mohomadpur.
30. " Ditto to Baukat.
31. Merepur to Puckri.
32. Jardaha V. Road.
33. Bhawanipur ,,
34. Jotowlia ,,
35. Sarular ,,
36. Jamunia to Madhubani.
37. Ahirwa to Mochorganwair.
38. Hdowatchapra to Konawalia.
39. Barharwa to Darriapur,
40. Jallaha to Saugrampur.
41. Saugrampur to Maltua.
42. Jallaha to Kundpur.
43. Shampur to Madhubani.
44. Bhatwali to Barwa.
45. Garilia to Bhopatpur.
46. Barharwa to Poocharia.
47. Manpur to Bagaha.
48. Khodda village road.
49. Branch road Turhapatti.
50. Constructing a culvert on Harha river.
51. Barwat branch road.
52. Ballhar to Rajwaliaghat.
53. Goodraghat to Seunaria.
54. Seunaria bridge to Segaulighat.
55. Ditto ditto to Bhatahee.
56. Rajghat bridge to Jagdispur.
57. Nanosatty to Aunhar.
58. Amwa bazar to Bhaldea.
59. Dhukasha to Lalsaria.
60. Makhua to Salsaria.
61. Termohan to Gauripur.
62. Dhauaha to Bhiloha.
63. Telpur to Baikuthwa.
64. Parsa to Suttu.
65. Siswania village road.
66. Salhi ,,
67. Gauripur ,,
68. Serkohia to Basantpur.
69. Sajraha to Piprasi.
70. Bagaha to Baikuthwa.
71. Bagbha thana to Narainpur.
72. Barka Kuria to Chubri.
73. Dhuniaggor village road.

It will be seen that greater attention was paid to the important object of improving the internal traffic of this district by opening up village communications, and there is no doubt from the way some of the roads have been used that good work in this direction has been done, and that it has been appreciated by the public.

1. *Working of the Road Cess Act.*—The Act has worked smoothly and well throughout the year.

2. *Sudder Committee.*—Statement similar to the one submitted last year is appended from which attendance of the members of the Sudder Committee will be estimated. There were five meetings during the year, at which accounts and business were thoroughly gone into with the members.

Branch Committee.—There was no meeting of the Bettiah Branch Committee. An extract from the letter of Sub-Divisional Officer is appended in explanation of this omission.

"During 1879 there was no Committee. This was my fault. I desire to state that in my opinion there should have been, and should always be, a meeting of the Branch Road Cess Committee in June or July to consult as to what roads and works should be executed in the sub-division during the coming year."

4. *Aroriculture*—Teak and timber and fruit. About 7,000 young trees have been planted on the following roads.

4 *Arboriculture.*—Mohbari to Mehsi road.

Bettiah to Lauria.
Ramnuggar to Lauria.
Siraha to Jamos Ghat.
Segowli to Gobindgunge.

5. *Establishment.*—Mr. Sealy, the District Engineer, continues to conduct his duties to the entire satisfaction of the Committee.

His charge is a heavy one, especially as all the roads require attention at one and the same time,—the end of the rains. For this he has only two overseers under him, and they are rather labour-employés than overseers. Perhaps a little more systematic management is required, and in my opinion the more general employment of contractors, though I admit that contractors are not easily to be had. Sheorattan Lal, Overseer for the Bettiah Branch Committee is an energetic officer, and has given satisfaction.

Udit Singh, Overseer of the Sudder Sub-Division, is a hardworking officer of most experience.

Babu Upendro Nath Gangoly had the charge of the accounts and correspondence up to the 8th August 1879. He is a painstaking and efficient officer, and was promoted during the year to an appointment in the Collector's office. At the same time, under orders of the Commissioner, the office of accountant of the Chairman's and District Engineer's office were separated, and the pay of the former reduced to Rs. 50. This was made possible by the promotion of the former incumbent and the appointment of the present accountant Babu Paras Nath Lall on Rs. 50. The latter is very hardworking and painstaking. His ability as an accountant was noted by Mr. Taylor, Deputy Accountant-General in 1874, and with a little experience he will be thoroughly an efficient officer.

Proposal for the next year.—The most important feature in the new budget for the year 1879-80 is the reduction of the cess from the maximum to three-fourth of the maximum rate—a measure which was dictated by the completion of some original works and the sanctioning of estimate for others out of the large savings at the credit of the fund.

The accounts for the last year were audited under section 88 of the Act, by a Sub-Committee, consisting of the Vice-Chairman and the three members of the Committee, and were afterwards considered and passed in a meeting of the District Committee as laid down in the said section.

A copy of the said Committee's report is herewith appended.

Abstract of particulars regarding Meetings of the District Road Cess and Branch Committee for the cess-year 1878-79.

1	2	3		4	5	6	7	8	9										10
		Number of members forming Committee.							Numbers of member who attended only										
									One meeting.		Two meetings.		Three meetings.		Four meetings.		Five meetings.		
Commissionership.	District.	Official.	Non-official.	Number required to form a quorum.	Number of meetings held.	Meetings at which the way no quorum.	Average attendance at meeting.	Number of members who did not attend any meetings.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Official.	Non-official.	Percentage of average attendance to whole Committee.
Patna	Chumparun	2	17	6	5	3	7	10	1	3	1	4	3	1	1	...	1	...	295

Dated Motihari, the January. 1880.

From—A. V. KNYVETT, ESQ., Vice-Chairman, and the three Members of Sub-Committee, Motihari,

To—The Magistrate and Chairman, Chumparun.

IN accordance with your order endorsed on Commissioner's No 154, dated 9th instant, and previous correspondence, a Sub-Committee consisting of the following members :—

Dr. Meadows. | A. O. Edwards Esq,

S. Cooper, Esq., and the Vice-Chairman, met to review the Road Cess account for 1878-79.

2. We carefully examined the cash balance statement, and compared the total amount under each sub-head with the treasury pass-book, the District Road Cess cash-book, advance book, monthly register, register of receipts and expenditure, register of works, &c., and satisfied ourselves as far as lay in our power of the correctness of the account.

3. The rules regarding the cheque-book and the duplicate-book have been observed.

4. The vouchers have been signed by the District Engineer and initialled by the Vice-Chairman and Chairman, and the monthly account scrutinized month by mohth by the Vice-Chairman and the District Engineer, and in absence of the Vice-Chairman by the Chairman.

5. The balance brought forward to the credit of Chumparun Road Fund for the year 1877-78, amounts to Rs. 92,666-10-3, and the actual receipt of the year Rs. 75,433-8-3 from sources of the cess on lands, &c. &c., and Rs. 29,022-0-7 on account of advance refunded, making a gross total of Rs. 1,97,172-3-1 available during the year.

6. The expenditure incurred during the year, including the sum of Rs. 35,431-4 on account of advance and adjustment as per Accountant-General's letter No, 115TA, dated 12th May, and refund on account of excess pay of two chowkidars drawn from treasury as per voucher No. 1 for the month of September 1879, amounts to Rs. 99,770-3-3, leaving a balance to the credit of the fund of Rs. 97,401-15-10, and the actual cash balance in the treasury on the 30th September 1879 is Rs. 1,04,258-12-5, including unpaid cheques to the value of Rs. 2,856-12-7. There is Rs. 1,000 as an imprest in hand of the District Engineer, Rs. 17,202-12-11 being the amount of outstanding advances.

7. We have examined the details of the outstanding advances, and found that a large proportion of it, viz. Rs. 12,068 is represented by bricks, sál-timber, iron-bolts, miscellaneous materials, hand-rail posts, oats, bhoosah, &c. in stock, full detail of which appears in the stock account.

8. We have examined the account of each road, noting the amount sanctioned for it, the amount spent, and the savings and the excess expenditure incurred in each instance.

The annexed statement will show in detail.

9. The total saving from the unexecuted works, &c. are shown below :—

			Rs.	A.	P.
Original	...	...	70,800	5	2
Repairs	...	...	9,111	11	6
	Total	...	79,912	0	8

10. A sum of Rs. 4,699-13-6 has been spent in excess of the estimate in the following roads :—

	Rs.	A.	P.	
Road No 77, *i. e.* Road across Motihari Lake ...	1,382	15	10	Original.
				Repairs.
Road No. 2	25	3	4	Ditto
Ditto 3	325	8	4	Ditto
Ditto 5	588	8	11	Ditto
Ditto 6	74	0	2	Ditto
Ditto 7	18	11	9	Ditto
Ditto 8	25	7	1	Ditto
Ditto 9	48	1	3	Ditto
Ditto 11	7	10	8	Ditto
Ditto 12	303	5	0	Ditto
Ditto 14	51	13	5	Ditto
Ditto 20	217	1	4	Ditto
Ditto 21	147	1	6	Ditto
Ditto 22	159	4	6	Ditto
Ditto 26	371	2	3	Ditto
Ditto 29	91	10	6	Ditto
Ditto 33	27	15	0	Ditto
Ditto 36	361	11	10	Ditto
Ditto 38	302	5	7	Ditto
Ditto 39	69	10	10	Ditto
Ditto 45	20	14	4	Ditto
Ditto 51	36	12	10	Ditto
Ditto 66	21	8	9	Ditto
Ditto 4	18	14	7	Original
Ditto 15	2	4	11	Ditto
Total ...	4,699	13	6	

11. This extra expenditure as also that on the original work noted below,

	Rs.	A.	P.
Bridges from Dhaka to Kallyanpore ...	1,287	10	10
Constructing a drainage on the Chucker road	226	15	1
Ditto a pipe culvert on Rajepore to Hoosainee	715	4	8
Ditto on Hurpoorwah road ...	258	6	7

require special sanction of a full Committee.

No. 251, dated Motihari, the 14th February 1880

From—A. WEEKES, Esq., Collector and Chairman, Chumparun,
To—The Commissioner of the Patna Division.

WITH reference to your No. 116OP, dated 7th instant, I have the honour to supply the omissions therein pointed out.

(*a*).—The works specified in the accompanying list* are proposed to be carried out during the current year.

*Not published.

(*b*).—Establishment on collection of revenue under the Road Cess Deputy Collector worked very well during the year. The head clerk is a very useful officer.

2. (*a*). A duplicate copy of the annual account has already been submitted to the Examiner, Public Works Accounts, with this office No. 234, dated 13th January 1880.

3. The annual account has already been audited by Vice-Chairman and three members of the Committee under section 88 of the Road Cess Act. A copy of their report has already been sent to you. The office copy of the account has been signed by all the members of the Sub-Committee, but through on oversight the fair copy submitted to your office was not signed by all of them.

No. 6.—Part I.

CHUMPARUN DISTRICT ROAD FUND.

Annual Account of Income and Expenditure from 1st of October 1878 to 30th September 1879.

	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Balance on the 1st of October 1878 ...		92,656 10 3	*General Management*		
RECEIPTS OF THE YEAR.			Clerks	1,551 12 5	
Taxes, rates, and cesses.			Servants	325 11 2	
Cess—			Contingencies	443 8 6	
On lands	74,667 11 4		Printing at private presses	... ...	
„ houses	36 4 0				2,321 0 8
„ mines and railways	.....		*Toll Collection.*		
Total of above	74,703 15 4		Establishment and contingencies of road toll	.....	
One per cent. road cess	32 15 1		Ditto ditto of canal „	.....	
Total cesses	74,736 14 5		Total	.....	
Miscellaneous Taxes.			*Staging bungalows and serais.*		
Moturfa	.....		Establishment and contingencies	...	
Total taxes, &c.		74,736 14 5	Petty construction and repairs	.....	
Miscellaneous Receipts.			Total	.....	
Tolls—			*Public Works.*		
Road toll	.....		Original works	16,230 10 1	
Ferry „	1 0 0		Repairs	30,091 8 0	
Canal or river toll	.....		Establishment	14,853 8 0	
Total toll	1 0 0		Tools and plant	842 3 9	62,017 14 7
Rent of serais and staging bungalows.					
Fees and forfeitures	319 6 0				
Grant-in-aid from Provincial Services.					
Miscellaneous	339 11 3		Contribution to Provincial Services ...	.....	
Total		660 1 3	*Suspense Account*		
Suspense Account.			Advance	35,344 11 5	
Advances	29,022 0 7		Deposit	.....	35,344 11 5
Deposits	.....				
Total Suspense Account		29,022 0 7			
Total of the year		1,04,419 0 3	Total of the year		99,683 10 8
			Balance on the 30th September 1879 ...		97,401 15 10
GRAND TOTAL		1,97,085 10 6	GRAND TOTAL		1,97,085 10 6

A. WERKES,

Chairman.

No. 6—Part II.

CHUMPARUN DISTRICT ROAD FUND.

Detail of Income and Expenditure for the cess-year 1878-79 *from* 1st *October* 1878 *to* 30th *September* 1879, *to accompany the Annual Account for that year.*

Sub-head of estimate.	Amount as per budget-estimate.	Particulars.	Amount.	Total.
	Rs.	**INCOME.**	Rs. A. P.	Rs. A. P.
Taxes, rates, and cesses.	73,980	Cesses— On lands	74,067 11 4	
	1,477	„ mines and railways		
	...	„ houses	38 4 0	
			74,703 15 4	
	35	One per cent. road cess	33 15 1	
Miscellaneous receipts.				74,736 14 5
		Ferry tolls— Ferry collection of Segowli Ghát	1 0 0	
		Total ..	1 0 0	
		Fees and forfeiture— Fines imposed on road chowkidars	6 0 0	
		Road cess process fees	313 6 0	
			319 6 0	
		Miscellaneous— Government contribution for the joint establishments for the collection of road and public works cesses	300 0 0	
		Value of 2,000 bricks	10 0 0	
		Value of unused mango-wood from the site of Motihari to Pottari road	16 2 0	
		„ of pegs	13 4 0	
		One day's pay of second clerk for attending moonsif's court	1 1 6	
		Amount drawn by Bhadai road chowkidar in excess	1 0 0	
		Ditto „ by Ram Bhunjan Tewari in excess	1 0 0	
		Discount of receipt stamps purchased from treasury	0 3 9	
			341 11 3	
		Less amount refunded in treasury on account of excess pay of road chowkidar drawn from treasury as per voucher No. 1 of September 1879	2 0 0	
		Total ...	339 11 3	660 1 8
Suspense account.		Advances— Sál timber	6,892 8 3	
		Audit Sing, Overseer	5,551 14 0	
		Miscellaneous materials	1,440 15 5	
		Mr E. J Sealy	750 0 0	
		Bricks in stock	201 15 5	
		Bolts and nails	887 1 9	
		Shiu Ruttun Roy	3,100 4 4	
		Stone-ware pipe	220 6 6	
		Handrail posts	4,553 13 11	
		Kunker in stock	12 0 0	
		Ditto in lime	15 0 0	
		A. Edward, Esq.	858 11 6	
		Gopal Chundhur	2 7 6	
		Chairman, Branch Road Cess Committee	883 6 4	
		Haikhari, contractor	5 0 0	
		Upendro Nath Gangooly	17 4 3	
		Oats in stock	87 4 11	
		Kefaet Khan	30 0 0	
		Manager of Hardoa factory	618 0 6	
		Ditto of Pudumkore „	999 4 3	
		Ditto of Ramgurwah „	65 1 9	
		Ditto of Meerpore „	33 15 0	
		Ditto of Sugong „	99 10 6	
		Ditto of race grounds	5 6 6	
		Ditto of Mackwa factory	625 0 0	
		Ditto of Rajpur „	349 3 6	
		Ditto of Barharwa „	32 0 9	
		Ditto of Furkanha „	221 2 0	
		Ditto of Segaha „	100 0 0	
		Ditto of Hussaini „	98 2 0	
		Ditto of Jatteriah „	144 15 9	
				29,022 0 9
		Total Income .		1,04,419 0 8
		EXPENDITURE.		
		Clerks.		
General management.	25,718	1 Head clerk for 7 months, at Rs. 54	378 0 0	
		1 Ditto for 4 „ at Rs. 56	224 0 0	
		1 Second clerk at Rs. 30, for 11 months	330 0 0	
		1 Third „ at „ 20, for 11 „	220 0 0	
		1 Mohurir at „ 15, for 11 „	165 0 0	
		1 Ditto at „ 15, for 10 „	150 0 0	
		1 Ditto at „ 15, for 21 days in August 1879	10 2 7	
		Proportionate charge on account of Local Fund Establishment in the Accountant-General's and Commissioner's office for 1877-78, *vide* Accountant-General's No. 703B, dated 23rd September 1878 ..	74 9 10	
		Total ..	1,551 13 5	
		Servants.		
		One peon at Rs. 5, for 11 months	55 0 0	
		Pay of three road cess process peon ..	270 11 9	
		Total ...	325 11 9	
		Carried over ..	1,877 8 2	

Sub-head of estimate.	Amount as per budget estimate.	Particulars.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	1,877 8 2	
		EXPENDITURE—(continued.)		
		Contingencies.		
General management—(contd.)		Purchase of stationery ...	135 2 0	
		Railway freight and carriage of stationery ...	9 4 0	
		Value of forms ...	18 5 0	
		Purchase of stamps ...	40 5 9	
		Printing road cess report and account advertisement, &c. ...	100 2 5	
		Punkha-puller ...	50 2 0	
		Sweeper ...	5 0 0	
		Duftry ...	18 0 0	
		Binding registers ...	17 2 0	
		Miscellaneous petty contingencies ...	23 13 4	
		Municipal tax on the temporary road cess office building ...	24 0 0	
		Wages of cooly for bringing forms ...	1 4 0	
		Telegraph message ...	1 0 0	
			443 8 6	2,321 0 8

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number of road.	Particulars.	Estimated cost of the work.	Estimated outlay to end of current year.	Amount.	Total.
			ORIGINAL WORKS.	Rs	Rs. A. P.		
Public works.	4,372	2	Renewing timber bridge on Motihari to Dhaka—				
			Rs. A. P.				
			Timber work ... 3,432 3 3				
			Iron work ... 203 0 4				
			Coal tar painting . 137 10 7				
			Less value of timber ... ... —180 0 0				
			Contingencies ... 17 0 8				
			Materials at site ... 14 9 7				
			3,684 8 5	4,372	3,684 8 5	3,684 8 5	
	3,727	3	Renewing timber bridge on Motihari to Tatteria—				
			Rs. A. P.				
			Constructing bridge 98 12 3	3,727	98 12 3	98 12 3	
	1,887	3	Metalling on Motihari to Tatteria—				
			Rs. A. P.				
			Collection of metal 889 10 10				
			Consolidating " 196 10 2				
			Contingencies ... 5 4 8				
			1,091 9 8	1,887	1,091 9 8	1,091 9 8	
	1,101	4	Constructing bridges on Motihari to Mehsi—				
			Rs. A. P.				
			Timber work ... 764 13 7				
			Coal tar painting .. 31 8 6				
			Iron work .. 64 9 6				
			Brick work .. 10 0 0				
			Wages of coolies and carpenters, &c. 218 15 0				
			1,119 14 7	1,101	1,119 14 7	1,119 14 7	
	6,362	4	Metalling on Motihari to Mehsi—				
			Rs. A. P.				
			Metal collection ... 801 11 9				
			Consolidating metal 41 11 6				
			Levelling ... 45 8 8				
			889 1 11	6,362	889 1 11	889 1 11	
	9,112	5	Timber bridges on Peepra to Sattarghat—				
			Rs. A. P.				
			Contingencies ... 215 13 0				
			Earthwork ... 51 4 8				
			267 1 8				
			Less value of timber 182 14 9				
			84 2 11	9,112	84 2 11	84 2 11	
	1,024	9	Renewing timber bridge on Kessaria to Gobindgunge—				
			Rs. A. P.				
			New timber work ... 193 8 5				
			Iron work ... 9 6 0				
			Metalling 95 13 2				
			Contingencies ... 12 5 3				
			311 0 10	1,024	11 10	311 0 10	
			*Carried over ...			7,279 2 7	2,321 0 8

Sub-head of estimate.	Amount as per budget-estimate.	Distinguishing number of road	Particulars.	Estimated cost of the work.	Estimated outlay to the end of year.	Amount.	Total.
	Rs.					Rs. A. P.	Rs. A. P.
			Brought forward ..			7,279 2 7	2,321 0 8
			EXPENDITURE—(*contd.*)				
			ORIGINAL WORKS—(*contd.*)	Rs.	Rs. A. P.		
Public works—(*contd.*)	6,528	10	Metalling 2 miles of Belliah to Gobindgunge road— Rs. A. P. Collection of metal 1,102 0 1 Earthwork .. 149 10 5				
				1,252 3 6	1,252 3 6	1,252 3 6	
	14,814	11	Constructing a bridge on Segauli to Gobindgunge road	14,814	39 0 3	39 0 3	
	3,376	13	Metalling 2 miles of Motihari to Belliah road— Rs. A. P. Collection of metal 1,074 0 3 Consolidating ... 105 15 3 Levelling ... 26 2 0				
				1,206 1 4	1,206 1 4	1,200 1 4	
	6,510	13	Renewing timber bridges on Motihari to Belliah road	6,510			
	1,768	15	Repairing bridges on Peepra to Belliah— Rs. A. P. Dismantling timber work 54 12 0 Timber work (new) 1,228 6 6 Iron work ... ... 183 0 0 Coal tar painting ... 68 15 0 Metalling ... 53 6 6 Contingencies ... 1 4 0 Brick work ... 183 2 0				
				1,770 4 11	1,770 4 11	1,770 4 11	
	531	23	Timber bridges on Moerpur to Ghorasahan— Rs. A. P. New timber work ... 433 11 8 Coal tar painting . 10 2 3 Iron work . 12 8 0 Contingencies ... 25 14 0				
				482 3 6	482 3 6	482 3 6	
	6,500	45	Constructing bridges on Belliah to Peepraghat— Rs. A. P. Brick work ... 759 0 11 Materials at site ... —480 0 0				
				279 0 11	279 0 11	279 0 11	
	.....	19	Renewing timber bridges on Dhaka to Kallyanpur— Rs. A. P. Sal timber work ... 1,143 7 0 Iron work 90 12 3 Metalling .. 142 13 10 Contingencies . 19 1 11 Brick work . 114 2 6				
				1,510 6 6			
			Deduct value of serviceable timber 222 10 6	.....	1,287 10 10	1,287 10 10	
	4,000	47	Constructing bridge on Belliah to Bhikarpur— Rs. A. P. Contingencies ... 51 4 10	4,000	51 4 10	51 4 10	
			Constructing a bridge across the drainage channel on Chakar road, north of Mobhori .. 226 15 1	.....	226 15 1	226 15 1	
			Constructing a bridge on Rajpur to Hussaine road	... ..	715 4 8	715 4 8	
			Constructing culvert on Harparwa village road	.....	258 6 7	258 6 7	
	.....	77	Construction road across Mobhari lake— Rs. A. P. Earthwork ... 1,382 15 10	.....	.....	1,382 15 10	
			Carried over ...	.....	.....	16,230 10 10	2,321 0 8

Sub-head of estimate.	Amount as per budget-estimate.	Particulars.			Amount.	Total.
					Rs. A. P.	Rs. A. P.
				Brought forward ...	16,230 10 10	2,321 0 6
	Rs.	Distinguishing number of road.		Estimated cost of the work. / Estimated outlay to the end of year.		
			EXPENDITURE—(*contd.*)			
			ORIGINAL WORKS—(*concld.*)	Rs. / Rs. A. P.		
Public Works—(*contd.*)	3,907	1	Renewing timber bridges from Mobbori to Kut Kenwah—			
	2,500	37	Constructing timber bridges on Belliah to Bagaha...	3,907 /	.....	
	5,000	.....	Constructing a building for the Road Cess Committee's office	2,500 /	.....	
	4,000	.....	Constructing a dák-bungalow at Mobbori	5,000 /	.....	
				4,000 /	.....	16,230 10 10
			REPAIRS.			
	510	1	Motihari to Kut Kenwah road— Earthwork	433 15 1	433 15 1	
	592	2	Motihari to Dhaka road— Surface repairs	480 9 8		
			Earthwork	27 6 3		
			Expenditure for previous year	100 3 6		
				617 3 4	617 3 4	
	1,440	3	Motihari to Tatteriah road— Surface repairs	1,545 15 4		
			Earthwork	219 9 0		
				1,765 8 4	1,765 8 4	
	1,450	4	Motihari to Mehsi road— Surface repairs	1,280 2 5	1,280 2 5	
	770	5	Peepra to Sattarghát road— Surface repairs	1,358 8 11	1,358 8 11	
	180	6	Barrah to Rajepur— Surface repairs	142 8 3		
			Metalling	91 8 0		
				234 0 3	234 0 3	
	120	7	Rajepur to Sahebgunge road— Surface repairs	138 11 9	138 11 9	
	355	8	Rajepur to Turkaulia— Surface repairs	380 7 1	380 7 1	
	380	9	Kessaria to Gobindgunge road— Surface repairs	406 1 3	406 1 3	
	2,000	10	Gobindgunge to Belliah road— Surface repairs	859 3 1		
			Earthwork	297 13 0		
				1,157 0 1	1,157 0 1	
	660	11	Gobindgunge to Seganli road— Surface repairs	667 10 8	667 10 8	
	665	12	Seganli to Raxole— Surface repairs	682 9 0		
			Expenditure for previous year	285 12 0		
				968 5 0	968 5 0	
	1,500	13	Motohari to Belliah road— Surface repairs	1,000 10 0	1,000 10 0	
	720	14	Chapra—Bahas to Belliah— Surface repairs	771 13 5	771 13 5	
	450	15	Peepra to Belliah near Sugong— Surface repairs	300 13 6	300 13 6	
	660	16	Motohari to Gobindgunge road— Surface repairs	444 7 3	444 7 3	
	130	17	Hardia to Barharwa— Surface repairs	42 10 7	42 10 7	
	200	18	Peepra to Seraba road— Surface repairs	120 15 6	120 15 6	
	910	19	Dhaka to Kallyanpur— Surface repairs	466 9 3	466 9 3	
	300	20	Dhaka to Ghorasahan road— Surface repairs...	209 6 4		
			Expenditure for the last year	307 11 0		
				517 1 4	517 1 4	
	60	21	Dhaka to Jamoon Ghát— Surface repairs	227 1 6	227 1 6	
	490	22	Serha to Jamna Ghát— Surface repairs	639 4 6	639 4 6	
	1,100	23	Meerpur to Ghorasahan road— Surface repairs	278 12 9		
			Raising cart-lick	316 13 5		
			Expenditure for the last year	246 14 9		
				842 8 11	842 8 11	
			Carried over		14,783 9 10	18,551 11 6

Sub-head of estimate.	Amount as per budget estimate.	Distinguishing number.	PARTICULARS.		Amount.	Total.
			Brought forward ...		14,783 9 10	18,551 11 6
			EXPENDITURE—(*continued.*)			
Public works —(*contd.*)			REPAIRS—(*continued.*)		Rs. A. P.	
	60	24	Semrah to Sugong—			
			Surface repairs	36 0 0	36 0 0	
	160	25	Barrah to Muraha—			
			Surface repairs	92 14 8	92 14 8	
	110	26	Dhaka to Padum Kore—			
			Surface repairs	144 8 6		
			Expenditure for previous year	336 9 9	481 2 3	
				481 2 3		
	280	27	Dhaka to Madheeban—			
			Surface repairs	121 9 3	121 9 3	
	720	28	Turkaulia to Sangrampore—			
			Surface repairs	197 7 9	197 7 9	
	100	29	Gobingunge to Barharwa—			
			Surface repairs	251 10 6	251 10 6	
	75	30	Branch road to Segauli cantonment—			
			Surface repairs	69 0 5	69 0 5	
	180	31	Dhaka to Pallahi road—			
	240	32	Makwa to Gahiri road—			
			Surface repairs	180 0 0	180 0 0	
	1,185	33	Kut Konwah to Adapur, Piparpali, and Dhokarha—			
			Surface repairs	1,182 15 0	1,182 15 0	
	420	34	Chaklaburan to Kalabaghat and Lalgunj—			
			Surface repairs	167 7 11	167 7 11	
	100	35	Tatteria to Pahar Chak—			
			Surface repairs	95 12 3	95 12 3	
	630	36	Tolabra to Ghorasahan road and Ekdari road—			
			Surface repairs	926 13 10		
			Expenditure for previous year	64 14 0		
				991 11 10	991 11 10	
	1,100	37	Belliah to Churaba to Bagaha road—			
			Surface repairs	998 10 10	998 10 10	
	1,705	38	Belliah to Balihar and Bhaunga—			
			Surface repairs	1,525 10 10		
			Earthwork on leaks	481 10 9		
				2,007 5 7	2,007 5 7	
	1,170	39	Belliah to Ramnaggar road—			
			Surface repairs	680 4 4		
			Bungalow at Lawria	659 7 6		
				1,339 11 10	1,339 11 10	
	780	40	Rajghat bridge to Dhokarha to Loharia—			
			Surface repairs	241 0 5		
			Earth work...	50 4 9		
			Bridging	—276 15 0		
			Total ...	23 6 2	23 6 2	
	220	41	Belliah to Tengrahi Ghât—			
			Surface repairs	129 2 8	129 2 8	
	80	42	Lawria to Sarkahia road—			
			Surface repairs	61 10 4	61 10 4	
	400	43	Lawria to Shikarpur—			
			Surface repairs	154 6 0	154 6 0	
	490	44	Ramnaggar to Bagaha—			
			Surface repairs	267 2 8	267 2 8	
	455	45	Belliah to Peepra Ghât road—			
			Surface repairs	475 14 4	475 14 4	
	200	46	Shikarpur to Ramnaggar—			
			Surface repairs	111 14 3	111 14 3	
	805	47	Belliah to Shikarpur, through Chainpalliah road—			
			Surface repairs	804 10 2	804 10 2	
	280	49	Bagaha to Madhuban—			
			Surface repairs	60 5 4	60 5 4	
	875	50	Parsah to Bagah road—			
			Surface repairs	460 7 4		
			Bridging	—67 8 0		
			Total ...	392 15 4	392 15 4	
	300	51	Lahria to Parsah road—			
			Surface repairs	336 12 10	336 12 10	
	720	67	Shikarpur to Balihar road—			
			Surface repairs	996 5 6	996 5 6	
	998	68	Jugdispur to Segouli road—			
			Surface repairs	301 8 9	301 8 9	
			Village Road, Motihari Sub-Division.			
	3,000		Repairing village road from Palaura to Chilauri		89 10 11	
			Chakar road north of Motihari		181 14 10	
			Road from Bahia bridge to Barriarpur		56 7 10	
			From Barriarpur to Baswaria		68 12 8	
			Village road at Zelowraha		66 0 0	
			Modhuban and Mehal		10 2 6	
			Segauli to Narkatia		180 14 1	
			Bhaudai to Khorripalli		5 0 0	
			Lakhaura to Adapur		182 14 3	
			Jamoon to Jhet Kaha		10 0 0	
			Rattanshar to Kallyanpur		20 0 0	
			Sarraya to Serrata		60 0 0	
			Bankatwa to Jhagraha		55 8 6	
			Padumkere to Debapur		30 0 0	
			Ditto to Gambharia		66 8 3	
			Sakwa to Barharwah		132 1 9	
			Bhelwa to Debapur and Kadamwa		72 9 6	
			Pachpakari to Debapur		40 0 0	
			Kadamwa to Barhara		49 13 6	
			Carried over ...		27,607 7 5	18,551 11 6

Sub-head of estimate.	Amount of per budget estimate.	Particulars.	Amount.	Total.
	Rs.		Rs. A. P.	Rs. A. P.
		Brought forward ...	27,007 7 5	13,551 11 6
		EXPENDITURE—(*continued.*)		
		REPAIRS—(*concluded.*)		
		Village Roads in Motihari Sub-Division—continued.		
Public works—(*concld.*)		Distinguishing number of road.		
		Chaker road to Chittauni	12 14 0	
		Barriarpur to Palaura	37 2 9	
		Madhuban to Sahebgunge	150 13 7	
		Adapur to Segauli	3 15 0	
		Bhaurbah to Raxole	197 7 1	
		Elwa Ghât to Sahebgunge...	811 13 9	
		Dhaka to Elwa Ghât	75 0 0	
		Repairing village road from Barrah to Madhuban	160 5 4	
		Madhuban to Rupwalia	93 15 3	
		Balaukhwa to Mahomedpur	85 13 0	
		Ditto to Bankat	44 0 0	
		Meerpur to Pachri	20 0 0	
		Jardha	5 0 0	
		Bhawanipur	48 15 3	
		Jotowlia	30 13 6	
		Saralar village road	98 2 0	
	2,000	*Village Road in Bettiah Sub-Division.*		
		From Manpur to Bagaha road	936 6 1	
		„ Goodra Ghât to Senuaria	45 0 0	
		„ Sumlaria bridge to Segauli	35 9 0	
		„ ditto to Bhatahee	5 0 0	
		Ujghat bridge to Jagdispur	43 6 0	
		From Namosalli to Aunbar	13 0 0	
		„ Amwa bazar to Bhalwa	20 0 0	
	3,431 3 6	Dalsaria to Dhakara	39 0 0	
		„ to Makhua	43 0 0	
		Reserved for unforeseen works and contingencies	.....	
	14,700			30,091 3 6
		ESTABLISHMENT.		
		Salary of District Engineer E. T. Sealy, for 12 months, at Rs. 900	9,699 0 0	
		„ of one overseer at Rs. 45 „ „	540 0 0	
		„ of „ ditto „ 50 „ „	600 0 0	
		„ of „ Accountant „ 80 „ „	960 0 0	
		„ of „ Clerk „ 30 „ „	360 0 0	
		„ of „ Draughtsman „ 40 „ „	480 0 0	
		„ of „ Moburir „ 10 „ „	120 0 0	
		„ of four peons „ 5 ... ... three for 12 months and 1 for 11 months	235 0 0	
		Travelling allowance of the District Engineer	1,051 0 0	
		Travelling allowance of Accountant	7 8 0	
				14,853 8 0
		TOOLS AND PLANT.		
		24 7-8" Screw augers at Rs. 1-12 each	42 0 0	
		24 5-8" Ditto „ 1-8 „	36 0 0	
		12 1-2 Ditto „ 1-4 „	15 0 0	
		6 12" Flat smooth files „ 1-8 „	8 4 0	
		6 12" Rough „ „ 1-8 „	9 0 0	
		6 14" Half round „ „ 1-4 „	7 8 0	
		6 16" ½" round „ „ 1-8 „	9 0 0	
		3 10" Triangular „ „ 10 „	1 14 0	
		3 12" Ditto „ „ 12 „	2 4 0	
		1 1-½" Jaw hand-vice „ 2-4 „	2 4 0	
		1 Anvil	48 15 9	
		12 ½" Flat carpenter's chisels at As. 10 each	7 8 0	
		12 ¾" Ditto ditto „ 8 „	6 0 0	
		12 1" Ditto ditto „ 6 „	4 8 0	
		12 1½" Ditto ditto „ 4 „	3 0 0	
		12 2" Blades for planes Rs. 18 per dozen	18 0 0	
		1 Wooden case	1 8 9	
		500 Pegs at 10 annas per hundred	5 0 0	
		1 3 Hole screwing plate with tops	4 8 0	
		2 2 for 2-fold box rules bevelled edges at Rs. 1-4	2 8 0	
		12 8 Square bastard files at Rs. 15, per dozen	15 0 0	
		12 „ Ditto ditto 6" „ 4-4 ditto	4 4 0	
		12 Flat bastard files „ 11 ditto	11 0 0	
		6½" chisels „ 3 ditto	1 8 0	
		6½" Do. „ 3-12 ditto	1 8 0	
		Case packing and charges	2 4 0	
		1 Large cart	16 0 0	
		1 pair (2 halves) L. B.	17 4 0	
		Thread tape—		
		1" each tape, second and plug, at Rs. 4-8	13 8 0	
		1" „ tape and plug, at Rs. 3-12	7 8 0	
		1" „ tape and second, at Rs. 5-8	11 0 0	
		Gunny packing and marking charges	0 8 0	
		2 pairs of bullocks	233 7 3	
		Carriage of tools from Calcutta	2 0 0	
		Large cart	137 8 9	
		Gunny bags	0 12 0	
		2 dozen screw augers	48 0 0	
		Purchase of two almirahs in Mahafizkhana to keep the road cess records ...	80 0 0	
		Repairing office almirahs	7 0 0	
				813 3 9
		Advances.		
Suspense Accounts.		Sal timber	7,053 15 2	
		Shio Rottan Lall, Overseer	3,003 14 8	
		Udit Sing, Overseer	5,379 8 5	
		Bolts and nails	1,286 5 0	
		Miscellaneous materials	2,437 2 6	
		Hand-rail posts	5,330 10 9	
		Hooza	27 8 0	
		Kefieh Khan	80 0 0	
		Carried over ...	24,606 0 1	64,838 15 3

Sub-head of estimate.	Amount as per budget estimate.	PARTICULARS.	Amount.	Total.
			Rs. A. P.	Rs. A. P.
		Brought forward ...	24,500 0 1	64,389 15 3
		EXPENDITURE—(*concluded.*)		
		SUSPENSE ACCOUNTS—(*concluded.*)		
Suspense Accounts.		Advances—(*contd.*)		
		Chairman, Branch Road Cess Committee	4,497 2 9	
		Bricks	2,343 0 7	
		Rolling race ground	5 6 6	
		Oats for feeding bullocks	299 6 0	
		Stone-ware pipes	154 9 6	
		Manager of Jatteriah factory	200 0 0	
		Ditto of Tarkaulea ,, ...	395 0 0	
		Ditto of Barharwa ,, ...	564 0 0	
		Ditto of Mackwa ,, ...	625 0 0	
		Ditto of Padeemkore ,, ...	850 0 0	
		Ditto of Gogong ,, ...	100 0 0	
		Ditto of Hardea ,, ...	325 0 0	
		Ditto of Seraha ,, ...	100 0 0	
		Ditto of Hussaini ,, ...	100 0 0	
		Ditto of Rajpore ,, ...	300 0 0	35,344 11 5
		Total ...	.....	99,633 10 8

Memorandum showing in detail the actual Cash Balance on the 30th September 1879.

Particulars.	Amount.	Total.
	Rs. A. P.	Rs. A. P.
Balance at credit of Chumparan District Road Fund in the treasury as per pass-book	.....	1,04,258 12 5
Less cheques unpaid.		
No. 39, dated 22nd May 1879	29 14 2	
,, 165, ,, 22nd August ,, ...	261 9 0	
,, 186, ,, 25th ,, ,, ...	43 3 3	
,, 189, ,, ,, ,, ,, ...	15 2 8	
,, 208, ,, 4th September 1879	6 1 0	
,, 242, ,, ,, ,, ,, ...	23 1 8	
,, 243, ,, ,, ,, ,, ...	1 12 11	
,, 244, ,, ,, ,, ,, ...	0 11 2	
,, 245, ,, ,, ,, ,, ...	4 3 3	
,, 246, ,, ,, ,, ,, ...	33 0 0	
,, 247, ,, ,, ,, ,, ...	13 0 2	
,, 250, ,, ,, ,, ,, ...	53 5 10	
,, 251, ,, ,, ,, ,, ...	4 5 7	
,, 261, ,, 27th ,, ,, ...	51 13 2	
,, 262, ,, ,, ,, ,, ...	556 5 6	
,, 264, ,, ,, ,, ,, ...	26 11 1	
,, 265, ,, ,, ,, ,, ...	25 14 6	
,, 267, ,, ,, ,, ,, ...	2,100 0 0	
,, 268, ,, ,, ,, ,, ...	45 0 0	
,, 269, ,, 29th ,, ,, ...	556 4 3	
,, 270, ,, ,, ,, ,, ...	6 0 0	
,, 271, ,, ,, ,, ,, ...	6 0 0	
,, 272, ,, ,, ,, ,, ...	180 13 0	
,, 273, ,, ,, ,, ,, ...	2 4 0	
,, 274, ,, ,, ,, ,, ...	41 4 3	
,, 275, ,, ,, ,, ,, ...	62 8 0	
,, 276, ,, ,, ,, ,, ...	125 0 0	
,, 277, ,, ,, ,, ,, ...	37 8 0	
,, 278, ,, ,, ,, ,, ...	63 0 0	
,, 279, ,, ,, ,, ,, ...	8 11 11	
,, 280, ,, ,, ,, ,, ...	42 0 0	
,, 281, ,, ,, ,, ,, ...	12 11 7	
,, 282, ,, ,, ,, ,, ...	111 8 3	
,, 283, ,, ,, ,, ,, ...	58 2 0	
,, 284, ,, ,, ,, ,, ...	28 0 0	
,, 285, ,, ,, ,, ,, ...	70 0 0	
,, 286, ,, ,, ,, ,, ...	27 8 4	
,, 287, ,, ,, ,, ,, ...	64 0 0	
,, 288, ,, ,, ,, ,, ...	62 9 9	
,, 289, ,, ,, ,, ,, ...	44 5 9	
,, 290, ,, ,, ,, ,, ...	10 1 0	
,, 291, ,, ,, ,, ,, ...	19 7 1	
,, 292, ,, ,, ,, ,, ...	78 0 0	
,, 293, ,, ,, ,, ,, ...	22 0 0	
,, 294, ,, ,, ,, ,, ...	52 0 0	
,, 295, ,, ,, ,, ,, ...	82 8 5	
,, 296, ,, ,, ,, ,, ...	36 0 0	
,, 297, ,, ,, ,, ,, ...	33 0 0	
,, 298, ,, ,, ,, ,, ...	98 14 0	
,, 299, ,, 30th ,, ,, ...	59 12 0	
,, 300, ,, ,, ,, ,, ...	11 0 0	
,, 301, ,, ,, ,, ,, ...	17 8 4	
,, 302, ,, ,, ,, ,, ...	12 11 11	
,, 303, ,, ,, ,, ,, ...	10 1 9	
,, 304, ,, ,, ,, ,, ...	328 0 0	
,, 305, ,, ,, ,, ,, ...	283 12 3	
,, 306, ,, ,, ,, ,, ...	64 4 1	
Carried over ...	6,009 6 10	1,04,258 12 5

Particulars.			Amount.			Total.		
			Rs.	A.	P.	Rs.	A.	P.
	Brought forward ...		6,069	6	10	1,04,258	12	5
„ 307, dated 30th September 1879 ...			1,184	8	0			
„ 308, „ „ „ „ ...			60	8	0			
„ 309, „ „ „ „ ...			96	0	0			
„ 310, „ „ „ „ ...			38	8	7			
„ 311, „ „ „ „ ...			103	7	2			
„ 312, „ „ „ „ ...			36	4	5			
„ 313, „ „ „ „ ...			118	7	2			
„ 314, „ „ „ „ ...			149	10	5	7,856	12	7
						96,401	15	10
Add imprest in hand of the District Engineer ...			.....			1,000	0	0
Balance as per road cess cash-book			.....			97,401	15	10

A. WEEKES,
Chairman.

No. 331CP, dated Bankipore, the 2nd March 1880.

From—F. M. HALLIDAY, ESQ., Commissioner of the Patna Division,
To—The Secretary to the Government of Bengal, Public Works Department.

I HAVE the honor to submit the following report on the District Road Funds for the cess-year 1878-79, together with the original accounts and reports received from the Chairman of the Road Cess Committees of the districts marginally noted. The report from Sarun has been already forwarded by the Chairman direct to Government, and duplicate copies of the accounts from all the districts have also been forwarded to the Examiner of P. W. Accounts.

Patna, Gya, Shahabad, Mozufferpore, Durbhangah and Chumparun.

2. The district reports were received in the office on the following dates:—

Durbhanga	...	...	...	23rd	January
Sarun	...	...	...	27th	„
Patna	...	...	...	28th	„
Shahabad	..	...	...	„	„
Chumparun	...	...	...	2nd	February
Gya ...	..	...	...	3rd	„
Mozufferpore	..	...	...	7th	„

These were found incomplete in certain respects, and further information had to be called for from the Chairmen. The latest reply to my call was received only on the 27th ultimo. This accounts for the delay that has occurred in the submission of my report. I beg at the same time to state that, in Government circular (General Department) No. 10, dated 14th February 1879, both district officers and Commissioners were directed to submit this report on 1st February. I need hardly state that it is simply impossible for the Commissioner to submit the report on the same date with district officers. As the Commissioner has to compile his report from those received from districts, he requires at least a month's time from the receipt of the district reports to be able to prepare his Divisional report. I request therefore that the orders of Government may be reconsidered in this respect, and that district officers may be directed to send their reports to the Commissioner on the 1st of January, so as to enable the latter officer to submit the Divisional report on the 1st of February. With these preliminary observations I proceed now to review the operations of the past year.

3. *Working of the system.*—The Road Cess Act has been worked smoothly and, it may be said, satisfactorily in all the districts. Whatever difficulty arose in its working was owing to the imperfection of the law itself. For instance, the want of any stringent measures for enforcing payment of the cess on *kist* days, the system of making co-sharers of estates jointly and severally liable for the payment of the impost, the rule which nullifies the control of the Divisional Commissioner over the proceedings of the District Committees, by empowering the latter to spend the funds in whatever way they like, provided two-thirds of the number of members present at a meeting agree to it; and above all the want of any practical system of audit of the Engineers' accounts. These and similar other imperfections will, it is hoped, be remedied when the Road Cess Act, now under the consideration of the Legislative Council, is revised.

4. *Working of the Committees.*—The number of meetings held by the Sudder Committees, excluding those in which there was no quorum, was as follows:—

Patna	...	...	7	Mozufferpore	...	8
Gya	...	...	7	Durbhangah	...	8
Shahabad	...	...	8	Sarun	...	7
Chumparun	...	..	2			

Thus it will be seen that, barring Chumparun, the rest of the Committees held a sufficient number of meetings for the transaction of business. The average attendance at meetings varied from five to eight, although the number of members varied from 18 to 24. The members shewed more or less interest in the matters brought before them. As usual, the European members generally, and a few of the natives, rendered valuable assistance to the Chairman and the District Engineers in the working of the law and the carrying out

of works. Messrs Mylne and C. Fox and Baboo Bhugwan Doss of Shahabad deserve special mention. Nothing has been said in the district reports regarding the attendance of the Provincial Executive Engineer at the Committee meetings. It is not always practicable for this officer to attend all meetings in every district. Even if he receives timely notice of meetings from Chairmen of districts other than that in which his head-quarters are situated, and can arrange to go there, the meeting at which he attends may happen to have no quorum, and thus no business would be transacted. The Executive Engineer's own work is therefore likely to suffer, if his attendance at meetings of Road Cess Committees be insisted upon. If, however, he happens to be present at the station when a Road Cess meeting is held, he should be asked to attend it, and his opinion and advice on all professional questions should always be sought for and obtained by the Chairmen.

5. *Branch Committees.*—The Branch Committees in the Gya district, and those at Dinapore and Madhubani held meetings. The rest did not meet. The scheme of vesting Branch Committees with powers of District Committees was introduced last year experimentally in Shahabad. The reorganization of these Committees has been carried out this year, and, as the Chairman says, with great promise of success. I have myself seen in my late tour in that district that the new system is much appreciated by the zemindars who have been deputed to act as members, and they feel that they have something of a tangible interest in the general operations conducted under the Act in their neighbourhood. Even if Branch Committees be not vested with the full powers of a District Committee, it is desirable that they should have funds allotted to them under section 78 of the Road Cess Act for the improvement of village roads, and the execution of petty works requiring little or no engineering skill. I have asked the Chairmen what they propose to do in this matter, and in the next year's report I hope to be able to place before Government a more satisfactory account of the practical working of these Committees.

6. *Accounts.*—The accompanying statement (A) exhibits the receipts, disbursements, and balances of the road funds of the several districts in this Division. The year opened with an available balance of Rs. 4,78,240. The road cess, which was levied at the maximum rates in all the districts, except in Gya, where half-rates were imposed, and in Sarun, where three-fourths of the maximum rate were levied, yielded a revenue of Rs. 8,92,971. These, together with the other receipts of minor importance, as well as refunds and deposits, raised the income of the Committees to an aggregate of Rs. 15,44,795. Out of this sum, Rs. 8,68,216 or only 55 per cent. were actually spent, and Rs. 1,32,748 were held under suspense account, leaving an unexpended balance of Rs. 5,48,831 which was more than the opening balance of the year. The balances were very large in Patna, Durbhangah, Chumparun and Gya, and they indicate that the funds were not sufficiently utilized by the Committees in those districts. In the first two districts the balances were more than half the income of the year, and in the third it was nearly so. This result is certainly very unsatisfactory, and its causes will be explained further on.

7. *Receipts.*—The different sources of receipts were—

(1). Road cess on lands and mines.

(2). Do. on houses.

(3). Do. leviable otherwise than under the Road Cess Act.

(4). Miscellaneous.

8. The cess levied on houses was on account of arrears of previous years. No fresh cess was realized from houses last year.

9. The road cess on land and mines collected during the year was Rs. 8,90,072, which was about 88 per cent. of the gross demand of the year. In Gya and Chumparun the collection exceeded 95 per cent. in Shahabad 92 per cent., and in the rest of the districts it was less than 90 per cent. In Patna and Mozufferpore the collections were as small as only 81 per cent. of the demand, and the cause of this result has thus been explained by the Collectors of the respective districts. Mr. Metcalfe writes—"generally the proprietors neglect to pay the cesses before the issue of the orders for their realization by coercive measures, and great delay occurs and much inconvenience is experienced in collecting the arrears payable by a large number of people scattered all over the district. This district has not, like Burdwan, Durbhangah, Chumparun and many others, the advantage of reducing the arrears by collecting large sums from a few individuals. Here, no single person has to pay so large a cess as payable by the Maharajahs of Burdwan Durbhangah and Bettiah."

The collections in Mozufferpore, the Collector says, were retarded during a great portion of the year, owing principally to the panic caused by the severe outbreak of cholera in the Sudder station, which deterred many land-holders and zemindars from coming in to pay their cesses; as also to the heavy floods which visited the district during the late monsoons. Mr. Worsley then adds that "zemindars generally seem to have made a determined stand not to pay more than what is actually due from each individual, according to his respective share, and as the Land Registration Act has enabled him to have his portion recorded, he thinks it but just and fair that he should not be made responsible for another's liability." This difficulty will, I am sure, be obviated by the proposed amended law.

10. The principal items of "Miscellaneous" receipts were these :—

(I).—Government contribution towards the cost of the joint Road and Public Works Cess establishments.
(II).—Arrears of ferry collected.
(III).—Process fees and fines.
(IV).—Contribution from Estates Improvement Fund in Shahabad.

These call for no remarks.

11. *Disbursements.*—The several heads of expenditure were as follows :—

		Rs.
(*a*).	Establishment for collection of revenue and Committee's control	42,711
(*b*).	Original Works	3,19,954
(*c*).	Repairs	3,24,472
(*d*).	Establishment for works	1,47,467
(*e*).	Tools and plant	18,435
(*f*).	Miscellaneous	10,177
	Total ...	8,63,216

12. *Establishment for collection, &c.*—The aggregate cost of the establishments entertained by the Collectors and in the Chairmen's offices, together with cost of contingencies amounted to Rs 42,711 or 4 per cent. of the receipts from cess, against Rs. 45,325 or 5·8 per cent. in the previous year. This result is gratifying. Comparing these figures, however, with those shown in the budget estimates, it is observed that the actual cost has exceeded the estimates in all the districts, except in Mozufferpore and Chumparun. The increase is small, and is owing mainly to certain extra establishments having had to be entertained for the collection of arrears.

13. *Works.*—The table given below, shows the amount estimated for and actually spent on original works and repairs in each district, as compared with the actuals of the preceding year. The total sums spent on works was Rs. 6,44,426 against Rs. 5,49,299 in 1877-78, showing an increase of Rs. 95,127 ; but as compared with the income the percentage of the cost has fallen off by ·5. Taking district by district, the results have been very satisfactory in Gya and Mozufferpore, where there has been a considerable increase of expenditure over the previous year. In Shahabad and Chumparun there is not any great disparity between the figures of the two years, but in Patna, Durbhanga, and Sarun the outlay on works was much less than that in 1877-78. Calculating the cost of works on the gross income, it is observed that in the districts of Patna, Chumparun, and Durbhangah the percentages were very low, being 21·1 ; 23·4; and 23·6 respectively. The following figures show the estimates and actual outlay in these districts :—

DISTRICT.	Estimates.	Actuals.
	Rs.	Rs.
Patna	1,66,452	45,629
Champarun	1,26,234	46,322
Durbhangah	1,73,620	52,773

* * * * * * * *

DISTRICT.	ORIGINAL WORKS.			REPAIRS.			TOTAL.			Percentage of cost of works on income for 1877-78.	Percentage of cost of works on income for 1878-79.
	Actuals for 1877-78.	Estimates for 1878-79.	Actuals for 1878-79.	Actuals for 1877-78.	Estimates for 1878-79.	Actuals for 1878-79.	Actuals for 1877-78.	Estimates for 1878-79.	Actuals for 1878-79.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Patna ...	26,913	1,26,528	31,991	30,850	39,924	13,638	57,763	1,66,452	45,629	44·0	21.1
Gya ...	18,930	1,26,789	65,416	24,946	59,330	54,458	43,876	2,06,128	1,19,904	23·9	43·4
Shahabad ...	76,856	1,03,290	65,169	42,955	63,726	51,826	1,19,311	1,67,016	1,16,995	69·9	63·9
Mozufferpore ...	65,988	1,17,016	98,239	37,865	1,05,193	87,420	1,03,853	2,22,209	1,85,659	64·7	65·6
Durbhanga ...	6,267	72,376	2,164	77,077	1,01,244	50,609	83,344	1,73,620	52,773	45·5	23·6
Sarun ...	57,277	49,068	40,714	38,122	53,504	36,430	95,399	1,02,567	77,144	47·9	46·1
Champarun ...	3,212	87,031	16,231	45,541	39,203	30,091	45,753	1,26,234	46,322	22·9	23·4
Total ...	2,53,943	7,02,093	3,19,954	2,95,356	4,62,133	3,24,472	5,49,299	11,64,226	6,44,426	42·2	41·7

* * * * * * * *

15. In Gya too, a large unexpended balance was left owing to less than half the sum estimated for original works having been spent. In this district, however, it was the first year in which the full complement of the engineering establishments worked, and they have doubtless shown some improvement, although much remains to be done yet.

16. In Mozufferpore the results of the last year's operations have been very satisfactory, and the unexpended balance was mainly owing to all the bills not having been paid during the year.

17. The following important works were undertaken during the year :—

Shahabad.—Metalling of the road from Mohania to Bhoobooah.
Completion of the road from Suryah to Roghunathpore.
Mozufferpore.—Bridges over the Bya and Dundah rivers.
Sarun.—Road from Sewan to Siswan.

18. *State of the District roads.*—The state of the district roads has been on the whole good, notably in Shahabad. The floods in August last, however, did considerable damage to some of the roads.

19. *Village roads.*—It is satisfactory to observe that greater attention has been paid during the year for the improvement of village communications, although not to the extent desirable. The outlay on this account as compared with the estimated expenditure was as follows :—

District.	Estimated.	Actual.
	Rs.	Rs.
Patna	10,520	654
Gya	10,000	2,082
Shahabad	33,982	10,582
Mozufferpore	42,000	36,429
Durbhanga	6,000	1,646
Sarun	10,000	1,820
Champaran	9,431	7,514
Total ...	1 21 933	60,727

The actual expenditure was thus Rs. 60,727, or about 50 per cent. of the estimates, against Rs. 23,305 in the preceding year. Much has been done in this respect in the districts of Mozufferpore and Shahabad and also in Chumparun, but in the rest of the districts, notably in Patna, little or nothing has been done. It is satisfactory to find that in Shahabad the Committee have given particular attention to this subject with a view to giving Branch Committees a basis to work upon hereafter in opening out local lines of communication.

* * * * * * * *

20. In Gya, too, very little was spent on village roads, and the Chairman complains that the native members of Branch Committees generally take no interest in the matter. The system primarily is, I consider, to blame for this state of things, and the Sub-Divisional Officers are next responsible to a certain degree.

No explanation has been rendered by the Committees in Sarun and Durbhanga for the very small outlay under this heading.

21. *Arboriculture.*—With the exception of Sarun efforts have been made in all other districts in developing the system of nursery gardens and plantation of trees on road-sides. The results have been very satisfactory in Mozufferpore and they reflect much credit on the District Engineer. In Patna, Shahabad, Gya, and Durbhanga a beginning has only been made in this direction.

22. *Establishment for works.*—The estimated cost of establishments was Rs. 1,60,409, out of which Rs. 1,44,075* was spent, thus showing a saving of Rs. 16,334. In the previous year the disbursements under this head amounted to Rs. 1,52,248. But although these figures are so far gratifying, the results are not so satisfactory taking some of the districts by themselves. In Gya, Shahabad, and Mozufferpore, the percentage of the cost of establishment on the amounts spent on original works and repairs has been 14·5; 17·9; and 16·2 respectively, but in the rest of the districts the proportion has been very high, viz. 53·2 in Chumparun, 38·8 in Patna, 34·8 in Durbhunga, and 31·9 in Sarun. In the last district the excessive charge was owing mainly to the pay of the District Engineer being disproportionately high. The Committee have determined this year to considerably reduce the charge under this heading.

* [*N. B.*—Besides this a contribution of Rs. 8,392 was made by the District Committee of Gya to the provincial services for establishment entertained in the previous year.]

* * * * * * * *

23. The following officers acted as District Engineers during the year :—

Mr. A. M. C. D. Salmon, Patna.
„ C. A. Mills, Gya.
„ J. Macnamara, Shahabad.
„ H. W. Steevens, Mozufferpore.
Mr. N. G. Beaumont, Durbhanga.
„ E. E. A. Kustel, „
Lt.-Col. J. May, Sarun.
Mr. E. T. Sealy, Chumparun.

* * * * * * * *

I have much pleasure in bringing to the notice of Government the very favourable remarks recorded by the Committee upon the qualifications, energy, and zeal in the discharge of his duties of Mr. Macnamara, the District Engineer of Shahabad; his long experience of the district and his reputation as an engineer render his services particularly valuable.

The subordinate establishments under the District Engineer and those employed under the Collector have on the whole worked satisfactorily.

Of the district officers, Messrs. Edgar and Worsley deserve credit for the great interest they have always evinced, and the success they have achieved, in the administration of the Road Cess Department.

A.

Statement showing the Receipts, Disbursements, and Balances of Road Funds in the Patna Division for the cess-year ending 30th September 1879.

DISTRICT.	Balance on the 1st October 1878.	REVENUE UNDER DISTRICT ROAD CESS ACT, X (B.C.) OF 1871.				One per cent. road cess.	Miscellaneous.	Advances and deposits.	Grand total inclusives of last year's balance.	DISBURSEMENT ON COLLECTION OF REVENUE AND COMMITTEES CONTROL.			ON ORIGINAL WORKS.			ON REPAIRS.			REMARKS.
		Cess on lands.	Cess on mines.	Cess on houses.	Total.					Establishment.	Contingencies.	Total.	Roads and bridges.	River and canal works.	Total.	Roads and bridges.	River and canal works.	Total.	
Patna	50,218	1,45,443	.....	338	1,45,781	857	5,533	13,110	2,15,493	4,861	483	5,344	31,991	.....	31,991	18,638	.....	18,638	
Gya	1,40,742	1,08,831	13	584	1,09,428	636	7,478	17,012	2,75,246	7,281	1,783	9,064	*65,448	.....	65,448	54,458	.....	54,458	
Shahabad	9,107	1,37,480	45	62	1,37,587	182	16,454	19,645	1,82,975	4,451	1,497	5,948	65,119	.....	65,169	51,826	.....	51,826	
Mozufferpore	87,398	1,46,484	.....	5	1,46,489	129	15,739	33,028	2,82,777	7,104	698	7,802	98,239	.....	98,239	87,420	.....	87,420	
Durbhunga	67,735	1,52,102	.....	59	1,52,161	178	2,881	850	2,23,865	4,806	727	5,533	2,164	.....	2,164	50,609	.....	50,609	
Sarun	30,319	1,24,923	.....	1,815	1,26,737	79	4,084	6,042	1,67,267	5,660	952	6,612	40,714	.....	40,714	36,430	.....	36,430	
Chumparun	92,667	74,752	.....	36	74,788	33	662	29,022	1,97,172	1,878	530	2,408	16,231	.....	16,231	30,091	.....	30,091	
Total ...	4,78,240	8,99,014	58	2,899	8,92,971	2,644	52,825	1,18,715	15,44,795	36,041	6,670	42,711	3,19,954	.....	3,19,954	3,24,472	.....	3,24,472	

	Establishment.	Roads and plant.	Miscellaneous.	Advances and deposits.	Total expenditure of the year.	Balance outstanding on the 30th September 1879.	REMARKS.
Patna	17,738	1,022	3,577	12,618	86,168	1,29,935	
Gya	17,438 *3,392	1,580	459	7,300	1,59,137	1,16,109	* Contribution to Provincial Services.
Shahabad	20,985	2,393	1,645	12,839	1,60,194	22,781	
Mozufferpore	30,255	11,549	2,397	42,716	2,80,378	2,399	
Durbhunga	10,125	405	649	15,291	92,770	1,31,089	
Sarun	24,621	742	1,363	6,449	4,17,551	49,716	
Chumparun	14,853	755	87	36,343	99,776	9,7402	
Total ...	1,47,467	18,435	10,177	1,32,748	9,95,864	5,48,831	

PATNA COMMISSIONER'S OFFICE,
Bankipore, the 2nd March 1880.

F. M. HALLIDAY,
Commissioner.

LAND SALE NOTICES.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situated in the district of Furreedpore will be put up to sale at the Furreedpore Collectorate on the 28th December 1880, corresponding with 14th Pous 1287, B.S.

The purchasers will be subject to the following conditions of sale :—

Conditions of Sale.

1*st*.—The estates to be sold to the highest bidders above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them, subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or, if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchasers, after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Names of Estates and Pergunnahs.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	
335	2415	Kismat Kamalapur, pergunnah Tellihati	11 1 8	40 0 0	80 0 0	The sale will take effect from 1st April 1879.
336	2416	Ditto ditto ditto	11 0 8	28 0 0	56 0 0	Ditto ditto.

KRISHNA CHUNDER DUTT, Depy. Collector in charge, for Collector.

Furreedpore Collectorate, the 26th July 1880.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below, to the undermentioned estates situate in the district of Dacca will be put up to sale at the Dacca Collectorate on Wednesday, the 12th January 1881, corresponding with the 29th Pous 1287 B. S.

The purchasers will be subject to the following conditions of sale :—

Conditions of Sale.

1*st*.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him subject to the revenue fixed in perpetuity.

2*nd*.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd*.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th*.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres	Government revenue assessed.	Upset price.
			A. R. P.	Rs. A. P.	Rs. A. P.
235	3642	Howla Ramdev Poddar	2 0 7	4 0 0	8 0 0

Dacca Collector's Office, the 17th August 1880. T. E. COXHEAD, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Furreedpore will be put up to public and unreserved sale at the Collector's office of that district on the 28th day of December 1880, answering to 14th Poush 1287, B.S., for arrears of revenue which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th June 1880.

CLASS I.—*Permanently-settled Estates.*

Number in touji.	Name of pergunnah and mehal.	Name of proprietor.	Government revenue.	Amount of arrears for which the estate is to be sold.
			Rs. A. P.	Rs. A. P.
6304	Two pieces of new chur Khagotia in chur Modumsunkur.	Shochenundun Pal, Rashbehari Roy, and Taranathkundoo of Loojung.	1,242 11 7	269 1 11

Furreedpore Collectorate, the 3rd September 1880. J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given that Prasanna Kumar Rakhit, purchaser of the undermentioned estate situated within Chittagong Hill Tracts, having failed to pay the revenue thereof, Rs. 2,491-2-0, for the following kists :—

	Rs. A. P.
Kist 1877-78	830 6 0
„ 1878-79	830 6 0
„ 1879-80	830 6 0

The said estate will be put up to public sale on Monday, the 8th November 1880, corresponding with 24th Kartick 1287 B.E., in the office of the *ex-officio* Assistant Commissioner at Cox's Bazar, under the provisions of Act XI of 1859, section 6, for the recovery of the arrears and other demands, which, by the Regulation and Act in force, are directed to be realized.

Noabad Taluq, Baboo Magun Das Roy, mouzah Haladia Palong, sub-division Cox's Bazar, bearing sudder jumma of Rs. 830-6-0.

BOUNDARY.

North.—Ching Surry and Pata Baree.
South.—Boundary line of Bhalukya Palang and Thin Surry Khal.
East.—Nala Palong and Maintang.
West.—Settled land of the regulation district.

R. H. REMEY, Offg. Deputy Commr., Chittagong Hill Tracts.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount retransferred to India, and outstanding in the Books of the Bank of Bengal on the 31st August 1880.

PARTICULARS.	4 Per Cent. Loans								4½ Per Cent. Loans							
	3½ per cent. Loan of 1853-54	of 1824-25.	of 1828-29	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	of 1870.	of 1871.	of 1878.	Transfer Loan of 1879, 4½ per cent. Portion.	Transfer Loan of 1879, seven Shillings Sterling per cent. Portion.	6 per cent Debenture for 15 years, repayable June 1882.	5 per cent. Loan of 1856-57.	5½ per cent Loan of 1859-60.	Total amount.
Balance of 15th August 1880	54,100	38,506	2,346	15,46,886	30,87,100	2,45,88,200	1,10,52,500	1,82,37,600	3,07,06,500	47,93,400	4,45,500	94,66,700	8,56,07,100	1,01,700	34,35,000	65,800	1,33,200	19,33,62,132
4½ per cent. 1878, transferred 4½ per cent. 1879	...	.....	...	... ..	... ..	..	.....	.....	.....	.....	.....	.....	1,49,000	.....	.....	.....	. .	1,49,000
ADD—																		
Amount enfaced at Madras between 16th and 31st August 1880	...	.....	.....	.....	.....	.....	.....	.....	12,100	.....	.....	.. ..	. ...	.. ...	.....	... ..	.. ...	12,100
Ditto at Bombay between 16th and 31st August 1880 ...	...	.....	.....	... ..	...	40,200	2,500	12,000	.....	.....	.....	7,000	36,000	.....	.....	.....	.. .	97,700
Ditto at Calcutta between 16th and 31st August 1880 ...	...	.....	1,037	42,866	13,000	39,000	29,300	5,000	34,800	....	2,000	5,500	1,08,000	.....	.....	.....	.....	2,78,123
TOTAL ..	54,100	38,506	3,413	15,89,546	31,00,100	2,46,67,400	1,10,77,300	1,82,54,600	3,07,53,200	47,93,400	4,47,500	94,79,200	8,59,00,100	1,01,700	34,35,000	65,800	1,33,200	19,38,94,055
DEDUCT—																		
Amount written off in the London Registers	.	.. .	.	...	50,000	4,15,900	12,300	3,10,000	2,01,300	2,11,000	.....	3,49,000	9,45,000	.....	... ..	...	55,900	25,50,400
Balance on 31st August 1880	54,100	38,506	3,413	15,89,546	30,50,100	2,42,51,500	1,10,65,000	1,79,44,300	3,05,51,900	45,82,400	4,47,500	91,30,200	8,49,55,100	1,01,700	34,35,000	65,800	77,300	19,13,43,655

NOTE.—From 9th June 1867 to 30th June 1880—Enfaced from India 3,915 lakhs, retransferred from London 3,295 lakhs.

„	1st July 1880	„	15th July	„	„	„	3	„	„	„	9	„
„	16th „	„	31st „	„	„	„	3	„	„	„	19	„
„	1st August	„	15th August	„	„	„	4	„	„	„	17	„
„	16th „	„	31st „	„	„	„	5	„	„	„	25	„
											3,365	„
							3,930					
							3,365					
						Balance against London	565	„				

R. HARDIE,
Secretary and Treasurer.

PUBLIC DEBT OFFICE, BANK OF BENGAL
CALCUTTA, the 22nd September 1880

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V (B.C.) OF 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to import warehouse.	Number, mark, and description.	Consignees.	Ships.
1880.			
Sept. 18	2 Packages, G S C ...	Order ...	S. S. Thibet.
„ 18	2 Cases, K D M C in cross ...	Ditto ...	Ditto.
„ 18	1 Case, M O, bottom C ...	Ditto ...	Ditto.
„ 18	1 Case, S R B ...	Ditto ...	Ditto.
„ 13	1 Case, C M in a diamond, bottom S & S C ...	Ditto ...	Ship Bargany.
„ 13	2 Cases, N C D & Co. in a diamond, bottom S & S C	Ditto ...	Ditto.
„ 16	1 Case, A B M J ...	Ditto ...	S. S. Eldorado.
„ 16	1 Case, A M B 278 in a diamond, bottom L ...	Ditto ...	Ditto.
„ 16	1 Case, 533 in a diamond, outside A B & Co. ...	Ditto ...	Ditto.
„ 16	5 Cases, C & H, top C ...	Ditto ...	Ditto.
„ 16	1 Case, 317 in a diamond, top C & Co. ...	Ditto ...	Ditto.
„ 16	1 Case, D S & A S ...	Ditto ...	Ditto.
„ 16	3 Cases, D M & Co., bottom H S K & Co. ...	Ditto ...	Ditto.
„ 16	3 Cases, 317 in a diamond ...	Ditto ...	Ditto.
„ 16	3 Bales, D S & A S in a diamond, bottom H S K & Co. ...	Ditto ...	Ditto.
„ 16	2 Packages, D A Co. 88 in a diamond ...	Ditto ...	Ditto.
„ 16	1 Case, 088 in a diamond, top E, bottom R ...	Ditto ...	Ditto.
„ 16	1 Case, G M & L M in a diamond, bottom H S K & Co. ...	Ditto ...	Ditto.
„ 16	2 Cases, H B & Co. in a diamond ...	Ditto ...	Ditto.
„ 16	3 Cases, H B S H in a diamond ...	Ditto ...	Ditto.
„ 16	2 Cases, addressed ...	Mrs. Jones, care of Messrs. Sykes & Co., Cherra Poonjee.	Ditto.
„ 16	1 Case, 715 in a diamond, bottom J S E ...	Order ...	Ditto.
„ 16	6 Cases, J in a diamond, top C & Co. ...	Ditto ...	Ditto.
„ 16	2 Cases, K M D 639 in a diamond, bottom W ...	Ditto ...	Ditto.
„ 16	1 Case, L S D, bottom H S K & Co. ...	Ditto ...	Ditto.
„ 16	2 Case, M W M in a diamond, bottom H S K & Co.	Ditto ...	Ditto.
„ 16	1 Crate, no mark ...	Ditto ...	Ditto.
„ 16	2 Kegs, no mark or B B D in cross, bottom H S K & Co. ...	Ditto ...	Ditto.
„ 16	1 Case, addressed ...	President, Band Committee, 40th Regiment, Chambuttea, Ranikhet, North-Western Provinces.	Ditto.
„ 16	1 Case, S M A in a diamond, bottom H S K & Co...	Order ...	Ditto.
„ 16	1 Case, S F, bottom L ...	Mrs. Jones, care of Messrs. Sykes & Co., Cherra Poonjee.	Ditto.
„ 16	1 Case, addressed ...	The Superintendent, Central Prison, Agra, care of Messrs. King Hamilton & Co.	Ditto.
„ 16	6 Cases, W C & Co. in a triangle, bottom T K ...	Order ...	Ditto.
„ 16	5 Cases, W M ...	Ditto ...	Ditto.
„ 16	1 Parcel, P & S ...	Messrs. Nicholls & Co., Agents, Calcutta.	Ditto.
„ 16	40 Iron tubes, C in a diamond, bottom R ...	Order ...	Ditto.
„ 16	1 Cake spelter, D B ...	Ditto ...	Ditto.
„ 15	5 Packages, B M B D in a diamond, outside W C S K ...	Ditto ...	S. S. City of Carthage.
„ 15	1 Package, B B ...	Ditto ...	Ditto.
„ 15	1 Case, 114 in a diamond, outside B M V L ...	Ditto ...	Ditto.
„ 15	9 Packages, 94 in a diamond, outside B K N D ...	Ditto ...	Ditto.
„ 15	1 Case, C C C in cross, bottom H S K & Co. ...	Ditto ...	Ditto.
„ 15	1 Case, 94 in a diamond, bottom D ...	Ditto ...	Ditto.
„ 15	8 Packages, D D L M in a diamond, outside W C S K ...	Ditto ...	Ditto.
„ 15	1 Case, E O K in a diamond ...	Ditto ...	Ditto.
„ 15	3 Cases, H B in a diamond ...	Ditto ...	Ditto.
„ 15	3 Packages, H M N L in cross, bottom H S K & Co	Ditto ...	Ditto.
„ 15	2 Cases, 1160 in a diamond, bottom H S K & Co. ...	Ditto ...	Ditto.
„ 15	3 Packages, H J B in a diamond ...	Ditto ...	Ditto.
„ 15	1 Case, H A C in a diamond ...	Ditto ...	Ditto.
„ 15	1 Bundle sheet iron, no mark ...	Ditto ...	Ditto.
15	1 Bar round iron, no mark ...	Ditto ...	Ditto.

Date of removal to import warehouse.	Number, mark, and description.	Consignees.	Ships.
1880.			
Sept. 15	245 Bundles hope iron, B or B in a diamond ...	Order ...	S. S. City of Carthage.
,, 15	1 Bundle hoop iron, W X X or no mark ...	Ditto ...	Ditto.
,, 15	1 Case, 587 in a diamond, top J L N ...	Ditto ...	Ditto.
,, 15	3 Packages, 07 in a diamond, top K K, bottom D ...	Ditto ...	Ditto.
,, 15	2 Cases, 119 in a diamond, top K G ...	Ditto ..	Ditto.
,, 15	17 Packages, L M S L in a diamond, outside W C S K	Ditto ...	Ditto.
,, 15	3 Packages, 107 in a diamond, top L S, bottom D ...	Ditto ...	Ditto.
,, 15	5 Packages, L R & Co., bottom C ...	Ditto ...	Ditto.
,, 15	5 Cases, 101 in a diamond, top M B, bottom D ...	Ditto ..	Ditto.
,, 15	10 Packages, 80 in a diamond, top P P, bottom C ...	Ditto ...	Ditto.
,, 15	2 Packages, P M in a diamond, outside W C S K...	Ditto ...	Ditto.
,, 15	1 Case, R S, bottom C ...	Ditto ...	Ditto.
,, 15	9 Cases, X in circle ...	Ditto ...	Ditto.
,, 16	2 Bales, 114 in a diamond, outside B V D L ...	Ditto ..	Ditto.
,, 15	5 Bales, 87 in a diamond, top G D, bottom D ...	Ditto ...	Ditto.
,, 15	22 Bales, M G A in a diamond, top C 5 ...	Ditto ...	Ditto.

CALCUTTA, the 25th September 1880. (303—1) G. H. SIMMONS, for Vice-Chairman

Statement of the Affairs of the Bank of Bengal for the week ending 21st September 1880.

LIABILITIES.	Rs.	A.	P.
Capital paid up	2,00,00,000	0	0
Reserve Fund	22,89,415	0	0
Public Deposits at Head Office ... ... Rs. 67,09,936 2 1			
Ditto at Branches ... ,, 2,33,98,212 9 3	3,01,08,148	11	4
Other Deposits at Head Office and Branches ...	2,99,24,248	5	3
Bank Post Bills, &c.	10,81,976	15	5
Sundries	11,82,494	6	10
Rupees ...	8,46,26,283	6	10

ASSETS.	Rs.	A.	P.
Government Securities	1,28,69,187	8	0
Loans on Government Securities, &c., at Head Office and Branches	83,50,249	9	3
Accounts of credit on Government Securities, &c., at Head Office and Branches ...	42,47,187	5	11
Bills discounted and purchased at Head Office and Branches	1,26,61,642	12	6
Balances with other Banks	5,62,078	7	8
Bullion	64,107	8	0
Dead Stock	10,61,765	12	11
Stamps	9,485	1	0
Sundries	3,69,541	1	0
	3,81,94,234	2	9
Cash and Currency Notes at Head Office ... Rs. 1,86,18,066 6 3			
Cash and Currency Notes at Branches ... ,, 2,76,13,982 13 10	4,64,32,049	4	1
Rupees ...	8,46,26,283	6	10

By order of the Directors,

BANK OF BENGAL, CALCUTTA, the 23rd September 1880.

J. GORDON, Chief Accnt. & Dy. Secy. (372—1)

R. HARDIE, Secretary and Treasurer.

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
190	O 54—03020	10	Joy Gobind Shome.
	,, —08296	10	
192	,, 69—02527	100	Prosanno Chundra Roy.
193	,, 68—27940	100	Tarapodo Mukerjee.
194	,, 31—10665	50	Muti Lal Khetiree.
197	,, 67—97248	100	Shaik Abdul Wahab.
198	,, 68—93791	100	Moorarce Lal Misser.
199	,, 68—37785	100	Srimuti Shurnolota Dabee.
	,, —37786	100	
	,, —37787	100	
	,, —37788	100	
	,, —37789	100	
200	,, 97—37344	5	Durga Churn Chakravarti
201	,, 59—45446	20	Prosanno Kumar Bose.
202	,, 38—02493	5	The Deputy Post Master, Dilkosha, Oudh.
203	L 93—76104	50	Chuni Lall.
204	O 80—38632	50	Nobo Kumar Set.

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
205	O 68—75265	100	The Chief Accountant, E. B. Railway, Sealdah.
	,, —09833	100	
206	,, 31—69317	50	Gobin Chandra Mukerji.
207	,, 68—26996	100	Rye Churn Ghose.
211	,, 69—13618	100	Goormook Roy Modun Gopal.
	,, —10843	100	
	,, 68—48147	100	

Notes partially lost or destroyed.

216	O 59—99037	20	Prosanno Kumar Bosu.
217	L 97—26059	10	Sheik Alla Bux.
218	O 50—52428	10	Dr. W. A. Gilligan.
219	L 31—11769	5	The Chief Pay Master, East Indian Railway, Calcutta.
220	,, 28—31354	5	Ram Kissen Mondle.
221	,, 91—09872	20	Isan Chandra Maulik.
222	O 26—82639	20	Soorut Nath Maulik.
223	,, 14—59182	10	Hem Chunder Mitter.
224	L 14—78656	20	Kali Das Dutt.
225	O 67—78947	100	Chandra Boruah.
226	L 56—28484	5	Mohabeer Prasad.
	O 37—52729	5	
227	,, 46—38335	10	Shevendra Nath Ghose.
	,, 36—78896	5	
228	,, 14—30811	10	Sheeta Nath Chandra.
229	,, 36—55988	5	Shoseebhoosan Banerji.
230	,, 82—47584	10	J. F. Carlish.
231	L 9—40388		Gya Ram Sirkar.

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
232	O 52—87190	10	Rutton Chand.
	,, —35962	10	
233	,, 75—15250	10	J. L. Clarke.
234	,, 36—78113	5	Huris Chandra Chaudhuri.
127	L 55—95691	5	The Chief Paymaster, E. I. Railway, Calcutta.
	,, —95692		
128	A 8—15453	10	Gopal Chunder Bromho.
	,, 7—12656		
	L 98—38861	10	
	O 5—15642		
	,, 25—86007	20	
	,, —86006		
129	L 17—17773	5	Juggobundu Shaw.
	,, 15—57247		
130	,, 21—28063	5	Gobind Kumar Pyne.
	,, 20—30019		
131	L 1—98645	10	Isan Chunder Dey.
	,, 4—98644		
132	O 76—85387	10	Jewah Mamoojee.
	,, —85390		
133	,, 52—40944	10	Messrs. Chin Hong & Co.
	,, —40943		
	L 28—93563	5	
	,, —93562		
134	L 37—87696	20	Prosanno Chunder Paul.
	,, —87695		
135	L 31—89918	5	Radha Nath Mukerjee.
	,, —89917		
136	L 9—91380	5	Roop Narain Ghose.
	,, —91384		
137	,, 27—51821	5	Jeebun Singh.
	,, —51822		
139	,, 60—69023	20	Troylucko Nath Mitter.
	,, —69022		
140	,, 66—13971	100	Huris Chandra Chowdhuri.
	,, —13969		
141	,, 60—44236	20	Hem Chunder Mukerji.
	,, —44237		
142	,, 77—15404	10	B. Emmanuel.
	,, —72839		
143	,, 56—61699	20	Hurnarain Pitty.
	,, 24—52474		
	,, 57—28412	20	
	,, —28413		
144	E 12—94929	20	Gopal Chunder Paul.
	O 58—51270		
	,, 37—23671	5	
	,, —23670		
145	A 7—07198	10	Hem Chunder Mitter.
	,, —07296		
	,, 19—19955	10	
	,, —19956		
	L 57—70446	10	
	,, —70439		
146	O 31—65503	50	G. M. Riely.
	,, —65513		
147	L 55—01855	5	Behari Lal Dey.
	,, —01353		
148	,, 34—93159	10	Hrenooman Singh.
	,, 6—52685		
	,, 16—72181	5	
	,, —51062		
139 of 76	,, 10—96576	5	Jogendra Chandra Mukerji.
	,, —96579		

FRED. GREENWAY,
Assistant Commissioner of Paper Currency.
PAPER CURRENCY DEPARTMENT, the 27th Sept. 1880.

WANTED an Overseer for the Julpigoree District Road Cess Committee on a consolidated pay of Rs. 72, including allowances, per mensem.

None need apply who has not passed the Public Works Department Overseer's examination and has not at least one year's practical experience in the Department.

Applications, together with copies of testimonials, which shall not be returned, will be received by the undersigned up to the 13th October 1880.

PRONATH BANERJEE,
(357—2) Vice-Chairman, District Road Cess Comtee.

Required.

REQUIRED immediately an Overseer and a Conservancy Overseer for the Beauleah Municipality on a salary of Rs. 50 or Rs. 55 each per mensem. A security of Rs. 500 is required for the post of Overseer. Passed Overseers need only apply.

A. H. COLLINS, Vice-Chairman.
Rajshahye Magistracy, the 15th September 1880.
(354—2)

Notice.

WANTED a Naib Nazir for the Court of the First Subordinate Judge of Patna on a salary of Rs. 35 (thirty-five) only per mensem. The candidate must possess a fair knowledge of English, Urdu and Nagri and accounts. He must also furnish security to the extent of Rs. 5,000.

Applications, with copies of testimonials, will be received by the undersigned till the 30th instant.

POREEN NATH BANERJEA, 1st Sub. Judge, Patna.
Patna, 1st Subordinate Judge's Court, the 4th September 1880.

Bhopal State Railway.

EXTENSION OF TIME FOR TENDERS.

TENDERS for the construction of this line will be received up to the 30TH SEPTEMBER.

H. T. GEOGHEGAN, Engineer-in-Chief.
Pachmarhi, the 4th September 1880.

Government Cinchona Febrifuge.

THIS preparation is an efficient substitute for Quinine, and can be purchased by Government officers for public and charitable purposes, and by any one taking *twenty pounds* at a time, from the Superintendent, Botanical Garden, Calcutta, *for cash only*, at the following rates:—per four ounce tin, *Rs.* 4 *ans.* 8; per eight ounce tin, *Rs.* 8 *ans.* 8; per pound tin, *Rs.* 16 *as.* 8. The general public can be supplied by the Superintendent, Botanical Garden, *for cash only*, at the undernoted rates:—per four ounce tin, *Rs.* 5 *ans.* 8; per eight ounce tin, *Rs.* 10 *ans.* 8; per pound tin, *Rs.* 20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage eight annas per 4 and 8 oz. tins, and twelve annas per pound tin, in addition to the foregoing rates.

For Sale.

At Narora, near Rajghat, Bull's Dredgers for well-sinking, &c., of the following kinds.

Description.	Number.	Size.	Price.	Remarks.
			Rs.	
Bull's dredger ...	30	1½ cubic feet	40	These have been used, but are in good condition.
Ditto ...	126	2½ ditto	65	
Ditto ...	9	6 ditto	120	
Ditto ...	50	1½ ditto	75	Quite new.
Ditto ...	24	2½ ditto	103	

Apply to Mr. Edward J. Jones, Executive Engineer, Narora Division, L. G. Canal, Narora, *vid* Rajghat, Oudh & Rohilkhund Railway Station.

W. JEFFREYS, *Lieut.-Col.*, R.E.,
Supdg. Engr., 4th Circle, L. W., N. W. P.
Aligarh, the 24th September 1879.

Treasure Trove.

IT is hereby notified, under section 5 of "the Indian Treasure Trove Act (VI of 1878)," that on the 20th July 1880, treasure consisting of pieces of silver worth about Rs. 36 were found in the fields belonging to Mochi Jenna of Kondrasingi, in the Jagannath Prasad Mutah of the Goomsur Taluk, Ganjam district, Madras Presidency.

All persons claiming the treasure, or any part thereof, are required to appear personally or by agent before the Collector of Ganjam at his office on 18th February 1881, in order to the matter being enquired into and determined in accordance with the provisions of the Act.

A. E. CASTLESTUART STUART, Asst. Collr.,
for Acting Collr. of Ganjam.
Chatrapur, the 9th September 1880.

Time Ball Notice.

DURING the Durgah and Luchmee Poojah holidays, from Friday, the 8th, to Tuesday, the 19th October 1880, both days inclusive, the Time Ball will not be dropped except on the following days:—

12th October, Tuesday.
16th " Saturday.

ALEXANDER PEDLER, for Meteorological Reporter to the Govt. of India.

Alipore Observatory, dated 23rd September 1880.

Notice.

OWNERS, holders of lands or their agents, are hereby informed that the land revenue of Calcutta for the year 1880-81, which has been due since the 1st of April last, must be paid before the 30th November next, otherwise warrants of distress will be issued to recover the same with costs.

G. M. GOODRICKE, Deputy Collector.

Calcutta Collectorate, 5, Church Lane, the 15th September 1880.

Notice.

THE public are hereby informed that the well-known Kartick Baruni Mela, which is held on the banks of the Dhaleshwari, near Munshigunge, in the Dacca district, will commence on the 16th November 1880 A.D., corresponding with the 2nd Ugrahayan 1287 B.S., and continue up to the 27th December 1880. Tradesmen dealers, and others may buy and sell there during these six weeks.

T. E. COXHEAD, Magistrate of Dacca.

Forest Department, Bengal.

Sunderbuns Division.

NOTICE.

ONE piece of teak timber is now lying at the Government Timber Depôt of Bhudder. Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depôt or at the office of the undersigned, and after paying salvage, &c., upon the log, to remove the timber.

No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. STREETELL, Deputy Conservator of Forests, Sunderbuns Division.

No. 8, Hungerford Street, Calcutta, the 23rd August 1880. (285—8)

Notice.

Oudh Forest Department.

BYRAMGHAT DEPOT.

ON THE OUDH AND ROHILKHUND RAILWAY.

FROM this date the prices of sál beams and scantlings supplied from this depôt will be as follows:—

BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot.
22 " " 2-12 "
23 " " 2-14 "
24 " " 3 "

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot.

SCANTLINGS.—From 12 to 20 feet, at Rs. 2-8 per c. ft.
Under 12 and over 7, at " 2-4 "
Under 7 feet, at " 2 "

The above prices are for ordinary building purposes.

For *Planking Sleepers*, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over at Rs. 2-4 per cubic foot, provided the scantlings are taken in fair proportion.

Second and Third Class Timber will be sold and price fixed by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator of Forests, Oudh Circle,
KANHYA LAL, in charge Byramghat Depôt.

The 22nd May 1879.

Bank of Bengal.

NOTICE is hereby given that the Bank of Bengal and Public Debt Office will be closed on the following days:—

On Monday, the 4th October, on account of the Hindoo festival Mohalaya, and from Friday, the 8th, to Tuesday, the 19th October (both days inclusive), on account of the Doorga and Luckhi Poojah holidays.

All Government acceptances falling due between the 8th and 19th October will be paid by the Bank on and after the 5th idem.

By order of the Directors,

R. HARDIE, Secretary and Treasurer.

Calcutta, the 19th August 1880. (272—2)

NOTICE is hereby given that from the 1st October 1880, the following will be the rates for removal of forest produce from the Sunderbans reserved forests in supersession of those published in the *Calcutta Gazette* of August 1876, Part II, page 790:—

On every maund of sundri, pussur, or amoor timber ... ... One anna.
On every maund of keora timber ... One-half anna.
Ditto of any other produce ... ... One quarter "

J. S. GAMBLE, Offg. Conservr. of Forests, Bengal.

Darjeeling, the 20th September 1880.

IN supersession of the notification published at page 1230 of Part II of the *Calcutta Gazette* of 8th September 1880, and dated 30th August 1880, it is notified that, under the provisions of the notification of the 16th August 1880, in which persons desirous of transporting any forest produce through the Sunderbuns forests are required to take out a pass at one of the forest toll-stations, paying such fees as may be fixed by the Conservator of Forests, it is hereby notified that the fees payable for such passes will, from the 1st October 1880, be the following:—

For sundri, pussur, or amoor timber, 2 pies per maund.
For keora timber, 1 pie per maund.
For all other forest produce, ½ pie per maund.

J. S. GAMBLE,
Offg. Conservr. of Forests, Bengal.

Darjeeling, the 22nd September 1880.

RAMTARAN BANERJEA, B.L., intends to apply for enrolment as a Vakil of the High Court. (364—4)

AUBINASH CHUNDER GHOSE, B.L., intends to be admitted as a Vakeel of the High Court. (330—4)

In the Goods of Nobo Kissore Dutt, deceased, of Berhampore.

ALL persons claiming against the estate are requested to send in their claims to Mr. K. N. Mittra, Barrister-at-Law, at No. 5, Hastings Street, Calcutta, on or before the 13th October 1880. In default thereof their claims will not be recognised, and the Estate distributed amongst the next of kin. (358—2)

Bengal Tea Company, "Limited."

THE Fortieth Half-yearly General Meeting of Shareholders will be held at the registered Office of the Company, No. 4, Clive Row, at noon, on Thursday, the 30th instant, for the purpose of passing the Directors' report and accounts to 30th June last, and electing Directors and an Auditor.

(355—1) JARDINE, SKINNER & Co., Secretaries.

Bishnauth Tea Company, Limited.

NOTICE is hereby given that the Thirty-fourth Half-yearly Ordinary General Meeting of Shareholders of the above Company will be held at the registered Office of the Company, No. 3, Mangoe Lane, Calcutta, on Thursday, the 30th instant, at 12-30 P.M., for the purpose of receiving the Directors' report, passing the accounts for the half-year ending 30th June 1880, and transacting such other business as may be brought before the meeting.

By order of the Board.

WILLIAMSON, MAGOR & Co., Secretaries.

Calcutta, the 14th September 1880. (351—2)

Kalacherra Tea Company, Limited.

AN Extraordinary General Meeting of the Shareholders of this Company will be held at the registered Office of the Company, No. 2, Commercial Buildings, on Friday, the 1st day of October 1880, at 2-45 P.M., to receive the report of the Directors, pass the accounts to 30th June last, and transact any other business that may be brought forward.

G. M. STRUTHERS & Co., Secretaries.

Calcutta, the 24th September 1880. (418—1)

Chandypore Tea Company, Limited.

AN Extraordinary General Meeting of the Shareholders of this Company will be held at the registered Office of the Company, No. 2, Commercial Buildings, on Saturday, the 2nd day of October 1880, at 3 P.M., to receive the report of the Directors, pass the accounts to 30th June last, and transact any other business that may be brought forward.

G. M. STRUTHERS & Co., Secretaries.

Calcutta, the 24th September 1880. (414—1)

Jokai (Assam) Tea Company, "Limited."

MINUTES of the Sixteenth Ordinary General Meeting of Shareholders held at the Office of the Company, No. 103, Clive Street, on Monday, the 27th day of September 1880, at noon.

PRESENT:

A. F. N. Watkins, Esq., Chairman.

C. Hudson, Esq.	Alex. Lawrie, Esq.	By their Attorney, C. Hudson, Esq.
J. N. Stuart, Esq.	Edward Wahab, Esq.	
	Dr. J. Berry White.	
	R. F. Saunders, Esq., C.S.	
	Dr. C. J. Simons.	
	Fd. A. Vincent, Esq	
	A. W. Madden, Esq.	
	J. A. H. Jackson, Esq.	

The advertisement convening the meeting having been read, the following resolution was proposed and carried:—

RESOLUTION I.

Proposed by Dr. J. Berry White, by his Attorney, C. Hudson, Esq.,

Seconded by Algernon Watkins, Esq.—

"That the Directors' report and accounts for the half-year ending 30th June 1880 be received and passed as correct."

After a vote of thanks to the chair the meeting separated.

(415—1) ALGERNON WATKINS, Chairman.

Borsillah Tea Company, Limited.

MINUTES of the Sixteenth Ordinary General Meeting of Shareholders held at the Office of the Company, No. 103, Clive Street, on Monday, the 27th day of September 1880, at 12-30 P.M.

PRESENT:

A. Pedler, Esq., Chairman.

C. Hudson, Esq.	Lieutenant-Colonel Eric S. Fox.	By their Attorney, C. Hudson, Esq.
J. N. Stuart, Esq.	T. J. Phillips, Esq.	
Dr. Anderson, Attorney for J. Mackintosh, Esq.	Dr. C. J. Simon.	
	R. Tucker, Esq.	
	A. Lawrie, Esq.	
	Henry J. Simpson, Esq.	

The advertisement convening the meeting having been read, the following resolution was proposed and carried:—

RESOLUTION I.

Proposed by James Anderson, Esq., Attorney for J. Mackintosh.

Seconded by Alexander Pedler, Esq.—

"That the Managing Directors' report and accounts for the half-year ending 30th June 1880 be received and passed as correct."

After a vote of thanks to the chair the meeting separated.

(416—1) ALEXANDER PEDLER, Chairman.

Notice.

THE partnership between myself and Dr. J. J. A. Raye in the business of Surgeons and General Medical Practitioners at Kurseong and the surrounding districts was this day dissolved by mutual consent, and in future the business will be carried on by me on my separate account, and I will pay and receive all debts owing by and to the said partnership.

Dated 31st August 1880.

(365—3) A. B. MORRIS.

INSOLVENT NOTICES.

Court for the Relief of Insolvent Debtors at Calcutta.

IN the matter of JAMES DYCE NICOL, an Insolvent.

On Tuesday, the 14th day of September instant, an account of the receipts and disbursements of the Official Assignee from the 26th day of February 1879 to the 31st day of August last, was filed in the office of the Chief Clerk, and it was ordered that Tuesday, the 7th day of December next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvent may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee. (373—1)

IN the matter of BUNGSEEDHUR KHETTRY and GHASEERAM KHETTRY, Insolvents.

On Tuesday, the 14th day of September instant, an account of the receipts and disbursements of the Official Assignee from the 1st day of July 1877 to the 31st day of August last, was filed in the office of the Chief Clerk, and it was ordered that Tuesday, the 7th day of December next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvents may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee. (374—1)

IN the matter of HURRONAUTH MOZOOMDAR, WOOPENDRONAUTH MOZOOMDAR, DEBENDRONAUTH MOZOOMDAR, and ATTENDERNAUTH MOZOOMDAR, Insolvents.

On Tuesday, the 14th day of September instant, an account of the receipts and disbursements of the Official Assignee from the 8th day of July 1879 to the 31st day of August last, was filed in the office of the Chief Clerk, and it was ordered that Tuesday, the 7th day of December next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvents may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee. (375—1)

IN the matter of BHOOBUNMOHUN BONNERJEE and BENODEBHARY BONNERJEE, Insolvents.

On Tuesday, the 14th day of September instant, an account of the receipts and disbursements of the Official Assignee from the 1st day of July 1878 to the 31st day of August last, was filed in the office of the Chief Clerk, and it was ordered that Tuesday, the 7th day of December next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvents may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee. (376—1)

IN the matter of MUDDENMOHUN DEY and BHARYLOLL DEY, Insolvents.

On Tuesday, the 14th day of September instant, an account of the receipts and disbursements of the Official Assignee from the 5th day of March 1879 to the 31st day of August last, was filed in the office of the Chief

Clerk, and it was ordered that Tuesday, the 7th day of December next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvents may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee. (377—1)

IN the matter of ARNOLD & Co., AGA MAHOMED HOSSEN SHEERAJEE and THOMAS SAMUEL MALCUM BREWER, Insolvents.

On Tuesday, the 14th day of September instant, an account of the receipts and disbursements of the Official Assignee from the 20th day of February 1872 to the 31st day of August last was filed in the office of the Chief Clerk, and it was ordered that Tuesday, the 16th day of November next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvents may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee. (378—1)

IN the matter of BABOOLOLL SHAW, SEWDUTT SHAW, NEERUNDUN SHAW, ROGONUNDUN SHAW, and SEWSURN SHAW, Insolvents.

On Tuesday, the 14th day of September instant, an account oft he receipts and disbursements of the Official Assignee from the 1st day of September 1878 to the 31st day of August last was filed in the office of the Chief Clerk, and it was ordered that Tuesday, the 7th day of December next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvents may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee. (379—1)

IN the matter of WILLIAM HOPPE, an Insolvent.

On Tuesday, the 14th day of September instant, it was ordered that the Assignee do pay and divide the sum of Rs. 615-3-7 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of four annas per cent. upon such of the debts as are admitted in the schedule of the said Insolvent and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee. (380—1)

IN the matter of JOHANNES AVDALL, an Insolvent.

On Tuesday, the 14th day of September instant, it was ordered that the Assignee do pay and divide the sum of Rs. 578-6-4 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of six annas per cent. upon such of the debts as are admitted in the schedule of the said Insolvent and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee. (381—1)

IN the matter of JOHN COWIE, an Insolvent.

On Tuesday, the 14th day of September instant, it was ordered that the Assignee do pay and divide the sum of Rs. 2,202-11-6 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of Rs. 100 per cent. upon such of the debts as are admitted in the schedule of the said Insolvent and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee. (382—1)

IN the matter of ROBERT PINKERTON, an Insolvent.

On Tuesday, the 14th day of September instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 16th day of November next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 16th day of November next, and that the said Insolvent do then attend to be examined before the said Court.

Tarubullub Chatterjee, Attorney. (383—1)

IN the matter of RICHARD MORGAN and WILLIAM ALEXANDER BROOKE FORBES, Insolvents.

On Tuesday, the 14th day of September instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 7th day of December next, and that the said Insolvents do then attend to be examined before the said Court.

J. C. Orr, Attorney. (384—1)

IN the matter of CHATER SIMON BIJOHN, an Insolvent.

On Tuesday, the 14th day of September instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 7th day of December next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 7th day of December next, and that the said Insolvent do then attend to be examined before the said Court.

H. C. Chick, Attorney. (385—1)

IN the matter of MUDDENMOHUN DEY and BEHARYLOLL DEY, Insolvents.

On Tuesday, the 14th day of September instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 16th day of November next, and that the said Insolvents do then attend to be examined before the said Court.

Beeby and Rutter, Attorneys. (386—1)

IN the matter of NAWAB MAHOMED AMEEROODDEEN, an Insolvent.

On Tuesday, the 14th day of September instant, by an order of this Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic., Chap. XXI, as to all persons named in his Schedule as creditors, or claiming to be creditors, respectively.

Watkins and Watkins, Attorneys. (387—1)

IN the matter of GEORGE ANDERSON, an Insolvent.

On Tuesday, the 14th day of September instant, by an order of this Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic., Chap. XXI, as to all persons named in his Schedule as creditors, or claiming to be creditors, respectively.

Dignam and Robinson, Attorneys. (388—1)

IN the matter of JOHN CAVE ORR, an Insolvent.

On Tuesday, the 14th day of September instant, by an order of this Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic., Chap. XXI, as to all persons named in his schedule as creditors, or claiming to be creditors, respectively.

Carruthers and Co., Attorneys. (389—1)

IN the matter of CONSTANTINE DEMETRIUS MANGOS, an Insolvent.

On Tuesday, the 14th day of September instant, by an order of this Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic., Chap. XXI, as to all persons named in his schedule as creditors, or claiming to be creditors, respectively, except the debt due to Ramkanai and Rajeshur Poddar for Rs. 2,367-5-9, who have not had notice of the day of hearing in this matter.

J. C. Orr, Attorney. (390—1)

IN the matter of CONSTANTINE DEMETRIUS MANGOS, an Insolvent.

On Wednesday, the 15th day of September instant, it was ordered that Tuesday, the 16th day of November next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day, the said Insolvent be discharged personally, as well as to his after acquired property, from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

J. C. Orr, Attorney. (391—2)

IN the matter of BEHARRYLOLL GHOSE, an Insolvent.

On Tuesday, the 17th day of August last, it was ordered that Tuesday, the 7th day of December next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day, the said Insolvent be discharged personally, as well as to his after acquired property, from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

U. C. Dutt, Attorney. (392—2)

IN the matter of HURRONAUTH MOZOOMDAR, WOOPENDRONAUTH MOZOOMDAR, DEBENDRONAUTH MOZOOMDAR, and ATTENDERNAUTH MOZOOMDAR, Insolvents.

On Tuesday, the 14th day of September instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 7th day of December next, and that the order made in this matter for the *ad interim* protection of the said Insolvents from arrest be enlarged to the said 7th day of December next, and that the said Insolvents do then attend to be examined before the said Court.

Swinhoe, Law & Co., Attorneys. (394—1)

IN the matter of KISSENCHAND GOLEECHA, an Insolvent.

On Tuesday, the 21st day of September instant, it was ordered that the matters of the petition of the said insolvent be heard on Tuesday, the 16th day of November next, and that the said Insolvent do then attend to be examined before the said Court.

Swinhoe, Law & Co., Attorneys. (395—2)

IN the matter of DEBENDRONAUTH MULLICK, formerly of No. 69, Chunam Gully, in Calcutta, now of No. 41, Chunam Gully, aforesaid, without employment, and BROJENDRONAUTH MULLICK, of the same place, clerk in the Government Stationery Office, Insolvents.

Notice that the petition of the said Insolvents seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the Office of the Chief Clerk on Wednesday, the 22nd day of September instant, and by an order of the same date the estate and effects of the said Insolvents were vested in the Official Assignee.

Beeby and Rutter, Attorneys. (396—1)

IN the matter of DEBENDRONAUTH MULLICK and RAJENDRONAUTH MULLICK, Insolvents.

On Wednesday, the 22nd day of September instant, it was ordered that the matters of the petition of the said Insolvents be heard on Tuesday, the 16th day of November next, and that the said Insolvents do then attend to be examined before the said Court.

Beeby and Rutter, Attorneys. (397—2)

IN the matter of MOHESH CHUNDER CHUNDER and BHOLANAUTH CHUNDER, Insolvents.

On Tuesday, the 14th day of September instant, an account of the receipts and disbursements of the Official Assignee from the 1st day of April 1869 to the 31st day of August last was filed in the Office of the Chief Clerk, and it was ordered that Tuesday, the 16th day of November next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvents may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee. (398—1)

IN the matter of MODOOSOODUN DUTT, an Insolvent.

On Tuesday, the 14th day of September instant, an account of the receipts and disbursements of the Official Assignee from the 6th day of March 1878 to the 31st day of August last was filed in the Office of the Chief Clerk, and it was ordered that Tuesday, the 16th day of November next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvent may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee. (399—1)

IN the matter of GOPAUL CHUNDER BOSE, an Insolvent.

On Tuesday, the 14th day of September instant, an account of the receipts and disbursements of the Official Assignee from the 27th day of February 1879 to the 31st day of August last was filed in the Office of the Chief Clerk, and it was ordered that Tuesday, the 16th day of November next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvent may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee. (400—1)

IN the matter of DOYALCHAND SAHOOIR, an Insolvent.

On Tuesday, the 14th day of September instant, an account of the receipts and disbursements of the Official Assignee from the 1st day of May 1880 to the 31st day of August last was filed in the office of the Chief Clerk, and it was ordered that Tuesday, the 16th day of November next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvent may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee. (401—1)

IN the matter of JOHANNES CATCHICK MICHAEL, an Insolvent

On Tuesday, the 14th day of September instant, an account of the receipts and disbursements of the Official Assignee from the 1st day of March 1877 to the 31st day of August last was filed in the office of the Chief Clerk, and it was ordered that Tuesday, the 16th day of November next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvent may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee. (402—1)

IN the matter of RAKHALDOSS PORAMANICK, an Insolvent.

On Tuesday, the 14th day of September instant, an account of the receipts and disbursements of the Official Assignee from the 4th day of January 1878 to the 31st day of August last was filed in the office of the Chief Clerk, and it was ordered that Tuesday, the 7th day of December next, be appointed for the further hearing of this matter for the purpose of making a dividend.

☞ Any creditor or other person interested who may intend to establish or oppose any claim upon the estate of the said Insolvent may attend and be heard, having given notice to the Chief Clerk three clear days before the day of hearing.

A. B. Miller, Official Assignee. (403—1)

IN the matter of MUNGUL CHUNDER RUCKHIT and PROTAUB CHUNDER RUCKHIT, Insolvents.

On Tuesday, the 14th day of September instant, it was ordered that the Assignee do pay and divide the sum of Rs. 455-7-5 to and amongst all the creditors upon the estate of the said Insolvents as a dividend at the rate of Rs. 5 per cent. upon such of the debts as are admitted in the schedule of the said Insolvents and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B Miller, Official Assignee. (404—1)

IN the matter of SUMBOONATH DOSS and KRISTOLOLL DOSS, Insolvents.

On Tuesday, the 14th day of September instant, it was ordered that the Assignee do pay and divide the sum of Rs. 2,043-5-9 to and amongst all the creditors upon the estate of the said Insolvents as a dividend at the rate of 8 annas per cent: upon such of the debts as are admitted in the schedule of the said Insolvents and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their

several debts. with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or apy other matter or thing relating thereto.

A. B. Miller, Official Assignee. (405—1)

IN the matter of MURDOCK MACKENZIE, an Insolvent.

On Tuesday, the 14th day of September instant, it was ordered that the Assignee do pay and divide the sum of Rs 475-10-9 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of Re. 1 per cent. upon such of the debts as are admitted in the schedule of the said Insolvent and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee. (406—1)

IN the matter of BHOBEMULL GONDKA, an Insolvent.

On Tuesday, the 14th day of September instant, it was ordered that the Assignee do pay and divide the sum of Rs. 627-10-2 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of 10 annas per cent. upon such of the debts as are admitted in the schedule of the said Insolvent and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee. (407—1)

IN the matter of FREDERICK THOMAS STRAW, an Insolvent.

On Tuesday, the 14th day of September instant, it was ordered that the Assignee do pay and divide the sum of Rs. 11,201-6-10 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of Rs. 18-12-0 per cent. upon such of the debts as are admitted in the schedule of the said Insolvent, and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee. (408—1)

IN the matter of ASIATIC MARINE INSURANCE OFFICE, an Insolvent.

On Tuesday, the 14th day of September instant, it was ordered that the Assignee do pay and divide the sum of Rs. 1,250 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of Rs. 50 per share upon such of the debts as are admitted in the schedule of the said Insolvent, and such claims as shall be proved or substantiated to the satisfaction of the said Assignee n proportion to their several debts, with leave to the Official Assignee to apply to this court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee. (409—1)

IN the matter of RICHARD MACALLISTER, an Insolvent.

On Wednesday, the 15th day of September instant, it was, on the petition of Bowreah Cotton Mills Company, Limited, and the Fort Gloster Jute Manufacturing Company, Limited, creditors of the said Insolvent, adjudged that the said Richard Macallister hath committed an act of insolvency under the provisions of the Act XI Vic., Cap. XXI, and by another order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

J. C Orr, Attorney. (410—2)

IN the matter of BHOLANATH DASS, an Insolvent.

On Tuesday, the 14th day of September instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 16th day of November next, and this court doth hereby make this *ad interim* protection order for the protection of the said Insolvent from arrest in respect of all the debts and liabilities mentioned in the schedule of the said Insolvent filed in this court, which protection shall continue in force until the said 16th day of November next, and that the said Insolvent do then attend to be examined before the said court.

Swinhoe Law & Co., Attorneys. (411—1)

IN the matter of JOHN CAVE ORR, an Insolvent.

On Wednesday, the 15th day of September instant, it was ordered that Tuesday, the 16th day of November next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day, the said Insolvent be discharged personally as well as to his after acquired property from the demands of Sooltanchand and Narmull, Sooltanchand and Narmull, Sooltanchand and Kabulchand, Boodh Sing and Bissenchand, Baboo Sagore Dutt, Baboo Dinonath Mitter, Baboo Khettermohun Dass, Baboo Shamuldhone Dutt, Baboo Janokeynath Roy, Moorlydhur, Shaik Curreem Buksh, Khaja Abdool Aziz, Mirza Abdool Kusreem, Baboo Radhakissen Pitti, Baboo Ramkissen, John Aikman, Esq., J. W. Russell, Esq., J. G. Mengens, Esq., Baboo Debendronath Mookerjee, Messrs. R. N. Shaw & Co., Messrs. Smith Stanistreet & Co., Messrs. Bissonath Law & Co., the Great Eastern Hotel Wine and General Purveying Co., Ld., Messrs. Hamilton & Co., Messrs. Cooke and Kelvey, Messrs. Nettrololl Dey & Co., Messrs. Nicholls & Co., Messrs. T. E Thompson & Co., Messrs. Francis, Harrison Hathaway & Co., Messrs. Newman & Co., Messrs. Nilmoney Dey & Co., Messrs. Hurro Chunder Dey & Co., Messrs. Grish Chunder Dey & Co., Messrs. Beake & Co., A. E. Harriss, Esq., Messrs. Balmer, Lawrie & Co., and Messrs. J. Andrews & Co. (412—2)

IN the matter of MOSES EPHRAIM COHEN, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Saturday, the 2nd day of October next, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

C. A. Smith, Attorney. (418—1)

IN the matter of JOHN EMANUEL FERRON, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Saturday, the 2nd day of October next, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

Insolvent in person. (419—1)

IN the matter of WILLIAM THOMAS EDWARDS, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Saturday, the 2nd day of October next, at the hour of ten o'clock in the forenoon.

☞ Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

Insolvent in person.

Chief Clerk's Office, the 28th day of September 1880. (420—1)

POSTAL NOTICES.

Notice.

IT is hereby notified, for the information of the public, that bullock train packages under 14 seers for stations served by the Railway Stations of Jhelum, Umballa, and Saharanpore, will be received at the General Post Office, Calcutta, for transmission by the Bullock Train Department.

E. C. GEORGE, Presidency Post Master.

Calcutta, General Post Office, the 8th September 1880.

MEMORANDUM showing the hours at which the Mails are closed for despatch at the General Post Office, Calcutta, and the despatches made from the Branch Post Offices to General Post Office; also the hours of deliveries of Mails from the General Post Office and Branch Post Offices.

Hours at which Mails are closed at the General Post Office.

For	Letters at	Registered letters at	Hours up to which late letters are taken if fully prepaid with an additional fee of 1 anna.
All stations on the East Indian Railway between Howrah and Burdwan, and on the Loop Line between Kanu junction and Ramporehat	5-30 A.M.(a.)	5 P.M.	
Howrah	6 ,, (a.)	5 ,,	
	8 ,,	5 ,,	
	2 P.M.(a.)	1-30 ,,	
All stations on the Eastern Bengal Railway, between Barrackpore and Goalundo	6-30 A.M.(a.)	5 ,,	
Sonapore, Barrupore, and Canning Town	8 ,,	5 ,,	
Dum-Dum and Baraset	7-45 ,,	5 ,,	
Ditto ditto Basirhat and Satkhera	6-30 P.M.	5 ,,	7 P.M.
All stations on the Northern Bengal State Railway, and offices in the Rajshahye, Bogra, Dinagepore, Rungpore, Julpigoree, and Darjeeling districts, and the Assam Province ...	12 NOON.	12 NOON.	
All stations on the East Indian Railway Loop Line and places situated in the Birbhum, Murshidabad, Santhal Perguunahs, Maldah, Purneah, Bhagulpur, and Monghyr districts	4 P.M.	3-30 P.M.	
All stations on the Eastern Bengal Railway, and places in the Kishnaghur, Jessore, Furreedpore, Pabna, Burrisal, Dacca, Tipperah, Mymensing, Chittagong, Sylhet, and Cachar districts	6-30 ,,	5 ,,	7 P.M.
Diamond Harbour and Behala ...	6-30 ,,	5 ,,	7 ,,
All stations on the East Indian Railway Main and Chord Lines, and places in the districts of Bankura, Manbhoom, Hazaribagh, Ranchi, Singhbum, also in Behar, North-Western Provinces, Punjab, Sindh, Rajputana, Central Provinces, Bombay and Madras Presidencies ...	6-30 ,,	5 ,,	7 ,,
Uluberrah, and places in the districts of Midnapore, Balasore, Cuttack, Pooree, and in the Madras Presidency as far as Vizagapatam	6-30 ,,	5 ,,	7 ,,
Registered letters and parcels are received only on week days during the hours of ...	.....	11 A.M. to 5 P.M.	

(a.) No despatches are made on Sundays.

Note.—On Saturdays an extra despatch is made for Howrah, which is closed at 6-30 P.M.

Hours at which Mails are closed at the Sub-Offices of Calcutta.

Name of Sub-Office with its initial letters.	1st despatch.	2nd despatch.	3rd despatch.	4th despatch.	REMARKS.
	A. M.	A. M.	P. M.	P. M.	
Bang Bazar N.	7-50	10-10	2-30	6-25	On Sundays there are only two despatches from the Branch Post Office, viz. 3rd and 4th.
Beadon Square N. C.	8-5	10-25	2-45	6-40	
Simla N. E.	8-10	10-30	2-50	6-45	
Row Bazar C.	8-20	10-40	3	6-55	
Bamuhatta E.	7-40	10	2-5	6-10	
Napit Bazar E. C.	8-15	10-35	2-40	6-45	
Dhurruntolla W. C.	8-20	10-40	2-45	6-50	
Bhowanipore S.	7-50	10-10	2-30	6-20	
Wellesley Street S. C.	8-15	10-35	2-55	6-45	
Park Street P.	8-20	10-40	3	6-50	
Garden Reach W.	7-20	9-50	2-10	5-50	
Alipore A.	7-55	10-25	2-45	6-25	
Kidderpore S. W.	8-10	10-40	3	6-40	

Hours of deliveries from General Post Office and its Sub-Offices.

Names of Offices and their initial letters.	First delivery.	Second delivery.	Third delivery.	Fourth delivery.	REMARKS.
	A. M.	A. M.	P. M.	P. M.	
General Post Office...	7	9	1	4	On Sundays there will only be one delivery at the time given in this table for the 2nd delivery
Row Bazar C.	7-10	9-35	1-35	4	
Simla N. E.	7-20	9-45	1-45	4-10	
Beadon Square N. C.	7-30	10	2	4-20	
Bang Bazar N.	7-40	10-10	2-10	4-30	
Dhurruntolla W. C.	7-10	9-30	1-30	4	
Napit Bazar E. C.	7-15	9-35	1-35	4-5	
Ballighatta E.	7-50	.....	2-10	4-40	
Park Street P.	7-15	9-30	1-30	4-5	
Wellesley St. S. C.	7-20	9-35	1-35	4-10	
Bhowanipore S.	7-45	9-55	1-55	4-35	
Kidderpore S. W.	7-20	9-45	1-45	4-10	
Alipore A.	7-35	10	2	4-25	
Garden Reach W.	8	10-25	2-25	5-50	

N.B.—These hours of delivery depend on the timely arrival of the mail trains.

E. C. GEORGE, Presidency Postmaster.

List of Unclaimed Letters lying in the Calcutta Post Office on the 28th September 1880.

Alexander, L.
Anderson, Mrs.
Anthony, John.
Arson, W. P.
Baker, Mrs.
Bell, Mrs. R.
Bhola Nath Dhur.
Birch, —
Boyd, A. G.
Browne, E. M.
Buggins, Major J. W.
C. M. F.
Caundoo, M. C.
Chearius, Giuseppe (Royal Indian Circus).
Colthurst, J.
Combe, Mrs. A.
Crosse, S. G.
Datta, H. C.
Debendro Chundra Bose.
Decruze, F.
Demello, A. M.
DeSouza, E. J.
D'Santos, Mrs. B.
Ellise, Charles.
Eskell, Dr. (Surgeon Dentist).
Evans, —
Ezra, S.
Fargarhar, A.
Flemming, M.
Frances, C.
Freeman, J.
Fuller, F.
Fulton, J.
Gabriel, C.
Galloway, D.
Gardiner, Lieut.-Col. P. F.
Gill, A. B.
Gomes, A. D.
Gomes, N.
Grant, F. J. G.
Grave, H.
Hackly, J. H.
Hackerdon, A.
Hackie, Master Willie.
Henry, J.
Hubbard, S. C.
Hudson, T.
Hume, A. O. (c s.)
Humphreys, Mrs.
Huro Lal Roy.
Jones, —
Jordon, Miss Anni.
Kehor, Mrs A.
Lancaster, F. G.
Langley, R. B.
Lyall, R. & Co.
Macneil, Capt. L.
Manuel, Mrs. C.
Mausell, G. Z.
Mathesen, F.
Monies, T.
Morris, Mrs
Morrison, R.
Norton, Washington (Manager, Merry Makers).
Page, W. E.
Packer, E. W.
Power, Mrs. C.
Robinson, Mrs. E.
Row, Capt. (*Goomte* flat).
Roopchand Sadhar.
Rixon, R. J. A.
Ryves, G. F. C.
Sheilds, R.
Smith, Alex.
Stevens, Mrs. E.
Stewart, T. A.
Syed Ali Ullah Saheb (zemindar).
Tiggins, Messrs. V. & J. Trader & Co.
Vaers, Mrs.
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General Post Office, Calcutta, the 27th September 1880.

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagirutties, Matabangah, and Jellinghee Rivers for the week ending Friday, 24th September 1880.

Names of Rivers.	Least depth of water.		Remarks.
BHAGIRUTTEE.	Ft.	In.	
Entrance below Joyrampore	6	6	
Thence to Noorpore Junction.	3	0	
Entrance below Chourasia	22	0	
Thence to Noorpore Junction, 6 miles.	11	0	
Thence to Jungipore, 9 miles	14	0	Lalkhawdiar.
From Jungipore to Berhampore, 47 miles.	17	0	Sashpore.
From Berhampore to Cutwa, 50 miles.	13	0	Jalalpore
From Cutwa to Nuddea, 46 miles.	15	0	Dewangunge.
MATABANGAH.			
Entrance	12	6	
Thence to Tatarparah ...	13	3	Dewangunge.
From Tatarparah to Hât Bolia.	12	0	Shampore.
From Hât Bolia to Boalmaree.	15	0	Mohespore.
From Boalmaree to Alickdeah.	14	0	Alickdeah.
From Alickdeah to Kissengunge.	14	0	Mothoorapore.
JELLINGHEE AND BYRUB.			
Entrance of Jellinghee from the Ganges.	3	6	
Thence to Junction with the Byrub	7	8	
Entrance of Byrub from the Ganges.	16	6	
Thence to junction with the Jellinghee.	12	0	Romypore.
From junction of Byrub and Jellinghee to Teakatta.	16	9	Modcopore.
From Teakatta to Nuddea...	16	9	Ghoornea.

Height of water on gauge at Berhampore, the 27th September 1880, above zero, 20 feet 3 inches.

T. BEATTY, C.E.,
Offg. Exe. Engr., Nuddea Rivers Divn.
BERHAMPORE, the 27th September 1880.

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8. Mergui Archipelago. Pages 7 to 10 of this Notice; superseded by Notice No. 18.
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„ 3. Fixed white light at Dwarka, Kattywar.
„ 4. Mooram Shulli Tivo Island, and Devil's Point, Gulf of Manaar.
„ 5. (1) Fixed light at Vizagapatam.
(2) Coral shoal off Caltura, Ceylon.
(3) Rock off Barberyn Island.
„ 6. Foundering of the Buoy Vessel *Mata Mata*, Rangoon.
„ 7. (1) Revolving Light near Acheen Head, Malacca Strait.
(2) Auxiliary Light to above.

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„ 2. Exhibition of Hope Island Light, Coromandel Coast.
„ 3. Prohibited anchorage near the British Indian Sub-marine Telegraph Cable, Madras.
„ 4. (1) Pulo Brasse auxiliary Light, Malacca Strait.
(2) Island between Pulo Nias and Sumatra.
„ 5. Vessels trading to Reunion, Indian Ocean.
„ 6. Replacement of the Buoy on the western edge of Dolphin Shoal, Chittagong Coast.
„ 7. China Baker Light, Martaban Gulf.
(2) Intended exhibition of Light on the Oyster Reef.
„ 8. Fixed white Light and Verawal.
„ 9. Buoyage of Kyouk Phyou, British Burma.
„ 10. Fixed white Light at Bet or Beyt (Gulf or Cutch), Kattywar.
„ 11. Fixed white Light at Porbandar, Kattywar.
„ 12. (1) Displacement of the Buoy in Narakel Roadstead, Cochin.
(2) Buoy marking the smooth-water anchorage to the southward of Alipee (Aulapolay), Travancore.
„ 13. (1) Intended Light on Pulo Pisang, Malacca Strait.
(2) Sunken reef in Siberoot Strait, Sumatra, West Coast.
„ 14. Deposit of stone mound at the end of the breakwater, Colombo, Ceylon.
„ 15. Period of exhibition of the *blue* Light during the South-west monsoon, from the Eastern Channel Light-vessel at the entrance to River Hooghly.
„ 16. Rock near west end of Pulo Brasse.
„ 17. (1) Beacon on two-fathom patch off Batticaloa Road, Ceylon.
(2) Suspension of Light at Vizagapatam.
„ 18. Direction for Kurrachee Harbour.
„ 19. Beacon on two fathom patch off Batticaloa Road, Ceylon.
„ 20. Fixed Light at Calingapatam Point, Coromandel Coast.

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„ 2. Dangers at Goa and Marmagao Roadsteads.
„ 3. Existence of rocky patches, Beypore.
„ 4. Pooree Port limits, Orissa Coast.
„ 5. Extension of the Hajamri Mouth of the River Indus.
„ 6. Red Lights at Port Victoria, Mahe, Seychelles.
„ 7. Light at Port Berberah, Gulf of Aden.
„ 8. Rock off Hingie Island, Bassein River.
„ 9. Rock off Pegu Coast.
„ 10. Coral Patch near Sultan Shoal, Singapore Strait.
„ 11. "Intermediate" Light-ship, entrance to River Hooghly.
„ 12. Position of Cochin Light-house.
„ 13. Position of Raleigh Rock, and additional beacons, Bombay.
„ 14. Buoy marking Gindurah Rock, Galle.
„ 15. Alteration in Manora Point Light, Kurrachee; and discovery of a bank near Towak Island, Red Sea.
„ 16. Dangerous rocks in Forrest Strait, Mergui Archipelago, and Richelieu Rock off Kopah Inlet.
„ 17. Alteration in position of "Intermediate" Light-ship, entrance to River Hooghly.
„ 18. Destruction of the Krishna Shoal Light-house.
„ 19. Correct position of Santipilly Light-house.
„ 20. Anchorage Buoys in Madras Roadstead.
„ 21. Light-vessel near Krishna Shoal, Burma.
„ 22. Additional information, Krishna Shoal Light-vessel and Light at Pooree.
„ 23. Alteration of position of Chittagong Lights.
„ 24. Night Signals shown by British Pilot Vessels in the English Channel.

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„ 2. Error in position of Krishna Shoal Light-vessel.
„ 3. New Lights in Sunda Strait, &c.
„ 4. Corrected position of Krishna Shoal Light-vessel.
„ 5. Alteration of colour of Chittagong beacons, and intended alteration in Dolphin Rock Light, Bombay.
„ 6. Alteration of Malwan Light.
„ 7. Kintoan Light-vessel. Yang-tse-Kiang.
„ 8. Burgess Rock off Hingie Island, Bassein River, Burma.
„ 9. Fairway Buoy at False Point, Orissa.
„ 10. (1) Intended Light and Fog Signal on Little Basses Rocks, Ceylon.
(2) Intended alteration in Great Basses Rocks Fog Signal.
„ 11. Corrected positions of Zebayir Islands, Jebel Zukur, and the Hanish Islands, Red Sea.
„ 12. Fog Signals and distinguishing marks for Light-vessels, River Hooghly.
„ 13. Exhibition of Light on Little Basses Rocks, Ceylon.
„ 14. Beacon on Choul Kadu Rock, Bombay.
„ 15. Shoal near Tumb Island (Jazirat Tanb), Persian Gulf.
„ 16. Light at Batticaloa, Ceylon.
„ 17. Upper Gasper Light-vessel, entrance to river Hooghly.
„ 18. Red Lights on North Groin of Harbour Works, Madras.
„ 19. Reported Shoal, N. N. E. of Bahrein, Persian Gulf.
„ 20. Alteration of color of light at Klang Strait, Strait of Malacca—Salangore—Malay Coast.
„ 21. Additional information concerning the reported Shoal, N. N. E. of Bahrein.
„ 22. Deposit of stone, eastward of Harbour Works, Madras.
„ 23. Reported Shoal, North-West of Cheduba Island.
„ 24. Exhibition of blue lights and Maroons at Krishna Shoal Light-vessel.
„ 25. Deposit of stone, eastward of Harbour Works, Madras (additional information).
„ 26. Vessels prohibited from anchoring near the Submarine Telegraph Cable between Diamond Island and the Mainland.
„ 27. Intended exhibition of a revolving Light a Vakalapudi, in the Godavery District.

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No. 1. Permanent moorings for Eastern Channel Light-vessel, entrance to Hooghly River.
„ 2. Sunken danger in Mergui Archipelago.
„ 3. Revolving Light at Vakalapudi, in the Godavery District.
„ 4. Intended alteration in False Point Light.
„ 5. Shifting of the entrances to Honore (Honwar) and Mangalore, on the Malabar Coast.
„ 6. Fixed Light at Roji (Nowa Nugga) in the Gulf of Cutch.
„ 7. Fixed Light at the entrance to Toona Creek in the Gulf of Cutch.
„ 8. Fixed Light at Goapnath Point in the Gulf of Cambay.
„ 9. Wreck marking vessels.
„ 10. The alteration in the position and improvement of Pooree Port Light.
„ 11. Shoal Coral Ground in Strait of Banka.
„ 12. Delagoa Bay. Removal of Cockburn Light-vessel in bad weather.
„ 13. (1) Alteration in position of Beacons and Leading Lights—Burnett River Entrance, Australia.
(2) Fixed Light on Flap-Top Islet—Pioneer River—Rocky-Islets.
(3) Revolving Light on Low Isles—Trinity Bay.
(4) Leading Lights at Cook Town—Endeavour River Entrance—Cook Harbour.
„ 14. Sunken dangers between Alguada Reef and Diamond Island—Bay of Bengal.
„ 15. Flashing white Light on Puysegur Point—Zealand.
„ 16. Dangerous Rocks, N. N. W. and S. E. of the southernmost of the Brothers Islands—Andaman Islands.
„ 17. Australia—South Coast—Gulf of St. Vincent,
(1) Prohibited Anchorage near Telegraph Cable, Port Phillip.
(2) Buoys marking Battery Practice Range at Williams Town.
(3) Fixed and Flashing Light on North Reef.
„ 18. Longitude of the Time Ball, Calcutta, and of Saugor Light-house, River Hooghly.
„ 19. (1) Discontinuance of additional Light at Fourth Point—Sunda Strait—Java.
(2) Shoal in the Fairway to Batavia Road.
(3) Fixed Light on Meinder's Reef—Madura Strait
„ 20. (1) Shoal ground westward of Durnford Point—South Coast of Africa.
(2) Distinguishing features marking the entrance to Tugela River.
(3) Ditto Entrance to Umhloti River.
„ 21. Buoys of Carwar Harbour (Sedashigar).
„ 22. (1) Alterations in Lights at St. Paul and St. Denis, Reunion Island.
(2) Harbour Light at St. Pierre.
„ 23. Buoys off Carwar Harbour (Sedashigar).
„ 24. Buoys and Beacons, Zanzibar Harbour.
„ 25. Alteration of False Point Light—Coast of Orissa.
„ 26. Red Buoy marking smooth-water anchorage off Porcaud, Alleppey.
„ 27. Change in the Anchorage limits of the Port of Madras.
„ 28. Intended discontinuance of light at El-weg (Sherm Wej-h), Red Sea.
„ 29. Interval of intended exhibition of blue Lights and Rockets at False Point Light-house.
„ 30. Replacing of the buoys at the entrance to Cochin Harbour, and extinguishing of Narrakel Light.
„ 31. Range of visibility of the Light exhibited from Krishna Shoal Light-vessel.
„ 32. Light at Batticaloa.
„ 33. Black buoys laid down in Calicut Roadstead to mark the limits of foul ground.
„ 34. Light at Batticaloa.
„ 35. Replacing of the buoys off Carwar Harbour (Sedashigar).
„ 36. Telegraph buoy, south of Aden.
„ 37. Black buoy off Point Gordeware (Godavery).
„ 38. Light at Batticaloa.
„ 39. Exhibition of a leading Light in Suez Bay.
„ 40. Madras Semaphore.
„ 41. Black buoy off Point Gordeware (Godavery.)
„ 42. Madras Semaphore.
„ 43. Buoys at Calicut.

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„ 4. Extension of the period of exhibition of the "Intermediate" Light at the entrance to the Hooghly River.
„ 5. Alterations in the position and visibility of the Light exhibited from Fort Canning, Singapore.
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RAJENDRA NATH MITRA,
Asst. Secy. to the Govt. of Bengal.

The 19th February 1878.

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Notice.

LOST, Stolen, or Destroyed, at Benares, on the 4th May 1880, the following Government Promissory Note of the 4 per cent. loan, No. 1,11,11,1 of 1866, standing in the name of Ram Dass and Bisseswar Dass Mahajuns of Benares, and endorsed by them to Ram Dass, and was transferred by the latter to the proprietress Mooktakessee Goopta on the 8th February 1880.

Payment of the above note and of interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate note in favour of the Proprietress, Mooktakessee Goopta.

RAM CHUNDER MULLICK, Attorney for Mooktakessee Goopta.

Deonathpoora, Benares, the 5th August 1880. (253—

The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 29, 1880.

PART VI.

Bills of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First Publication.]

THE following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 10th September 1880, and was referred to a Select Committee :—

No. 18 of 1880.

A Bill to enhance the rate of Port-dues leviable at Madras.

Preamble. WHEREAS it has been determined to construct an artificial harbour for the port of Madras and to defray a portion of the interest on the principal sum expended on the construction of such harbour and of the annual expenses of maintaining the same out of the dues leviable on sea-going vessels of fifteen tons and upwards entering the said port :

And whereas the maximum rate of such dues is fixed by the Indian Ports Act, 1875, section forty-five, and the third part of the first schedule thereto annexed, and the amount of such rate is insufficient to defray such portion of the said interest and expenses in addition to the other charges to meet which the said dues are applicable :

And whereas it is therefore necessary to enhance, to the extent hereinafter mentioned, the maximum rate of dues so leviable ;

It is hereby enacted as follows :—

Short title. 1. This Act may be called "The Madras Port-dues Act, 1880 ;" and

Commencement. It shall come into force as soon as the said harbour is, in the opinion of the local Government, open for the use of sea-going vessels of fifteen tons and upwards, and the said Government has published, in the *Fort St. George Gazette*, a notification to that effect.

Amendment of Part III of the first Schedule of Act XII of 1875. 2. In the Indian Ports Act, 1875, first Schedule, Part III, the following amendments shall be made, that is to say—

(*a*) in the first column the numeral and word "9. Madras" shall be omitted ;

(*b*) in the first column, above the heading "*Eastern Group*," the word "Madras" shall be inserted ; and

(*c*) opposite the word "Madras" so inserted there shall be inserted—

(1) in the second column the words "sea-going vessels of fifteen tons and upwards ;" and

(2) in the third column the words "not exceeding eight annas per ton : Provided that, in the case of vessels employed in the coasting trade not being steamers, the rates shall be one-half the rates chargeable in respect of other vessels."

STATEMENT OF OBJECTS AND REASONS.

THE funds requisite for the construction of the artificial harbour at Madras are being advanced by the Government.

It is estimated that the whole cost of the work will amount to Rs. 62,80,000, and it is proposed to raise, by taxation levied on the trade of the port, an annual income sufficient to pay interest at 4 per cent. on this sum, together with Rs. 60,000, the estimated annual charge for maintenance.

Port-dues at the rate of 3 annas (or in the case of coasting vessels 1½ annas) per ton can at present be levied under the Indian Ports Act, 1875, on vessels entering the port, and the simplest mode of raising the requisite income would be by an enhancement of those dues. It is, however, manifest that they could not be enhanced beyond a certain point without injuriously affecting the calling trade of the port, and it has accordingly been determined, after reference to the Madras Chamber of Commerce, that the best course to take will be to raise only a portion of that income in the shape of Port-dues, leaving the rest to be raised by a tax on goods landed and shipped, the precise form of which will be settled hereafter. In accordance with this determination the present Bill has been prepared. It admits of the Port-dues being raised to eight annas per ton, or in the case of vessels employed in the coasting trade and not being steamers to four annas. The additional income which may be obtained by so raising them is estimated at Rs. 1,60,000 per annum.

The Bill is drawn so as not to come into operation till the new harbour is open.

J. GIBBS.

The 1st September 1880.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.